

PUBLIC INSPECTION COPY

EXTENDED TO NOVEMBER 15, 2023

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**Department of the Treasury
Internal Revenue Service

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

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

Go to www.irs.gov/Form990 for instructions and the latest information.**2022**Open to Public
Inspection

A For the 2022 calendar year, or tax year beginning and ending																										
B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2">C Name of organization SUMMA HEALTH GROUP RETURN</td> <td>D Employer identification number 90-0640432</td> </tr> <tr> <td colspan="2">Doing business as</td> <td rowspan="3">E Telephone number (234) 312-5867</td> </tr> <tr> <td>Number and street (or P.O. box if mail is not delivered to street address)</td> <td>Room/suite</td> </tr> <tr> <td colspan="2">1077 GORGE BLVD</td> </tr> <tr> <td colspan="2">City or town, state or province, country, and ZIP or foreign postal code AKRON, OH 44310</td> <td>G Gross receipts \$ 1,485,755,573.</td> </tr> <tr> <td colspan="2">F Name and address of principal officer: T. CLIFFORD DEVENY, MD SAME AS C ABOVE</td> <td>H(a) Is this a group return STMT 1 for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</td> </tr> <tr> <td colspan="2">I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527</td> <td>H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions</td> </tr> <tr> <td colspan="2">J Website: WWW.SUMMAHEALTH.ORG</td> <td>H(c) Group exemption number 5864</td> </tr> <tr> <td colspan="2">K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other</td> <td>L Year of formation: M State of legal domicile:</td> </tr> </table>	C Name of organization SUMMA HEALTH GROUP RETURN		D Employer identification number 90-0640432	Doing business as		E Telephone number (234) 312-5867	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	1077 GORGE BLVD		City or town, state or province, country, and ZIP or foreign postal code AKRON, OH 44310		G Gross receipts \$ 1,485,755,573.	F Name and address of principal officer: T. CLIFFORD DEVENY, MD SAME AS C ABOVE		H(a) Is this a group return STMT 1 for subordinates? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		H(b) Are all subordinates included? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions	J Website: WWW.SUMMAHEALTH.ORG		H(c) Group exemption number 5864	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: M State of legal domicile:
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Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF SUMMA HEALTH IS TO PROVIDE THE HIGHEST QUALITY, COMPASSIONATE CARE TO OUR PATIENTS			
	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)	38	
	4	Number of independent voting members of the governing body (Part VI, line 1b)	32	
	5	Total number of individuals employed in calendar year 2022 (Part V, line 2a)	8465	
	6	Total number of volunteers (estimate if necessary)	837	
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	3,569,767.	
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	124,574.		
Revenue			Prior Year	Current Year
	8	Contributions and grants (Part VIII, line 1h)	18,097,338.	49,544,714.
	9	Program service revenue (Part VIII, line 2g)	1,356,457,546.	1,373,709,699.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	926,902.	37,589,783.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	21,140,513.	23,078,169.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	1,396,622,299.	1,483,922,365.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13,212,281.	8,094,852.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
Expenses	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	599,409,897.	668,283,155.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25)	2,675,926.	
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	772,139,756.	864,521,913.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	1,384,761,934.	1,540,899,920.
19	Revenue less expenses. Subtract line 18 from line 12	11,860,365.	-56,977,555.	
Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	1,853,324,067.	1,810,856,061.
	21	Total liabilities (Part X, line 26)	1,356,282,718.	1,310,414,836.
22	Net assets or fund balances. Subtract line 21 from line 20	497,041,349.	500,441,225.	

Part II Signature Block			
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.			
Sign Here	Signature of officer DAWN AHNER, SR VP, CFO, TREAS		Date 11-8-23
	Type or print name and title		
Paid Preparer	Print/Type preparer's name JENNIFER D. RHODERICK	Preparer's signature <i>Jennifer D. Rhoderick</i>	Date 11/07/23
	Firm's name ERNST & YOUNG	Firm's EIN 34-6565596	Check <input type="checkbox"/> if self-employed PTIN P00395735
Use Only	Firm's address 111 MONUMENT CIR, STE 4000 INDIANAPOLIS, IN 46204		Phone no. 317-681-7000

May the IRS discuss this return with the preparer shown above? See instructions

☒ Yes ☐ No

PUBLIC INSPECTION COPY
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 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.

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.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. SUMMA HEALTH GROUP RETURN	Taxpayer identification number (TIN) 90-0640432
	Number, street, and room or suite no. If a P.O. box, see instructions. 1077 GORGE BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. AKRON, OH 44310	

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

0	1
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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 (sec. 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		

DAWN AHNER

- The books are in the care of ► 1077 GORGE BLVD. - AKRON, OH 44310

Telephone No. ► (234) 867-7016

Fax No. ► (330) 312-6487

- 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) 5864. 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 NOVEMBER 15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 ► ☒ calendar year 2022 or
 ► ☐ tax year beginning _____, and ending _____.

- 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

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	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.

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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:
SUMMA HEALTH'S MISSION IS TO PROVIDE THE HIGHEST QUALITY,
COMPASSIONATE CARE TO PATIENTS AND MEMBERS AND CONTRIBUTE TO A
HEALTHIER COMMUNITY.

- 2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No
 If "Yes," describe these new services on Schedule O.

- 3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No
 If "Yes," describe these changes on Schedule O.

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

4a (Code: _____) (Expenses \$ 582,095,344. including grants of \$ 0.) (Revenue \$ 617,396,403.)
OUTPATIENT SERVICES FOR 2022: SUMMA HEALTH SYSTEM, AND SUMMA
PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP, PROVIDED OVER 1.8
MILLION OCCASIONS OF SERVICE, INCLUDING 129,331 EMERGENCY DEPARTMENT
VISITS, 9,143 OBSERVATION PATIENTS, 16,390 SURGICAL OPERATIONS, AND
OVER 1.6 MILLION OTHER OUTPATIENT VISITS.

4b (Code: _____) (Expenses \$ 504,946,437. including grants of \$ 0.) (Revenue \$ 535,568,815.)
INPATIENT SERVICES FOR 2022: SUMMA HEALTH SYSTEM HAD APPROXIMATELY 711
BEDS IN SERVICE, ADMITTED 41,767 ADULT PATIENTS, AND DELIVERED 4,760
NEWBORNS. THE ADULT PATIENTS RECEIVED 173,343 DAYS OF CARE, INPATIENT
SURGERIES TOTALED 7,500, EMERGENCY ADMISSIONS TOTALED 25,195 AND THE
AVERAGE LENGTH OF STAY WAS 4.15 DAYS.

4c (Code: _____) (Expenses \$ 51,262,013. including grants of \$ 0.) (Revenue \$ 14,220,343.)
RESEARCH/EDUCATION FOR 2022: SUMMA HEALTH HAS A HISTORY OF SPONSORING
AND SUPPORTING BASIC AND CLINICAL RESEARCH TO UNDERSTAND DISEASES AND
TREATMENT. CENTERS, PROGRAMS AND LABS FACILITATE RESEARCH IN A NUMBER
OF MEDICAL FIELDS. SUMMA HEALTH FOSTERS A LEARNING ENVIRONMENT FOR THE
NEXT GENERATION OF CAREGIVERS. AT SUMMA HEALTH'S HOSPITALS,
APPROXIMATELY 285 MEDICAL SCHOOL GRADUATES TRAIN IN 12 ACCREDITED
RESIDENCY PROGRAMS, EIGHT ACCREDITED FELLOWSHIP TRAINING PROGRAMS AND
ONE NON-ACCREDITED FELLOWSHIP PROGRAM. SUMMA HEALTH PROVIDES CLINICAL
LEARNING EXPERIENCES TO NEARLY 2,200 NURSING, MEDICAL, PHARMACY,
EMERGENCY MEDICAL TECHNICIAN, PARAMEDIC, AND ALLIED HEALTH STUDENTS.

4d Other program services (Describe on Schedule O.)
 (Expenses \$ 194,715,646. including grants of \$ 8,094,852.) (Revenue \$ 206,524,138.)

4e Total program service expenses 1,333,019,440.

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Part IV Checklist of Required Schedules

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

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Part IV Checklist of Required Schedules *(continued)*

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	8465
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	38			
b Enter the number of voting members included on line 1a, above, who are independent		32		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			X	
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?			X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

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

Section C. Disclosure

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 DAWN AHNER - (234) 867-7016
 1077 GORGE BLVD., AKRON, OH 44310

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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

☒ X

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

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) T. CLIFFORD DEVENY, MD CEO SHS, DIRECTOR SHS & SF	4.00 46.00	X		X				0.	1,819,932.	210,697.
(2) BRADLEY INKROTT, MD CLINICAL PHYSICIAN - SHMG	50.00 0.00					X		1,643,003.	0.	36,651.
(3) DANE DONICH, MD CLINICAL PHYSICIAN - SHMG	50.00 0.00					X		1,576,673.	0.	22,099.
(4) SAMUEL BORSELLINO, MD CLINICAL PHYSICIAN - SHMG	50.00 0.00					X		1,371,235.	0.	33,894.
(5) PAUL HARTZFELD, MD CLINICAL PHYSICIAN - SHMG	50.00 0.00					X		1,274,465.	0.	26,814.
(6) RYAN GARRITSEN, MD CLINICAL PHYSICIAN - SHMG	50.00 0.00					X		1,262,321.	0.	6,649.
(7) DAVID CUSTODIO, MD PRESIDENT, SHS (END 11/22)	50.00 0.00			X				808,814.	0.	101,203.
(8) BENJAMIN P. SUTTON EVP COO - PROVIDER OPS. PRES. SHS	4.00 46.00			X				0.	746,982.	127,146.
(9) PETER BITTENBENDER, MD DIR. SHS & SHMG, CLIN. PHY.	52.00 2.00	X						792,546.	0.	37,060.
(10) MICHAEL HUGHES, MD PRES. SUMMA BARBERTON (END 11/22)	50.00 0.00				X			691,109.	0.	86,932.
(11) ROBERT A. GERBERRY GEN. COUNSEL/SEC. SHS/SHMG	4.00 46.00			X				0.	657,460.	84,856.
(12) VIVEK BHALLA, MD PRES. SUMMA HEALTH MED. GR.	50.00 0.00			X				589,214.	0.	96,168.
(13) DAWN AHNER SVP CFO, TR. SHS & SHMG, SF	4.00 46.00			X				0.	569,021.	98,263.
(14) PHYLIS FERRARA SF PRES. & CDO (END 10/22)	50.00 0.00	X		X				593,109.	0.	72,286.
(15) KATHLEEN BLAKE SVP, PRES. POST ACUTE/HOME	50.00 0.00				X			412,053.	0.	70,308.
(16) LORIE RHINE, RN VP, CNO (END 10/22)	50.00 0.00				X			401,645.	0.	33,886.
(17) KEITH T. COLEMAN SVP CFO, TR. SHS & SHMG, SF	4.00 46.00			X				0.	393,969.	4,088.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) WILLIAM BAUMAN, MD DIR.SF,CLINICAL PHYSICIAN	52.00 0.00	X						304,516.	0.	29,298.
(19) LYNN HAMRICH, MD DIR.SHS,CLINICAL PHYSICIAN	52.00 2.00	X						284,784.	0.	39,950.
(20) JESSICA HUDSON SF PRES. & CDO (BEG 10/22)	50.00 0.00	X		X				193,343.	0.	15,563.
(21) GEORGE STRICKLER DIRECTOR & CHAIRMAN SHS	4.00 4.00	X		X				0.	0.	0.
(22) NICHOLAS BROWNING DIR. V.CH. SHS,DIR. CH SHMG	4.00 4.00	X		X				0.	0.	0.
(23) RAMONA HOOD DIRECTOR SHS	2.00 2.00	X						0.	0.	0.
(24) ORRY JACOBS DIRECTOR SHS & SHMG	2.00 2.00	X						0.	0.	0.
(25) STEPHEN COMUNALE DIRECTOR SHS (END 8/22)	2.00 2.00	X						0.	0.	0.
(26) BARBARA FACIANA DIRECTOR SHS	2.00 2.00	X						0.	0.	0.
1b Subtotal								12,198,830.	4,187,364.	1,233,811.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								12,198,830.	4,187,364.	1,233,811.

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

895

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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

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

0

SEE PART VII, SECTION A CONTINUATION SHEETS

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) COSTAS KEFALAS, MD DIRECTOR SHS	2.00 2.00	X						0.	0.	0.
(28) ALMETA COOPER DIRECTOR (START 2/22)	2.00 2.00	X						0.	0.	0.
(29) EDWARD MARX DIRECTOR (START 2/22)	2.00 2.00	X						0.	0.	0.
(30) KATHLEEN GEIER DIRECTOR (START 2/22)	2.00 2.00	X						0.	0.	0.
(31) DANIEL BALMERT DIRECTOR SHMG	2.00 0.00	X						0.	0.	0.
(32) JAY WILLIAMSON, MD DIR. & VICE CHAIR SHMG	4.00 0.00	X		X				0.	0.	0.
(33) JULIA BIANCHI DIRECTOR & VICE CHAIR SF	4.00 0.00	X		X				0.	0.	0.
(34) KAREN BUDD, PHD, RN DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(35) JASON BUTTERWORTH DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(36) BETSY CLARK DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(37) STEVE COX DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(38) KAY FRANKS DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(39) IRIS E. HARVEY DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(40) MARY ANN JACKSON DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(41) BARBARA JONES DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(42) THOMAS KNOLL DIRECTOR & TREASURER SF	4.00 0.00	X		X				0.	0.	0.
(43) GINGER MARCHETTA DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(44) PATRICK O'NEILL DIRECTOR/CHAIR SF	4.00 0.00	X		X				0.	0.	0.
(45) JONATHON PAVLOFF DIRECTOR SF	2.00 0.00	X						0.	0.	0.
(46) CHARLES PETER, MD DIRECTOR SF	2.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

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Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	37,982,196.			
	f	All other contributions, gifts, grants, and similar amounts not included above ...	1f	11,562,518.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		49,544,714.			
Program Service Revenue	2 a	PATIENT SVCS LESS BD	Business Code	620000	1,148,579,192.	1,148,579,192.	
	b	PHARMACY REVENUE		450000	129,194,357.	129,007,436.	186,921.
	c	SHMG PRACTICE SUPPORT		620000	79,060,153.	79,060,153.	
	d	PROGRAM RELATED INVEST		620000	7,683,977.	7,540,190.	143,787.
	e	LAB REVENUE		620000	2,821,926.		2,821,926.
	f	All other program service revenue		620000	6,370,094.	6,370,094.	
	g	Total. Add lines 2a-2f			1,373,709,699.		
	3	Investment income (including dividends, interest, and other similar amounts)			262,518.		262,518.
4	Income from investment of tax-exempt bond proceeds						
5	Royalties						
Other Revenue	6 a	Gross rents	(i) Real	1,426,967.			
	b	Less: rental expenses ...	(ii) Personal	609,521.			
	c	Rental income or (loss)		817,446.			
	d	Net rental income or (loss)			817,446.		817,446.
	7 a	Gross amount from sales of assets other than inventory	(i) Securities	226,763.	38,324,189.		
	b	Less: cost or other basis and sales expenses	(ii) Other	0.	1,223,687.		
	c	Gain or (loss)		226,763.	37,100,502.		
	d	Net gain or (loss)			37,327,265.		37,327,265.
	8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18					
	b	Less: direct expenses					
	c	Net income or (loss) from fundraising events					
	9 a	Gross income from gaming activities. See Part IV, line 19					
	b	Less: direct expenses					
	c	Net income or (loss) from gaming activities					
	10 a	Gross sales of inventory, less returns and allowances					
b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	CAFETERIA SALES	Business Code	722511	6,286,964.	3,920.	6,283,044.
	b	PY PENSION SERV. COSTS		621990	4,559,189.		4,559,189.
	c	CPC PLUS PROGRAM		812930	2,829,390.		2,829,390.
	d	All other revenue		621990	8,585,180.	413,213.	8,171,967.
	e	Total. Add lines 11a-11d			22,260,723.		
	12	Total revenue. See instructions			1,483,922,365.	1,370,557,065.	3,569,767.

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Page **10****Part IX Statement of Functional Expenses**

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	8,094,852.	8,094,852.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	5,653,787.	4,736,743.	917,044.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	76,430.	64,033.	12,397.	
7 Other salaries and wages	562,442,648.	469,683,325.	90,931,769.	1,827,554.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	9,538,227.	7,950,295.	1,539,195.	48,737.
9 Other employee benefits	57,652,646.	48,072,273.	9,306,902.	273,471.
10 Payroll taxes	32,919,417.	27,485,209.	5,321,200.	113,008.
11 Fees for services (nonemployees):				
a Management	2,939,156.	2,462,425.	476,731.	
b Legal				
c Accounting	251,048.		251,048.	
d Lobbying	7,150.		7,150.	
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 Sch O.)	114,347,137.	85,631,426.	28,705,787.	9,924.
12 Advertising and promotion	46,998.	37,135.	7,189.	2,674.
13 Office expenses	10,790,013.	8,990,735.	1,740,627.	58,651.
14 Information technology	1,287,184.	1,006,410.	194,843.	85,931.
15 Royalties				
16 Occupancy	19,088,503.	15,992,348.	3,096,155.	
17 Travel	476,364.	391,131.	75,724.	9,509.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	1,400,656.	1,134,047.	219,554.	47,055.
20 Interest	28,069,843.	23,516,914.	4,552,929.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	60,721,281.	50,872,289.	9,848,992.	
23 Insurance	11,195,997.	9,380,006.	1,815,991.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	328,981,985.	328,970,418.		11,567.
b MANAGEMENT FEES	174,360,734.	146,079,423.	28,281,311.	
c SHMG PRACTICE SUPPORT	79,290,945.	66,429,954.	12,860,991.	
d TAXES AND FRANCHISE FEE	28,537,092.	23,908,376.	4,628,716.	
e All other expenses	2,729,827.	2,129,673.	412,309.	187,845.
25 Total functional expenses. Add lines 1 through 24e	1,540,899,920.	1,333,019,440.	205,204,554.	2,675,926.
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)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	91,494.	1	47,927.
	2 Savings and temporary cash investments	5,177,105.	2	4,765,793.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	174,777,799.	4	207,184,525.
	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	491,685.	7	456,936.
	8 Inventories for sale or use	22,206,564.	8	28,091,686.
	9 Prepaid expenses and deferred charges	15,672,721.	9	10,145,569.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 1,692,898,131.		
	b Less: accumulated depreciation	10b 982,951,143.		
		670,406,014.	10c	709,946,988.
	11 Investments - publicly traded securities	10,383.	11	0.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11	12,044,160.	13	11,965,868.
	14 Intangible assets	2,228,740.	14	2,228,740.
15 Other assets. See Part IV, line 11	950,217,402.	15	836,022,029.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	1,853,324,067.	16	1,810,856,061.	
Liabilities	17 Accounts payable and accrued expenses	66,524,567.	17	75,337,102.
	18 Grants payable		18	
	19 Deferred revenue	667,411.	19	1,219,340.
	20 Tax-exempt bond liabilities	570,032,271.	20	558,377,765.
	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	719,058,469.	25	675,480,629.
	26 Total liabilities. Add lines 17 through 25	1,356,282,718.	26	1,310,414,836.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	496,839,261.	27	500,261,126.
	28 Net assets with donor restrictions	202,088.	28	180,099.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	497,041,349.	32	500,441,225.
	33 Total liabilities and net assets/fund balances	1,853,324,067.	33	1,810,856,061.

Form 990 (2022)

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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	1,483,922,365.
2	Total expenses (must equal Part IX, column (A), line 25)	2	1,540,899,920.
3	Revenue less expenses. Subtract line 2 from line 1	3	-56,977,555.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	497,041,349.
5	Net unrealized gains (losses) on investments	5	7,939,341.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	52,438,090.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	500,441,225.

Part XII Financial Statements and Reporting

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

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

Form **990** (2022)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

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Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

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

1

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		
SUMMA HEALTH SYSTEM	34-0714755	3	X		0.	0.
Total					0.	0.

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Schedule A (Form 990) 2022

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")				16,292,512.	11,562,518.	27,855,030.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3				16,292,512.	11,562,518.	27,855,030.
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)						12,673,259.
6 Public support. Subtract line 5 from line 4.						15,181,771.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
7 Amounts from line 4				16,292,512.	11,562,518.	27,855,030.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						27,855,030.

12 Gross receipts from related activities, etc. (see instructions)	12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here		<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f))	14	54.50	%
15 Public support percentage from 2021 Schedule A, Part II, line 14	15	91.56	%
16a 33 1/3% support test - 2022. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input checked="" type="checkbox"/>
b 33 1/3% support test - 2021. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization			<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions			<input type="checkbox"/>

Schedule A (Form 990) 2022

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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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. 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 ☐

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Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

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Schedule A (Form 990) 2022

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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	X
b A family member of a person described on line 11a above?	11b	X
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	X

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

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

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

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

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

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

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

Schedule A (Form 990) 2022

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Schedule A (Form 990) 2022

SUMMA HEALTH GROUP RETURN

90-0640432

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

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Part VI

Supplemental Information.

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

SCHEDULE A, PART I, LINE 3, 7, 12:

SUMMA HEALTH SYSTEM, EIN 34-0714755, IS A SUBORDINATE MEMBER OF THE

SUMMA HEALTH GROUP RULING. THE ORGANIZATION'S PUBLIC CHARITY STATUS IS

AS A HOSPITAL ORGANIZATION DESCRIBED IN SECTION 170(B)(1)(A)(III).

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP (SHMG), EIN

34-1790929, IS A SUBORDINATE MEMBER OF THE SUMMA HEALTH GROUP RULING.

THE ORGANIZATION'S PUBLIC CHARITY STATUS IS SECTION 509(A)(3) TYPE III

FUNCTIONALLY INTEGRATED AND MUST COMPLETE SCHEDULE A, PART IV, SECTIONS

A, D, AND E. THE NUMBER OF SUPPORTING ORGANIZATIONS FOR LINE 12F IS 1.

THE SUPPORTED ORGANIZATION FOR LINE 12G IS SUMMA HEALTH SYSTEM, EIN

34-0714755, WHOSE ORGANIZATION TYPE DESCRIBED ON LINES 1-10 IS 3, AND

WHICH IS LISTED IN THE SHMG ORGANIZING DOCUMENTS. LISTING ZERO IN

SUPPORT FOR LINE 12G COLUMN (V) AND (VI).

SUMMA FOUNDATION, EIN 34-1219001, IS A SUBORDINATE MEMBER OF THE SUMMA

HEALTH GROUP RULING. THE ORGANIZATION'S PUBLIC CHARITY STATUS IS 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) AND MUST COMPLETE SCHEDULE A PART II.

PURSUANT TO THE INSTRUCTIONS FOR GROUP FILINGS, THE ABOVE LISTED

ORGANIZATIONS HAVE SEPARATELY DOCUMENTED THEIR COMPLIANCE REQUIREMENTS

ON SCHEDULE A, PART VI, SUPPLEMENTAL INFORMATION.

SCHEDULE A, PART II, SECTION A, PUBLIC SUPPORT:

SCHEDULE A PUBLIC SUPPORT SCHEDULE IS BEING PREPARED FOR SUMMA

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Schedule A (Form 990) 2022

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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.)

FOUNDATION, EIN 34-1219001.

SUMMA FOUNDATION IS A SUBORDINATE MEMBER OF THE SUMMA HEALTH GROUP

RULING. THE ORGANIZATION'S PUBLIC CHARITY STATUS IS 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) AND MUST COMPLETE SCHEDULE A PART II.

SCHEDULE A, PART IV, SECTIONS A, D, AND E:

SHMG, EIN 34-1790929, IS A SUBORDINATE MEMBER OF THE SUMMA HEALTH GROUP

RULING.

THE ORGANIZATION'S PUBLIC CHARITY STATUS IS SECTION 509(A)(3) TYPE III

FUNCTIONALLY INTEGRATED AND MUST COMPLETE SCHEDULE A, PART IV, SECTIONS

A, D, AND E.

THE ANSWERS PROVIDED ON SCHEDULE A, PART VI, FOR SCHEDULE A PART IV,

SECTIONS A, D AND E ARE PROVIDED FOR SHMG.

SCHEDULE A, PART IV, SECTION A, LINE 1:

THE ANSWER FOR LINE 1 IS YES.

SUPPORTED ORGANIZATIONS LISTED BY NAME:

SHMG, EIN 34-1790929, WAS THE SUPPORTING ORGANIZATION TO THE FOLLOWING

SUPPORTED ORGANIZATION - SUMMA HEALTH SYSTEM, INC. EIN 34-0714755.

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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.)

SUMMA HEALTH SYSTEM IS DESIGNATED AS A SUPPORTED ORGANIZATION BY NAME

IN THE ARTICLES OF INCORPORATION OF SUMMA PHYSICIANS, INC. DBA SUMMA

HEALTH MEDICAL GROUP.

AN HISTORIC AND CONTINUING RELATIONSHIP OF SUPPORT EXISTS BETWEEN SUMMA

PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP, AND SUMMA HEALTH

SYSTEM, THE SUPPORTED HOSPITAL LISTED ON PART I LINE 12G.

SCHEDULE A, PART IV, SECTION A, LINES 2 - 4A:

THE ANSWERS FOR LINES 2-4A ARE AS FOLLOWS:

2, NO

3A, NO

4A, NO

SCHEDULE A, PART IV, SECTION A, LINE 5A:

THE ANSWER FOR LINE 5A IS NO.

SCHEDULE A, PART IV, SECTION A, LINES 6-11C :

THE ANSWERS FOR LINES 6 - 11C ARE AS FOLLOWS:

6, NO

7, NO

8, NO

9A-9C, NO

10A, NO

11A-11C, NO

232028 12-09-22

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Part VI

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

SCHEDULE A, PART IV, SECTION D, LINES 1-3:

THE ANSWERS FOR LINES 1 - 3 ARE AS FOLLOWS:

1, YES

2, YES

3, YES. SUMMA HEALTH SYSTEM HAS A SIGNIFICANT VOICE IN SHMG'S

INVESTMENT POLICIES AND IN DIRECTING THE USE OF SHMG'S INCOME OR ASSETS

AT ALL TIME DURING THE TAX YEAR THROUGH COMMON BOARD MEMBERSHIP AND

THROUGH COMMON CONTROL PROVIDED BY SUMMA HEALTH, THE PARENT

ORGANIZATION OF SUMMA HEALTH SYSTEM, THE SUPPORTED ORGANIZATION.

SCHEDULE A, PART IV, SECTION E, LINE 1A:

THE ANSWER FOR LINE 1A IS "X"

SCHEDULE A, PART IV, SECTION E, LINE 2A:

THE ANSWER FOR LINE 2A IS YES:

ORGANIZATION ACTIVITIES DIRECTLY FURTHER THE EXEMPT PURPOSES:

SHMG PROMOTES THE STRONGER AFFILIATION AND EMPLOYMENT OF PHYSICIANS TO

ENSURE THE SUPPORTED HOSPITALS LISTED IN PART I LINE 12G MEET COMMUNITY

AND HOSPITAL NEEDS FOR PHYSICIAN SERVICES, AND ALSO DEVELOPS PHYSICIAN

COVERAGE IN NEW MARKETS. SHMG DIRECTORS AND OFFICERS SERVE AS DIRECTORS

AND OFFICERS ON THE BOARDS OF THE SUPPORTED ORGANIZATIONS, ENSURING

RESPONSIVENESS. SHMG'S PROGRAM SERVICE ACCOMPLISHMENTS INCLUDE

HOSPITAL-BASED PRACTICES, MISSION-BASED PRACTICES, AND STRATEGIC-BASED

PRACTICES, ALL BASED EXCLUSIVELY IN THE IDENTIFIED SUPPORTED HOSPITAL

AND CONSTITUTING SUBSTANTIALLY ALL OF SHMG'S ACTIVITIES.

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Schedule A (Form 990) 2022

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Part VI

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

SCHEDULE A, PART IV, SECTION E, LINE 2B:

THE ANSWER FOR LINE 2B IS YES.

ACTIVITIES THAT ONE OR MORE SUPPORTED ORGANIZATIONS ENGAGED IN:

BUT FOR SHMG'S WORK TO ENSURE A STRONG AFFILIATION AND EMPLOYMENT OF

PHYSICIANS TO ENSURE THE SUPPORTED HOSPITAL LISTED IN PART I LINE 12G

MEETS COMMUNITY AND HOSPITAL NEEDS FOR PHYSICIAN SERVICES, THE

IMPORTANT RELATIONSHIPS BETWEEN THE SUPPORTED HOSPITAL AND ITS

PHYSICIANS WOULD HAVE TO BE MANAGED BY THE HOSPITAL.

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Schedule of Contributors

Attach to Form 990 or Form 990-PF.

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

OMB No. 1545-0047

2022

Schedule B

(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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Schedule B (Form 990) (2022)

Page **2**

Name of organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
---	--

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 7,538,883.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 4,592,862.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 1,200,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Schedule B (Form 990) (2022)

Page **3**

Name of organization	Employer identification number
SUMMA HEALTH GROUP RETURN	90-0640432

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

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____
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_____	<div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px; margin-bottom: 2px;"></div> <div style="border-bottom: 1px solid black; height: 15px;"></div>	\$ _____	_____

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Schedule B (Form 990) (2022)

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Name of organization

Employer identification number

SUMMA HEALTH GROUP RETURN

90-0640432

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
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	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
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	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
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	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
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	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>	<div style="border-bottom: 1px solid black; height: 15px;"></div>
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FORM 990

LINE H(B) - LIST OF AFFILIATED
ORGANIZATIONS INCLUDED IN GROUP RETURN

STATEMENT 1

NAME OF ORGANIZATION	ORGANIZATION'S ADDRESS	EMPLOYER ID
SUMMA HEALTH SYSTEM	PO BOX 2090 - AKRON, OH 44309	34-0714755
SUMMA PHYSICIANS, INC	PO BOX 2090 - AKRON, OH 44309	34-1790929
SUMMA FOUNDATION	PO BOX 2090 - AKRON, OH 44309	34-1219001

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

PUBLIC INSPECTION COPY
Political Campaign and Lobbying Activities

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

OMB No. 1545-0047

2022

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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

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

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

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

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

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

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

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

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

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

Schedule C (Form 990) 2022

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Schedule C (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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

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

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

☐ Yes ☐ No
4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2022

PUBLIC INSPECTION COPY

Schedule C (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		7,150.
j Total. Add lines 1c through 1i			7,150.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE AMOUNT ON LINE 1(I) REPRESENTS THE PORTION OF ANNUAL DUES TO THE

OHIO HOSPITAL ASSOCIATION ALLOCABLE TO LOBBYING ACTIVITIES.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

PUBLIC INSPECTION COPY
Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education) ☐ Preservation of a historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X \$

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

Schedule D (Form 990) 2022

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Schedule D (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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Page **2****Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

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

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

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

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	29,263,036.	27,566,543.	26,418,953.	21,923,498.	22,691,956.
b Contributions	870,744.	923,605.	359,489.	3,075,711.	-86,257.
c Net investment earnings, gains, and losses	-2,075,056.	772,888.	788,101.	1,419,744.	-682,201.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	28,058,724.	29,263,036.	27,566,543.	26,418,953.	21,923,498.

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

a Board designated or quasi-endowment _____ %

b Permanent endowment 100 %

c Term endowment _____ %

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

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

(i) Unrelated organizations

(ii) Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		46,246,633.		46,246,633.
b Buildings		1,019,938,580.	531,315,632.	488,622,948.
c Leasehold improvements		14,843,455.	4,959,943.	9,883,512.
d Equipment		549,221,506.	418,439,668.	130,781,838.
e Other		62,647,957.	28,235,900.	34,412,057.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				709,946,988.

Schedule D (Form 990) 2022

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Schedule D (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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Page **3****Part VII Investments - Other Securities.**

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) NON-PERF ASSET AIR RIGHTS	491,870.
(2) TAXES RECEIVABLE	110,637.
(3) OTHER ACCOUNTS RECEIVABLE	68,571.
(4) BENEFICIAL INTEREST IN PROPERTY	3,321,922.
(5) DUE FROM RELATED ORGANIZATIONS	798,311,546.
(6) RIGHT OF USE ASSETS	16,500,271.
(7) OTHER ACCOUNTS RECEIVABLE UPL NET OF ALLOWANCE	17,217,212.
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	836,022,029.

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) LEASE ESCALATION LIABILITY	188,586.
(3) CAPITAL LEASE OBLIGATIONS	26,804,712.
(4) ASSET RETIREMENT OBLIGATION	2,907,224.
(5) INTEREST RATE SWAP	2,898,412.
(6) POST RETIREMENT BENEFITS	340,725.
(7) CONTINGENT LIABILITIES	490,083.
(8) MALPRACTICE LIABILITY	15,193,517.
(9) UNSECURED PAYABLES	312,148,556.
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	675,480,629.

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

Schedule D (Form 990) 2022

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Schedule D (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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

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

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

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

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

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

Part XIII Supplemental Information.

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

PART V, LINE 4:

ENDOWMENT FUNDS PROVIDE INCOME TO BE USED TO FULFILL THE TAX-EXEMPT

PURPOSES OF SUMMA FOUNDATION.

PART X, LINE 2:

SUMMA AND MOST OF ITS SUBSIDIARIES ARE NOT-FOR-PROFIT CORPORATIONS AS

DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE) AND

ARE EXEMPT FROM FEDERAL INCOME TAXES PURSUANT TO SECTION 501(A) OF THE

CODE. SUMMA ALSO HAS CERTAIN SUBSIDIARIES THAT ARE TAXABLE FOR FEDERAL

INCOME TAX PURPOSES. SC, TOGETHER WITH AFFILIATES OF SHSC, FILES A

CONSOLIDATED FEDERAL INCOME TAX RETURN IN ACCORDANCE WITH A TAX-SHARING

AGREEMENT DATED JANUARY 1, 2010. THE ENTITIES UTILIZE A CONSOLIDATED

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Schedule D (Form 990) 2022

SUMMA HEALTH GROUP RETURN

90-0640432

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Part XIII Supplemental Information (continued)

APPROACH TO THE ALLOCATION OF FEDERAL INCOME TAXES, WHEREAS SHSC'S

TAX-SHARING AGREEMENT WITH ITS SUBSIDIARIES ALLOWS IT TO MAKE CERTAIN CODE

ELECTIONS IN ITS CONSOLIDATED FEDERAL TAX RETURN. IN THE EVENT SUCH CODE

ELECTIONS ARE MADE, ANY BENEFIT OR LIABILITY IS THE RESPONSIBILITY OF SHSC

AND IS ACCRUED AND PAID BY THE PARTICIPATING SUBSIDIARIES. SC IS NOT

SUBJECT TO STATE INCOME TAXES AS IT IS LICENSED AS A HEALTH INSURANCE

COMPANY UNDER CHAPTER 1751 OF THE OHIO REVISED CODE.

DEFERRED TAX ASSETS AND LIABILITIES ARE RECOGNIZED FOR THE FUTURE TAX

CONSEQUENCES ATTRIBUTABLE TO DIFFERENCES BETWEEN THE FINANCIAL STATEMENT

CARRYING AMOUNTS OF EXISTING ASSETS AND LIABILITIES AND THE RESPECTIVE TAX

BASIS AND OPERATING LOSS AND TAX CREDIT CARRYFORWARDS. DEFERRED TAX ASSETS

AND LIABILITIES ARE MEASURED USING ENACTED TAX RATES EXPECTED TO APPLY TO

TAXABLE INCOME IN THE YEARS IN WHICH THOSE TEMPORARY DIFFERENCES ARE

EXPECTED TO BE RECOVERED OR SETTLED. THE EFFECT ON DEFERRED TAX ASSETS AND

LIABILITIES OF A CHANGE IN TAX RATES IS RECOGNIZED IN INCOME IN THE PERIOD

THAT INCLUDES THE ENACTMENT DATE.

SUMMA RECOGNIZES INTEREST INCOME, INTEREST EXPENSE, AND PENALTIES RELATED

TO UNCERTAIN TAX POSITIONS WITHIN THE PROVISION FOR INCOME TAX.

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**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

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Statement of Activities Outside the United States

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

Employer identification number

SUMMA HEALTH GROUP RETURN

90-0640432

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

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

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

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

(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in the region	(d) Activities conducted in the region (by type) (such as, fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in the region	(f) Total expenditures for and investments in the region
CENTRAL AMERICA AND THE CARIBBEAN	1	0	PROGRAM SERVICES	SELF INSURANCE	14,676,454.
3 a Subtotal	1	0			14,676,454.
b Total from continuation sheets to Part I	0	0			0.
c Totals (add lines 3a and 3b)	1	0			14,676,454.

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

Schedule F (Form 990) 2022

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

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

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

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Part III can be duplicated if additional space is needed.

[illegible]

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Part IV Foreign Forms

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

Schedule F (Form 990) 2022

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Part V Supplemental Information

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

PART I, LINE 3:

CENTRAL AMERICAN AND THE CARIBBEAN: ACCRUAL

SCHEDULE F, PART I, LINE 3(F)

EXPENDITURES:

INSURANCE PREMIUMS PAID \$14,676,454

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SCHEDULE H
(Form 990)Department of the Treasury
Internal Revenue Service

Hospitals

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			48,007,628.	36,488,941.	11,518,687.	.74%
b Medicaid (from Worksheet 3, column a)			250,078,611.	154,687,987.	95,390,624.	6.14%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			298,086,239.	191,176,928.	106,909,311.	6.88%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			14,620,237.	138,500.	14,481,737.	.93%
f Health professions education (from Worksheet 5)			43,721,276.	15,027,011.	28,694,265.	1.85%
g Subsidized health services (from Worksheet 6)			49,985,345.		49,985,345.	3.22%
h Research (from Worksheet 7)			8,533,189.	526,153.	8,007,036.	.52%
i Cash and in-kind contributions for community benefit (from Worksheet 8)			2,055,283.		2,055,283.	.13%
j Total. Other Benefits			118,915,330.	15,691,664.	103,223,666.	6.65%
k Total. Add lines 7d and 7j			417,001,569.	206,868,592.	210,132,977.	13.53%

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Schedule H (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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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: SUMMA HEALTH SYSTEM

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

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	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>20 22</u>			
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X	
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V, PAGE 8</u>			
b <input type="checkbox"/> Other website (list url):			
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility			
d <input type="checkbox"/> Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>20 20</u>			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X	
a If "Yes," (list url): <u>SEE PART V, PAGE 8</u>			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$			

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Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: SUMMA HEALTH SYSTEM

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>250</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %			
b <input type="checkbox"/> Income level other than FPG (describe in Section C)			
c <input type="checkbox"/> Asset level			
d <input checked="" type="checkbox"/> Medical indigency			
e <input checked="" type="checkbox"/> Insurance status			
f <input checked="" type="checkbox"/> Underinsurance status			
g <input checked="" type="checkbox"/> Residency			
h <input type="checkbox"/> Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	14	X	
15 Explained the method for applying for financial assistance?	15	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application			
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e <input type="checkbox"/> Other (describe in Section C)			
16 Was widely publicized within the community served by the hospital facility?	16	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i <input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations			
j <input type="checkbox"/> Other (describe in Section C)			

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Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group: SUMMA HEALTH SYSTEM

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

Policy Relating to Emergency Medical Care

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

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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: SUMMA HEALTH SYSTEM

	Yes	No
22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care: <div style="margin-left: 20px;"> a <input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period b <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period c <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method </div>		
23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? If "Yes," explain in Section C.	23	X
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Section C.	24	X

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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: SUMMA REHAB HOSPITAL, LLC

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 2

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	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>20 22</u>			
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X	
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V, PAGE 8</u>			
b <input type="checkbox"/> Other website (list url):			
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility			
d <input type="checkbox"/> Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>20 20</u>			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X	
a If "Yes," (list url): <u>SEE PART V, PAGE 8</u>			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$			

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Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: SUMMA REHAB HOSPITAL, LLC

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>250</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %			
b <input type="checkbox"/> Income level other than FPG (describe in Section C)			
c <input type="checkbox"/> Asset level			
d <input checked="" type="checkbox"/> Medical indigency			
e <input checked="" type="checkbox"/> Insurance status			
f <input checked="" type="checkbox"/> Underinsurance status			
g <input checked="" type="checkbox"/> Residency			
h <input type="checkbox"/> Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	14	X	
15 Explained the method for applying for financial assistance?	15	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application			
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e <input type="checkbox"/> Other (describe in Section C)			
16 Was widely publicized within the community served by the hospital facility?	16	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>			
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i <input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations			
j <input type="checkbox"/> Other (describe in Section C)			

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Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group: SUMMA REHAB HOSPITAL, LLC

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

Policy Relating to Emergency Medical Care

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

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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: SUMMA REHAB HOSPITAL, LLC

22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:

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

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

If "Yes," explain in Section C.

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

If "Yes," explain in Section C.

	Yes	No
23		X
24		X

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Part V Facility Information *(continued)*

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SUMMA HEALTH SYSTEM:

PART V, SECTION B, LINE 5: INPUT FROM PERSONS WHO REPRESENT BROAD

INTERESTS OF COMMUNITY SERVED:

SUMMA HEALTH SYSTEM:

IN 2022 SUMMA HEALTH PARTNERED WITH SUMMIT COUNTY PUBLIC HEALTH (SCPH) AND

THE SUMMIT COALITION FOR COMMUNITY HEALTH IMPROVEMENT (SCCHI) TO CONDUCT

THE 2022 CHNA. DURING THE PROCESS, OVER 250 INDICATORS WERE REVIEWED, AND

COMMUNITY LEADERS AND RESIDENTS WERE CONSULTED. THE 2022 CHNA WAS

COMPLETED USING THE NATIONAL ASSOCIATION OF COUNTY AND CITY HEALTH

OFFICIALS (NACCHO) MODIFIED-MOBILIZING ACTION THROUGH PARTNERSHIP AND

PLANNING (MAPP) PROCESS. THIS PROCESS WAS FACILITATED BY SCPH AND

CONDUCTED WITH THE SCCHI. SCCHI IS A 40+ MEMBER COLLABORATIVE WITH THE

MISSION OF IDENTIFYING KEY HEALTH PRIORITIES IN SUMMIT COUNTY AND

COORDINATING ACTION TO IMPROVE POPULATION HEALTH AND PROMOTE HEALTH EQUITY

FOR ALL. THESE COMMUNITY LEADERS PROVIDE A PERSPECTIVE ON THE BROAD

INTERESTS OF THE GROUPS SERVED BY THE HOSPITAL FACILITY, INCLUDING THE

MEDICALLY UNDERSERVED, LOW-INCOME PERSONS, MINORITY GROUPS. SCPH

EPIDEMIOLOGY GATHERED DATA FROM A VARIETY OF SOURCES INCLUDING COUNTY

HEALTH RANKINGS, AMERICAN COMMUNITY SURVEY, AND COMMUNITY HEALTH STATUS

INDICATORS. SCPH ALSO UTILIZED THE 2018 YOUTH RISK BEHAVIORAL SURVEY, THE

OHIO DEPARTMENTS OF HEALTH BIRTH AND DEATH DATA, AND EPICENTER.

QUALITATIVE DATA COLLECTED THROUGH SURVEYS, FOCUS GROUPS AND COMMUNITY

MEETINGS WERE ALSO UTILIZED TO GATHER INFORMATION ABOUT HOW SUMMIT COUNTY

LEADERS AND RESIDENTS EXPERIENCE THE HEALTH OUTCOMES AND COMMUNITY

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Part V Facility Information *(continued)*

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IMPROVEMENTS. SCCHI AND SCPH ALSO COMPLETED TWO QUALITATIVE MAPP

ASSESSMENTS: COMMUNITY THEMES, STRENGTHS, AND THE FORCES OF CHANGE. FOCUS

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IN 2022 TO IDENTIFY BARRIERS AND OPPORTUNITIES THROUGH THE LENS OF THE

COMMUNITY MEMBER.

LEADERS FROM THE FOLLOWING COMMUNITY ORGANIZATIONS WERE CONSULTED DURING

THIS CHNA:

AETNA

AKRON AREA YMCA

AKRON CANTON REGIONAL FOODBANK

AKRON CHILDREN'S HOSPITAL

AKRON COMMUNITY FOUNDATION

AKRON METROPOLITAN AREA TRANSPORTATION STUDY

AKRON METROPOLITAN HOUSING AUTHORITY

AKRON PUBLIC SCHOOLS

AKRON REGION INTERPROFESSIONAL AREA HEALTH EDUCATION CENTER

AKRON SUMMIT COMMUNITY ACTION, INC

AKRON SUMMIT COUNTY PUBLIC LIBRARY

AKRON ZOO

ALZHEIMER'S ASSOCIATION

AMERICAN CANCER SOCIETY

AMERICAN HEART ASSOCIATION

ASIAN SERVICES IN ACTION, INC

AXESSPOINTE COMMUNITY HEALTH CENTER

BABY 1ST NETWORK

BLACK HEALTH COALITION

CHC ADDICTION

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CHILD GUIDANCE AND FAMILY SOLUTIONS

CITY OF AKRON

CITY OF TALLMADGE

CHOICES

CLEVELAND CLINIC AKRON GENERAL

COMMUNITY LEGAL AID

COUNTY OF SUMMIT

COUNTY OF SUMMIT ALCOHOL DRUG ADDICTION AND MENTAL HEALTH SERVICES BOARD

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GREATER AKRON CHAMBER OF COMMERCE

GREEN LEAF CENTER

HOPE HEALING

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INTERNATIONAL INSTITUTE OF AKRON

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SUMMIT COUNTY DD BOARD

SUMMIT COUNTY PUBLIC HEALTH

SUMMIT EDUCATION INITIATIVE

SUMMIT METRO PARKS

THE BLICK CENTER

UHCAN OHIO

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ADDITIONAL DETAIL CAN BE FOUND ON THE SUMMA HEALTH WEBSITE AT

[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

[AND-DIVERSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

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Part V Facility Information *(continued)*

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HAVEN OF REST MINISTRIES

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LET'S GROW AKRON

LOVE AKRONMATURE SERVICES

MHA ADVOCACY

MUSTARD SEED MARKET AND CAF

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[AND-DIVERSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

SUMMA HEALTH SYSTEM:

PART V, SECTION B, LINE 6A: CHNA CONDUCTED WITH ONE OR MORE OTHER

HOSPITAL FACILITIES:

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Part V Facility Information *(continued)*

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SUMMA HEALTH SYSTEM:

SUMMA HEALTH CONDUCTED THE CHNA ON BEHALF OF EACH OF ITS HOSPITAL

FACILITIES LISTED IN PART V, SECTION A, WHICH ARE, SUMMA HEALTH SYSTEM AND

SUMMA REHAB HOSPITAL, LLC

SUMMA REHAB HOSPITAL, LLC:

PART V, SECTION B, LINE 6A: CHNA CONDUCTED WITH ONE OR MORE OTHER

HOSPITAL FACILITIES:

SUMMA REHABILITATION HOSPITAL:

SUMMA HEALTH CONDUCTED THE CHNA ON BEHALF OF EACH OF ITS HOSPITAL

FACILITIES LISTED IN PART V, SECTION A, WHICH ARE SUMMA HEALTH SYSTEM AND

SUMMA REHAB HOSPITAL, LLC

SUMMA HEALTH SYSTEM:

PART V, SECTION B, LINE 6B: CHNA CONDUCTED WITH ONE OR MORE ORGANIZATIONS

OTHER THAN HOSPITAL FACILITIES:

SUMMA HEALTH SYSTEM:

SUMMIT COUNTY PUBLIC HEALTH

SUMMIT COALITION FOR COMMUNITY HEALTH IMPROVEMENT

SUMMA REHAB HOSPITAL, LLC:

PART V, SECTION B, LINE 6B: CHNA CONDUCTED WITH ONE OR MORE ORGANIZATIONS

OTHER THAN HOSPITAL FACILITIES:

SUMMA REHABILITATION HOSPITAL:

SUMMIT COUNTY PUBLIC HEALTH

SUMMIT COALITION FOR COMMUNITY HEALTH IMPROVEMENT

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Part V Facility Information *(continued)*

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SUMMA HEALTH SYSTEM:

PART V, SECTION B, LINE 11: HOW THE HOSPITAL FACILITY IS ADDRESSING NEEDS

IDENTIFIED IN ITS CHNA:

SUMMA HEALTH SYSTEM:

SEE PART V SECTION B LINE 11: SUMMA HEALTH SYSTEM

SUMMA REHAB HOSPITAL, LLC:

PART V, SECTION B, LINE 11: HOW THE HOSPITAL FACILITY IS ADDRESSING NEEDS

IDENTIFIED IN ITS CHNA:

SUMMA REHABILITATION HOSPITAL:

DUE TO THE NATURE OF THE ADULT REHABILITATION SPECIALTY SERVICES PROVIDED

BY SUMMA REHAB HOSPITAL, LLC, ("HOSPITAL") THE IDENTIFIED HEALTH NEED IN

WHICH THEY HAVE THE OPPORTUNITY TO ADDRESS IN THIS IMPLEMENTATION PLAN FOR

THE GREATEST IMPACT IS ACCESS. THE COMMUNITY RESOURCES PROVIDED BY A

VARIETY OF INSTITUTIONS INCLUDING SUMMA AKRON AND BARBERTON CAMPUS, LED TO

THE DETERMINATION BY SUMMA REHAB HOSPITAL, LLC TO NOT ADDRESS ANY OTHER

IDENTIFIED HEALTH NEED. THIS PRIORITY SPECIFIC COMMUNITY HEALTH NEEDS THAT

THE HOSPITAL HAS DETERMINED TO MEET IN WHOLE OR IN PART AND THAT ARE

CONSISTENT WITH ITS MISSION. THE HOSPITAL RESERVES THE RIGHT TO AMEND THIS

STRATEGY AS CIRCUMSTANCES WARRANT. FOR EXAMPLE, CERTAIN NEEDS BECOME MORE

PRONOUNCED AND REQUIRE ENHANCEMENTS TO THE DESCRIBED STRATEGIC

INITIATIVES. DURING THE THREE YEARS ENDING DECEMBER 31, 2025, OTHER

ORGANIZATIONS IN THE COMMUNITY MAY DECIDE TO ADDRESS CERTAIN NEEDS,

INDICATING THAT THE HOSPITAL THEN SHOULD REFOCUS ITS LIMITED RESOURCES TO

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Part V Facility Information *(continued)*

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BEST SERVE THE COMMUNITY.

PRIORITY HEALTH GOAL: INCREASE ACCESS TO QUALITY HEALTHCARE

THE HEALTH NEEDS PERTAINING TO ACCESS ARE BEING ADDRESSED THROUGH CARE

COORDINATION, PROVIDING EDUCATIONAL PROGRAMS, PATIENT ASSISTANCE PROGRAMS

AND ADVOCACY.

EXPECTED OUTCOME (S):

INCREASE ACCESS TO CARE AND PATIENT KNOWLEDGE

INCREASE ADHERENCE TO MEDICATIONS

A DETAILED DESCRIPTION OF THE ACTIONS BEING TAKEN TO ADDRESS THE HEALTH

NEEDS IDENTIFIED ABOVE CAN BE FOUND ON THE 2023-2025 SUMMA HEALTH

COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION PLAN FOUND ON THE SUMMA

HEALTH WEBSITE AT

-
[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-AND-DIVE
RSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

SIGNIFICANT HEALTH NEEDS NOT ADDRESSED

THE LIST ABOVE INDICATES SEVERAL PRIORITIZED HEALTH NEEDS IDENTIFIED IN

THE 2019 CHNA THAT SUMMA WILL NOT ADDRESS IN THE PLAN. REASONS FOR NOT

TARGETING THESE AREAS INCLUDE THEY ARE ADDRESSED DURING CLINICAL VISITS,

GO BEYOND THE CURRENT SCOPE OF THE HOSPITAL, RESOURCE CONSTRAINTS,

AVAILABLE EXPERTISE, OR BEING MORE APPROPRIATE FOR OTHER COMMUNITY AGENCIES

TO ADDRESS.

POOR HEALTH STATUS CAN RESULT THROUGH A COMPLEX INTERACTION OF CHALLENGING

SOCIAL, ECONOMIC, ENVIRONMENTAL AND BEHAVIORAL FACTORS, COMBINED WITH LACK

OF ACCESS TO CARE. ADDRESSING THE MORE COMMON "ROOT" CAUSES OF POOR

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Part V Facility Information *(continued)*

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

COMMUNITY HEALTH CAN SERVE TO IMPROVE A COMMUNITY'S QUALITY OF LIFE AND TO

REDUCE MORTALITY AND MORBIDITY. HOWEVER, SUMMA RECOGNIZES THAT NO HOSPITAL

FACILITY CAN ADDRESS ALL OF THE ROOT CAUSES AND HEALTH NEEDS PRESENT IN

ITS COMMUNITY.

THEREFORE, IT WAS DETERMINED THAT THE HEALTH SYSTEM WILL COLLABORATE WITH

OTHER ORGANIZATIONS AS NEEDED TO ADDRESS THE HEALTH NEEDS NOT SELECTED.

INJURIES, ACCIDENTS AND ENVIRONMENTAL FACTORS INCLUDING VIOLENCE, CRIME,

AND POVERTY WILL NOT BE ADDRESSED DIRECTLY THROUGH OUR PLAN. SUMMA HEALTH

WILL, LOOK FOR OPPORTUNITIES TO COLLABORATE WITH SAFE COMMUNITIES OF

SUMMIT COUNTY, SUMMIT COUNTY SAFE KIDS COALITION, COMMUNITY DEVELOPMENT

CORPORATIONS, LOCAL SERVICES AGENCIES AND OTHER ORGANIZATIONS TO ADDRESS

THESE IMPORTANT HEALTH ISSUES WHENEVER POSSIBLE.

THE PLAN IS ALSO IN ALIGNMENT WITH CURRENT COMMUNITY HEALTH NEEDS AND

PRIORITIES IDENTIFIED BY THE SUMMIT COUNTY PUBLIC HEALTH 2019 COMMUNITY

HEALTH ASSESSMENT AND THE OHIO DEPARTMENT OF HEALTH'S 2020-2022 STATE

HEALTH IMPROVEMENT PLAN.

A DETAILED DESCRIPTION OF THE ACTIONS BEING TAKEN TO ADDRESS THE HEALTH

NEEDS IDENTIFIED ABOVE CAN BE FOUND ON THE 2020-2022 SUMMA HEALTH

COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION PLAN FOUND ON THE SUMMA

HEALTH WEBSITE AT

[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-AND-DIVE](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

[RSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

PART V, SECTION B, LINE 7A FACILITY REPORTING SUMMA HEALTH & SUMMA REHAB

SUMMA HEALTH SYSTEM:

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Part V Facility Information *(continued)*

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

MOST RECENTLY COMPLETED COMMUNITY HEALTH NEEDS ASSESSMENT:

[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-AND-](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

[DIVERSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

SUMMA REHAB HOSPITAL:

MOST RECENTLY COMPLETED COMMUNITY HEALTH NEEDS ASSESSMENT:

[HTTP://SUMMAREHABHOSPITAL.COM/ABOUT-US/COMMUNITY-HEALTH-NEEDS](http://summarehabhospital.com/about-us/community-health-needs-assessment/)

[-ASSESSMENT/](http://summarehabhospital.com/about-us/community-health-needs-assessment/)

PART V, SECTION B, LINE 10A FACILITY REPORTING SUMMA HEALTH AND SUMMA REHAB

SUMMA HEALTH SYSTEM:

MOST RECENTLY ADOPTED CHNA IMPLEMENTATION STRATEGY:

[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-AND-](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

[DIVERSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022](https://www.summahealth.org/about-us/about-summa/community-benefit-and-diversity/communityneedsassessments/communityneedsassessment2022)

SUMMA REHAB HOSPITAL:

MOST RECENTLY ADOPTED CHNA IMPLEMENTATION STRATEGY:

[HTTPS://SUMMAREHABHOSPITAL.COM/ABOUT-US/COMMUNITY-HEALTH-NEEDS-ASSESSMEN](https://summarehabhospital.com/about-us/community-health-needs-assessment-2022/)

[T/COMMUNITY-HEALTH-NEEDS-ASSESSMENT-2022/](https://summarehabhospital.com/about-us/community-health-needs-assessment-2022/)

PART V SECTION B LINE 16A: FACILITY REPORTING SUMMA HEALTH & SUMMA REHAB

SUMMA HEALTH SYSTEM:

BELOW LINK INCLUDES FINANCIAL ASSISTANCE POLICY (FAP):

[HTTPS://WWW.SUMMAHEALTH.ORG/PATIENTVISITOR/INSURANCEANDBILLING/](https://www.summahealth.org/patientvisitor/insuranceandbilling/financialassistance)

[FINANCIALASSISTANCE](https://www.summahealth.org/patientvisitor/insuranceandbilling/financialassistance)

SUMMA REHAB HOSPITAL:

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Part V Facility Information *(continued)*

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

BELOW LINK INCLUDES FINANCIAL ASSISTANCE POLICY (FAP):

<HTTPS://WWW.SUMMAREHABHOSPITAL.COM/PATIENT-RESOURCES/FINANCIAL>

-ASSISTANCE-POLICY-FOR-SUMMA-REHAB-HOSPITAL/

PART V SECTION B LINE 16B FACILITY REPORTING SUMMA HEALTH & SUMMA REHAB

SUMMA HEALTH SYSTEM:

FINANCIAL ASSISTANCE POLICY APPLICATION FORM:

<HTTPS://WWW.SUMMAHEALTH.ORG/PATIENTVISITOR/INSURANCEANDBILLING/>

FINANCIALASSISTANCE

SUMMA REHAB HOSPITAL:

FINANCIAL ASSISTANCE POLICY APPLICATION FORM:

<HTTPS://WWW.SUMMAREHABHOSPITAL.COM/PATIENT-RESOURCES/FINANCIAL>

-ASSISTANCE-POLICY-FOR-SUMMA-REHAB-HOSPITAL/

PART V SECTION B LINE 16C FACILITY REPORTING SUMMA HEALTH & SUMMA REHAB

SUMMA HEALTH SYSTEM:

FINANCIAL ASSISTANCE POLICY PLAIN LANGUAGE SUMMARY:

<HTTPS://WWW.SUMMAHEALTH.ORG/PATIENTVISITOR/INSURANCEANDBILLING/>

FINANCIALASSISTANCE

SUMMA REHAB HOSPITAL:

FINANCIAL ASSISTANCE POLICY PLAIN LANGUAGE SUMMARY:

<HTTPS://WWW.SUMMAREHABHOSPITAL.COM/PATIENT-RESOURCES/FINANCIAL>

-ASSISTANCE-POLICY-FOR-SUMMA-REHAB-HOSPITAL/

PART V SECTION B LINE 20A: EXTRAORDINARY COLLECTION ACTION

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Part V Facility Information *(continued)*

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

SUMMA REHAB HOSPITAL:

SUMMA REHAB HOSPITAL DOES NOT TAKE ECAS AND THEREFORE WRITTEN NOTICES

ARE NOT NECESSARY.

PART V SECTION B LINE 11:

HOW THE HOSPITAL FACILITY IS ADDRESSING NEEDS IDENTIFIED IN ITS CHNA:

SUMMA HEALTH SYSTEM:

IN 2022 SUMMA HEALTH PARTNERED WITH SUMMIT COUNTY PUBLIC HEALTH (SCPH)

AND THE SUMMIT COALITION FOR COMMUNITY HEALTH IMPROVEMENT (SCCHI) TO

CONDUCT THE 2022 CHNA THAT WAS APPROVED BY THE SUMMA HEALTH BOARD OF

DIRECTORS ON OCTOBER 27, 2022. DURING THIS PROCESS OVER 200 INDICATORS

WERE REVIEWED, COMMUNITY LEADERS AND RESIDENTS WERE CONSULTED, AND

SIGNIFICANT HEALTH NEEDS WERE IDENTIFIED USING THE MAPP PROCESS.

IN COLLABORATION WITH SUMMA'S INTERNAL LEADERSHIP AND DEPARTMENTS,

ASSISTANCE FROM MEMBERS OF THE SUMMA CEC AND MANY EXTERNAL PARTNERS,

SUMMA'S PRIORITIZATION PROCESS INCLUDED REVIEW OF THE DATA FINDINGS,

BURDEN SCOPE AND URGENCY OF THE HEALTH NEED, THE FEASIBILITY OF

INTERVENING, THE HOSPITAL'S STRATEGIC PRIORITIES, FINANCIAL AND HUMAN

RESOURCES, PARTER ACTIVITY, AND THE LOCAL AND STATE HEALTH IMPROVEMENT

PLANS.

THE OUTCOME OF THE 2022 CHNA EFFORTS AS DETERMINED BY CAREFUL ANALYSIS

OF BOTH THE EPIDEMIOLOGICAL AND QUALITATIVE DATA, YIELDED THE FOLLOWING

PRIORITIES: ACCESS AND BARRIERS TO HEALTH CARE, CHRONIC DISEASE

PREVENTION AND MANAGEMENT, HEALTH EQUITY, MENTAL HEALTH AND ADDICTION

AND SOCIAL DETERMINANTS OF HEALTH.

THE PRIORITIES ARE IN ALIGNMENT WITH CURRENT COMMUNITY HEALTH NEEDS

IDENTIFIED BY THE SUMMIT COUNTY PUBLIC HEALTH 2022 COMMUNITY HEALTH

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Part V Facility Information *(continued)*

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

ASSESSMENT AND THE OHIO DEPARTMENT OF HEALTH'S 2019 STATE HEALTH

ASSESSMENT AND THE 2020-2022 STATE HEALTH IMPROVEMENT PLAN, WHICH WAS

THE MOST CURRENT PLAN AVAILABLE.

SIGNIFICANT HEALTH NEEDS ADDRESSED:

CHNA HEALTH PRIORITY: ACCESS AND BARRIERS TO HEALTH CARE:

ACCESS TO HEALTH CARE IS A BROAD TERM USED TO DESCRIBE THE

AVAILABILITY, ACCEPTABILITY, AFFORDABILITY AND ACCESSIBILITY OF HEALTH

CARE SYSTEMS AND PROVIDERS. ADULTS WITH POOR ACCESS TO HEALTHCARE, OR

WHO FACE BARRIERS TO CARE, HAVE A HARDER TIME GETTING PREVENTATIVE

SERVICES OR MEDICATION.

ACCESS TO CLINICAL CARE ACCOUNTS FOR 20% OF A PERSON'S HEALTH STATUS

ACCORDING TO THE WISCONSIN COUNTY HEALTH RANKINGS MODEL. BOTH ACCESS TO

CARE AND THE QUALITY OF THAT CARE HAVE AFFECTED THE HEALTH OF SUMMIT

COUNTY.

EVEN AFTER THE IMPLEMENTATION OF THE ACA, 8% OF ADULTS AND 3% OF

CHILDREN STILL DO NOT HAVE HEALTH INSURANCE. HAVING HEALTH INSURANCE IS

ONLY ONE PART OF THE HEALTH ACCESS PICTURE, HOWEVER. HAVING ACCESS TO A

PROVIDER WHEN THEY ARE NEEDED ALSO IS IMPORTANT. RATIOS OF PRIMARY CARE

PHYSICIANS, MENTAL HEALTH PROVIDERS AND DENTISTS TO POPULATION ALL

SHOWED MEANINGFUL IMPROVEMENT SINCE THE 2019 CHNA.

LANGUAGE BARRIERS ALSO IMPACT HEALTH CARE ACCESS. THE RECENT INFLUX OF

IMMIGRANT AND PARTICULARLY REFUGEE POPULATIONS FROM AROUND THE WORLD

HAS CREATED CHALLENGES TO HEALTH CARE ACCESS. FOR EXAMPLE, THE

PERCENTAGE OF THOSE AGE 5 AND OLDER WHO ARE LINGUISTICALLY ISOLATED

(SPEAK ENGLISH LESS THAN VERY WELL AS WELL AS A LANGUAGE OTHER THAN

ENGLISH IN THE HOME) INCREASED SHARPLY BETWEEN 2015 AND 2019.

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Part V Facility Information *(continued)*

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AT THE TIME OF THE 2019 CHNA, ONLY 59% OF FEMALE MEDICARE PATIENTS

RECEIVE MAMMOGRAPHY SCREENING. THAT PERCENTAGE HAS NOW DECREASED TO

JUST 43%. LOW RATES OF ELIGIBLE WOMEN RECEIVING ROUTINE MAMMOGRAMS

COULD MEAN THAT MANY WOMEN WITH CANCER WILL NOT RECEIVE A DIAGNOSIS OF

BREAST CANCER UNTIL THAT CANCER IS IN ITS LATER STAGES. PREVENTIVE

DENTAL HEALTH SCREENINGS ARE ALSO LOW, WITH LESS THAN TWO-THIRDS OF

ADULTS, MIDDLE SCHOOL STUDENTS, AND HIGH SCHOOL STUDENTS SAYING THEY

HAVE VISITED A DENTIST IN THE PAST 12 MONTHS.

GOAL: IMPROVE ACCESS AND REDUCE BARRIERS TO QUALITY HEALTHCARE FOR THE

RESIDENTS OF SUMMIT COUNTY.

THE HEALTH NEEDS PERTAINING TO ACCESS ARE BEING ADDRESSED BY

INCORPORATING COMMUNITY HEALTH WORKERS IN COMMUNITY BASED SETTINGS, AND

INCREASING THE NUMBER OF INDIVIDUALS WHO HAVE ACCESS TO PRIMARY CARE

MEDICAL HOMES AND COMPREHENSIVE PRIMARY CARE PLUS PRACTICES THEREBY

INCREASING THE OPPORTUNITIES FOR PREVENTATIVE AND EARLY INTERVENTIONS

FOR INDIVIDUALS REQUIRING PRIMARY CARE, DENTAL, AND BEHAVIORAL HEALTH

PROVIDERS.

EXPECTED OUTCOME (S):

INCREASED USE OF HEALTHCARE SERVICES

REDUCED BARRIERS TO ACCESSING CARE

INCREASED ACCESS TO SCREENINGS

CHNA HEALTH PRIORITY: CHRONIC DISEASE PREVENTION AND MANAGEMENT:

CHRONIC DISEASES ARE DISEASES THAT A PERSON HAS FOR A LONG TIME,

SOMETIMES INDEFINITELY. PEOPLE WITH CHRONIC DISEASES USUALLY NEED TO

SEE THEIR DOCTORS ON A REGULAR BASIS TO MONITOR THE PROGRESSION OF

THEIR DISEASE TO GET TREATMENT. DEATH RATES FROM A FEW OF THE MORE

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Part V Facility Information *(continued)*

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COMMON CHRONIC DISEASES EITHER STAYED THE SAME OR SLIGHTLY DECREASED

SINCE THE 2019 CHNA, INCLUDING BREAST, COLORECTAL CANCER, STROKE, AND

CHRONIC LOWER RESPIRATORY DISEASE. THE STABILIZATION AND/OR IMPROVEMENT

OF CANCER DEATH RATES FOR BREAST AND COLORECTAL CANCER IS ESPECIALLY

IMPORTANT, AS THESE ARE CANCERS THAT ARE MORE READILY DETECTED THROUGH

EARLY SCREENING. DEATH RATES FROM ALL CANCER TYPES COMBINED DECREASED

BY ABOUT 2%. DEATHS FROM CHRONIC KIDNEY DISEASE AND PROSTATE CANCER

INCREASED, AS DID DEATH RATES FROM HEART DISEASE AND

ALZHEIMER'S/DEMENTIA.

OVER THE PAST SEVERAL YEARS, THE BEHAVIORAL RISK FACTOR SURVEILLANCE

SURVEY (BRFSS) HAS SHOWN THAT NEARLY TWO-THIRDS OF THE ADULT POPULATION

IS EITHER OVERWEIGHT OR OBESE, AND ABOUT ONE-THIRD OF THOSE INDIVIDUALS

HAVE REPORTED BEING TOLD THEY HAVE EITHER HIGH CHOLESTEROL OR HIGH

BLOOD PRESSURE. IN ADDITION, ABOUT ONE-QUARTER OF ADULTS SAY THEY

SMOKE, AND ANOTHER QUARTER SAY THEY ARE NOT PHYSICALLY ACTIVE. ALL OF

THESE BEHAVIORS HAVE EITHER STAYED THE SAME OR INCREASED OVER THE PAST

SEVERAL YEARS, DESPITE SOLID EVIDENCE THAT THEY INCREASE CHRONIC

DISEASE RATES.

SEVERAL EXTERNAL CAUSES OF DEATH ALSO HAVE INCREASED (DEATHS NOT CAUSED

BY DISEASE OR OTHER NATURAL CAUSES). IN ADDITION TO DRUG OVERDOSE

DEATHS, OTHER KINDS OF ACCIDENTAL DEATHS (AUTO ACCIDENTS AND FALLS

BEING THE MOST COMMON) HAVE INCREASED 36% SINCE 2019. FIREARM-RELATED

HOMICIDES ALSO ARE UP 37% SINCE THE 2019 CHNA. FALL-RELATED DEATHS

AMONG SENIORS, AND BOTH TRAUMATIC BRAIN INJURY EMERGENCY ROOM VISITS

RESULTING FROM AND DEATHS FROM TRAUMATIC BRAIN INJURY HAVE INCREASED

FOR SENIORS SINCE 2018.

GOAL: REDUCE CHRONIC DISEASE AND PROMOTE WELLBEING FOR THE RESIDENTS OF

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Part V Facility Information *(continued)*

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

SUMMIT COUNTY.

THE HEALTH NEEDS PERTAINING TO CHRONIC DISEASE ARE BEING ADDRESSED

THROUGH INCREASING CONSUMER KNOWLEDGE BASE OF RISK FACTORS, RISK

BEHAVIORS, AND GENETIC CONSIDERATIONS WHICH LEAD TO CANCER,

CARDIOVASCULAR DISEASE AND DIABETES AND PROVIDING EVIDENCED BASED

LIFESTYLE MODIFICATION PROGRAMS.

EXPECTED OUTCOME (S):

DECREASE RATES OF CHRONIC DISEASE IN ADULTS.

DECREASE SMOKING, TOBACCO AND VAPING USE IN ADULTS.

REDUCE INCIDENCE OF CARDIOVASCULAR DISEASE IN SUMMIT COUNTY.

REDUCE INCIDENCE OF CANCER IN SUMMIT COUNTY.

REDUCE INCIDENCE OF DIABETES IN SUMMIT COUNTY.

CHNA HEALTH PRIORITY: HEALTH EQUITY

THE CENTERS FOR DISEASE CONTROL AND PREVENTION DEFINE HEALTH EQUITY AS

A STATE IN WHICH EVERYONE HAS A FAIR AND JUST OPPORTUNITY TO ATTAIN

THEIR HIGHEST LEVEL OF HEALTH. HEALTH EQUITY IS FOCUSED ON CREATING

BETTER OPPORTUNITIES FOR HEALTH AND GIVING SPECIAL ATTENTION TO THE

NEEDS OF THOSE AT THE GREATEST RISK FOR POOR HEALTH. ACHIEVING HEALTH

EQUITY WILL REQUIRE FOCUSED AND ONGOING SOCIETAL EFFORTS TO CHANGE THE

SYSTEMS AND POLICIES THAT HAVE RESULTED IN THE GENERATIONAL INJUSTICES

THAT CONTRIBUTE TO RACIAL AND ETHNIC HEALTH DISPARITIES.

IN THE SUMMER OF 2020, BOTH SUMMIT COUNTY COUNCIL AND THE CITY OF AKRON

FORMALLY DECLARED RACISM AS A PUBLIC HEALTH CRISIS AND ARE TAKING STEPS

TOWARDS ALLOCATING RESOURCES AND IMPLEMENTING CHANGE THROUGH STRATEGIC

ACTION. THE PASSING OF THESE RESOLUTIONS, AND THE CONCRETE STEPS THAT

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Part V Facility Information *(continued)*

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HAVE FOLLOWED AFTER THE PASSAGE, DEMONSTRATES THAT SUMMIT COUNTY ALONG

WITH OVER 250 OTHER COUNTIES, CITIES AND COMMUNITY ORGANIZATIONS ACROSS

THE UNITED STATES ARE COMMITTED TO OPPOSING AND DISMANTLING RACISM AND

PURSING EQUITY, DIVERSITY AND INCLUSION.

IN JUNE OF 2020, SUMMA MADE A PROMISE TO NOT ONLY ACKNOWLEDGE RACISM AS

A PUBLIC HEALTH CRISIS, BUT TO TAKE SWIFT ACTION IN ADDRESSING THIS

TOPIC WITH RESOURCES, EDUCATION AND TANGIBLE COMMITMENTS. THE SUMMA

STANDS WITH OUR COMMUNITY ACTION PLAN WAS CREATED THAT PROMOTES

DIVERSITY, REDUCING HEALTH DISPARITIES AND EDUCATING STAFF, AS WELL AS

AN EVALUATION METRIC TO TRACK THE PROGRESS.

PART V SECTION B LINE 11:

HOW THE HOSPITAL FACILITY IS ADDRESSING NEEDS IDENTIFIED IN ITS CHNA:

SUMMA HEALTH SYSTEM CONTINUED

GOAL: REDUCE HEALTH DISPARITIES AND ADVANCE HEALTH EQUITY FOR THE

RESIDENTS OF SUMMIT COUNTY.

THE HEALTH NEEDS PERTAINING TO ADVANCING HEALTH EQUITY IS BEING

ADDRESSED BY UTILIZING CHW'S IN COMMUNITY-BASED SETTINGS AT THE SUMMA

CENTER FOR HEALTH EQUITY TO ADDRESS SOCIAL DETERMINANTS OF HEALTH.

COORDINATING CARE OF LGBTQ AND COMPLEX CARE PATIENTS THROUGH

SPECIALIZED CLINICS. REDUCING INFANT MORTALITY BY PROVIDING PROGRAMS

AND SERVICES THAT PROVIDE OUTREACH, EDUCATION, COORDINATION AND FOCUS

ON REDUCING THE IMPACTS OF THE SOCIAL DETERMINANTS OF HEALTH FOR LOW

INCOME MOTHERS. ADVANCING DIVERSITY, EQUITY AND INCLUSION (DEI) THROUGH

THE SUMMA STANDS WITH OUR COMMUNITY PLAN FOCUS AREAS AND ANALYZE IMPACT

UTILIZING THE DEI SCORECARD.

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EXPECTED OUTCOME (S):

IMPROVE ACCESS TO HEALTH CARE AND CARE COORDINATION TO THE LGBTQ

COMMUNITY.

IMPROVE CARE COORDINATION BY UTILIZING COMMUNITY HEALTH WORKERS (CHW).

REDUCE INFANT MORTALITY.

REDUCE PRETERM BIRTHS AND LOW BIRTH-WEIGHT BIRTHS IN SUMMIT COUNTY.

CHNA HEALTH PRIORITY: MENTAL HEALTH AND ADDICTION

THE COVID-19 PANDEMIC BROUGHT NEW CHALLENGES TO MENTAL HEALTH AND

ADDICTION SERVICES AS LOCKDOWNS, JOB LOSS AND SOCIAL ISOLATION FED

DEPRESSION, SUICIDE AND OVERDOSE RATES. AN EMERGENCY SHIFT IN POLICY

REGARDING MEDICAID REIMBURSEMENT OPENED UP OPPORTUNITIES TO USE

TELEMEDICINE FOR MENTAL AND BEHAVIORAL HEALTH SERVICES. WHILE SHORT

STAFFING IS NOT A NEW ISSUE TO CLINICAL FIELDS, THE PANDEMIC CREATED

ADDITIONAL STAFFING CHALLENGES AT THE SAME TIME AS THE RISE IN DEMAND

FOR SERVICES. VARIOUS STRATEGIES HAVE BEEN PUT IN PLACE TO INCREASE

PROVIDER CAPACITY THROUGH RECRUITMENT METHODS, SHIFTS IN PRIORITIES,

AND NEW WAYS TO MEET THE COMMUNITY'S NEEDS SUCH AS TELEHEALTH. MANY

LOCAL AGENCIES REPORTED INCREASED SHOW-RATES AND ENGAGEMENT WITH THE

ADDITIONOF TELEHEALTH OPTIONS, WHICH IS LEADING TO THE POTENTIAL

DEVELOPMENT OF INNOVATIVE STRATEGIES TO INCORPORATE THESE METHODS

LONG-TERM.

UNFORTUNATELY, NOT ALL WHO SUFFER FROM DEPRESSION AND SUICIDAL IDEATION

RECEIVE THE HELP THEY NEEDIN TIME. WHILE THE OVERALL TOTAL OF CONFIRMED

COMPLETED SUICIDES AVERAGES THE SAME FOR THE PAST SEVERAL YEARS, THE

COUNTY OF SUMMIT ALCOHOL, DRUG ADDICTION AND MENTAL HEALTH SERVICES

BOARD HAS REPORTED A RISE IN SUICIDE RATES FOR BLACK MALES. THIS IS

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Part V Facility Information *(continued)*

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

FOLLOWING MUCH THE SAME LINES AS THE RISE IN OVERDOSES FOR THIS

DEMOGRAPHIC. COMMUNITY-BASED AGENCIES AND COMBINED PROFESSIONAL, PEER

AND FAITH-BASED COALITIONS ARE WORKING TOGETHER TO HELP PROVIDE

RESOURCES AND HELP TO THOSE WHO NEED IT MOST. THIS INCLUDES

ORGANIZATIONAL POLICIES WORKING TOWARD DIVERSE AND EQUITABLE ACCESS TO

BEHAVIORAL HEALTH CARE FOR SEVERAL POPULATIONS IN SUMMIT COUNTY

INCLUDING SOME SPECIFIC TO BLACK INDIVIDUALS, LGBTQ+ AND LOCAL REFUGEE

COMMUNITIES.

NATIONWIDE, ILLICIT DRUG USE HAS IMPLICATIONS ACROSS MORE THAN THE

HEALTH AND SAFETY OF THE COMMUNITY. ACCORDING TO THE OFFICE OF THE U.S.

SURGEON GENERAL, THE ESTIMATED ANNUAL ECONOMIC IMPACT OF ALCOHOL MISUSE

IS \$249 BILLION, AND FOR ILLICIT DRUG USE \$193 BILLION. NOT ONLY HAS

OHIO BEEN ONE OF THE HARDEST-HIT STATES IN THE COUNTRY IN TERMS OF

OVERDOSES AND OVERDOSE RELATED DEATHS, BUT SUMMIT COUNTY SPECIFICALLY

HAS BEEN HEAVILY IMPACTED.

GOAL: PROMOTE MENTAL WELLBEING AND PREVENT ALCOHOL AND OTHER DRUG

DEPENDENCE FOR RESIDENTS OF SUMMIT COUNTY.

THE HEALTH NEEDS PERTAINING TO SUBSTANCE ABUSE ARE BEING ADDRESSED BY

DECREASING ALCOHOL AND OPIATE RELATED OVERDOSES AND DEATHS THROUGH CARE

COORDINATION AND EVIDENCE BASED PROGRAMS.

EXPECTED OUTCOME (S):

REDUCE INCIDENCE OF SUBSTANCE USE DISORDERS, OVERDOSES, AND DEATHS

INCREASED KNOWLEDGE AND AWARENESS OF MENTAL HEALTH ISSUES

INCREASED REFERRALS FOR MENTAL AND BEHAVIORAL HEALTH SERVICES

IMPROVED ACCESS FOR MENTAL AND BEHAVIORAL HEALTH SERVICES.

CHNA HEALTH PRIORITY: SOCIAL DETERMINANTS OF HEALTH (SDOH)

THE SOCIAL DETERMINANTS OF HEALTH (SDOH) ARE THE CONDITIONS IN THE

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Part V Facility Information *(continued)*

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

ENVIRONMENT WHERE PEOPLE ARE BORN, LIVE, WORK, PLAY AND AGE THAT AFFECT

A WIDE RANGE OF HEALTH AND QUALITY OF LIFE OUTCOMES. SDOH INCLUDE

FACTORS SUCH AS EDUCATION, EMPLOYMENT AND INCOME MAKE UP THE LARGEST

SINGLE SHARE OF INDIVIDUAL HEALTH, 50% IN THE COUNTY HEALTH RANKINGS

MODEL. UNFORTUNATELY, THE RECESSION OF 2007-2009 HAS CONTINUED TO HAVE

A HUGE IMPACT ON THE SOCIOECONOMIC LANDSCAPE IN SUMMIT COUNTY MORE THAN

A DECADE LATER. THE ECONOMIC UPHEAVAL CAUSED BY COVID-19 HAS ONLY

AGGRAVATED THE LONG-TERM ECONOMIC RECOVERY OF SUMMIT COUNTY.

THESE FACTORS ARE IMPORTANT TO ADDRESS BECAUSE ACCESS TO HEALTH CARE IS

NECESSARY, BUT NOT SUFFICIENT, FOR GOOD HEALTH. AN ESTIMATED 80% OF THE

MODIFIABLE FACTORS THAT AFFECT OVERALL HEALTH ARE ATTRIBUTED TO

COMMUNITY CONDITIONS AND THE OPPORTUNITY TO MAKE HEALTHY CHOICES.

GOAL: ENHANCE POPULATION HEALTH BY ADDRESSING THE SDOH FOR THE

RESIDENTS OF SUMMIT COUNTY.

THE HEALTH NEEDS PERTAINING TO ADDRESSING THE SDOH IS THROUGH UTILIZING

THE EPIC PLATFORM, CARE COORIDNATION, CAREER EDUCATION, WORKFORCE

PROGRAMS, AND EXPANDING PROGRAMS THAT LEVERAGE COMMUNITY PARNTERS TO

ADDRESS SOCIAL DETERMINANTS OF HEALTH.

EXPECTED OUTCOME (S):

IMPROVE HEALTH STATUS.

REDUCE PREMATURE DEATH.

INCREASE EDUCATIONAL AND EMPLOYMENT OPPORTUNITIES.

SIGNIFICANT HEALTH NEEDS NOT ADDRESSED

SUMMA RECOGNIZES THAT NO HOSPITAL FACILITY CAN ADDRESS ALL OF THE

HEALTH NEEDS PRESENT IN ITS COMMUNITY. INJURIES, ACCIDENTS, AFFORDABLE

HOUSING, VIOLENCE AND CRIME WILL NOT BE ADDRESSED DIRECTLY THROUGH OUR

PLAN.

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Part V Facility Information *(continued)*

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

REASONS FOR NOT TARGETING THESE AREAS INCLUDE THEY ARE ADDRESSED DURING

CLINICAL VISITS, GO BEYOND THE CURRENT SCOPE OF THE HOSPITAL, RESOURCE

CONSTRAINTS, AVAILABLE EXPERTISE, OR BEING MORE APPROPRIATE FOR OTHER

COMMUNITY AGENCIES TO ADDRESS. ALTHOUGH THESE HEALTH NEEDS WILL NOT BE

DIRECTLY ADDRESSED THROUGH OUR PLAN, SUMMA WILL CONSIDER THEM WHILE

IMPLEMENTING THE STRATEGIES OUTLINED ABOVE. IN ADDITION, SUMMA WILL,

LOOK FOR OPPORTUNITIES TO COLLABORATE WITH SAFE COMMUNITIES OF SUMMIT

COUNTY, SUMMIT COUNTY SAFE KIDS COALITION, YOUTH VIOLENCE PREVENTION

TASK-FORCE, COMMUNITY DEVELOPMENT CORPORATIONS, LOCAL SERVICES AGENCIES

AND OTHER ORGANIZATIONS TO ADDRESS THESE IMPORTANT HEALTH ISSUES

WHENEVER POSSIBLE.

POOR HEALTH STATUS CAN RESULT THROUGH A COMPLEX INTERACTION OF

CHALLENGING SOCIAL, ECONOMIC, ENVIRONMENTAL AND BEHAVIORAL FACTORS,

COMBINED WITH LACK OF ACCESS TO CARE. ADDRESSING THE MORE COMMON "ROOT"

CAUSES OF POOR COMMUNITY HEALTH CAN SERVE TO IMPROVE A COMMUNITY'S

QUALITY OF LIFE AND TO REDUCE MORTALITY AND MORBIDITY. HOWEVER, SUMMA

RECOGNIZES THAT NO HOSPITAL FACILITY CAN ADDRESS ALL OF THE ROOT CAUSES

AND HEALTH NEEDS PRESENT IN ITS COMMUNITY.

THE PLAN IS ALSO IN ALIGNMENT WITH CURRENT COMMUNITY HEALTH NEEDS AND

PRIORITIES IDENTIFIED BY THE SUMMIT COUNTY PUBLIC HEALTH 2022 COMMUNITY

HEALTH ASSESSMENT AND THE OHIO DEPARTMENT OF HEALTH'S 2020-2022 STATE

HEALTH IMPROVEMENT PLAN.

A DETAILED DESCRIPTION OF THE ACTIONS BEING TAKEN TO ADDRESS THE HEALTH

NEEDS IDENTIFIED ABOVE CAN BE FOUND ON THE 2023-2025 SUMMA HEALTH

COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION PLAN FOUND ON THE

SUMMA HEALTH WEBSITE AT

[HTTPS://WWW.SUMMAHEALTH.ORG/ABOUT-US/ABOUT-SUMMA/COMMUNITY-BENEFIT-AND-D](https://www.summahealth.org/about-us/about-summa/community-benefit-and-d)

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Part V Facility Information *(continued)*

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

IVERSITY/COMMUNITYNEEDSASSESSMENTS/COMMUNITYNEEDSASSESSMENT2022.

Blank lines for supplemental information.

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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? 112

Name and address	Type of facility (describe)
1 SUMMA HEALTH EQUITY CENTER 1493 S. HAWKINS AVENUE AKRON, OH 44320	CHRONIC DISEASE MANAGEMENT, HEALTH, NUTRITION, EXERCISE & EDUCATION SERVICE
2 PARKVIEW CENTER 155 FIFTH STREET NE BARBERTON, OH 44203	CANCER CENTER AND CANCER CARE, PHYSICIANS OFFICES
3 SUMMA HEALTH COOPER PAVILION 161 NORTH FORGE STREET AKRON, OH 44304	CANCER CENTER AND CANCER CARE
4 SUMMA HEALTH CENTER AT GREEN - SLEEP 1700 BOETTLER ROAD, STE 215 UNIONTOWN, OH 44685	SLEEP AND NEUROLOGY SERVICES, OBSTETRICS AND GYNECOLOGY
5 SUMMA HEALTH IGNATIA HALL SOUTH 3730 WHIPPLE AVE. NW, STE 5 CANTON, OH 44718	OUTPATIENT ADDICTION MEDICINES
6 SUMMA HEALTH MEDINA SURGERY CENTER 3780 MEDINA RD., SUITE 120 MEDINA, OH 44256	SURGERY CENTER
7 PROFESSIONAL CENTER SOUTH 55 ARCH, SUITE 2A AKRON, OH 44304	FAMILY MEDICINE, INTERNAL MEDICINE
8 SUMMA HEALTH MEDICAL GROUP 1 PARK WEST BLVD, SUITE 350 AKRON, OH 44320	PHYSICIAN OFFICE
9 SUMMA HEALTH MEDICAL GROUP 1 PARK WEST BLVD, SUITE 200 AKRON, OH 44320	PHYSICIAN OFFICE
10 SUMMA HEALTH MEDICAL GROUP 1 PARK WEST, SUITE 330 AKRON, OH 44320	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
11 SUMMA HEALTH MEDICAL GROUP 1260 INDEPENDENCE AVE AKRON, OH 44310	PHYSICIAN OFFICE
12 SUMMA HEALTH MEDICAL GROUP 1463 CANTON RD AKRON, OH 44312	PHYSICIAN OFFICE
13 SUMMA HEALTH MEDICAL GROUP 1493 SOUTH HAWKINS AVE SUITE 130 AKRON, OH 44320	PHYSICIAN OFFICE
14 SUMMA HEALTH MEDICAL GROUP 155 FIFTH STREET NE SUITE 100 BARBERTON, OH 44203	PHYSICIAN OFFICE
15 SUMMA HEALTH MEDICAL GROUP 161 N FORGE ST, SUITE G90 AKRON, OH 44304	PHYSICIAN OFFICE
16 SUMMA HEALTH MEDICAL GROUP 161 N. FORGE ST., SUITE 190 AKRON, OH 44304	PHYSICIAN OFFICE
17 SUMMA HEALTH MEDICAL GROUP 161 NORTH FORGE ST., SUITE 298 AKRON, OH 44304	PHYSICIAN OFFICE
18 SUMMA HEALTH MEDICAL GROUP 161 NORTH FORGE ST., SUITE 198 AKRON, OH 44304	PHYSICIAN OFFICE
19 SUMMA HEALTH MEDICAL GROUP 1700 BOETTLER RD, SUITE 225 UNIONTOWN, OH 44685	PHYSICIAN OFFICE
20 SUMMA HEALTH MEDICAL GROUP 1700 BOETTLER RD, SUITE 150 UNIONTOWN, OH 44685	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
21 SUMMA HEALTH MEDICAL GROUP 1835 FRANKS PARKWAY UNIONTOWN, OH 44685	PHYSICIAN OFFICE
22 SUMMA PSYCHIATRY ASSOCIATES 1835 FRANKS PARKWAY UNIONTOWN, OH 44685	PHYSICIAN OFFICE
23 SUMMA HEALTH MEDICAL GROUP 1860 STATE RD, SUITE D CUYAHOGA FALLS, OH 44223	PHYSICIAN OFFICE
24 SUMMA HEALTH MEDICAL GROUP 195 WADSWORTH RD, SUITE 301 WADSWORTH, OH 44256	PHYSICIAN OFFICE
25 SUMMA HEALTH MEDICAL GROUP 195 WADSWORTH RD, SUITE 305 WADSWORTH, OH 44281	PHYSICIAN OFFICE
26 SUMMA HEALTH MEDICAL GROUP 201 5TH ST. NE, SUITE 16 AND 13 BARBERTON, OH 44203	PHYSICIAN OFFICE
27 SUMMA HEALTH MEDICAL GROUP 201 5TH ST., SUITE 2 BARBERTON, OH 44203	PHYSICIAN OFFICE
28 SUMMA HEALTH MEDICAL GROUP 201 5TH ST., SUITE 6 BARBERTON, OH 44203	PHYSICIAN OFFICE
29 SUMMA HEALTH MEDICAL GROUP 201 5TH STREET NE, SUITE 3 BARBERTON, OH 44203	PHYSICIAN OFFICE
30 SUMMA HEALTH MEDICAL GROUP 201 FIFTH ST. NE, SUITE 10 BARBERTON, OH 44203	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
31 SUMMA HEALTH MEDICAL GROUP 201 FIFTH STREET, NE SUITE 8 BARBERTON, OH 44203	PHYSICIAN OFFICE
32 SUMMA HEALTH MEDICAL GROUP 223 N. MAIN ST. RITTMAN, OH 44270	PHYSICIAN OFFICE
33 SUMMA HEALTH MEDICAL GROUP 242 PORTAGE TRAIL EXT. W. CUYAHOGA FALLS, OH 44223-3613	PHYSICIAN OFFICE
34 SUMMA HEALTH MEDICAL GROUP 25 S. MAIN STREET, SUITE B RITTMAN, OH 44270	PHYSICIAN OFFICE
35 SUMMA HEALTH MEDICAL GROUP 28 CONSERVATORY DR, SUITE C AKRON, OH 44314	PHYSICIAN OFFICE
36 SUMMA HEALTH MEDICAL GROUP 2875 WEST MARKET ST., SUITE A FAIRLAWN, OH 44333	PHYSICIAN OFFICE
37 SUMMA HEALTH MEDICAL GROUP 2875 WEST MARKET ST., SUITE B FAIRLAWN, OH 44333	PHYSICIAN OFFICE
38 SUMMA HEALTH MEDICAL GROUP 328 HINES HILL ROAD BOSTON HEIGHTS, OH 44236	PHYSICIAN OFFICE
39 SUMMA HEALTH MEDICAL GROUP 3378 W. MARKET ST. FAIRLAWN, OH 44333	PHYSICIAN OFFICE
40 SUMMA HEALTH MEDICAL GROUP 3593 S. ARLINGTON ROAD, SUITE D AKRON, OH 44312	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
41 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA RD, SUITE 250 MEDINA, OH 44256	PHYSICIAN OFFICE
42 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA RD, SUITE 220 MEDINA, OH 44256	PHYSICIAN OFFICE
43 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA RD, SUITE 210 MEDINA, OH 44256	PHYSICIAN OFFICE
44 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA ROAD, SUITE 150 MEDINA, OH 44256	PHYSICIAN OFFICE
45 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA ROAD, SUITE 200 MEDINA, OH 44256	PHYSICIAN OFFICE
46 SUMMA HEALTH MEDICAL GROUP 3780 MEDINA ROAD, SUITE 310 MEDINA, OH 44256	PHYSICIAN OFFICE
47 SUMMA HEALTH MEDICAL GROUP 3838 MASSILLON RD, SUITE 350 UNIONTOWN, OH 44685	PHYSICIAN OFFICE
48 SUMMA HEALTH MEDICAL GROUP 4055 EMBASSY PARKWAY, SUITE 110 FAIRLAWN, OH 44333	PHYSICIAN OFFICE
49 SUMMA HEALTH MEDICAL GROUP 4211 ST. RT 44 SUITE 1550 ROOTSTOWN, OH 44272	PHYSICIAN OFFICE
50 SUMMA HEALTH MEDICAL GROUP 444 N. MAIN ST., SUITE 201 AKRON, OH 44309-2090	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
51 SUMMA PSYCHIATRY ASSOCIATES 444 NORTH MAIN ST, 6TH FLOOR AKRON, OH 44310	PHYSICIAN OFFICE
52 SUMMA PSYCHIATRY ASSOCIATES 444 NORTH MAIN ST., 4TH FLOOR AKRON, OH 44310	PHYSICIAN OFFICE
53 SUMMA HEALTH MEDICAL GROUP 500 PORTAGE LAKES DRIVE, SUITE B AKRON, OH 44319	PHYSICIAN OFFICE
54 SUMMA HEALTH MEDICAL GROUP 51 PARK WEST BLVD, SUITE 200 AKRON, OH 44320	PHYSICIAN OFFICE
55 SUMMA HEALTH MEDICAL GROUP 525 E MARKET ST, SUITE 400 AKRON, OH 44304	PHYSICIAN OFFICE
56 SUMMA HEALTH MEDICAL GROUP 525 E. MARKET ST, SUITE 3E AKRON, OH 44304	PHYSICIAN OFFICE
57 SUMMA HEALTH MEDICAL GROUP 525 EAST MARKET ST., SUITE 1-N AKRON, OH 44304	PHYSICIAN OFFICE
58 SUMMA HEALTH MEDICAL GROUP 55 ARCH ST, SUITE 2A AKRON, OH 44304	PHYSICIAN OFFICE
59 SUMMA HEALTH MEDICAL GROUP 55 ARCH ST, SUITE 3A AKRON, OH 44304	PHYSICIAN OFFICE
60 SUMMA HEALTH MEDICAL GROUP 55 ARCH ST., SUITE 1A AKRON, OH 44304	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
61 SUMMA HEALTH MEDICAL GROUP 55 ARCH ST., SUITE 1B AKRON, OH 44304	PHYSICIAN OFFICE
62 SUMMA HEALTH MEDICAL GROUP 55 ARCH STREET, SUITE 2A AKRON, OH 44304	PHYSICIAN OFFICE
63 SUMMA PSYCHIATRY ASSOCIATES 5655 HUDSON DRIVE, SUITE 305 HUDSON, OH 44236	PHYSICIAN OFFICE
64 SUMMA HEALTH MEDICAL GROUP 5655 HUDSON DR., SUITE 315 HUDSON, OH 44236	PHYSICIAN OFFICE
65 SUMMA HEALTH MEDICAL GROUP 60 NORTH AVE TALLMADGE, OH 44278	PHYSICIAN OFFICE
66 SUMMA HEALTH MEDICAL GROUP 621 SCHOOL DR. WADSWORTH, OH 44281	PHYSICIAN OFFICE
67 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 103 AKRON, OH 44304	PHYSICIAN OFFICE
68 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 104 AKRON, OH 44304	PHYSICIAN OFFICE
69 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 201 AKRON, OH 44304	PHYSICIAN OFFICE
70 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 202 AKRON, OH 44304	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
71 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 301 AKRON, OH 44304	PHYSICIAN OFFICE
72 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 302 AKRON, OH 44304	PHYSICIAN OFFICE
73 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 401 AKRON, OH 44304	PHYSICIAN OFFICE
74 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 402 AKRON, OH 44304	PHYSICIAN OFFICE
75 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 406 AKRON, OH 44304	PHYSICIAN OFFICE
76 SUMMA PSYCHIATRY ASSOCIATES 75 ARCH ST, SUITE 410 AKRON, OH 44304	PHYSICIAN OFFICE
77 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 501 AKRON, OH 44304	PHYSICIAN OFFICE
78 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 506 AKRON, OH 44304	PHYSICIAN OFFICE
79 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE B1 AKRON, OH 44304	PHYSICIAN OFFICE
80 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE B1 AKRON, OH 44304	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
81 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE G2 AKRON, OH 44304	PHYSICIAN OFFICE
82 SUMMA DENTAL CENTER 75 ARCH ST, SUITE. 303 AKRON, OH 44304	FULL-SERVICE OUTPATIENT DENTAL FACILITY
83 SUMMA HEALTH MEDICAL GROUP 75 ARCH ST, SUITE 206 AKRON, OH 44304	PHYSICIAN OFFICE
84 SUMMA HEALTH MEDICAL GROUP 91 5TH STREET BARBERTON, OH 44203	PHYSICIAN OFFICE
85 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 115 AKRON, OH 44304	PHYSICIAN OFFICE
86 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 165 AKRON, OH 44304	PHYSICIAN OFFICE
87 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 175 AKRON, OH 44304	PHYSICIAN OFFICE
88 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 215 AKRON, OH 44304	PHYSICIAN OFFICE
89 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 220 AKRON, OH 44304	PHYSICIAN OFFICE
90 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 240 AKRON, OH 44304	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
91 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 270 AKRON, OH 44304	PHYSICIAN OFFICE
92 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 150 AKRON, OH 44304	PHYSICIAN OFFICE
93 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 260 AKRON, OH 44304	PHYSICIAN OFFICE
94 SUMMA PSYCHIATRY ASSOCIATES 95 ARCH ST, SUITE 260 AKRON, OH 44304	PHYSICIAN OFFICE
95 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 300 AKRON, OH 44304	PHYSICIAN OFFICE
96 SUMMA HEALTH MEDICAL GROUP 95 ARCH ST, SUITE 350 AKRON, OH 44304	PHYSICIAN OFFICE
97 SUMMA HEALTH MEDICAL GROUP AES BUILDING 388 SOUTH MAIN, SUITE AKRON, OH 44311	PHYSICIAN OFFICE
98 SUMMA HEALTH MEDICAL GROUP 3825 FISHCREEK RD SUITE 200 AND 150 STOW, OH 44224	PHYSICIAN OFFICE
99 SUMMA PSYCHIATRY ASSOCIATES 3825 FISHCREEK RD SUITE 120 STOW, OH 44224	PHYSICIAN OFFICE
100 SUMMA HEALTH MEDICAL GROUP 4211 STATE RT 44 SUITE 130 ROOTSTOWN, OH 44272	PHYSICIAN OFFICE

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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? 112

Name and address	Type of facility (describe)
101 SUMMA PSYCHIATRY ASSOCIATES 4211 STATE RT 44 SUITE 150 ROOTSTOWN, OH 44273	PHYSICIAN OFFICE
102 SUMMA HEALTH MEDICAL GROUP 4211 STATE RT 44 SUITE 110 ROOTSTOWN, OH 44274	PHYSICIAN OFFICE
103 SUMMA HEALTH MEDICAL GROUP 185 WADSWORTH RD WADSWORTH, OH 44281	PHYSICIAN OFFICE
104 SUMMA HEALTH MEDICAL GROUP 201 5TH ST. NE, SUITE 14 BARBERTON, OH 44203	PHYSICIAN OFFICE
105 SUMMA HEALTH MEDICAL GROUP 45 ARCH ST SUITE 500 AKRON, OH 44304	PHYSICIAN OFFICE
106 SUMMA HEALTH MEDICAL GROUP 623 E MARKET ST AKRON, OH 44304	PHYSICIAN OFFICE
107 SUMMA HEALTH MEDICAL GROUP 5655 HUDSON DR, SUITE 200 HUDSON, OH 44236	PHYSICIAN OFFICE
108 SUMMA HEALTH MEDICAL GROUP 201 FIFTH ST. NE, SUITE 175 BARBERTON, OH 44203	PHYSICIAN OFFICE
109 SUMMA HEALTH MEDICAL GROUP 3838 MASSILLON RD, SUITE 350 UNIONTOWN, OH 44685	PHYSICIAN OFFICE
110 SUMMA HEALTH MEDICAL GROUP 500 PORTAGE LAKES DRIVE, SUITE A AKRON, OH 44319	PHYSICIAN OFFICE

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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 (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

PART I, LINE 3C:

SUMMA HEALTH SYSTEM RESERVES THE RIGHT TO CONSIDER A DISCOUNT OR
DISCOUNTED CARE TO ANY INDIVIDUAL WHO MAY FALL OUTSIDE THE PARAMETERS SET
FORTH IN THE HOSPITAL FINANCIAL ASSISTANCE PROGRAM POLICY, WHERE SUCH
INDIVIDUAL WHO HAS BEEN IDENTIFIED, IN THE SOLE DISCRETION OF HOSPITAL
FACILITY AND APPROVED BY THE SYSTEM DIRECTOR HAVING EXCEPTIONAL MEDICAL
CIRCUMSTANCES (I.E. TERMINAL ILLNESS, EXCESSIVE MEDICAL BILLS AND/OR
MEDICATIONS, ETC.)

PART I, LINE 6A:

NAME OF RELATED ORGANIZATION THAT PREPARED THE COMMUNITY BENEFIT REPORT:
SUMMA HEALTH

PART I, LINE 7:

EXPLANATION OF COST METHODOLOGY USED FOR CALCULATING LINE 7 TABLE:
COST OF FINANCIAL ASSISTANCE AT COST WAS CALCULATED WITH A COST TO CHARGE
RATIO USING WORKSHEET 2. THE COST RELATED TO MEDICAID PATIENTS WAS
CALCULATED WITH A COST TO CHARGE RATIO USING WORKSHEET 2. FOR SUBSIDIZED

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SERVICES SUMMA HEALTH'S COST ACCOUNTING SYSTEM IS USED TO DETERMINE COST

RELATED TO SPECIFIC SERVICES EXCLUDING TRADITIONAL MEDICAID AND MEDICAID

MANAGED CARE PATIENTS. COSTS FOR CHARITY AND BAD DEBT ACCOUNTS ARE

DEDUCTED USING A RATIO OF COST TO CHARGE SPECIFIC TO THAT SUBSIDIZED

SERVICE. COSTS FOR OTHER PROGRAMS REFLECT THE DIRECT AND INDIRECT COSTS

OF PROVIDING THOSE PROGRAMS.

PART I, LINE 7G:

DESCRIBE SUBSIDIZED HEALTH SERVICE COSTS FROM PHYSICIAN CLINIC ON LINE 7G:

THE AMOUNT OF SUBSIDIZED HEALTH SERVICES REPORTED ON LINE 7(G)

ATTRIBUTABLE TO SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP IS

\$42,502,197.

PART II, COMMUNITY BUILDING ACTIVITIES:

DESCRIBE HOW COMMUNITY BUILDING ACTIVITIES PROMOTE THE HEALTH OF THE

COMMUNITY:

GUIDED BY OUR COMMUNITY HEALTH NEEDS ASSESSMENT, SUMMA HEALTH ADDRESSES

VARIOUS COMMUNITY NEEDS, INCLUDING ECONOMIC DEVELOPMENT OPPORTUNITIES,

HEALTH IMPROVEMENT, POVERTY, FOOD INSECURITY, WORKFORCE DEVELOPMENT AND

ACCESS TO HEALTH CARE.

SUMMA HEALTH HOSPITALS CONDUCT COMMUNITY HEALTH EDUCATION AND SUPPORT

GROUPS, HEALTH FAIRS AND SCREENINGS FOR THE COMMUNITIES SERVED. SUMMA

HEALTH HOSPITALS WORK WITH STATE AND LOCAL LEADERSHIP TO ADDRESS COMMUNITY

NEEDS AND PROVIDE HEALTHCARE SERVICES TO THE POOR AND UNDERSERVED.

SUMMA HEALTH HOSPITALS PROVIDE PROGRAMS TO IMPROVE THE PHYSICAL

SURROUNDINGS IN THE COMMUNITIES SERVED. ROBUST ECONOMY POSITIVELY IMPACTS

RESIDENTS COVERED BY HEALTH INSURANCE AND IMPROVES THE CAPACITY OF THE

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COMMUNITY TO SUPPORT HEALTH SERVICES. SUMMA IS PROUD TO CONTRIBUTE TO THE

ECONOMIC GROWTH OF THE COMMUNITIES WE SERVE. SUMMA HEALTH PROVIDES

EMPLOYMENT TO OVER 8,100 EMPLOYEES AND PHYSICIANS, AND IS THE LARGEST

EMPLOYER IN SUMMIT COUNTY. SUMMA'S CAPITAL INVESTMENTS IN OUR FACILITIES

WITHIN OUR REGION, PROVIDE CONSTRUCTION AND HOSPITAL BASED JOBS. NEW STATE

OF THE ART OUTPATIENT HEALTH CENTERS IN THE REGION HAVE SPURRED ECONOMIC

GROWTH WHILE GIVING PEOPLE ACCESS TO THE CARE THEY NEED CLOSE TO HOME AND

EXPANDING OUR COMMUNITY BENEFIT PROGRAMS.

PART III, LINE 2:

AN ESTIMATED PROVISION FOR DOUBTFUL ACCOUNTS IS RECORDED THAT RESULTS IN

NET PATIENT SERVICE REVENUE BEING REPORTED AT THE NET AMOUNT EXPECTED TO

BE RECEIVED. SUMMA HAS DETERMINED, BASED ON AN ASSESSMENT AT THE

CONSOLIDATED LEVEL, THAT PATIENT SERVICE REVENUE IS PRIMARILY RECORDED

PRIOR TO ASSESSING THE PATIENT'S ABILITY TO PAY AND AS SUCH, THE ENTIRE

PROVISION FOR DOUBTFUL ACCOUNTS RELATED TO PATIENT REVENUE IS RECORDED AS

A DEDUCTION FROM PATIENT SERVICE REVENUE IN THE ACCOMPANYING CONSOLIDATED

STATEMENTS OF OPERATIONS. AT THE POINT IN TIME THAT A CHARGE IS BELIEVED

TO BE UNCOLLECTIBLE, THE RELATED RECEIVABLE IS WRITTEN OFF AS A DOUBTFUL

ACCOUNT.

SUMMA MAINTAINS AN ALLOWANCE FOR DOUBTFUL ACCOUNTS BASED ON THE EXPECTED

COLLECTABILITY OF PATIENT ACCOUNTS RECEIVABLE. THE PROVISION FOR DOUBTFUL

ACCOUNTS IS BASED UPON MANAGEMENT'S ASSESSMENT OF HISTORICAL AND EXPECTED

NET COLLECTIONS CONSIDERING HISTORICAL BUSINESS AND ECONOMIC CONDITIONS,

TRENDS IN HEALTH CARE COVERAGES, AND OTHER COLLECTION INDICATORS.

PERIODICALLY THROUGH THE YEAR, MANAGEMENT ASSESSES THE ADEQUACY OF THE

ALLOWANCE FOR DOUBTFUL ACCOUNTS BASED UPON HISTORICAL WRITE-OFF EXPERIENCE

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BY PAYOR CATEGORY. THE RESULTS OF THIS REVIEW ARE THEN USED TO MAKE

MODIFICATIONS TO THE PROVISION FOR DOUBTFUL ACCOUNTS TO ESTABLISH AN

APPROPRIATE ALLOWANCE FOR THE UNCOLLECTIBLE RECEIVABLES.

PART III, LINE 4:

FOOTNOTE IN ORGANIZATION'S FINANCIAL STATEMENTS DESCRIBING BAD DEBT

EXPENSE:

SUMMA HEALTH'S AUDITED FINANCIAL STATEMENTS NOTES TO CONSOLIDATED

FINANCIAL STATEMENTS, 13. PATIENT SERVICE REVENUE, PAGE 35.

PART III, LINE 8:

DESCRIBE EXTENT ANY SHORTFALL FROM LINE 7 IS TREATED AS COMMUNITY BENEFIT

AND COSTING METHODOLOGY OR SOURCE USED TO DETERMINE AMOUNT ON LINE 6:

INCLUSION OF ALL COSTS ASSOCIATED WITH THE ORGANIZATION'S PARTICIPATION IN

MEDICARE PROGRAMS WOULD SIGNIFICANTLY INCREASE THE MEDICARE SHORTFALL

REPORTED ON SCHEDULE H, PART III, LINE 7. THE ORGANIZATION'S MEDICARE

SHORTFALL IS ATTRIBUTABLE TO REIMBURSEMENTS THAT ARE LESS THAN THE COST OF

PROVIDING PATIENT CARE AND SERVICES TO MEDICARE BENEFICIARIES AND DOES NOT

INCLUDE ANY AMOUNTS THAT RESULT FROM INEFFICIENCIES OR POOR MANAGEMENT.

THE ORGANIZATION ACCEPTS ALL MEDICARE PATIENTS KNOWING THAT THERE MAY BE

SHORTFALLS, THEREFORE IT HAS TAKEN THE POSITION THAT ANY SHORTFALL SHOULD

BE COUNTED AS PART OF ITS COMMUNITY BENEFIT.

COSTING METHOD USED WAS TOTAL ALLOWABLE COST LESS ALL COSTS DEEMED

NON-ALLOWABLE BY MEDICARE REGULATIONS. MEDICARE ALLOWABLE COST ARE BASED

ON INFORMATION PROVIDED ON WORKSHEET B, PART I, COLUMN 26, LINE 118 FROM

THE VARIOUS HOSPITALS' MEDICARE COST REPORTS.

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PART III, LINE 9B:

DID COLLECTION POLICY CONTAIN PROVISIONS ON COLLECTION PRACTICES FOR

PATIENTS WHO ARE KNOWN TO QUALIFY FOR ASSISTANCE:

SUMMA WILL NOT PURSUE LEGAL ACTION FOR NON-PAYMENT OF BILLS AGAINST ANY

PATIENT WHO IS WITHOUT ACCESS TO HEALTH INSURANCE AND WITHOUT OTHER

SIGNIFICANT INCOME OR NET WORTH. BEFORE INITIATING LEGAL ACTION FOR

NON-PAYMENT, OUR HOSPITALS WILL, IN CONJUNCTION WITH THE PATIENT, MAKE

SURE THAT THE PATIENT IS NOT ELIGIBLE FOR ANY ASSISTANCE PROGRAM AND DOES

NOT QUALIFY UNDER THE HOSPITALS' CHARITY CARE POLICY.

PART VI, LINE 2:

NEEDS ASSESSMENT:

IN ADDITION TO THE CHNA DESCRIBED IN PART V, SECTION B, THE HEALTH CARE

NEEDS OF THE COMMUNITY ARE COLLABORATIVELY ASSESSED BY SURVEY PROCESSES

CONDUCTED BY SUMMA HEALTH, SUMMIT COUNTY PUBLIC HEALTH, AND SUMMIT

COALITION FOR COMMUNITY HEALTH IMPROVEMENT.

PART VI, LINE 3:

PATIENT EDUCATION:

IN ACCORDANCE WITH THE RULES SET FORTH BY OHIO ADMINISTRATIVE CODE SECTION

2101:3-2-07.17 NOTICES, SUMMA HEALTH SYSTEM'S HOSPITALS HAVE NOTICES

POSTED IN THE EMERGENCY ROOMS, ADMISSION AREAS, CASHIER'S OFFICE, AND

OTHER PATIENT AREAS. THE NOTICES SPECIFY THE RIGHTS OF INDIVIDUALS TO

RECEIVE WITHOUT CHARGE, MEDICALLY NECESSARY HOSPITAL-LEVEL SERVICES. A

FINANCIAL ADVOCATE IS AVAILABLE TO PATIENTS AT THE POINT OF ADMISSION AND

PRIOR TO SCHEDULED OUTPATIENT SERVICE. FINANCIAL ADVOCATE REVIEWS THE

AVAILABILITY OF FINANCIAL ASSISTANCE PROGRAMS AND ASSISTS WITH APPLICATION

COMPLETION. THE SUMMA WEBSITE PROVIDES DETAILED INFORMATION REGARDING

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FINANCIAL ASSISTANCE ALONG WITH THE FINANCIAL ASSISTANCE APPLICATION.

CUSTOMER SERVICE REPRESENTATIVES ARE AVAILABLE TO PROVIDE FINANCIAL

COUNSELING TO PATIENTS WHO CALL. CUSTOMER SERVICE REPRESENTATIVES ASSIST

THE PATIENT IN COMPLETING THE FINANCIAL ASSISTANCE APPLICATION. CUSTOMER

SERVICE REPRESENTATIVES MAKE OUTGOING CALLS TO DISCUSS AND EDUCATE PATIENT

ON FINANCIAL ASSISTANCE. PATIENT BILLING STATEMENTS CONTAIN CONTACT

INFORMATION AND INFORMATION ABOUT FINANCIAL ASSISTANCE. THE STATEMENT

INCLUDES AN APPLICATION FOR FINANCIAL ASSISTANCE. SUMMA HEALTH CONTRACTS

WITH CORPORATE PARTNERS WHO MEET WITH INHOUSE PATIENTS. AVAILABILITY OF

COUNTY AND FEDERAL ASSISTANCE PROGRAMS IS REVIEWED. A FINANCIAL ASSISTANCE

APPLICATION IS COMPLETED DURING THIS MEETING. THIS CORPORATE PARTNER ALSO

MAKES OUTGOING CALLS AND SENDS LETTERS TO PATIENTS WHO HAD OUTPATIENT

PROCEDURES INFORMING THEM OF FINANCIAL ASSISTANCE.

PART VI, LINE 4:

COMMUNITY INFORMATION:

BASED ON 2022 PATIENT ADMISSION DATA, SUMMA HEALTH CARE DELIVERY IS

PRIMARILY IN SUMMIT COUNTY. SUMMIT COUNTY IS AN URBAN COUNTY AND

REPRESENTS 69.6% OF THE 2022 ADMISSIONS FROM SUMMA HEALTH. WHILE SUMMA

ALSO TREATS PATIENTS FROM MEDINA, NORTHERN STARK, AND WAYNE COUNTIES, MOST

PATIENTS COME FROM SUMMIT COUNTY. THERE WERE 535,882 PEOPLE LIVING IN

SUMMIT COUNTY IN 2022. THERE ARE 31 CITIES, VILLAGES, AND TOWNSHIPS IN

SUMMIT COUNTY, WITH THE LARGEST BEING THE CITY OF AKRON. COMPARED TO THE

STATE OF OHIO, SUMMIT COUNTY HAS A SLIGHTLY SMALLER PROPORTION OF CHILDREN

(UNDER 18 YEARS OLD) AND A SLIGHTLY HIGHER PROPORTION OF OLDER ADULTS. IN

SUMMIT COUNTY, 22.9 PERCENT OF THE POPULATION IS NON-WHITE, COMPARED TO

19.1% IN THE STATE. EDUCATIONAL ATTAINMENT IS SLIGHTLY HIGHER IN SUMMIT

COUNTY THAN THE STATE OF OHIO, WITH 92.6% HAVING A HIGH SCHOOL DIPLOMA OR

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HIGHER AND 33.9% HAVING A BACHELOR'S DEGREE OR HIGHER. SIMILARLY, ANNUAL

PER CAPITA INCOME IN SUMMIT COUNTY IS SLIGHTLY HIGHER THAN THE STATE OF

OHIO AT \$37,373; THE MEDIAN HOUSEHOLD INCOME IS \$63,111; THE PERCENT OF

SUMMIT COUNTY RESIDENTS LIVING IN POVERTY IS 12.5%. OF THE HOUSEHOLDS IN

SUMMIT COUNTY, 47.9% MAKE LESS THAN \$50,000 ANNUALLY. HOWEVER, THE CITY

OF AKRON, WHICH IS THE LARGEST CITY IN SUMMIT COUNTY HAS A MEDIAN

HOUSEHOLD INCOME IS \$42,129 WITH A POVERTY RATE OF 23% FOR THE CALENDAR

YEAR 2022. THE UNEMPLOYMENT RATE IN SUMMIT COUNTY REBOUNDED AFTER BEING

IMPACTED BY COVID-19. IN 2020, THE HIGHEST RATE WAS IN APRIL AT 14.7%,

THE RATE AT THE CLOSE OF 2022 WAS 3.5%. THE CURRENT UNEMPLOYMENT RATE IS

DOWN SLIGHTLY IN JUNE OF 2023 AT 3.4% FOR SUMMIT COUNTY. THERE ARE TWO

MEDICALLY UNDERSERVED AREAS (MUAS) PRESENT IN SUMMIT COUNTY: THE SOUTHEAST

AKRON AND SUMMIT SERVICE AREAS. LOW INCOMES AND AN INCREASING UNEMPLOYMENT

RATE ADD TO SUMMA'S BURDEN FOR CHARITY CARE. DESPITE THESE CHALLENGES,

DEMAND FOR SUMMA'S SERVICES IN THESE COMMUNITIES IS PROJECTED TO GROW.

MORE IMPORTANTLY, THE AGE GROUP THAT DEMAND HEALTHCARE SERVICES THE MOST

(AGE 65 AND OLDER) IS EXPECTED TO GROW SIGNIFICANTLY. THIS AGE GROUP IS

EXPECTED TO INCREASE 16.0% IN SUMMIT COUNTY OVER THE FIVE YEAR PERIOD.

PART VI, LINE 5:

PROMOTION OF COMMUNITY HEALTH:

SUMMA PROPOSES THAT ALL OF ITS ACTIONS EITHER DIRECTLY PROVIDE CARE TO OUR

PATIENTS, OR CONTRIBUTE TO A HEALTHIER COMMUNITY, BOTH BY THE DIRECT

INVESTMENTS IN THE DELIVERY OF HEALTHCARE AND IN PROVIDING SPECIALIZED

INPATIENT AND OUTPATIENT CARE FOR PATIENTS OF ALL AGES THROUGHOUT

NORTHEAST OHIO. AMONG THE WAYS THE HOSPITALS WITHIN SUMMA HEALTH PROMOTE

THE HEALTH OF THE COMMUNITY ARE BY MAINTAINING AN INDEPENDENT MEDICAL

STAFF AND A COMMUNITY ENGAGEMENT COMMITTEE (CEC). SUMMA IS COMPRISED OF AN

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INDEPENDENT MEDICAL STAFF AND EXTENDS THE OPPORTUNITY FOR ALL QUALIFIED

PHYSICIANS TO APPLY FOR MEDICAL STAFF MEMBERSHIP AND HOSPITAL PRIVILEGES.

THE CEC OF THE SUMMA HEALTH BOARD OF DIRECTORS IS RESPONSIBLE FOR THE

OVERSIGHT AND IMPLEMENTATION OF SUMMA HEALTH'S COMMUNITY BENEFIT,

COMMUNITY OUTREACH, AND COMMUNITY RELATIONS ACTIVITIES AND STRATEGIES, AS

DIRECTED BY THE SUMMA HEALTH BOARD. THE CEC IS COMPRISED OF 17 DIVERSE

COMMUNITY LEADERS, 100% OF THEM RESIDE OR WORK IN SUMMA'S PRIMARY AREA.

SUMMA CONTINUES TO INVEST IN ITSELF AND THE COMMUNITY THROUGH ENHANCED

CLINICAL SERVICES, RESEARCH, EDUCATIONAL PROGRAMS, AND CAPITAL

IMPROVEMENTS THAT MEET THE HEALTH CARE NEEDS OF THE COMMUNITIES AND

PATIENTS WE SERVE. SUMMA HAS MADE SIGNIFICANT MULTI-MILLION DOLLAR

INVESTMENT TO EXPAND AND ENHANCE SERVICES AT THE AKRON AND BARBERTON

CAMPUS IMPACTING BOTH INPATIENT AND OUTPATIENT SERVICES AND ADDRESSING THE

GREATEST NEEDS IN OUR COMMUNITY.

THROUGHOUT 2022, SUMMA HEALTH FOCUSED ON INVESTING IN INNOVATIVE WAYS TO

DELIVER HIGH-QUALITY PATIENT CARE. ONE OF THE MOST NOTABLE WAS THE

COMPLETION OF THE JUVE FAMILY BEHAVIORAL HEALTH PAVILION THAT OPENED TO

THE COMMUNITY IN LATE JANUARY 2023. THIS STATE-OF-THE-ART BEHAVIORAL

HEALTH PAVILION UNDERSCORES HOW WE CARE FOR OUR COMMUNITY AS A WHOLE AND

THE IMPORTANCE WE PLACE ON BEHAVIORAL HEALTH TREATMENT. THE 64 PRIVATE

ROOM INPATIENT AND OUTPATIENT FACILITY SERVES AS A HOME TO ALL LEVELS OF

BEHAVIORAL HEALTH CARE AND INTEGRATES THESE SERVICES WITH THE MEDICAL CARE

ON OUR AKRON CAMPUS, ENHANCING OUR ABILITY TO TAKE CARE OF THE WHOLE

PERSON.

THOUGHTFUL DESIGN WENT INTO CREATING SPACES THAT PROVIDE A HIGH QUALITY,

COMFORTING EXPERIENCE FOR PATIENTS AND STAFF. SERVICES INCLUDE:

PARTIAL HOSPITALIZATION AND INTENSIVE OUTPATIENT PROGRAMS

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TRAUMATIC STRESS CENTER

TRADITIONAL OUTPATIENT PSYCHIATRY AND PSYCHOLOGY SERVICES

INPATIENT CARE

THIS INVESTMENT WILL PROVIDE THE MOST ADVANCED BEHAVIORAL HEALTH FACILITY

IN THE AKRON AREA AND WILL SERVE AS A HOME FOR ALL LEVELS OF BEHAVIORAL

HEALTHCARE.

SUMMA HEALTH CONTINUED OUR EFFORTS TO ENHANCE THE PATIENT EXPERIENCE AND

EMPOWER CLINICAL EXCELLENCE WITH THE MIGRATION TO OUR OWN INSTANCE OF EPIC

A 50 MILLION DOLLAR INITIATIVE IN LATE OCTOBER OF 2022. THE EPIC

IMPLEMENTATION WAS THE RESULT OF MANY MONTHS OF PLANNING, HOURS OF

TRAINING AND ONGOING DETERMINATION BY OUR ENTIRE ORGANIZATION. THIS NEW,

MORE INDEPENDENT MODEL ALLOWS SUMMA HEALTH TO HARNESS DIGITAL TECHNOLOGIES

IN SMART WAYS FOR THE BENEFIT OF OUR PATIENTS, CLINICIANS AND COMMUNITIES

BUILDING THE FOUNDATION FOR OPERATIONAL EXCELLENCE AND NEW BUSINESS GROWTH

ENABLED BY TECHNOLOGY.

IN JUNE OF 2021, SUMMA OPENED A COMPREHENSIVE MEDICAL CENTER IN STOW-KENT

TO PROVIDE BETTER ACCESS TO HEALTHCARE SERVICES. WITH A FOCUS ON HEALTH

AND WELLNESS, IT OFFERS ACCESS TO PRIMARY CARE, HEALTH SCREENINGS AND

SPECIALITY CARE. BASED ON COMMUNITY NEED, IN 2022 SPECIALY SERVICES

EXPANDED TO INCLUDE UROLOGY SERVICES. THE STOW-KENT CENTER HONORS THE

FARRIS, MCNEIL AND RIDDLE FAMILIES, THE FIRST BLACK FAMILIES TO PURCHASE

PROPERTY IN THE CITY OF STOW. SUMMA HEALTH HONORS THESE FAMILIES FOR

THEIR MOMENTOUS ACHIEVEMENTS IN THE FIELD OF MEDICINE AND EDUCATION,

COURAGEOUS EFFORTS TO EXPAND RACIAL UNDERSTANDING, AND COMMITMENT TO

ENGAGE OTHERS IN PRACTICING EQUALITY.

AS IDENTIFIED ABOVE, THE AGE GROUP THAT DEMANDS HEALTHCARE SERVICES THE

MOST ARE AGES 65 AND OLDER. SUMMA DEVELOPED A NEW PROGRAM THAT IS

COMMITTED TO ENHANCING BONE HEALTH. THE NEW SUMMA HEALTH OSTEOPOROSIS

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PROGRAM OFFERS PATIENTS COORDINATION OF CARE ACROSS A MULTIDISCIPLINARY

TEAM OF HEALTH PROFESSIONALS. THEY ALSO WORK WITH THOSE WHO ARE HIGH RISK

IN DEVELOPING OSTEOPOROSIS TO ENSURE THEY GET REGULAR SCREENINGS TO HELP

PREVENT FURTHER COMPLICATIONS. SUMMA'S HOSPITALS ADDRESS HEALTH

DISPARITIES THROUGH PRACTICE, RESEARCH, EDUCATION AND COLLABORATION WITH

OTHER COMMUNITY ORGANIZATIONS. CONTRIBUTIONS, BOTH FINANCIAL AND IN-KIND,

ARE MADE TO INITIATIVES AND PROGRAMMING (I.E. FEDERALLY QUALIFIED HEALTH

CENTER, OPEN M, CENTER FOR COMMUNITY HEALTH IMPROVEMENT) THAT ARE DEEMED

TO PROMOTE THE HEALTH, WELLNESS AND IMPROVED QUALITY OF LIFE FOR THE

COMMUNITIES SUMMA HEALTH SERVES. ONE SPECIFIC WAY SUMMA PROMOTED THE

HEALTH OF OUR COMMUNITY WAS BY UTILIZING ITS MOBILE HEALTH UNIT.

THROUGHOUT 2022, SUMMA PARTICIPATED IN OVER 132 OUTREACH EVENTS THROUGHOUT

THE COMMUNITY. SERVICES PROVIDED AT THESE EVENTS INCLUDED OUTREACH,

EDUCATION, ACCESS TO CLINICAL SERVICES, VARIOUS SCREENINGS & VACCINES.

SUMMA HEALTH ALSO MADE SIGNIFICANT STRIDES IN OUR DIVERSITY, EQUITY AND

INCLUSION EFFORTS. WE IMPLEMENTED A NEW MANDATORY DEI CURRICULUM FOR

EMPLOYEES TITLED, OUCH! THAT STEREOTYPE HURTS. WE SPONSORED 55

ORGANIZATIONS THAT SUPPORT DEI WORK, HELPING MORE THAN 77,000 INDIVIDUALS.

AND, WE HOSTED A BLACK MEN IN WHITE COATS YOUTH SUMMIT WITH 200 STUDENTS

AND MORE THAN 30 PHYSICIANS IN ATTENDANCE.

THE PANDEMIC ADVERSELY AFFECTED SUMMA HEALTH'S OPERATIONS, INCLUDING A

DECLINE IN PATIENT VOLUMES AND PATIENT SERVICE REVENUE AS COVID-19 SURGES

AND STAFF SHORTAGES TEMPORARILY SHUT DOWN SERVICES THROUGHOUT VARIOUS

TIMES IN 2022. SUMMA ALSO HAS INCURRED, AND WILL CONTINUE TO INCUR,

SIGNIFICANT COSTS TO ADDRESS COVID-19, WHICH INCLUDE INCREASED SUPPLY

COSTS, INCLUDING FOR PERSONAL PROTECTIVE EQUIPMENT, AND ADDITIONAL LABOR

COSTS. FURTHERMORE, TO SUPPORT OUR COMMUNITY DURING THE PANDEMIC, SUMMA

INVESTED HEAVILY IN ITS INFRASTRUCTURE AND TELEMEDICINE TO ALLOW FOR A

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REMOTE WORKFORCE AS WELL AS CONTINUITY OF CARE DESPITE CLOSURES.

PART VI, LINE 6:

DESCRIPTION OF AFFILIATED GROUP:

SUMMA HEALTH, EIN 34-1887844, IS THE PARENT ORGANIZATION OF SUMMA HEALTH SYSTEM. SUMMA HEALTH IS ONE OF THE LARGEST INTEGRATED DELIVERY SYSTEMS IN OHIO, ENCOMPASSING A NETWORK OF HOSPITALS, COMMUNITY-BASED HEALTH CENTERS, A HEALTH PLAN, A PHYSICIAN-HOSPITAL ORGANIZATION, RESEARCH AND MEDICAL EDUCATION AND A FOUNDATION. SUMMA HEALTH IS RENOWNED FOR EXCELLENCE IN PATIENT CARE AND FOR EXCEPTIONAL APPROACHES TO HEALTHCARE DELIVERY. SUMMA HEALTH PROVIDED INPATIENT CARE THROUGH FACILITIES LOCATED ON THREE MAIN CAMPUSES AND IN ADDITION, OUTPATIENT CARE IS EXTENDED THROUGHOUT THE REGION IN A NUMBER OF OUTPATIENT CENTERS, BOTH HOSPITAL-BASED AND FREESTANDING. SUMMA HEALTH SYSTEM'S AKRON TERTIARY CAMPUS IS LOCATED IN DOWNTOWN AKRON, OHIO AND HAS SERVED, TOGETHER WITH SUMMA HEALTH, AS THE LARGEST SAFETY-NET HOSPITAL IN THE COMMUNITY FOR MANY YEARS.

THE BARBERTON CAMPUS IS A 222-BED HOSPITAL FACILITY THAT OFFERS INPATIENT SERVICES, OUTPATIENT SERVICES AND COMMUNITY OUTREACH PROGRAMS. THE BARBERTON CAMPUS IS LOCATED IN THE CITY OF BARBERTON IN SOUTHERN SUMMIT COUNTY.

SUMMA REHAB HOSPITAL, LLC, A JOINT VENTURE BETWEEN SUMMA HEALTH SYSTEM AND VIBRA HEALTHCARE, OPENED ON THE CAMPUS OF SUMMA AKRON CITY HOSPITAL IN 2012. THIS 60-BED FREE STANDING FACILITY PROVIDES INPATIENT REHABILITATION CARE AND SERVICES AND ADHERES TO SUMMA'S CHARITY CARE POLICY.

ESTABLISHED IN 1993, SUMMACARE OFFERS HEALTH CARE COVERAGE TO MEMBERS

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INCLUDING MEMBERS INSURED THROUGH ITS STATUS AS A MEDICARE ADVANTAGE

ORGANIZATION. SUMMACARE IS RECOGNIZED BY THE HEALTH INDUSTRY RESEARCH

COMPANY AS A HEALTH PLAN WITH EFFECTIVE DISEASE MANAGEMENT PROGRAMS FOR

ASTHMA, HEALTH FAILURE AND DIABETES. SUMMACARE, ALONG WITH ITS THIRD PARTY

ADMINISTRATIVE SERVICES PRODUCTS COVERS OVER 62,000 MEMBERS.

SUMMA FOUNDATION IS A NONPROFIT ORGANIZATION ADVANCING TRANSFORMATIONAL

PHILANTHROPY, COMMUNITY UNDERSTANDING AND GOODWILL FOR THE PROGRAMS AND

PRIORITIES OF SUMMA HEALTH.

SUMMA HEALTH NETWORK, LLC IS THE INTEGRATED PHYSICIAN-HOSPITAL

ORGANIZATION AFFILIATED WITH SUMMA HEALTH. WITH MORE THAN 2,300 PHYSICIANS

PARTICIPATING, SUMMA HEALTH NETWORK OVERSEES MUTUALLY BENEFICIAL CONTRACTS

WITH INSURANCE COMPANIES, PREFERRED PROVIDER ORGANIZATIONS, THIRD-PARTY

ADMINISTRATORS AND OTHER PAYORS ON BEHALF OF ITS PHYSICIANS AND HOSPITAL

MEMBERS.

SUMMA ACCOUNTABLE CARE ORGANIZATION (D/B/A NEWHEALTH COLLABORATIVE

("NHC")) IS A CLINICIAN-LED COLLABORATIVE, ORGANIZED TO COMPASSIONATELY

CARE FOR AND SERVE PATIENTS IN AN ACCOUNTABLE, VALUE AND EVIDENCE-BASED

MANNER. IN ACCORDANCE WITH THE AFFORDABLE CARE ACT, NHC CREATES INCENTIVES

FOR PROVIDERS TO FURTHER ENHANCE THE QUALITY OF CARE.

OHIO HEALTH CHOICE, INC. (OHC) IS OHIO'S OLDEST PREFERRED PROVIDER

ORGANIZATION (PPO) NETWORK IN THE STATE. OHC IS CO-OWNED BY SUMMA HEALTH

AND CLEVELAND CLINIC MERCY HOSPITAL, AND IS COMPRISED OF APPROXIMATELY 200

HOSPITALS, 9,400 PRIMARY CARE PROVIDERS, 33,300 SPECIALISTS, COVERING

MEMBERS ACROSS ALL 88 COUNTIES IN OHIO.

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SUMMA PHYSICIANS, INC. (D/B/A SUMMA HEALTH MEDICAL GROUP ("SHMG")) IS A
MULTI-SPECIALTY PHYSICIAN PRACTICE EMPLOYING OVER 350 PHYSICIANS IN
MULTIPLE SPECIALTIES. SHMG PROMOTES STRONGER AFFILIATION AND EMPLOYMENT OF
PHYSICIANS TO ENSURE COMMUNITY AND HOSPITAL NEEDS FOR PHYSICIANS SERVICES
ARE MET.

SCHEDULE H, PART VI, LINE 7 FACILITY REPORTING SUMMA HEALTH & SUMMA REHAB

STATE FILING OF COMMUNITY BENEFIT REPORT:

THE STATE OF OHIO DOES NOT REQUIRE THE FILING OF THE COMMUNITY BENEFIT
REPORT. HOWEVER, OHIO REQUIRES ALL TAX-EXEMPT HOSPITALS TO SUBMIT TO
THE OHIO DEPARTMENT OF HEALTH (ODH) EXISTING COMMUNITY HEALTH NEEDS
ASSESSMENTS AND PLANS. ADDITIONALLY, HOSPITALS ARE REQUIRED TO SUBMIT
TO ODH A COPY OF THE HOSPITAL'S SCHEDULE H (FORM 990), CORRESPONDING
ATTACHMENTS AND REPORTING ON FINANCIAL ASSISTANCE AND MEANS-TESTED
GOVERNMENT PROGRAMS AND COMMUNITY BUILDING ACTIVITIES IN PARTS I AND II
OF SCHEDULE H.

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

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

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

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

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
AKRON AREA YMCA 50 SOUTH MAIN STREET, STE LL 100 AKRON, OH 44308	34-0714727	501(C)(3)	60,000.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES
AKRON URBAN LEAGUE 440 VERNON ODOM BLVD. AKRON, OH 44307	34-0714520	501(C)(3)	19,000.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES
AMERICAN HEART ASSOCIATION 3505 EMBASSY PARKWAY, STE 100 AKRON, OH 44333	13-5613797	501(C)(3)	10,000.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES, RESEARCH AND EDUCATION
AKRON PARKS COLLABORATIVE PO BOX 13214 FAIRLAWN, OH 44334	82-4927742	501(C)(3)	10,000.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES
GUYS AND GALS COMMUNITY PARTNERSHIP INC. - PO BOX 5191 - FAIRLAWN, OH 44334	82-2927618	501(C)(3)	7,500.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES
OPEN M 941 PRINCETON ST. AKRON, OH 44311	34-1046107	501(C)(3)	7,500.	0.			PREVENTION, WELLNESS, ACCESS TO CARE AND HEALTH DISPARITIES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 7.

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

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

Schedule I (Form 990) 2022

Schedule I (Form 990)

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

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

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

PART I, LINE 2:

THE PROCEDURES FOR MONITORING THE USE OF GRANT FUNDS IS BASED ON THE

CRITERIA ESTABLISHED PRIOR TO AWARDING THE GRANT OR ASSISTANCE. ONCE THE

CRITERIA IS MET A PAYMENT WILL BE MADE TO THE ORGANIZATION UTILIZING THE

FUNDS.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

**PUBLIC INSPECTION COPY
Compensation Information**

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

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

Yes No

1b	X	
2	X	
4a	X	
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7	X	
8		X
9		

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

Schedule J (Form 990) 2022

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Schedule J (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) T. CLIFFORD DEVENY, MD CEO SHS, DIRECTOR SHS & SF	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,148,747.	663,241.	7,944.	182,485.	28,212.	2,030,629.	0.
(2) BRADLEY INKROTT, MD CLINICAL PHYSICIAN - SHMG	(i)	1,284,688.	357,625.	690.	4,575.	32,076.	1,679,654.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) DANE DONICH, MD CLINICAL PHYSICIAN - SHMG	(i)	1,370,500.	205,063.	1,110.	0.	22,099.	1,598,772.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) SAMUEL BORSELLINO, MD CLINICAL PHYSICIAN - SHMG	(i)	1,370,125.	0.	1,110.	6,100.	27,794.	1,405,129.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) PAUL HARTZFELD, MD CLINICAL PHYSICIAN - SHMG	(i)	1,223,749.	50,000.	716.	0.	26,814.	1,301,279.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RYAN GARRITSEN, MD CLINICAL PHYSICIAN - SHMG	(i)	886,002.	376,019.	300.	0.	6,649.	1,268,970.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DAVID CUSTODIO, MD PRESIDENT, SHS (END 11/22)	(i)	512,986.	250,003.	45,825.	70,794.	30,409.	910,017.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) BENJAMIN P. SUTTON EVP COO - PROVIDER OPS. PRES. SHS	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	509,568.	235,377.	2,037.	94,171.	32,975.	874,128.	0.
(9) PETER BITTENBENDER, MD DIR.SHS & SHMG,CLIN. PHY.	(i)	720,178.	71,498.	870.	9,150.	27,910.	829,606.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) MICHAEL HUGHES, MD PRES. SUMMA BARBERTON (END 11/22)	(i)	434,260.	214,562.	42,287.	62,272.	24,660.	778,041.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) ROBERT A. GERBERRY GEN. COUNSEL/SEC. SHS/SHMG	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	435,859.	218,881.	2,720.	62,807.	22,049.	742,316.	0.
(12) VIVEK BHALLA, MD PRES. SUMMA HEALTH MED.GR.	(i)	425,360.	162,313.	1,541.	62,589.	33,579.	685,382.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) DAWN AHNER SVP CFO, TR. SHS & SHMG,SF	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	527,012.	19,462.	22,547.	64,656.	33,607.	667,284.	0.
(14) PHYLIS FERRARA SF PRES. & CDO (END 10/22)	(i)	386,094.	197,146.	9,869.	58,084.	14,202.	665,395.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) KATHLEEN BLAKE SVP, PRES. POST ACUTE/HOME	(i)	326,319.	82,163.	3,571.	40,839.	29,469.	482,361.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) LORIE RHINE, RN VP, CNO (END 10/22)	(i)	299,697.	98,909.	3,039.	9,553.	24,333.	435,531.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.

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SUMMA HEALTH GROUP RETURN

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) KEITH T. COLEMAN SVP CFO, TR. SHS & SHMG, SF	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	60,895.	273,075.	59,999.	2,146.	1,942.	398,057.	0.
(18) WILLIAM BAUMAN, MD DIR.SF, CLINICAL PHYSICIAN	(i)	268,197.	35,749.	570.	5,203.	24,095.	333,814.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(19) LYNN HAMRICH, MD DIR.SHS, CLINICAL PHYSICIAN	(i)	283,566.	0.	1,218.	8,788.	31,162.	324,734.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(20) JESSICA HUDSON SF PRES. & CDO (BEG 10/22)	(i)	172,873.	19,931.	539.	13,738.	1,825.	208,906.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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SUMMA HEALTH GROUP RETURN

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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 1A:

TAX INDEMNIFICATION AND GROSS-UP PAYMENTS:

SUMMA HEALTH GROSSED UP TAXES FOR YEARS OF SERVICE ANNIVERSARIES IN THE

AMOUNT OF \$50 FOR EMPLOYEES WHO REACHED IMPORTANT MILESTONE ANNIVERSARIES;

5, 10, 15 YEARS, ETC. INCLUDED IN THESE MILESTONE ANNIVERSARY PAYMENTS WERE

ONE KEY EMPLOYEE AND ONE HIGHLY COMPENSATED EMPLOYEE. THE AMOUNT OF THE

GROSS UP IS RECOGNIZED AS ADDITIONAL TAXABLE COMPENSATION.

HOUSING ALLOWANCE:

A HOUSING ALLOWANCE WAS PAID ON BEHALF OF ONE OFFICER. THE AMOUNT IS

RECOGNIZED AS ADDITIONAL TAXABLE COMPENSATION.

HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES:

SOCIAL CLUB DUES WERE PAID ON BEHALF OF ONE OFFICER. ANY PERSONAL USE IS

RECOGNIZED AS ADDITIONAL TAXABLE COMPENSATION.

PART I, LINE 3:

ARRANGEMENTS USED TO ESTABLISH THE TOP MANAGEMENT OFFICIAL'S COMPENSATION:

THE COMPENSATION OF THE PRESIDENT AND CEO IS ESTABLISHED BY SUMMA HEALTH,

Schedule J (Form 990) 2022

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Schedule J (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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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.

THE RELATED PARENT ORGANIZATION FOR ALL MEMBERS IN THE SUMMA HEALTH SYSTEM

GROUP RETURN. SUMMA HEALTH HAS A COMPENSATION COMMITTEE THAT USES AN

INDEPENDENT COMPENSATION CONSULTANT, MARKET SURVEYS, AND AN ANNUAL REVIEW

PROCESS TO ESTABLISH COMPENSATION FOR THE POSITION OF PRESIDENT AND CEO.

PART I, LINES 4A-B:

PART I, LINE 4A SEVERANCE OR CHANGE OF CONTROL PAYMENT:

IN 2022 DAVID CUSTODIO, MD (END 11/22) RECEIVED A SEVERANCE PAYMENT OF

\$38,538 AND MICHEAL HUGHES, MD (END 11/22) RECEIVED A SEVERANCE PAYMENT OF

\$33,075.

SEVERANCE AMOUNTS ARE TREATED AS TAXABLE COMPENSATION.

PART I, LINE 4B SUPPLEMENTAL NON-QUALIFIED RETIREMENT PLAN:

A SUPPLEMENTAL EXECUTIVE NON-QUALIFIED RETIREMENT PLAN IS TO PROVIDE KEY

EMPLOYEES WITH ADDITIONAL COMPENSATION TO SUPPLEMENT THEIR RETIREMENT

BENEFITS AND MITIGATE EFFECTS OF QUALIFIED RETIREMENT PLAN LIMITS. THE

FOLLOWING LISTED PERSONS RECEIVED BENEFITS FROM THE ORGANIZATION OR FROM A

RELATED ORGANIZATION: T. CLIFFORD DEVENY, MD \$174,867, PHYLIS FERRARA

\$47,409, VIVEK BHALLA, MD \$51,914, DAWN AHNER \$64,656, ROBERT A. GERBERRY

Schedule J (Form 990) 2022

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Schedule J (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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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.

\$53,657, DAVID CUSTODIO, MD \$60,119, MICHAEL HUGHES, MD \$51,597, BENJAMIN

P. SUTTON \$83,496, JESSICA HUDSON \$7,706, AND KATHLEEN BLAKE \$40,839.

PART I, LINE 7:

NON-FIXED PAYMENTS:

THE SUMMA HEALTH SYSTEM MANAGEMENT INCENTIVE PROGRAM IS DESIGNED TO REWARD

EMPLOYEES FOR MEETING QUALITY, PERFORMANCE AND FINANCIAL TARGETS. THESE

TARGETS INCLUDE CLINICAL QUALITY, PATIENT SATISFACTION, EMPLOYEE/PHYSICIAN

SATISFACTION, OPERATING MARGIN, AND THE STRENGTHENING OF THE BALANCE SHEET.

PAYMENT IS BASED ON A FACTOR OF BASE COMPENSATION AND IS SUBJECT TO REVIEW

AND APPROVAL BY SUMMA'S COMPENSATION COMMITTEE.

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ENTITY 1

SCHEDULE K
(Form 990)
Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
2022
Open to Public
Inspection

Name of the organization <div style="text-align: center;">SUMMA HEALTH GROUP RETURN</div>	Employer identification number 90-0640432
--	--

Part I	Bond Issues											
(a) Issuer name		(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
							Yes	No	Yes	No	Yes	No
AKRON, BATH AND COPLEY JT. TWP. A HOSP. DIST.		34-1448680	NONE	07/25/12	32,509,635.	SEE PART VI		X		X		X
SEE SCHEDULE K, PART VI B		34-1448680	NONE	10/02/14	79,795,000.	SEE PART VI		X		X		X
AKRON, BATH AND COPLEY JT. TWP. C HOSP. DIST.		34-1448680	009730NX6	12/16/16	204,934,207.	SEE PART VI		X		X		X
AKRON, BATH AND COPLEY JT. TWP. D HOSP. DIST.		34-1448680	NONE	12/22/17	140,000,000.	SEE PART VI		X		X		X

Part II Proceeds										
		A		B		C		D		
1 Amount of bonds retired		27,077,716.		4,280,000.		13,645,000.		4,155,000.		
2 Amount of bonds legally defeased										
3 Total proceeds of issue		32,509,635.		79,795,000.		205,384,474.		142,286,323.		
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds						1,874,244.		545,500.		
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds						201,939.				
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds						100,525,342.		141,723,005.		
11 Other spent proceeds		32,509,635.		79,795,000.		102,782,949.		688.		
12 Other unspent proceeds								17,464.		
13 Year of substantial completion		2012		2008		2019		2019		
		Yes	No	Yes	No	Yes	No	Yes	No	
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X		X		X				X
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?			X		X	X				X
16 Has the final allocation of proceeds been made?		X		X		X		X		
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X		X		X		

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

Schedule K (Form 990) 2022

PUBLIC INSPECTION COPY

ENTITY

2

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A AKRON, BATH AND COPLEY JT. TWP. HOSP. DIST.	34-1448680	NONE	05/15/18	16,252,805.	CONSTRUCT AND EQUIP HOSPITAL FACILITIES		X		X		X
B AKRON, BATH AND COPLEY JT. TWP. HOSP. DIST.	34-1448680	009730PWG	10/14/20	155,456,329.	SEE PART VI		X		X		X
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired								
2 Amount of bonds legally defeased								
3 Total proceeds of issue	16,252,805.		155,456,329.					
4 Gross proceeds in reserve funds								
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds			1,416,436.					
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds	16,252,805.							
11 Other spent proceeds			154,039,893.					
12 Other unspent proceeds								
13 Year of substantial completion	2019		2012					
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X	X					
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X				
16 Has the final allocation of proceeds been made?	X		X					
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Schedule K (Form 990) 2022

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ENTITY 1

Schedule K (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X		X		X
2 Are there any lease arrangements that may result in private business use of bond-financed property?			X		X		X	
3a Are there any management or service contracts that may result in private business use of bond-financed property?			X		X		X	
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?			X		X		X	
c Are there any research agreements that may result in private business use of bond-financed property?			X		X		X	
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...			X		X		X	
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		.00 %		.60 %		.30 %
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		.00 %		.00 %		%
6 Total of lines 4 and 5		%		.00 %		.60 %		.30 %
7 Does the bond issue meet the private security or payment test?				X		X		X
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?				X	X			X
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		5.80 %		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?					X			
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?			X		X		X	

Part IV Arbitrage

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

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ENTITY 2

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Part III Private Business Use

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X		X					
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X		X					
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?	X		X					
c Are there any research agreements that may result in private business use of bond-financed property?		X	X					
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?			X					
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government60 %		.70 %		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		.10 %		%		%
6 Total of lines 4 and 560 %		.80 %		%		%
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X					

Part IV Arbitrage

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

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Part IV **Arbitrage** *(continued)*

4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
		X		X			X		X
b	Name of provider	CITIZENS BANK		SEE SCHEDULE K VI					
c	Term of hedge	12.0000000		20.0000000					
d	Was the hedge superintegrated?		X		X				
e	Was the hedge terminated?		X		X				
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X	X	
b	Name of provider							NATIXIS FUNDING COR	
c	Term of GIC							1.1000000	
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?							X	
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

[illegible]

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Part IV Arbitrage (continued)

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART IV, ARBITRAGE, LINE 2C:

(A) ISSUER NAME: AKRON, BATH AND COPLEY JT. TWP. HOSP. DIST.

DATE THE REBATE COMPUTATION WAS PERFORMED: 08/29/2023

SCHEDULE K

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2018 AND 2020 BONDS:

AN ADDITIONAL SCHEDULE K IS INCLUDED TO PROVIDE FOR THE ISSUANCE OF THE SERIES 2018 BONDS AND THE SERIES 2020 BONDS.

SCHEDULE K, PART IV, COLUMN B, LINE 4B

NAME OF HEDGE PROVIDER:

SERIES 2014A REISSUED BONDS: GOLDMAN SACHS BANK USA.

DEVELOPMENT FINANCE AUTHORITY SERIES 2014 REISSUED BONDS: PNC BANK, NATIONAL ASSOCIATION.

SCHEDULE K, PART IV, COLUMN B, LINE 4C

TERM OF HEDGE: TERM OF HEDGE:

THE TERM OF THE HEDGE WITH GOLDMAN SACHS BANK USA IS 20 YEARS.

THE TERM OF THE HEDGE WITH PNC BANK, NATIONAL ASSOCIATION IS 30 YEARS.

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Schedule K (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions. *(continued)*

SCHEDULE K, PART I, LINE A

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2018

BONDS:

THE SERIES 2018 BONDS WERE AN ALTERNATIVE DISPOSITION OF SALE PROCEEDS OF A PORTION OF PROPERTY THAT WAS FINANCED WITH THE PROCEEDS OF THE SERIES 2016 BONDS. THE ALTERNATIVE DISPOSITION OF BOND PROCEEDS WAS A REMEDIAL ACTION DONE IN ACCORDANCE WITH REGULATIONS SECTION 1.141-12.

SCHEDULE K, PART I, LINE B, COLUMN (F)

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2020

BONDS:

THE PURPOSES OF THE SERIES 2020 BONDS WERE TO (1) CURRENTLY REFUND THE OUTSTANDING \$159,150,000 PRINCIPAL AMOUNT OF THE HOSPITAL FACILITIES REVENUE BONDS, SERIES 2010 ISSUED ON MAY 11, 2010, (2) PAY THE COSTS OF TERMINATING A RELATED, INTEGRATED HEDGE AGREEMENT, AND (3) PAY ISSUANCE COSTS.

SCHEDULE K, PART IV, COLUMN B, LINE 4C

TERM OF HEDGE:

ANTICIPATORY FIXED-PAYOR INTEREST RATE HEDGE ENTERED INTO ON AUGUST 28, 2019 AND TERMINATED ON SEPTEMBER 10, 2020 SIMULTANEOUSLY WITH THE SALE OF THE SERIES 2020 BONDS.

SCHEDULE K, PART III, COLUMN C, LINE 8A

SALE OF BOND-FINANCED PROPERTY:

SUMMA ELECTED TO USE THE ALTERNATIVE USE OF DISPOSITION PROCEEDS UNDER REGULATIONS SECTION 1.141-12. AN IRS FORM 8038 WAS FILED IN CONNECTION WITH THAT REMEDIAL ACTION AND, ACCORDINGLY, SUMMA HAS REPORTED THAT REMEDIAL ACTION AS A REISSUED BOND FOR PURPOSES OF SCHEDULE K.

SCHEDULE K, PART III, COLUMN C, LINE 2C

DATE OF REBATE COMPUTATION:

THE REBATE COMPUTATION FOR THE PERIOD OF DECEMBER 21, 2016 TO DECEMBER 21, 2021 WAS PERFORMED ON AUGUST 29, 2023.

SCHEDULE K, PART I, LINE A, COLUMN (F)

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2012

BONDS:

THE PURPOSES OF THE SERIES 2012 BONDS WERE TO (1) CURRENTLY REFUND THE HOSPITAL FACILITIES REVENUE BONDS, SERIES 1998A ISSUED ON DECEMBER 23,

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Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions. *(continued)*

1998 IN THE ORIGINAL PRINCIPAL AMOUNT OF \$50,000,000, AND (2) PAY
ISSUANCE COSTS.

SCHEDULE K, PART I, LINE B, COLUMNS (A), (B), AND (D)

REISSUED AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES
2014 BONDS AND REISSUED DEVELOPMENT FINANCE AUTHORITY OF SUMMIT COUNTY
PORT FACILITIES REVENUE REFUNDING BONDS, SERIES 2014:

THE REISSUED 2014 BONDS CONSISTED OF THE FOLLOWING TWO SERIES OF BONDS,
WHICH WERE TREATED AS A SINGLE ISSUE OF BONDS FOR FEDERAL INCOME TAX
PURPOSES: (1) AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT,
OHIO HOSPITAL FACILITIES REFUNDING REVENUE BONDS, SERIES 2014A (SUMMA
HEALTH SYSTEM OBLIGATED GROUP) ISSUED IN THE ORIGINAL PRINCIPAL AMOUNT
OF \$93,685,000 (THE "SERIES 2014A BONDS"), AND (2) DEVELOPMENT FINANCE
AUTHORITY OF SUMMIT COUNTY PORT FACILITIES REVENUE REFUNDING BONDS,
SERIES 2014 (SUMMA HEALTH SYSTEM OBLIGATED GROUP PROJECT) ISSUED IN THE
ORIGINAL PRINCIPAL AMOUNT OF \$13,675,000 (THE "DEVELOPMENT FINANCE
AUTHORITY BONDS"). THE SERIES 2014A BONDS AND THE DEVELOPMENT FINANCE
AUTHORITY BONDS WERE EACH ORIGINALLY ISSUED ON OCTOBER 2, 2014, AND
WERE DEEMED REISSUED ON DECEMBER 17, 2021 AS THE RESULT OF THE
REPLACEMENT OF THE LIBOR INDEX, RELATED CHANGES TO CERTAIN COMPONENTS
OF THE FORMULA USED TO CALCULATE INTEREST, AND THE EXTENSION OF THE
INITIAL MANDATORY TENDER DATE.

THE AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT'S EIN IS
34-1448680, AND THE DEVELOPMENT FINANCE AUTHORITY'S EIN IS 34-1765940.

SCHEDULE K, PART I, LINE B, COLUMN (F)

SERIES 2014A BONDS, SERIES 2014B BONDS, AND SERIES 2014 BONDS
REISSUED SERIES 2014A BONDS AND REISSUED DEVELOPMENT FINANCE AUTHORITY
BONDS:

THE PURPOSE OF THE SERIES 2014A BONDS WAS TO CURRENTLY REFUND THE
SERIES 2004B BONDS, WHICH WERE ISSUED TO (1) CONSTRUCT AND EQUIP A
CRITICAL CARE PAVILION, (2) CONSTRUCT AND EQUIP OTHER HOSPITAL
FACILITIES, (3) REFUND PRIOR ISSUES WITH THE FOLLOWING ISSUE DATES: (A)
DECEMBER 22, 1992 AND (B) JUNE 10, 1993, (4) PAY THE INITIAL COSTS OF A
LIQUIDITY FACILITY, AND (5) PAY ISSUANCE COSTS.

THE PURPOSE OF THE DEVELOPMENT FINANCE AUTHORITY SERIES 2014 BONDS WAS
TO CURRENTLY REFUND THE SERIES 2006 BONDS, WHICH WERE ISSUED TO (1)
ACQUIRE A PROJECT SITE FOR AND CONSTRUCT AND EQUIP A WELLNESS
INSTITUTE, AND (2) PAY ISSUANCE COSTS.

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Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions. *(continued)*

SCHEDULE K, PART I, LINE C, COLUMN (F)

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2016

BONDS:

THE PURPOSE OF THE SERIES 2016 BONDS WAS TO (1) ACQUIRE, CONSTRUCT, IMPROVE, AND EQUIP CERTAIN HOSPITAL FACILITIES, (2) CURRENTLY REFUND ALL OF THE OUTSTANDING AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT, OHIO HOSPITAL FACILITIES REFUNDING REVENUE BONDS, SERIES 2014B (SUMMA HEALTH SYSTEM OBLIGATED GROUP), (3) CURRENTLY REFUND ALL OF THE OUTSTANDING AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT, OHIO HOSPITAL FACILITIES REVENUE BONDS, SERIES 2015 (SUMMA HEALTH OBLIGATED GROUP) ISSUED IN THE ORIGINAL PRINCIPAL AMOUNT OF \$42,255,000, WHICH WERE ISSUED TO ACQUIRE, CONSTRUCT, IMPROVE, AND EQUIP CERTAIN HOSPITAL FACILITIES AND PAY ISSUANCE COSTS, AND (4) ADVANCE REFUND \$24,495,000 OF THE OUTSTANDING PRINCIPAL AMOUNT OF THE SERIES 2010 BONDS.

SCHEDULE K, PART I, LINE A, COLUMN (A)

AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT SERIES 2017A

BOND, SERIES 2017B BONDS, AND SERIES 2017C BONDS:

THE 2017 BONDS CONSISTED OF THE FOLLOWING THREE SERIES OF BONDS, WHICH WERE TREATED AS A SINGLE ISSUE OF BONDS FOR FEDERAL INCOME TAX PURPOSES: (1) AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT, OHIO HOSPITAL FACILITIES IMPROVEMENT REVENUE BONDS, SERIES 2017A (SUMMA HEALTH OBLIGATED GROUP) ISSUED IN THE ORIGINAL PRINCIPAL AMOUNT OF \$15,000,000, (2) AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT, OHIO HOSPITAL FACILITIES IMPROVEMENT REVENUE BONDS, SERIES 2017B (SUMMA HEALTH OBLIGATED GROUP) ISSUED IN THE ORIGINAL PRINCIPAL AMOUNT OF \$75,000,000, AND (3) AKRON, BATH AND COPLEY JOINT TOWNSHIP HOSPITAL DISTRICT, OHIO HOSPITAL FACILITIES IMPROVEMENT REVENUE BONDS, SERIES 2017C (SUMMA HEALTH OBLIGATED GROUP) ISSUED IN THE ORIGINAL PRINCIPAL AMOUNT OF \$50,000,000.

SCHEDULE K, PART I, LINE D, COLUMN (C)

CUSIP NUMBERS

SERIES 2017A BONDS: 009730 PA4

SERIES 2017B BONDS: 009730 PCO

SERIES 2017C BONDS: 009730 PE6

SCHEDULE K, PART II, COLUMN C, LINE 3

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Schedule K (Form 990) 2022

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Part VI **Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions. *(continued)*

TOTAL PROCEEDS OF ISSUE COLUMN C:

THE DIFFERENCE BETWEEN THE TOTAL PROCEEDS OF THE ISSUE AND THE ISSUE
PRICE PROVIDED IN PART I, LINE C, COLUMN (E) IS DUE TO INVESTMENT
PROCEEDS OF THE ISSUE. THIS AMOUNT IS SMALLER THAN THE AMOUNT REPORTED
IN THE 2017 SCHEDULE K BECAUSE CERTAIN DISPOSITION PROCEEDS INCLUDED AS
PROCEEDS OF THE SERIES 2016 BONDS WERE PART OF A REMEDIAL ACTION UNDER
TREASURY REGULATIONS SECTION 1.141-12. THOSE DISPOSITION PROCEEDS ARE
INCLUDED IN THE ADDITIONAL SCHEDULE K AS THE SERIES 2018 BONDS.

SCHEDULE K, PART II, COLUMN C, LINE 7

ISSUANCE COSTS FROM PROCEEDS - COLUMN C

THE ISSUANCE COSTS OF THE ISSUE PROVIDED IN PART II, LINE 7, COLUMN C
IS LESS THAN THE ISSUANCE COSTS PROVIDED IN THE FORM 8038 FOR THIS
ISSUE BECAUSE OF THE TRANSFER OF UNEXPENDED MONEY IN THE EXPENSE FUND
TO THE PROJECT FUND FOR THIS ISSUE.

SCHEDULE K, PART II, COLUMN D, LINE 3

TOTAL PROCEEDS OF ISSUE COLUMN A

THE DIFFERENCE BETWEEN THE TOTAL PROCEEDS OF THE ISSUE AND THE ISSUE
PRICE PROVIDED IN PART I, LINE D, COLUMN (E) IS DUE TO INVESTMENT
PROCEEDS OF THE ISSUE.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

PUBLIC INSPECTION COPY
Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2022

**Open To Public
Inspection**

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

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

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

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

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

Schedule L (Form 990) 2022

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Schedule L (Form 990) 2022

SUMMA HEALTH GROUP RETURN

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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
ALYSSA DRESSMAN	FAMILY MEMBER OF LY	33,693.	EMPLOYMENT		X
MARIAH HOOD	FAMILY MEMBER OF RA	42,736.	EMPLOYMENT		X

Part V Supplemental Information.

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

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

(A) NAME OF PERSON: ALYSSA DRESSMAN

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY MEMBER OF LYNN HAMRICH, MD, DIRECTOR

(A) NAME OF PERSON: MARIAH HOOD

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FAMILY MEMBER OF RAMONA HOOD, DIRECTOR

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

**PUBLIC INSPECTION COPY
Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2022

Open to Public
Inspection

Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

AND TO CONTRIBUTE TO A HEALTHIER COMMUNITY.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

PART III LINE 4D - OTHER PROGRAM SERVICES:

SUMMA HEALTH IS AN INTEGRATED HEALTHCARE DELIVERY SYSTEM THAT PROVIDES

COORDINATED, VALUE-BASED CARE ACROSS THE CONTINUUM FOR THE PEOPLE AND

POPULATIONS WE SERVE. WE HOLD OURSELVES CLINICALLY AND FINANCIALLY

ACCOUNTABLE FOR HEALTH OUTCOMES IN OUR COMMUNITIES.

SUMMA HEALTH SERVES HUNDREDS OF THOUSANDS OF PATIENTS EACH YEAR IN

COMPREHENSIVE EMERGENCY, ACUTE, CRITICAL, OUTPATIENT AND

LONG-TERM/HOMECARE SETTINGS AND REPRESENTS 1,023 REGISTERED, INPATIENT

BEDS ON THE CAMPUSES OF SUMMA HEALTH SYSTEM AND SUMMA REHAB HOSPITAL.

IN ADDITION, OUTPATIENT CARE IS PROVIDED MORE THAN 20 COMMUNITY HEALTH

CENTERS, URGENT CARE FACILITIES AND EMERGENCY DEPARTMENTS (EDS), SOME

INTEGRATED IN THE HEALTHCARE FACILITIES, AND OTHERS ARE FREESTANDING.

SUMMA REHAB HOSPITAL IS A JOINT VENTURE IN WHICH SUMMA HEALTH SYSTEM

HAS AN INTEREST, AND IS REFERENCED IN THIS DOCUMENT FOR THE PURPOSE OF

IDENTIFYING ALL ENTITIES AFFILIATED WITH SUMMA HEALTH. SUMMA'S

PROPORTIONATE INTEREST OF THIS JOINT VENTURE'S CHARITY CARE AND OTHER

COMMUNITY BENEFITS IS INCLUDED ON SCHEDULE H OF SUMMA HEALTH'S IRS FORM

990 GROUP RETURN.

PUBLIC INSPECTION COPY

Schedule O (Form 990) 2022

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Name of the organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
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PROVIDING SUPERIOR, MULTI-SPECIALTY PATIENT CARE, MEDICAL RESEARCH AND

CONTINUING MEDICAL EDUCATION, SUMMA HEALTH RANKS AS A HIGHLY RECOGNIZED

HEALTHCARE PROVIDER IN SEVERAL DISCIPLINES INCLUDING: WEIGHT

MANAGEMENT, CARDIOVASCULAR, EMERGENCY, ONCOLOGY, ORTHOPAEDIC, SURGERY,

PRIMARY CARE, SPORTS MEDICINE, STROKE, UROLOGY, WOMEN'S SERVICES AND

NURSING BY PRESTIGIOUS ORGANIZATIONS SUCH AS:

AMERICAN COLLEGE OF SURGEONS COMMISSION ON CANCER

AMERICAN HEART ASSOCIATION

AMERICAN STROKE ASSOCIATION

NATIONAL ACCREDITATION PROGRAM FOR BREAST CENTERS

AMERICAN NURSING CREDENTIALING CENTER

CENTERS FOR MEDICARE AND MEDICAID SERVICES

OHIO PATIENT SAFETY INSTITUTE

AMERICAN COLLEGE OF RADIATION

NURSES IMPROVING CARE FOR HEALTH SYSTEM ELDERS

AMERICAN SOCIETY FOR METABOLIC AND BARIATRIC SURGERY

METABOLIC AND BARIATRIC SURGERY ACCREDITATION AND QUALITY IMPROVEMENT

PROGRAM- COMPREHENSIVE CENTER

THE JOINT COMMISSION

HEALTHGRADES

SUMMA HEALTH IS SUMMIT COUNTY'S LARGEST EMPLOYER AND A LEADING ECONOMIC

ENGINE FOR THE REGION. SUMMA HEALTH INCLUDES THE FOLLOWING:

SUMMA HEALTH SYSTEM:

SUMMA HEALTH SYSTEM IS A SINGLE LEGAL ENTITY THAT INCLUDES THREE

INPATIENT HOSPITAL CAMPUSES AND SEVERAL AMBULATORY LOCATIONS. SUMMA

HEALTH SYSTEM OPERATES THE INPATIENT HOSPITAL LOCATIONS AS WELL AS THE

HOSPITAL-BASED OFF-SITE LOCATIONS UNDER THE SAME MEDICARE PROVIDER

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SUMMA HEALTH GROUP RETURN	90-0640432

NUMBER.

SUMMA HEALTH EMPLOYS MORE THAN 8,200 INDIVIDUALS WITH SUMMA HEALTH

SYSTEM ACCOUNTING FOR THE VAST MAJORITY OF THESE EMPLOYEES. SUMMA

HEALTH SYSTEM HAS A MEDICAL STAFF OF MORE THAN 1,000 PROFESSIONALS

WORKING ON ITS CAMPUSES. SUMMA HEALTH SYSTEM HAS 963 REGISTERED BEDS.

THE BUILDINGS AND FACILITIES ON ALL CAMPUSES TOTAL MORE THAN 3 MILLION

SQUARE FEET.

SUMMA HEALTH SYSTEM- AKRON CAMPUS OFFERS GENERAL MEDICAL, SURGICAL,

OBSTETRICAL, TRAUMA AND CRITICAL CARE SERVICES. THE AKRON CAMPUS

PROVIDES ACUTE CARE SERVICES AND A WIDE RANGE OF OUTPATIENT SERVICES ON

A CAMPUS OF APPROXIMATELY 60 ACRES.

SUMMA HEALTH SYSTEM- ST. THOMAS CAMPUS PROVIDES VARIOUS DIAGNOSTIC

SERVICES ALONG WITH BEHAVIORAL HEALTH AND SUBSTANCE ABUSE CARE. SUMMA

HEALTH SYSTEM- ST. THOMAS CAMPUS WAS ONE OF THE FIRST IN THE COUNTRY TO

RECOGNIZE THE MEDICAL ASPECTS OF ALCOHOLISM AS A DISEASE AND IS THE

FOUNDING LOCATION OF ALCOHOLICS ANONYMOUS.

AS A LEADER IN MEDICAL EDUCATION, SUMMA HEALTH SYSTEM SUPPORTS THE

EDUCATION OF ITS PHYSICIANS AND HEALTHCARE PROFESSIONALS. THE AKRON AND

ST. THOMAS CAMPUSES ARE TEACHING AFFILIATES OF THE NORTHEAST OHIO

MEDICAL UNIVERSITY (NEOMED) AND INCLUDE A STAFF OF PHYSICIANS AND

ACCREDITED RESIDENCY AND FELLOWSHIP PROGRAMS THAT FOSTER A DYNAMIC

MEDICAL ENVIRONMENT. APPROXIMATELY 90 RESIDENTS AND FELLOWS GRADUATE

FROM THE AKRON CAMPUS'S MEDICAL EDUCATION PROGRAMS EACH YEAR. THE

BARBERTON CAMPUS HAS A FAMILY PRACTICE RESIDENCY PROGRAM AFFILIATED

WITH NEOMED ALONG WITH PROVIDING EDUCATIONAL ROTATIONS FOR MEDICAL

STUDENTS.

SUMMA HEALTH SYSTEM- BARBERTON CAMPUS

SUMMA HEALTH SYSTEM- BARBERTON CAMPUS IS A 500,000 SQUARE FOOT ACUTE

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CARE TEACHING HOSPITAL LOCATED ON NEARLY 16 ACRES, LOCATED

APPROXIMATELY 10 MILES SOUTHWEST OF AKRON, OHIO. THE HOSPITAL HAS 222

REGISTERED BEDS. THE BARBERTON CAMPUS PROVIDES THE COMMUNITY WITH EASY

ACCESS TO COMPREHENSIVE, HIGH-QUALITY CANCER SERVICES AT THE COMMISSION

ON CANCER ACCREDITED PARKVIEW PAVILION, AS WELL AS THE FULL SPECTRUM OF

CARDIOVASCULAR DISEASE CARE INCLUDING DIAGNOSTIC, INTERVENTIONAL AND

SURGICAL SERVICES, ALONG WITH A VARIETY OF OUTPATIENT SERVICES.

EXPENSES \$ 194,715,646. INCL GRANTS OF \$ 8,094,852. REVENUE \$ 206,524,138

PART III LINE 4D - OTHER PROGRAM SERVICES - CONTINUED:

CHARITY CARE

IN 2022, SUMMA HEALTH PROVIDED CHARITY CARE AT AN ESTIMATED NET COST OF

OVER \$11.5 MILLION. THIS AMOUNT REPRESENTS THE NET COST ASSOCIATED WITH

PROVIDING THE CARE AND DOES NOT INCLUDE BAD DEBT. PATIENTS WITH INCOME

UP TO 250% OF THE FEDERAL POVERTY INCOME GUIDELINES OR WHO HAVE A

HOSPITAL BILL THAT EXCEEDS 25% OF THEIR GROSS ANNUAL FAMILY INCOME ARE

ELIGIBLE TO APPLY FOR FULLY DISCOUNTED CHARITY CARE ASSISTANCE.

IN ADDITION, THERE IS A SLIDING SCALE DISCOUNT PROGRAM FOR THOSE WITH

INCOMES BETWEEN 250% AND 400% OF THE FEDERAL POVERTY INCOME GUIDELINES.

IN 2022, THE CHARITY CARE PROGRAM (INCLUDING HOSPITAL CARE ASSURANCE

PROGRAM) BENEFITED OVER 9,633 PATIENT ENCOUNTERS.

MEDICAID SHORTFALL

HISTORICALLY, OHIO MEDICAID REIMBURSEMENTS HAVE NOT COVERED THE COST OF

PROVIDING THE CARE TO PROGRAM BENEFICIARIES, CREATING A BUDGETARY

SHORTFALL. AS ONE OF NORTHEAST OHIO'S TOP PROVIDERS OF HOSPITAL CARE

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FOR MEDICAID PATIENTS, SUMMA HEALTH'S UNPAID COSTS FOR MEDICAID TOTALED
OVER \$95 MILLION.

BAD DEBT

SUMMA HEALTH IS COMMITTED TO PROVIDING QUALITY AND ACCESSIBLE
HEALTHCARE. THIS INCLUDES COVERING THE EXPENSE OF PAYMENTS THAT WERE
EXPECTED BUT NOT RECEIVED. WHILE SUMMA HEALTH RECOGNIZES BAD DEBT IS
PART OF DOING BUSINESS, IT AGREES WITH THE OHIO HOSPITAL ASSOCIATION
THAT IT IS IMPORTANT TO REPORT THESE COSTS TO SHOW THE TOTAL PICTURE OF
CARE SUMMA HEALTH PROVIDES TO THE COMMUNITY WITHOUT FULL REIMBURSEMENT.
IN 2022, THE COST FOR PROVIDING CARE WRITTEN OFF AS A BAD DEBT EXPENSE
WAS OVER \$13 MILLION.

COMMUNITY HEALTH IMPROVEMENT SERVICES

AN IMPORTANT PART OF SUMMA HEALTH'S MISSION IS OFFERING A PREVENTION
AND WELLNESS PROGRAM TO BUILD A HEALTHIER COMMUNITY. IN 2022, SUMMA
HEALTH PROVIDED MORE THAN \$14.4 MILLION TO HELP FUND HEALTH IMPROVEMENT
ACTIVITIES SUCH AS FREE AND LOW-COST HEALTH SCREENING, HEALTH EDUCATION
SERVICES AND WELLNESS PROGRAMMING.

SUBSIDIZED HEALTH SERVICES

SUMMA HEALTH IS COMMITTED TO PROVIDING SUBSIDIZED HEALTH SERVICES -
CLINICAL SERVICES THAT MEET AN IDENTIFIED COMMUNITY NEED AND ARE
PROVIDED DESPITE FINANCIAL LOSS. VITAL SERVICES SUCH AS THE SUMMA
HEALTH SENIOR HEALTH CENTER, SUMMA HEALTH TRAUMATIC STRESS CENTER, AND
DIABETES EDUCATION ARE OFFERED, EVEN THOUGH THEY ARE NOT PROFITABLE.
INCOME FROM OTHER SERVICES IS USED TO COVER THESE COSTS. IN 2022, THE
COST FOR SUBSIDIZED SERVICES WAS NEARLY \$50 MILLION.

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FINANCIAL AND IN-KIND DONATIONS

ANNUALLY, SUMMA HEALTH CONTRIBUTES FINANCIAL ASSISTANCE AND IN-KIND

SERVICES TO SUPPORT COMMUNITY ORGANIZATIONS THAT PROMOTE HEALTH,

WELLNESS AND AN IMPROVED QUALITY OF LIFE. FROM NEIGHBORHOOD HEALTH

FACILITIES SUCH AS OPEN M AND FAITHFUL SERVANTS CARE CENTER, TO MEDICAL

SERVICES AT ATHLETIC EVENTS THROUGHOUT THE COMMUNITY, SUMMA HEALTH

PARTICIPATES IN NUMEROUS COMMUNITY PROGRAMS AND HELPS OTHER NONPROFITS

FULFILL THEIR MISSIONS. IN 2022, THESE CONTRIBUTIONS WERE MORE THAN \$2

MILLION.

RESEARCH AND INNOVATION

A MAJOR GOAL OF THE RESEARCH & INNOVATION GROUP IS TO OFFER OUR

PATIENTS ACCESS TO CUTTING-EDGE THERAPIES AND TECHNOLOGIES WITHIN THE

COMMUNITY, PARTICULARLY THROUGH CLINICAL TRIALS. THIS NOT ONLY PROVIDES

THE BEST CARE FOR OUR PATIENTS, BUT ALSO IMPROVES THE HEALTH OF OUR

COMMUNITY. IN 2022, SUMMA CONTRIBUTED A NET COST OF MORE THAN \$8

MILLION TO EXPLORE POTENTIAL NEW THERAPIES, CARE COORDINATION

IMPROVEMENTS AND TREATMENT OPTIONS.

EDUCATION

SUMMA HEALTH SUPPORTS THE EDUCATION OF PHYSICIANS AND OTHER HEALTHCARE

PROFESSIONALS. SUMMA HEALTH SYSTEM IS THE LARGEST OF THE MAJOR TEACHING

AFFILIATES OF THE NORTHEAST OHIO MEDICAL UNIVERSITY (NEOMED, A

CONSORTIUM OF THE UNIVERSITY OF AKRON, KENT STATE UNIVERSITY AND

YOUNGSTOWN STATE UNIVERSITY), AND OFFERS EDUCATION TO NEOMED'S COLLEGES

OF MEDICINE AND PHARMACY STUDENTS, AS WELL AS TO MEDICAL STUDENTS FROM

SCHOOLS AROUND THE COUNTRY. IN ADDITION, SUMMA HEALTH OFFERS 12

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ACCREDITED RESIDENCY TRAINING PROGRAMS, 8 ACCREDITED FELLOWSHIP

TRAINING PROGRAMS AND 1 NON-ACCREDITED RESIDENCY TRAINING PROGRAM, IN

NUMEROUS SPECIALTIES, TRAINING THE NEXT GENERATION OF PRIMARY CARE AND

SPECIALTY PHYSICIANS FOR THE REGION AND BEYOND. NURSING EDUCATION ALSO

IS OFFERED IN COLLABORATION WITH LOCAL AND NATIONAL UNIVERSITY

PARTNERS. IN 2022, APPROXIMATELY 285 RESIDENTS AND FELLOWS TRAINED AT

SUMMA HEALTH'S THREE MAIN HOSPITALS. ON AVERAGE, APPROXIMATELY 45% OF

THESE RESIDENTS REMAIN IN OUR LOCAL AND SURROUNDING COMMUNITIES. SUMMA

HEALTH'S 2022 INVESTMENT IN HEALTH PROFESSIONAL EDUCATION TOTALED

NEARLY \$28.7 MILLION.

PART III LINE 4D - OTHER PROGRAM SERVICES - CONTINUED:

SUMMA HEALTH SERVICES:

FOLLOWING IS A DESCRIPTION OF SUMMA HEALTH'S NOTABLE ACCOMPLISHMENTS BY

PRIMARY SERVICE LINES IN 2022:

HEART AND VASCULAR:

SUMMA HEALTH HAS BEEN RECOGNIZED BY THE AMERICAN HEART ASSOCIATION FOR

MANY AWARDS, INCLUDING GET WITH THE GUIDELINES GOLD PLUS-STROKE AND

HEART FAILURE, LIFELINE HEART ATTACK REFERRING/RECEIVING CENTER

ACCREDITATION AND STEMI (HEART ATTACK) ACCREDITATION.

SUMMA HEALTH IS COMMITTED TO ENSURING OUR HEART PATIENTS RECEIVE THE

BEST POSSIBLE CARE AND WE ARE PROUD TO SHARE THAT WE RECEIVED THE NCDR

CHEST PAIN MI GOLD PERFORMANCE ACHIEVEMENT AWARD FOR 2022 FROM THE

AMERICAN COLLEGE OF CARDIOLOGY. SUMMA HEALTH WAS ONE OF ONLY 406

HOSPITALS NATIONWIDE TO RECEIVE THIS DISTINGUISHED HONOR HAVING

DEMONSTRATED SUSTAINED ACHIEVEMENT IN SPECIFIC PERFORMANCE MEASURES

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REPORTED IN THE CHEST PAIN MI REGISTRY.

IN ADDITION, THE AMERICAN COLLEGE OF CARDIOLOGY AWARDED SUMMA HEALTH

SYSTEM AKRON CAMPUS CHEST PAIN CENTER ACCREDITATION WITH PRIMARY PCI

AND RESUSCITATION, WHILE BARBERTON CAMPUS EARNED CHEST PAIN CENTER

ACCREDITATION WITH PRIMARY PCI. THEY WERE BASED ON RIGOROUS ONSITE

EVALUATION OF THE STAFF'S ABILITY TO EVALUATE, DIAGNOSE AND TREAT

PATIENTS WHO MAY BE EXPERIENCING A HEART ATTACK.

SUMMA HEALTH HAS BEEN NAMED AMONG THE TOP 10% IN THE NATION FOR

CARDIOLOGY SERVICES FOR THREE YEARS IN A ROW (2020-2022) BY

HEALTHGRADES. IN ADDITION, IT HAS BEEN RECOGNIZED AS A FIVE-STAR

RECIPIENT FOR TREATMENT OF HEART FAILURE FOUR YEARS IN A ROW

(2019-2022) BY HEALTHGRADES.

NEUROSCIENCE:

SUMMA HEALTH STROKE CARE CENTER HAS BEEN NATIONALLY RECOGNIZED FOR

EARNING THE AMERICAN HEART ASSOCIATION (AHA) AND AMERICAN STROKE

ASSOCIATION'S GET WITH THE GUIDELINES STROKE GOLD PLUS QUALITY

ACHIEVEMENT AWARD. SUMMA IS THE ONLY HOSPITAL IN THE AKRON AREA TO HAVE

RECEIVED THE AMERICAN STROKE ASSOCIATION GET WITH THE GUIDELINES GOLD

PLUS AWARD CONSECUTIVELY SINCE 2010. IN 2022, SUMMA HEALTH SYSTEM AKRON

CAMPUS WAS AWARDED THE COMPREHENSIVE STROKE CENTER CERTIFICATION FROM

THE JOINT COMMISSION, IN COLLABORATION WITH THE AMERICAN HEART

ASSOCIATION/AMERICAN STROKE ASSOCIATION. BY EARNING THIS HONOR, SUMMA

HEALTH BECAME THE FIRST HOSPITAL IN THE GREATER AKRON REGION TO BE

AWARDED THIS CERTIFICATION. THIS CERTIFICATION MEANS SUMMA HEALTH

MEETS THE HIGHEST LEVEL OF CERTIFICATION FOR HOSPITALS WITH SPECIFIC

ABILITIES TO RECEIVE AND TREAT THE MOST COMPLEX STROKE CASES.

SUMMA HEALTH HAS RECEIVED NUMEROUS AWARDS FROM HEALTHGRADES IN THE

NEUROSCIENCES FIELD, INCLUDING ONE OF HEALTHGRADES AMERICA'S 100 BEST

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HOSPITALS FOR STROKE CARE (TM) FOR 4 YEARS IN A ROW (2020-2023); THE

HEALTHGRADES CRANIAL NEUROSURGERY EXCELLENCE AWARD FOR 5 YEARS IN A ROW

(2019-2023); AND THE HEALTHGRADES STROKE CARE EXCELLENCE AWARD FOR 5

YEARS IN A ROW (2019-2023).

NURSING:

IN SEPTEMBER 2021, THE SUMMA HEALTH SYSTEM AKRON AND ST. THOMAS

CAMPUSES RECEIVED MAGNET REDESIGNATION FOR NURSING EXCELLENCE FROM THE

AMERICAN NURSES CREDENTIALING CENTER (ANCC). THE AKRON AND ST. THOMAS

CAMPUSES WERE INITIALLY DESIGNATED IN 2011 AND REDESIGNATED IN 2016. IN

ADDITION, OUR BARBERTON CAMPUS EARNED MAGNET DESIGNATION IN JUNE 2020.

SUMMA SHARES MAGNET STATUS WITH JUST EIGHT PERCENT OF HOSPITALS IN THE

COUNTRY.

ONCOLOGY:

SUMMA HEALTH IS A LEADER IN CANCER TREATMENT WITH NATIONALLY RECOGNIZED

CANCER CENTERS THROUGHOUT NORTHEAST OHIO. SUMMA TREATS MORE THAN 100

CANCER TYPES, SPECIALIZING IN LUNG, BREAST, COLORECTAL, GYNECOLOGICAL

AND ORTHOPEDIC. SUMMA HEALTH'S CANCER CENTERS ARE FULLY ACCREDITED BY

THE AMERICAN COLLEGE OF SURGEONS COMMISSION ON CANCER (COC).

WEIGHT MANAGEMENT:

SUMMA'S BARIATRIC CARE CENTER IS DESIGNATED BY THE AMERICAN SOCIETY FOR

METABOLIC AND BARIATRIC SURGERY (ASMBS) AS A MBSAQIP ACCREDITED -

COMPREHENSIVE CENTER. THE MBSAQIP ACCREDITED - COMPREHENSIVE CENTER

DESIGNATION IS ONLY AWARDED TO SURGICAL PROGRAMS THAT:

SUCCESSFULLY UNDERGO A RIGOROUS SITE SURVEY TO VERIFY COMPLIANCE WITH

A SET OF NATIONALLY RECOGNIZED STANDARDS AND REQUIREMENTS.

DEMONSTRATE A COMPREHENSIVE COMMITMENT TO A HIGH LEVEL OF CARE.

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SUBMIT INFORMATION FOR INCLUSION IN THE LARGEST REPOSITORY OF

DEDICATED WEIGHT LOSS SURGERY PATIENT STATISTICAL DATA IN THE WORLD.

MEASURE AND REPORT SURGICAL OUTCOMES THAT ARE DEEMED FAVORABLE BY THE

ASMBS, AN ORGANIZATION DEDICATED TO EXCELLENCE IN SURGICAL OUTCOMES.

WOMEN'S SERVICES:

SUMMA HEALTH SYSTEM AKRON CAMPUS WAS NAMED TO NEWSWEEK'S 2022 LIST OF

BEST MATERNITY CARE HOSPITALS. THE DISTINCTION RECOGNIZES FACILITIES

THAT HAVE EXCELLED IN PROVIDING CARE TO MOTHERS, NEWBORNS AND THEIR

FAMILIES.

SUMMA HEALTH SYSTEM- AKRON CAMPUSES HAS BEEN DESIGNATED A BLUE

DISTINCTION CENTER FOR MATERNITY CARE BY ANTHEM BLUE CROSS AND BLUE

SHIELD. AKRON CAMPUS HAS HELD THIS DISTINCTION SINCE 2016.

SUMMA HEALTH SYSTEM AKRON CAMPUS HAS ACHIEVED THE HIGHLY PRESTIGIOUS

INTERNATIONAL BABY-FRIENDLY DESIGNATION AFTER A RIGOROUS REVIEW PROCESS

CONDUCTED BY BABY-FRIENDLY USA, THE ORGANIZATION RESPONSIBLE FOR

BESTOWING THIS CERTIFICATION IN THE UNITED STATES. THIS DISTINGUISHED

HONOR DEMONSTRATES THAT OUR AKRON CAMPUS IS ADHERING TO THE HIGHEST

STANDARDS OF CARE FOR BREASTFEEDING MOTHERS AND THEIR BABIES.

SYSTEM:

FOR THE 19TH CONSECUTIVE YEAR, SUMMA HEALTH WAS NAMED AS ONE OF THE 99

BEST WORKPLACES IN NORTHEAST OHIO, AS DETERMINED IN THE ANNUAL

NORTHCOAST 99 AWARDS, SPONSORED BY THE EMPLOYERS RESOURCE COUNCIL

SUMMA HEALTH SYSTEM AKRON AND BARBERTON CAMPUSES WERE A RECIPIENT OF

THE HEALTHGRADES 2023 AMERICA'S 100 BEST HOSPITALS AWARD. THIS PLACES

SUMMA HEALTH AMONG THE TOP TWO PERCENT OF ALL HOSPITALS FOR CLINICAL

CARE AND PATIENT OUTCOMES ACROSS TREATMENT OF THE MOST COMMON

CONDITIONS AND PROCEDURES. THIS IS THE SECOND YEAR IN A ROW FOR THIS

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AWARD.

PART III LINE 4D - OTHER PROGRAM SERVICES - CONTINUED:

SUMMARY

ALTHOUGH REIMBURSEMENT FOR SERVICES RENDERED IS CRITICAL TO THE
OPERATIONS AND STABILITY OF SUMMA HEALTH, NOT ALL INDIVIDUALS POSSESS
THE ABILITY TO PURCHASE ESSENTIAL MEDICAL SERVICES. SUMMA HEALTH
PROVIDED SERVICES TO ALL PATIENTS ON A NON-DISCRIMINATORY BASIS AND
WITHOUT REGARD TO ANY PATIENT'S ABILITY TO PAY FOR SUCH SERVICES OR THE
INDIVIDUAL'S PARTICIPATION IN A GOVERNMENT-SPONSORED OR SUBSIDIZED
HEALTHCARE SYSTEM.

PATIENTS WERE ENCOURAGED TO APPLY FOR UNCOMPENSATED CARE AND, DEPENDING
ON THEIR LEVEL OF INCOME AND NUMBER OF DEPENDENTS, ALL (OR A PORTION)
OF THEIR BILL WAS REDUCED. GROSS ANNUAL FAMILY INCOME WAS COMPARED
USING A SLIDING SCALE BASED ON THE FEDERAL POVERTY INCOME GUIDELINES TO
DETERMINE THE CHARITY DISCOUNT FOR WHICH THE PATIENT MAY BE ELIGIBLE.

IN 2022, SUMMA HEALTH PROVIDED CHARITY CARE TO THE INDIGENT (INCLUDING
UNREIMBURSED MEDICAID) AT THE COST OF NEARLY \$107 MILLION. THIS AMOUNT
DOES NOT INCLUDE SERVICES PROVIDED WRITTEN OFF AS BAD DEBT.

IN ADDITION TO UNCOMPENSATED MEDICAL CARE, SUMMA HEALTH PROVIDED
WELLNESS PROGRAMS, COMMUNITY EDUCATION PROGRAMS AND SPECIAL PROGRAMS
FOR THE ELDERLY, PERSONS WITH DISABILITIES AND THE MEDICALLY
UNDERSERVED. SUMMA HEALTH ALSO OPERATED A VARIETY OF BROAD COMMUNITY
SUPPORT ACTIVITIES. THESE PROGRAMS WERE OFFERED AT A REDUCED PRICE OR

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PROVIDED TO THE COMMUNITY FREE OF CHARGE.

SUMMA HEALTH OPERATES ITS FACILITIES IN A MANNER CONSISTENT WITH THE
COMMUNITY BENEFIT REQUIREMENTS OF REV. RULE 69-545 AND SUBSEQUENT CASE
LAW AND IRS GUIDELINES. SUMMA HEALTH'S HOSPITALS PROVIDE EMERGENCY
SERVICES WHICH ARE OPEN AND AVAILABLE TO ALL PERSONS OF THE COMMUNITY,
REGARDLESS OF THEIR ABILITY TO PAY. THE BOARD OF DIRECTORS CONSISTS OF
PERSONS WHO ARE BROADLY REPRESENTATIVE OF THE COMMUNITY AND MEDICAL
STAFF.

SUMMA HEALTH MEDICAL GROUP- PROGRAM SERVICE ACCOMPLISHMENTS:

SUMMA HEALTH MEDICAL GROUP, A SUMMA HEALTH ENTITY, IS A MULTI-SPECIALTY
GROUP OF PHYSICIANS, ADVANCED PRACTICE PROVIDERS AND CARE TEAMS IN
MEDICAL PRACTICES LOCATED IN THE COMMUNITIES WE SERVE. IN TOTAL, SUMMA
HEALTH MEDICAL GROUP EMPLOYS MORE THAN 370 PHYSICIANS AND MORE THAN
1,400 SUPPORT STAFF IN MORE THAN 40 SPECIALTIES AND SUB-SPECIALTIES.

SUMMA HEALTH MEDICAL GROUP PROMOTES STRONG AFFILIATION AND EMPLOYMENT
OF PHYSICIANS TO ENSURE COMMUNITY AND HOSPITAL NEEDS FOR PHYSICIAN
SERVICES ARE MET. AS MEMBERS OF NEWHEALTH COLLABORATIVE, A
CLINICIAN-LED ACCOUNTABLE CARE ORGANIZATION, SUMMA HEALTH MEDICAL GROUP
PHYSICIANS ARE LEADING THE WAY TOWARD VALUE-BASED HEALTHCARE WITH
INITIATIVES SUCH AS THE PATIENT-CENTERED MEDICAL HOME (PCMH) AND
MEANINGFUL USE OF HEALTH INFORMATION TECHNOLOGY.

SUMMA FOUNDATION - PROGRAM SERVICE ACCOMPLISHMENTS:

SUMMA FOUNDATION SUPPORTS PATIENT CARE, MEDICAL EDUCATION AND RESEARCH
THROUGH PHILANTHROPY. GENEROUS CONTRIBUTIONS TOTALED \$21.3 MILLION IN
2022 HELPING SUMMA HEALTH FULFILL ITS MISSION TO PROVIDE THE HIGHEST

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QUALITY, COMPASSIONATE CARE AND CONTRIBUTE TO A HEALTHIER COMMUNITY.

SUMMA FOUNDATION LINKS COMMUNITY SUPPORTERS WITH PHILANTHROPIC

PRIORITIES THAT ENHANCE THE DELIVERY OF PATIENT CARE AND EMPOWER

CLINICAL EXCELLENCE ACROSS THE ENTIRE SYSTEM. GIFTS SUPPORT PHYSICIAN

RESIDENCY PROGRAMS, ADVANCED CERTIFICATIONS FOR NURSES, BEHAVIORAL

HEALTH PROGRAMS, GROUNDBREAKING RESEARCH, THE LATEST TECHNOLOGIES FOR

DIAGNOSIS AND TREATMENT, CANCER SUPPORT SERVICES, AND HELP RECRUIT AND

RETAIN THE REGION'S BEST PHYSICIANS, ASSURING PATIENTS AND FAMILIES A

CONTINUUM OF QUALITY CARE FAR INTO THE FUTURE. SUMMA FOUNDATION ALSO

COLLABORATES WITH SYSTEM AND CLINICAL LEADERS TO DOCUMENT THE IMPACT OF

PHILANTHROPIC INVESTMENTS AND TO SHARE THAT IMPACT WITH DONORS.

COMMUNITY BENEFIT AND DIVERSITY:

THIS DEPARTMENT LEADS EFFORTS TO ADDRESS HEALTH DISPARITIES AND OTHER

IMPORTANT COMMUNITY NEEDS AND RAISE AWARENESS OF HEALTH AND HEALTHCARE

ISSUES AFFECTING THE COMMUNITIES SERVED BY SUMMA HEALTH. COMMUNITY

BENEFIT AND DIVERSITY PROVIDE WELLNESS AND EDUCATIONAL TOOLS,

FACILITATE ECONOMIC DEVELOPMENT PROGRAMS, DEVELOP COMMUNITY

PARTNERSHIPS, COMMUNICATE SUMMA HEALTH'S BENEFIT TO THE COMMUNITY AND

ENGAGE THE COMMUNITY AND ITS WORKFORCE WITHIN THE SYSTEM AND THROUGHOUT

THE REGION.

GOVERNMENT RELATIONS:

THIS DEPARTMENT IS DEDICATED TO ELEVATING SUMMA HEALTH AS A CREDIBLE

LEADER AND PARTNER IN THE HEALTH POLICY PLANNING PROCESS. THIS

DEPARTMENT COLLABORATES WITH NUMEROUS DEPARTMENTS TO BEST POSITION

SUMMA EDUCATION, RESEARCH AND CLINICAL INNOVATION PRIORITIES WITH

PUBLIC SECTOR FUNDING OPPORTUNITIES.

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FORM 990, PART V, LINE 2A AND 2B

THE PARENT ORGANIZATION, SUMMA HEALTH, EIN 34-1887844, IS THE EMPLOYER
OF RECORD FOR EMPLOYEES WORKING FOR GROUP RETURN ENTITIES.

FORM 990, PART VI, SECTION A, LINE 1A:

LINES 1A AND 1B:

THE DIRECTOR COUNT INFORMATION IS PRESENTED IN THE FOLLOWING FORMAT: ENTITY

NAME - NUMBER OF VOTING MEMBERS - NUMBER OF INDEPENDENT VOTING MEMBERS

SUMMA HEALTH SYSTEM ("SHS") - 12 - 8

SUMMA FOUNDATION ("SF") - 21 - 18

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP ("SHMG") - 5 - 4

TOTALS FOR GROUP RETURN - 38 - 30

ALL OF THE ORGANIZATIONS LISTED ABOVE ARE SUBORDINATES UNDER THE CONTROL OF

SUMMA HEALTH ("SH"). AS OF DECEMBER 31, 2022, SH HAD 12 VOTING DIRECTORS, 8

OF WHOM WERE INDEPENDENT VOTING DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 2:

FAMILY/BUSINESS RELATIONSHIPS AMONGST INTERESTED PERSONS:

SUMMA HEALTH SYSTEM:

THE FOLLOWING INDIVIDUALS HAVE A BUSINESS RELATIONSHIP AS BOARD MEMBERS OF

AN ENTITY IN WHICH SUMMA HEALTH SYSTEM HAS AN OWNERSHIP INTEREST:

SUMMA REHAB HOSPITAL: DAVID CUSTODIO, MD, AND BENJAMIN SUTTON

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THE FOLLOWING INDIVIDUALS HAVE A BUSINESS RELATIONSHIP AS BOARD MEMBERS OF

A SUMMA HEALTH OWNED ENTITY:

MIDDLEBURY ASSURANCE COMPANY: T. CLIFFORD DEVENY, MD, ROBERT GERBERRY,

VIVEK BHALLA, MD, KEITH COLEMAN AND DAWN AHNER

SUMMA ACO DBA NEWHEALTH COLLABORATIVE: T. CLIFFORD DEVENY, MD, KEITH

COLEMAN, DAWN AHNER, ROBERT GERBERRY, MICHAEL HUGHES, MD, KATHLEEN BLAKE

SUMMA HEALTH SYSTEM CORP: T. CLIFFORD DEVENY, MD, KEITH COLEMAN, DAWN

AHNER, ROBERT GERBERRY

THE FOLLOWING INDIVIDUALS HAVE A BUSINESS RELATIONSHIP AS BOARD MEMBERS OF

A SUMMA HEALTH SYSTEM CORP., A SUMMA HEALTH OWNED ENTITY:

SUMMA MANAGEMENT SERVICES ORG.: KEITH COLEMAN, DAWN AHNER, ROBERT GERBERRY

SUMMA INTEGRATED SERVICES ORG.: KEITH COLEMAN, DAWN AHNER, ROBERT GERBERRY

SUMMACARE AND SUMMA INSURANCE COMPANY: T. CLIFFORD DEVENY, MD, BENJAMIN

SUTTON, GEORGE STRICKLER, ROBERT GERBERRY, KEITH COLEMAN, DAWN AHNER,

BENJAMIN SUTTON

SUMMA FOUNDATION:

T. CLIFFORD DEVENY, M.D., PAUL TESTA BUSINESS RELATIONSHIP

FORM 990, PART VI, SECTION A, LINE 6:

CLASSES OF MEMBERS OR STOCKHOLDERS:

SUMMA HEALTH SYSTEM: SUMMA HEALTH IS THE SOLE MEMBER OF SUMMA HEALTH

SYSTEM.

SUMMA FOUNDATION: SUMMA HEALTH IS THE SOLE MEMBER OF SUMMA FOUNDATION

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Name of the organization

SUMMA HEALTH GROUP RETURN

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90-0640432

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP: SUMMA PHYSICIANS,
INC. HAS STOCKHOLDERS; THE STOCK IS HELD IN TRUST FOR THE BENEFIT OF SUMMA
HEALTH.

FORM 990, PART VI, SECTION A, LINE 7A:

MEMBERS OR STOCKHOLDERS ELECTING MEMBERS OF GOVERNING BODY:

SUMMA HEALTH SYSTEM:

THE CODE OF REGULATIONS OF SUMMA HEALTH SYSTEM PROVIDES THAT THOSE
DIRECTORS OF SUMMA HEALTH, THE SOLE MEMBER OF SUMMA HEALTH SYSTEM, WOULD BE
THE DIRECTORS OF SUMMA HEALTH SYSTEM.

SUMMA FOUNDATION:

IN ADDITION TO DIRECTORS ELECTED BY THE SUMMA HEALTH BOARD AS THE SOLE
MEMBER OF SUMMA FOUNDATION, THE PRESIDENT AND CEO OF SUMMA HEALTH, THE
CHAIR OF THE BOARD OF DIRECTORS OF SUMMA HEALTH, THE PRESIDENT OF SUMMA
FOUNDATION, THE PRESIDENT OF THE WOMEN'S BOARD OF SUMMA HEALTH SHALL SERVE
AS DIRECTORS OF SUMMA FOUNDATION.

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP:

THE SOLE SHAREHOLDER OF SUMMA PHYSICIANS, INC. IS SUBJECT TO A SHARE
CONTROL AGREEMENT WHEREIN WHICH THEY MAY ELECT ONLY PERSONS APPROVED BY
SUMMA HEALTH AS DIRECTORS OF SUMMA PHYSICIANS, INC. TO ENSURE SUMMA HEALTH
SYSTEM MAINTAINS A SIGNIFICANT VOICE IN THE INVESTMENT POLICIES,
GRANT-MAKING POLICIES, AND OTHERWISE IN THE USE OF INCOME AND ASSETS OF
SUMMA PHYSICIANS, INC., AT LEAST ONE DIRECTOR OF SUMMA PHYSICIANS, INC.
MUST ALSO BE A MEMBER OF SUMMA HEALTH SYSTEM'S BOARD OF DIRECTORS.

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Name of the organization

SUMMA HEALTH GROUP RETURN

Employer identification number

90-0640432

FORM 990, PART VI, SECTION A, LINE 7B:

DECISIONS REQUIRING APPROVAL BY MEMBERS OR STOCKHOLDERS:

SUMMA HEALTH SYSTEM:

SUMMA HEALTH IS THE SOLE MEMBER OF SUMMA HEALTH SYSTEM. AS THE SOLE

MEMBER, SUMMA HEALTH HAS THE POWER AND AUTHORITY TO APPROVE OR DISAPPROVE

OF EACH OF THE FOLLOWING ON BEHALF OF SUMMA HEALTH SYSTEM:

(I) ANY MODIFICATION OF THE ESSENTIAL NATURE, PURPOSE, MISSION OR

OPERATIONS OF THE CORPORATION;

(II) APPROVAL OF THE CODE OF REGULATIONS, BYLAWS OR OTHER CONSTITUTIVE

DOCUMENT OF THE CORPORATION AND ANY AND ALL AMENDMENTS THERETO;

(III) ADOPTION OF ANY AMENDMENTS TO THE ARTICLES OF INCORPORATION OR

SIMILAR CHARTER OR ORGANIZATIONAL DOCUMENT OR AGREEMENT AND/OR ANY OTHER

CHANGE IN THE CORPORATE STRUCTURE OR GOVERNANCE OF THE CORPORATION;

(IV) ESTABLISHMENT OF QUALIFICATIONS FOR THE SELECTION OF DIRECTORS,

DIRECTORS OR MANAGERS OF THE CORPORATION;

(V) APPOINTMENT OR ELECTION AND REMOVAL OF MEMBERS OF THE GOVERNING BODY OF

THE CORPORATION;

(VI) APPOINTMENT OR ELECTION AND REMOVAL OF THE PRESIDENT AND/OR CHIEF

EXECUTIVE OFFICER OR SIMILAR OFFICER(S) OF THE CORPORATION;

(VII) ADOPTION OF ANNUAL OPERATING AND CAPITAL BUDGETS OF THE CORPORATION;

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Name of the organization	Employer identification number
SUMMA HEALTH GROUP RETURN	90-0640432

(VIII) ADOPTION OF STRATEGIC PLANS OF THE CORPORATION;

(IX) DETERMINATIONS AS TO THE USE AND OCCUPANCY OF ANY BUILDING OWNED OR

LEASED BY THE CORPORATION;

(X) THE SALE, ENCUMBRANCE, LEASE OR DISPOSITION OF REAL PROPERTY OF THE

CORPORATION OTHER THAN IN THE ORDINARY COURSE OF THE OPERATIONS OF THE

CORPORATION; AND

(XI) THE MERGER, REORGANIZATION, DISSOLUTION OR OTHER CORPORATE ACTION OF A

SIMILAR NATURE, INCLUDING PARTICIPATION IN A JOINT VENTURE, PROPOSED BY THE

CORPORATION.

SUMMA FOUNDATION:

SUMMA HEALTH IS THE SOLE MEMBER ("MEMBER") OF SUMMA FOUNDATION. THE

FOLLOWING ARE THE MATTERS ("RESERVED POWERS") WHICH MUST BE SUBMITTED TO,

AND RECEIVE THE APPROVAL OF BOTH THE BOARD OF DIRECTORS OF SUMMA FOUNDATION

AND THE MEMBER:

(I) ANY MODIFICATION OF THE ESSENTIAL NATURE, PURPOSE, MISSION OR

OPERATIONS OF THE CORPORATION;

(II) ADOPTION OF A CODE OF REGULATIONS, BYLAWS OR OTHER CONSTITUTIVE

DOCUMENT OF THE CORPORATION AND ANY AND ALL AMENDMENTS THERETO;

(III) ADOPTION OF ANY AMENDMENTS TO THE ARTICLES OF INCORPORATION OR

SIMILAR CHARTER OR ORGANIZATIONAL DOCUMENT OR AGREEMENT AND/OR ANY OTHER

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Name of the organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
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CHANGE IN THE CORPORATE STRUCTURE OR GOVERNANCE OF THE CORPORATION;

(IV) ESTABLISHMENT OF QUALIFICATIONS FOR THE SELECTION OF DIRECTORS,

DIRECTORS OR MANAGERS OF THE CORPORATION;

(V) APPOINTMENT OR ELECTION AND REMOVAL OF MEMBERS OF THE GOVERNING BODY OF

THE CORPORATION;

(VI) APPOINTMENT OR ELECTION AND REMOVAL OF THE PRESIDENT AND/OR CHIEF

EXECUTIVE OFFICER OR SIMILAR OFFICER(S) OF THE CORPORATION;

(VII) ADOPTION OF ANNUAL OPERATING AND CAPITAL BUDGETS OF THE CORPORATION;

(VIII) THE BORROWING OF MONEY OR OTHER INCURRING OR CREATING OF ANY

INDEBTEDNESS OF THE CORPORATION, INCLUDING BY WAY OF A GUARANTY OF THE DEBT

OF ANOTHER, IN AN AMOUNT GREATER THAN \$1,000,000 OR THAT WILL INCREASE THE

AMOUNT OF INDEBTEDNESS INCURRED IN THE CURRENT CALENDAR YEAR, IN THE

AGGREGATE, TO MORE THAN \$3,500,000;

(IX) ADOPTION OF THE LONG RANGE PLANS OF THE CORPORATION;

(X) DETERMINATIONS AS TO THE USE AND OCCUPANCY OF ANY BUILDING OWNED OR

LEASED BY THE CORPORATION;

(XI) THE SALE, ENCUMBRANCE, LEASE OR DISPOSITION OF REAL PROPERTY OF THE

CORPORATION OTHER THAN IN THE ORDINARY COURSE OF THE OPERATIONS OF THE

CORPORATION; AND

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Name of the organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
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(XII) THE MERGER, REORGANIZATION, DISSOLUTION OR OTHER CORPORATE ACTION OF

A SIMILAR NATURE, INCLUDING PARTICIPATION IN A JOINT VENTURE, PROPOSED BY

THE CORPORATION.

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP:

A SHARE CONTROL AGREEMENT AMONG SUMMA HEALTH, SUMMA PHYSICIANS, INC. AND

THE SOLE SHAREHOLDER OF SUMMA PHYSICIANS, INC. PROVIDES THAT THE SOLE

SHAREHOLDER SHALL VOTE EACH SHARE OF SUMMA PHYSICIANS, INC.'S CAPITAL STOCK

NOW OR HEREAFTER OWNED BY THE SHAREHOLDER ON ANY MATTER SUBMITTED FOR A

VOTE TO THE SHAREHOLDERS OF SUCH STOCK, ONLY AS APPROVED IN ADVANCE BY

SUMMA HEALTH, INCLUDING, BUT NOT LIMITED TO THE MATTERS LISTED BELOW:

(A) LEASE, SELL, EXCHANGE, TRANSFER OR OTHERWISE DISPOSE OF ALL OR

SUBSTANTIALLY ALL OF THE SUMMA PHYSICIANS, INC.'S ASSETS;

(B) BE MERGED, CONSOLIDATED OR OTHERWISE REORGANIZED WITH OR INTO ANY OTHER

CORPORATION OR TRADE OR BUSINESS;

(C) ISSUE ANY SHARES OF ANY CLASS OF SUMMA PHYSICIANS, INC.'S CAPITAL STOCK

(WHETHER FROM TREASURY OR FROM AUTHORIZED BUT UNISSUED SHARES);

(D) AMEND OR OTHERWISE MODIFY ITS ARTICLES OF INCORPORATION OR CODE OF

REGULATIONS;

(E) DISSOLVE (OTHER THAN BY ACTION OF A COURT OF COMPETENT JURISDICTION);

OR ENTER INTO ANY AGREEMENT WITH ANY PERSON TO DO ANY OF THE FOREGOING.

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Name of the organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
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FORM 990, PART VI, SECTION B, LINE 11B:

REVIEW OF FORM 990 BY GOVERNING BODY:

THE RETURN WAS REVIEWED IN DETAIL BY A COMMITTEE CONSISTING OF INTERNAL
LEGAL COUNSEL, FINANCIAL MANAGEMENT, AND AN EXTERNAL TAX ADVISOR. THE
REVIEW COMMITTEE INCLUDED THE SENIOR VICE PRESIDENT, FINANCE & CFO AND THE
SENIOR VICE PRESIDENT, LEGAL SERVICES & GENERAL COUNSEL. THIS DETAILED
REVIEW OCCURRED IN OCTOBER 2023. FOLLOWING THIS REVIEW AND INCORPORATION
OF CHANGES RECOMMENDED BY THIS COMMITTEE, THE RETURN WAS PROVIDED TO THE
SUMMA HEALTH COMMITTEE ON GOVERNANCE PRIOR TO ITS OCTOBER 2023 MEETING FOR
FURTHER REVIEW. THE COMMITTEE ON GOVERNANCE IS A STANDING COMMITTEE
APPOINTED BY THE SUMMA HEALTH BOARD OF DIRECTORS AND INCLUDES MEMBERS OF
THE BOARD OF DIRECTORS. SCHEDULE H OF THE RETURN WAS ALSO REVIEWED BY THE
SUMMA HEALTH COMMUNITY BENEFITS COMMITTEE. AFTER THESE REVIEWS BY THE
COMMITTEE ON GOVERNANCE AND THE COMMUNITY BENEFITS COMMITTEE, AND PRIOR TO
FILING WITH THE IRS, AN EMAIL WAS SENT TO EACH VOTING MEMBER OF THE BOARDS
OF DIRECTORS. THIS EMAIL INCLUDED INSTRUCTIONS AND A LINK TO A
PASSWORD-PROTECTED WEB SITE ON WHICH THE ENTIRE FORM 990 WAS AVAILABLE FOR
VIEWING.

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

CONFLICT OF INTEREST PROCESS SUMMARY:

A CONFLICT OF INTEREST QUESTIONNAIRE IS SENT ANNUALLY TO ALL SUMMA HEALTH
ENTITIES BOARDS OF DIRECTORS, KEY EMPLOYEES, EXECUTIVE LEADERSHIP TEAM
MEMBERS, MEDICAL DIRECTORS, QUALITY DIRECTORS, EMPLOYED PHYSICIANS,
EMPLOYED ADVANCED PRACTICE PROVIDERS, MEMBERS OF THE AUDIT AND COMPLIANCE,
INVESTMENT, FINANCE, GOVERNANCE, COMPENSATION, CREDENTIALING, SAFETY AND
QUALITY, COMMUNITY ENGAGEMENT, PHARMACY AND THERAPEUTICS, OPERATING AND
VALUE ANALYSIS PURCHASING COMMITTEES AND EMPLOYEES WHO ARE DIRECTORS AND

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Name of the organization SUMMA HEALTH GROUP RETURN	Employer identification number 90-0640432
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ABOVE FOR COMPLETION. RESPONSES ARE INDIVIDUALLY REVIEWED FOR

DETERMINATION OF POTENTIAL CONFLICTS. THOSE RESPONSES DEEMED TO PRESENT

POTENTIAL CONFLICTS ARE THEN PRESENTED TO THE COMMITTEE ON GOVERNANCE

(SUB-COMMITTEE OF THE SUMMA HEALTH BOARD OF DIRECTORS). THE COMMITTEE ON

GOVERNANCE REVIEWS EACH RESPONSE THAT PRESENTS A POTENTIAL CONFLICT AND

DETERMINES WHETHER ADDITIONAL ACTION IS REQUIRED TO ELIMINATE OR MITIGATE

THE POTENTIAL CONFLICT. THIS ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE

PROCESS IS MANAGED BY THE CORPORATE COMPLIANCE DEPARTMENT PURSUANT TO THE

SUMMA HEALTH POLICY ON CONFLICT OF INTEREST AS APPROVED BY THE SUMMA HEALTH

BOARD OF DIRECTORS.

IN ADDITION TO THE ANNUAL CONFLICT OF INTEREST QUESTIONNAIRE, THE CONFLICT

OF INTEREST POLICY IMPOSES A DUTY TO DISCLOSE CONFLICTING INTERESTS ON AN

ONGOING BASIS.

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

PROCESS TO ESTABLISH COMPENSATION OF TOP MANAGEMENT OFFICIAL AND OTHER

EMPLOYEES:

EXECUTIVE COMPENSATION: THE COMPENSATION REVIEW IS DELEGATED TO SUMMA

HEALTH, WHICH SHARES A COMMON BOARD WITH MEMBERS OF THE GROUP RETURN. THE

HUMAN RESOURCES COMMITTEE, (FKA COMPENSATION COMMITTEE) OF THE SUMMA HEALTH

BOARD OF DIRECTORS MEETS AT LEAST TWICE EACH YEAR TO REVIEW AND APPROVE

BASE COMPENSATION AND TOTAL REMUNERATION FOR EXECUTIVE STAFF. EACH VOTING

MEMBER OF THE HUMAN RESOURCES COMMITTEE IS AN INDEPENDENT DIRECTOR AND IS

NOT AFFILIATED WITH MANAGEMENT. THE HUMAN RESOURCES COMMITTEE ENGAGES

OUTSIDE CONSULTING SUPPORT TO PROVIDE INDEPENDENT MARKET DATA, ADVICE AND

COUNSEL TO THE HUMAN RESOURCES COMMITTEE. THE HUMAN RESOURCES COMMITTEE

HAS USED KORN FERRY, A NATIONALLY RECOGNIZED CONSULTING FIRM, TO ASSIST

THEIR EFFORTS. KORN FERRY PROVIDES THE FOLLOWING SERVICES TO THE HUMAN

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Name of the organization

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RESOURCES COMMITTEE: (A) EDUCATION OF COMMITTEE MEMBERS REGARDING

EXECUTIVE COMPENSATION TRENDS AND BEST PRACTICES IN HEALTHCARE

ORGANIZATIONS; (B) ASSESSMENT OF THE MARKET COMPETITIVENESS AND

REASONABLENESS OF SUMMA'S EXECUTIVE COMPENSATION PROGRAMS INCLUDING BASE

SALARY, INCENTIVE COMPENSATION, CORE AND EXECUTIVE BENEFITS, AS WELL AS

THEIR ALIGNMENT WITH THE MISSION AND FUTURE PERFORMANCE EXPECTATIONS; (C)

WRITTEN, DETAILED EVALUATION OF THE MARKET REASONABLENESS OF SUMMA'S

EXECUTIVE COMPENSATION AND BENEFITS PROGRAM; AND (D) ONGOING SUPPORT AND

INDEPENDENT ADVICE TO THE HUMAN RESOURCES COMMITTEE ON MATTERS RELATED TO

EXECUTIVE COMPENSATION. THE HUMAN RESOURCES COMMITTEE CONTEMPORANEOUSLY

DOCUMENTS ITS DELIBERATIONS AND DECISIONS REGARDING COMPENSATION

ARRANGEMENTS FOR EACH POSITION LISTED BELOW.

EACH YEAR THE COMPENSATION COMMITTEE REVIEWS AND APPROVES THE COMPENSATION

FOR THE FOLLOWING POSITIONS:

SUMMA HEALTH:

PRESIDENT & CEO

EXECUTIVE VP, CHIEF OPERATING OFFICER PROVIDER OPERATIONS

SENIOR VICE PRESIDENT, FINANCE AND CFO

SENIOR VICE PRESIDENT, CHIEF LEGAL OFFICER & GENERAL COUNSEL

SENIOR VP, POST-ACUTE/AT HOME CARE DIVISION & INTEGRATED CARE MANAGEMENT

SENIOR VICE PRESIDENT, IT&S & CIO

SENIOR VICE PRESIDENT, CHIEF HUMAN RESOURCES OFFICER

SENIOR VP, SH POPULATION HEALTH SERVICES/PRESIDENT SUMMA CARE

SENIOR VICE PRESIDENT, SYSTEM CHIEF NURSING EXECUTIVE

SENIOR VP, MARKETING AND BUSINESS DEVELOPMENT

SENIOR VP, CHIEF QUALITY OFFICER

SUMMA HEALTH SYSTEM:

232212 10-28-22

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18261116 150123 90-0640432

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Name of the organization	Employer identification number
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PRESIDENT, SUMMA HEALTH SYSTEM HOSPITALS

SUMMA FOUNDATION:

PRESIDENT, CHIEF DEVELOPMENT OFFICER

SUMMA PHYSICIANS, INC. DBA SUMMA HEALTH MEDICAL GROUP:

PRESIDENT SUMMA HEALTH MEDICAL GROUP

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

REQUIRED DOCUMENTS AVAILABLE TO THE PUBLIC:

SUMMA HEALTH MAKES ITS CONFLICTS OF INTEREST POLICY AVAILABLE UPON REQUEST.

THE ARTICLES OF INCORPORATION OF SUMMA HEALTH AND ITS RELATED ENTITIES ARE

AVAILABLE ON THE WEBSITE OF THE OHIO SECRETARY OF STATE

(WWW.SOS.STATE.OH.US). SUMMA HEALTH MAKES ITS FINANCIAL STATEMENTS

AVAILABLE ON ITS WEBSITE (WWW.SUMMAHEALTH.ORG). THE FINANCIAL STATEMENTS

ARE ALSO AVAILABLE THROUGH THE ELECTRONIC MUNICIPAL MARKET ACCESS

(WWW.EMMA.MSRB.ORG) AND ON SUMMA'S WEBSITE (WWW.SUMMAHEALTH.ORG).

FORM 990, PART VII, SECTION B, LINE 1

BEGINNING WITH THE 2014 TAX YEAR ALL INDEPENDENT CONTRACTORS WERE PAID

BY SUMMA HEALTH (EIN 34-1887844) WHICH IS THE PARENT ORGANIZATION OF

THE FILING ORGANIZATION.

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

PENSION LIABILITY ADJUSTMENT -3,548,000.

POST RETIREMENT BENEFIT ADJUSTMENT -96,000.

NET ASSETS RELEASED FROM RESTRICTION FOR CAPITAL 2,091,000.

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Name of the organization

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NET ASSET CONTRIBUTION TO(FROM) AFFILIATED ORGANIZATION	57,061,000.
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OTHER CHANGES IN NET ASSETS - ADJUSTMENTS	585,109.
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CHANGE IN RESTRICTED ACTIVITY	-3,655,019.
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TOTAL TO FORM 990, PART XI, LINE 9 52,438,090.

PART XII, LINE 2C

THE ORGANIZATION HAS NOT CHANGED EITHER ITS OVERSIGHT PROCESS OR

SELECTION PROCESS DURING THE TAX YEAR.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

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Related Organizations and Unrelated Partnerships

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

Attach to Form 990.

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

OMB No. 1545-0047

2022

**Open to Public
Inspection**

Name of the organization

SUMMA HEALTH GROUP RETURN

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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
MEDINA-SUMMIT AMBULATORY SURGERY CENTER, LLC - 34-0714755, 1077 GORGE BLVD, AKRON, OH 44304-2408	SURGERY CENTER	OHIO	1,707,000.	2,372,000.	SUMMA HEALTH SYSTEM
SUMMA HEALTH OUTPATIENT SERVICES, LLC - 34-0714755, 1077 GORGE BLVD, AKRON, OH 44304-2408	INFUSION CENTER	OHIO	815,000.	68,277.	SUMMA HEALTH SYSTEM

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
AKRON PHYSICIAN WELLNESS INITIATIVE - 85-3039796, C/O ONE PERKINS SQUARE, AKRON, OH 44308	PHYSICIAN WELLNESS INITIATIVES	OHIO	501(C)(3)	LINE 7	N/A		X

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

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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	
SUMMA REHAB HOSPITAL, LLC - 27-1952573, 29 NORTH ADAMS STREET, AKRON, OH 44304	REHAB HOSPITAL	OH	SUMMA HEALTH SYSTEM	RELATED	15,038,400.	9,279,400.		X	N/A		X	52.00%
SUMMA HHAH HOLDINGS LLC - 82-3600079, C/O 1077 GORGE BLVD, AKRON, OH 44310	HOME HEALTH AND HOSPICE	OH	SUMMA HEALTH SYSTEM	RELATED	26,666,400.	6,646,200.		X	N/A		X	60.00%

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
OHIO HEALTH CHOICE, INC. - 34-1895396 1077 GORGE BLVD. AKRON, OH 44309-2090	PPO	OH	SUMMA HEALTH SYSTEM CORP.	C CORP				X	
SUMMA INSURANCE COMPANY, INC. - 34-1809108 1200 E MARKET ST. #400 AKRON, OH 44305	PROP/CAS INS	OH	SUMMACARE, INC.	C CORP				X	
SUMMA HEALTH SYSTEM CORP. - 34-1515252 1077 GORGE BLVD. AKRON, OH 44309-2090	MGMT SVCS	OH	SUMMA HEALTH	C CORP				X	
MIDDLEBURY ASSURANCE COMPANY - 98-0405096 PO BOX 1051, KY1-1102 , GRAND CAYMAN, CAYMAN ISLANDS	SELF INSURANCE	CAYMAN ISLANDS	SUMMA HEALTH	C CORP				X	
SUMMACARE, INC. - 34-1726655 1200 E MARKET ST. #400 AKRON, OH 44305	PROP/CAS INS	OH	SUMMA HEALTH SYSTEM CORP.	C CORP				X	

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

[illegible]

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

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

		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X	
b Gift, grant, or capital contribution to related organization(s)	1b	X	
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d		X
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p		X
q Reimbursement paid by related organization(s) for expenses	1q		X
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) SUMMA REHAB HOSPITAL, LLC	A	2,733,014.	FMV
(2) SUMMACARE, INC.	L	57,378,226.	FMV
(3) SUMMACARE, INC.	L	11,558,431.	FMV
(4) SUMMA INSURANCE COMPANY, INC.	L	16,745,053.	FMV
(5) SUMMA INSURANCE COMPANY, INC.	L	2,861,099.	FMV
(6) SUMMACARE, INC.	L	149,830.	FMV

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Schedule R (Form 990)

SUMMA HEALTH GROUP RETURN

90-0640432

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) SUMMACARE, INC.	L	613,148.	FMV
(8) SUMMA REHAB HOSPITAL, LLC	L	340,909.	FMV
(9) MIDDLEBURY ASSURANCE COMPANY	M	10,449,632.	FMV
(10) MIDDLEBURY ASSURANCE COMPANY	M	4,226,822.	FMV
(11) SUMMA INTEGRATED SERVICES ORGANIZATION	M	2,147,927.	FMV
(12) SUMMA HEALTH	B	7,907,499.	COST
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

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SUMMA HEALTH GROUP RETURN

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Part VII Supplemental Information

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

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME OF RELATED ORGANIZATION:

OHIO HEALTH CHOICE, INC.

DIRECT CONTROLLING ENTITY: SUMMA HEALTH SYSTEM CORP.

NAME OF RELATED ORGANIZATION:

SUMMA INSURANCE COMPANY, INC.

DIRECT CONTROLLING ENTITY: SUMMACARE, INC.

NAME OF RELATED ORGANIZATION:

SUMMA HEALTH SYSTEM CORP.

DIRECT CONTROLLING ENTITY: SUMMA HEALTH

NAME OF RELATED ORGANIZATION:

MIDDLEBURY ASSURANCE COMPANY

DIRECT CONTROLLING ENTITY: SUMMA HEALTH

NAME OF RELATED ORGANIZATION:

SUMMACARE, INC.

DIRECT CONTROLLING ENTITY: SUMMA HEALTH SYSTEM CORP.

NAME OF RELATED ORGANIZATION:

SUMMA ACCOUNTABLE CARE ORGANIZATION

DIRECT CONTROLLING ENTITY: SUMMA HEALTH

NAME OF RELATED ORGANIZATION:

SUMMA MANAGEMENT SERVICES ORGANIZATION

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90-0640432

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Part VII Supplemental Information

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

DIRECT CONTROLLING ENTITY: SUMMA HEALTH SYSTEM CORP.

NAME OF RELATED ORGANIZATION:

SUMMA INTEGRATED SERVICES ORGANIZATION

DIRECT CONTROLLING ENTITY: SUMMA HEALTH SYSTEM CORP.

NAME OF RELATED ORGANIZATION:

SUMMACARE OF MICHIGAN, INC.

DIRECT CONTROLLING ENTITY: SUMMACARE, INC.

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Forms included in Electronic Filing

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Summa Health and Subsidiaries

Consolidated Financial Report
December 31, 2022

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RSM US LLP

Independent Auditor's Report

Board of Directors
Summa Health and Subsidiaries

Opinion

We have audited the consolidated financial statements of Summa Health and its Subsidiaries (Summa), which comprise the consolidated statements of financial position as of December 31, 2022 and 2021, the related consolidated statements of operations, changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Summa as of December 31, 2022 and 2021, and the results of its operations, changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Summa 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 the Organization's ability to continue as a going concern within one year after the date that the financial statements are issued or 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 GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Summa'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 Summa'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.

RSM US LLP

Cleveland, Ohio
March 27, 2023

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Summa Health and Subsidiaries

Consolidated Statements of Financial Position December 31, 2022 and 2021 (Dollars in Thousands)

Assets	2022	2021
Current assets:		
Cash and cash equivalents	\$ 115,703	\$ 104,762
Assets whose use is limited	22,044	20,439
Investments	19,153	19,763
Patient accounts receivable	172,423	150,189
Premiums receivable	387	554
Other receivables	77,390	58,005
Inventories	30,470	24,972
Due from third-party payors	4,029	2,295
Prepaid expenses and other	20,297	21,396
Total current assets	461,896	402,375
Assets whose use is limited:		
Under bond indenture and other agreements	-	160
Under self-insurance funding requirements	57,337	55,181
Restricted by donors	49,282	54,625
Total assets whose use is limited	106,619	109,966
Less: assets whose use is limited - required for current liabilities	22,044	20,439
Noncurrent assets whose use is limited	84,575	89,527
Contributions receivable, net	35,212	29,655
Property and equipment, net	781,441	712,805
Operating leases - right of use assets, net	18,327	19,616
Investments	745,806	1,074,900
Investments in ventures	10	10
Other assets	18,464	19,842
	1,599,260	1,856,828
Total assets	\$ 2,145,731	\$ 2,348,730

See notes to consolidated financial statements.

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Summa Health and Subsidiaries

Consolidated Statements of Financial Position December 31, 2022 and 2021 (Dollars in Thousands)

Liabilities and Net Assets	2022	2021
Current liabilities:		
Current portion of long-term debt	\$ 11,902	\$ 10,749
Current portion of operating lease obligation	6,920	7,608
Current portion of finance lease obligation	901	852
Accounts payable	85,045	76,557
Accrued salaries, wages and benefits	70,801	71,196
Medical claims payable	42,275	38,611
Unearned premium revenue	2,068	3,969
Current portion of malpractice liability	22,044	20,439
Due to third-party payors	11,687	7,467
Current portion of contract liability	-	41,045
Other current liabilities	31,712	23,219
Total current liabilities	285,355	301,712
Noncurrent liabilities:		
Accrued pension	1,282	1,471
Malpractice liability, net of current portion	50,710	45,372
Long-term debt, net of current portion	842,124	854,623
Operating lease obligation, net of current portion	11,405	12,009
Finance lease obligation, net of current portion	21,161	21,975
Accrued postretirement benefits	287	414
Due to third-party payors	-	100
Other noncurrent liabilities	14,366	25,011
	941,335	960,975
Total liabilities	1,226,690	1,262,687
Net assets:		
Without donor restrictions	861,094	1,017,936
Noncontrolling ownership interest in subsidiaries	6,444	6,888
With donor restrictions	51,503	61,219
Total net assets	919,041	1,086,043
Total liabilities and net assets	\$ 2,145,731	\$ 2,348,730

See notes to consolidated financial statements.

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Summa Health and Subsidiaries

Consolidated Statements of Operations Years Ended December 31, 2022 and 2021 (Dollars in Thousands)

	2022	2021
Revenues, gains, and other support:		
Patient service revenue	\$ 1,090,365	\$ 1,111,301
Premium revenue	436,305	397,267
Other operating revenue	251,483	156,329
Net assets released from restrictions	5,674	3,824
Total revenues, gains, and other support	1,783,827	1,668,721
Expenses:		
Salaries and wages	700,233	633,996
Employee benefits	90,349	84,094
Medical claims expense	261,667	229,846
Materials and supplies	462,541	416,548
Contracts and professional fees	203,240	173,301
Depreciation and amortization	76,544	70,130
Interest	28,215	26,110
Total expenses	1,822,789	1,634,025
Operating (loss) income	(38,962)	34,696
Other income (expense):		
Investment income, net	26,610	58,459
Unrealized (loss) gain on trading investments	(145,246)	26,436
Derivative instrument gain, net	7,939	23,500
Provision for income tax	(1,327)	(147)
Net periodic pension credit	4,559	4,148
Total other (expense) income	(107,465)	112,396
(Deficiency) excess of revenues over expenses	(146,427)	147,092
Less: amounts attributable to noncontrolling interest in subsidiaries	(5,526)	(8,072)
(Deficiency) excess of revenue over expenses attributable to Summa Health and Subsidiaries	\$ (151,953)	\$ 139,020

See notes to consolidated financial statements.

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Summa Health and Subsidiaries

Consolidated Statements of Changes in Net Assets Years Ended December 31, 2022 and 2021 (Dollars in Thousands)

	2022	2021
Net assets without donor restrictions:		
(Deficiency) excess of revenues over expenses	\$ (151,953)	\$ 139,020
Change in net unrealized loss on other-than-trading investments	(5,469)	(1,788)
Pension adjustment	(3,700)	16,497
Postretirement benefit adjustment	(46)	47
Net assets released from restrictions for capital	1,786	419
Other	2,540	4,231
(Decrease) increase in net assets without donor restrictions	<u>(156,842)</u>	<u>158,426</u>
Noncontrolling interest in subsidiaries:		
Decrease in interest in subsidiaries	<u>(444)</u>	<u>(375)</u>
Net assets with donor restrictions:		
(Loss) income on investments, including unrealized (losses) and gains	(4,972)	4,349
Contributions, grants, and other	4,775	4,838
Change in trust value	(2,059)	761
Net assets released from restrictions	(7,460)	(4,243)
(Decrease) increase in net assets with donor restrictions	<u>(9,716)</u>	<u>5,705</u>
(Decrease) increase in net assets	<u>(167,002)</u>	<u>163,756</u>
Net assets at beginning of year	<u>1,086,043</u>	<u>922,287</u>
Net assets at end of year	<u><u>\$ 919,041</u></u>	<u><u>\$ 1,086,043</u></u>

See notes to consolidated financial statements.

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Summa Health and Subsidiaries

Consolidated Statements of Cash Flows Years Ended December 31, 2022 and 2021 (Dollars in Thousands)

	2022	2021
Cash flows from operating activities:		
(Decrease) increase in net assets	\$ (167,002)	\$ 163,756
Adjustments to reconcile (decrease) increase in net assets to net cash (used in) provided by operating activities:		
Net realized and unrealized loss (gain) on investments	144,210	(68,322)
Depreciation and amortization	76,544	70,130
Pension and post retirement benefit adjustment	3,746	(16,544)
Gain on the sale of laboratory business	(37,700)	-
Net loss on disposal of property, plant, and equipment	1,899	-
Change in value of derivative instruments	(9,095)	(25,966)
Restricted contributions and other	(1,786)	(419)
Distributions to noncontrolling interest	5,634	8,525
Changes in operating assets and liabilities:		
Patient accounts, premiums and other receivables	(41,452)	(35,752)
Prepaid expenses and other assets	(8,578)	(19,116)
Accounts payable	3,904	6,762
Accrued salaries, wages and benefits, malpractice and other current liabilities	9,704	(2,512)
Medical claims payable and unearned premium revenue	1,763	5,210
Contract liability	(41,045)	(28,554)
Due from/to third-party payors and other noncurrent liabilities	2,108	21,725
Net cash (used in) provided by operating activities	(57,146)	78,923
Cash flows from investing activities:		
Purchase of property and equipment	(142,795)	(100,912)
Proceeds on sale of investments	434,295	358,220
Purchases of investments	(239,614)	(352,975)
Cash proceeds from the sale of laboratory business	38,000	-
Net cash provided by (used in) investing activities	89,886	(95,667)
Cash flows from financing activities:		
Repayment of/proceeds from line of credit borrowings	-	(100,000)
Proceeds from issuance of debt	-	311,960
Repayment of debt and cash paid for debt issuance costs	(11,346)	(264,748)
Repayments of finance lease obligation	(765)	(672)
Distributions to noncontrolling interest	(5,634)	(8,525)
Restricted contributions and other	1,786	419
Net cash used in financing activities	(15,959)	(61,566)
Net (decrease) increase in cash, cash equivalents and restricted cash	16,781	(78,310)
Cash, cash equivalents and restricted cash:		
Beginning	104,922	183,232
Ending	\$ 121,703	\$ 104,922
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest, net of amounts capitalized	\$ 27,856	\$ 24,446
Supplemental disclosures of noncash investing and financing activities:		
Purchases of property and equipment financed with payables	\$ 4,584	\$ -

See notes to consolidated financial statements.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies

Organization: Summa Health and Subsidiaries (collectively, Summa), located in Akron, Ohio, is a nonprofit integrated health care delivery system and is a provider of health services and health insurance to communities in northeast Ohio. Summa Health serves as the parent of Summa Health System (SHS) (f/k/a Summa Akron City and St. Thomas Hospitals, Summa Barberton Hospital (SBH), and Summa Wadsworth Rittman Hospital (SWH)), SummaCare and Subsidiaries (collectively, SC), Summa Health Network (SHN), Summa Physicians d/b/a Summa Health Medical Group (SHMG), Middlebury Assurance Company (MAC), Summa Foundation (Foundation), Summa Insurance Agency (SIA), Summa Integrated Services Organization (SISO), Summa Management Services Organization (SMSO), and Summa Health System Corporation and Subsidiaries (collectively, SHSC). SHSC is the parent of an affiliated group of for-profit corporations, including SC. Summa has a wholly owned, nonprofit, federally taxable subsidiary, Summa Accountable Care Organization (d/b/a NewHealth Collaborative (NHC)). NHC integrates and aligns health care providers to simultaneously improve quality, satisfaction, and efficiency and reduce the total cost of care.

On October 4, 2022, SHS entered into an asset purchase agreement with a third party to sell its outreach laboratory business. The sale was executed on November 28, 2022 and SHS recognized the gain on the sale of \$37,700, which is recorded in other operating revenue in the consolidated statement of operations for the year ended December 31, 2022.

Summa has an 80% ownership interest in Ohio Health Choice, Inc. (OHC). Summa has a 52% ownership interest in a for-profit rehabilitation hospital, Summa Rehab Hospital, LLC (SRH). Summa has a 60% ownership interest in a for-profit Medicare-certified home health and hospice agency, Summa Home Health and Hospice, LLC (SHHAH). Summa controls OHC, SRH, and SHHAH and thus these entities are included on a consolidated basis, with noncontrolling interests considered.

Basis of presentation: The consolidated financial statements include the accounts of Summa as described above. All significant intercompany balances and transactions have been eliminated in consolidation.

Income taxes: Summa and most of its subsidiaries are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and are exempt from federal income taxes pursuant to Section 501(a) of the Code. Summa also has certain subsidiaries that are taxable for federal income tax purposes. SC, together with affiliates of SHSC, files a consolidated federal income tax return in accordance with a tax-sharing agreement dated January 1, 2010. The entities utilize a consolidated approach to the allocation of federal income taxes, whereas SHSC's tax-sharing agreement with its subsidiaries allows it to make certain Code elections in its consolidated federal tax return. In the event such Code elections are made, any benefit or liability is the responsibility of SHSC and is accrued and paid by the participating subsidiaries. SC is not subject to state income taxes as it is licensed as a health insurance company under Chapter 1751 of the Ohio Revised Code.

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and the respective tax basis and operating loss and tax credit carryforwards. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in income in the period that includes the enactment date.

Summa recognizes interest income, interest expense, and penalties related to uncertain tax positions within the provision for income tax.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Use of estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States (U.S. GAAP) requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements. Actual results could differ from those estimates.

Cash and cash equivalents: Summa considers all highly liquid investments purchased with original maturities of three months or less, excluding amounts limited as to use by donor or board designation or other arrangements under various trust agreements, to be cash equivalents.

The following table reconciles cash and cash equivalents and restricted cash to the consolidated statement of financial position as of and December 31, 2022 and 2021:

	2022	2021
Cash and cash equivalents	\$ 121,703	\$ 104,762
Restricted cash included in cash and investments whose use is limited - under bond indenture and other agreements	-	160
	<u>\$ 121,703</u>	<u>\$ 104,922</u>

Investments in ventures: Summa has various joint ventures accounted for under the equity method of accounting. Summa's policy is to record the income or loss on investments in its health care-related ventures as other operating revenue in the consolidated statements of operations. The income or loss on investments in non-health care-related ventures is recorded as investment income (loss) in the consolidated statements of operations.

Investments and investment income: Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the accompanying consolidated statements of financial position.

Alternative investments include real estate, private equity and hedge funds. Summa's alternative investments are measured at net asset value utilizing the practical expedient based on valuations provided by the fund managers. The net asset value of Summa's alternative investments are not readily determinable and may include short sales on securities and trading in future contracts, options, foreign currency contracts, other derivative instruments and private equity investments. The recorded value is based on historical cost, appraisals or other valuation estimates that require varying degrees of judgment. Because these investments are not readily marketable, their estimated value is subject to uncertainty and, therefore, may differ from the value that would have been used had a ready market for such investments existed. Summa's risk is limited to its carrying value.

Investment income, including interest, dividends, and unrealized and realized gains and losses on investments, including alternative investments, are reported as other income (expense) in the accompanying consolidated statements of operations, unless designated by donor restrictions in which case the amounts are classified as increases or decreases in net assets with donor restrictions in the accompanying consolidated statements of changes in net assets. Realized gains and losses are determined by comparing the actual cost to the proceeds at the time of disposition. Realized gains and losses are recognized using the average cost method. Unrealized gains and losses on fixed income securities considered to be other-than-trading investments are excluded from the determination of excess of revenues over expenses unless the unrealized losses are considered other-than-temporary. Earnings on endowment investments are recorded as investment income in net assets with donor restrictions and subsequently used in accordance with the donor's designation.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Fair value measurements: Fair value measurements are defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

The framework for measuring fair value is comprised of a three-level hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of an asset or liability as of the measurement date. The three levels are defined as follows:

Level 1 - Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets.

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

Inventories: Inventories, consisting principally of pharmaceuticals and medical and surgical supplies, are stated at the lower of cost or net realizable value.

Assets whose use is limited: Assets whose use is limited include assets designated for bond indenture and other agreements, self-insurance and assets restricted by donors. Amounts required to meet current liabilities of Summa have been classified as current assets in the accompanying consolidated statements of financial position. Cash and money market funds held under bond indenture and other agreements are considered to be restricted cash on the statement of cash flows. Balances associated with assets held under self-insurance funding requirements and restricted by donors are not considered to be maintained in restricted cash accounts.

Property and equipment: Property and equipment are reported at cost if purchased or fair value at date received if donated. Maintenance and repairs are charged to expense as incurred. Renewals and betterments, which extend the useful lives of assets, are capitalized. At the time property and equipment are retired or otherwise disposed of, the cost thereof and the accumulated depreciation are adjusted, and any profit or loss on disposition is credited or charged to operations.

Depreciation, including amortization of capital leased assets, of property and equipment is provided on the straight-line basis. Depreciation is based on the estimated useful lives of the assets. Building and improvements are depreciated over estimated useful lives ranging generally from 5 to 40 years. Estimated useful lives of equipment vary generally from 3 to 15 years. For the year ended December 31, 2022, included in depreciation and amortization on the consolidated statements of operations is \$2,100 in accelerated depreciation associated with the exit of services at their St. Thomas Hospital location which is due to take place in calendar year 2024.

Amortization of equipment capitalized under lease obligations is based on the term of the lease or estimated useful life of the asset, whichever is shorter.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Interest cost incurred on borrowed funds during the period of construction of a long-lived asset is capitalized as a component of the cost of constructing or acquiring those assets. Summa recorded \$2,998 and \$1,252 of capitalized interest during 2022 and 2021, respectively.

Impairment of long-lived assets: Summa evaluates the recoverability of long-lived assets and the related estimated remaining lives at each consolidated statement of financial position date. Summa records an impairment charge on long-lived assets whenever events or changes in circumstances indicate that the amount may not be recoverable or the useful life has changed. No impairment charge was recorded in 2022 or 2021.

Debt issuance costs: Financing and issuance costs related to long-term debt are recorded as a reduction of long-term debt in the accompanying consolidated statements of financial position and amortized over the period during which the debt is outstanding using the straight-line method, which approximates the effective interest method.

Asset retirement obligations: The fair value of legal obligations to perform asset retirement activities are estimated and recorded. Summa recognizes a liability for the fair value of a conditional asset retirement obligation if the fair value can be reasonably estimated.

Patient service revenue: Patient service revenue is reported at the amount that reflects the consideration to which Summa expects to be entitled in exchange for providing patient care.

Charity care: Summa provides care to all patients, regardless of their ability to pay, which includes patients who qualify for charity services under Summa's charity care policy. Charity services are defined as those for which patients have the obligation and willingness to pay but do not have the ability to do so. The cost of charity care provided in 2022 and 2021 was \$12,557 and \$13,281, respectively. Summa estimated these costs by calculating a ratio of gross charges associated with charity patients to gross charges for all patients, then applying that ratio to net costs of providing care.

Summa participates in the Hospital Care Assurance Program (HCAP). Ohio created HCAP to financially support those hospitals that service a disproportionate share of low-income patients unable to pay for care. HCAP assists in funding medically necessary hospital services for patients whose family income is at or below 138% of the federal poverty level, which includes Medicaid patients and patients without health insurance. In 2016, Summa became an economic contributor to the HCAP program. As a result, Summa recorded reductions to patient service revenue of \$3,794 and \$3,675 in 2022 and 2021, respectively.

Operating revenue: Summa's other operating revenue consists of revenue associated with pharmacy activities, donations that are without donor restrictions, government grant funding, provider relief funds, service and parking fees that vary in duration and performance obligations. Revenues are recognized when the performance obligations identified within the individual contracts are satisfied and collections can be reasonably assured. In addition, for the year ended 2022, operating revenue includes Provider Relief Funds.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Premium revenue and receivables: Premiums earned include premiums from employer groups, individuals, and Medicare. Medicare revenue includes premiums based on predetermined prepaid rates under Medicare risk contracts. Premiums are recognized in the month in which the members are entitled to health care services. Premiums collected in advance are deferred and recorded as unearned premium revenue. Premium deficiency losses are recognized when it is probable that expected future claim expenses will exceed future premiums on existing health and other insurance contracts. For purposes of premium deficiency losses, contracts are grouped in a manner consistent with Summa's method of acquiring, servicing, and measuring the profitability of such contracts. Summa evaluated the need for a premium deficiency reserve and concluded no reserve was required at December 31, 2022 and 2021.

Premiums receivable represent amounts due from members but currently uncollected by Summa, including employer groups, individuals, and the Medicare program.

Commercial premiums earned by Summa are subject to retroactive adjustment through the Affordable Care Act risk-sharing provisions. Medicare Advantage and Medicare Part D premiums earned by Summa are subject to audit and retroactive adjustment by the regulatory agency responsible for the programs through the risk adjustment provisions included in those programs. Laws and regulations governing these programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount.

Medical claims expense and services cost recognition: The cost of health care services is recognized in the period in which services are provided. Medical claims expense also includes an estimate of the cost of services provided to SC members by third-party providers, which have been incurred but not reported to SC. The estimate for incurred but not reported claims is based on actuarial projections of costs using historical paid claims data. Estimates are continually monitored and reviewed and, as settlements are made or estimates adjusted, differences are reflected in current operations. Such estimates are subject to the impact of changes in the regulatory environment and economic conditions. Given the inherent variability of such estimates, the actual liability could differ significantly from the amounts provided. While the ultimate amount of claims paid is dependent on future developments, management is of the opinion that the reserves for claims are a reasonable provision to cover such claims.

Reinsurance (stop-loss insurance): Reinsurance premiums are recorded as a reduction of premium revenue. Reinsurance recoveries are recorded as a reduction of medical claims expense.

Affordable Care Act (ACA) medical loss ratio rebate: Summa is subject to the Public Health Service Act, as amended by the ACA, which requires the payment of rebates to policyholders or the Centers for Medicare and Medicaid Services (CMS) when the amounts paid for health care benefits and quality improvement initiatives fall below specified thresholds. Separate calculations are performed for each employer group size (individual, small group and large group) and Medicare. Summa estimated and recorded a premium rebate liability of \$1,800 as of December 31, 2022 to achieve the required federal medical loss ratio for their 2022 small group contracts (2022 Rebate). Because the recorded rebate is based on the best estimate at that time, actual premium rebates paid to policyholders or CMS may differ from amounts initially recognized in the financial statements, and those differences may be material. The 2022 Rebate is expected to be paid out to policyholders in 2023. Summa estimated there was no premium rebate due to policyholders or CMS at December 31, 2021.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Beneficial interests in perpetual trusts: Summa has received gifts of beneficial interests in trusts held by bank trustees. Under the terms of the trusts, Summa has the irrevocable right to receive the income earned on the trust assets in perpetuity, but never receives the assets held in trust. Annual distributions from the trusts are reported as investment income and classified as net assets with donor restrictions based upon the donor designation. The beneficial interests in perpetual trusts are reported at Summa's pro rata share of the fair value of the assets and are included in other assets in the accompanying consolidated statements of financial position, with the change in fair value reported as an increase or decrease in net assets with donor restrictions.

Net asset categories: Net assets without donor restrictions are those that are free of donor-imposed restriction, and include all revenue, expenses, gains, and losses that do not relate to net assets with donor restrictions. Net assets with donor restrictions are those net assets whose use has been limited by donors to a specific time period or purpose. Included in net assets with donor restrictions are net assets restricted by donors to be maintained in perpetuity, the income from which is included in net assets with donor restrictions until used in accordance with donor intentions. Also included in net assets with donor restrictions is the value of perpetual trusts. The trusts are to be held in perpetuity by outside trustees. Summa has no control of the assets or the investment of the assets. The value of future distributions is estimated based on the fair value of the assets.

(Deficiency) excess of revenues over expenses: The accompanying consolidated statements of operations and changes in net assets include (deficiency) excess of revenues over expenses, which is Summa's performance indicator. Changes in net assets without donor restrictions, which are excluded from (deficiency) excess of revenues over expenses, include unrealized gains and losses on other-than-trading investments (unless the unrealized loss is considered other-than-temporary), 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), pension and postretirement benefit adjustments and permanent transfers of assets for other than goods or services.

Other income (expense): Activities directly associated with the furtherance of Summa's mission are considered operating activities. Nonoperating activities that result in gains or losses peripheral to Summa's primary mission are reflected as other income (expense). Other income (expense) activities include investment income, unrealized gains/losses on investments, derivative instrument gains/losses, gains/losses on extinguishment of debt and other.

Gifts and contributions: Unconditional donor pledges to give cash and other assets are reported at fair value at the date the promise is made. An allowance for uncollectible pledges receivable is estimated, based on a combination of historical experience and specific identification. Pledges are discounted using a risk-adjusted rate, ranging from 0.4% to 4.22% that is commensurate with the pledges' due dates and established in the year the pledge is received. Conditional donor pledges to give and indications of intentions to give are not recognized until the condition is satisfied. Gifts are reported as 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 transferred to net assets without donor restrictions and reported in the accompanying consolidated statements of operations and changes in net assets as net assets released from restrictions.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)**Note 1. Summary of Significant Accounting Policies (Continued)**

Gifts of long-lived assets such as land, buildings, or equipment are reported as an addition to net assets without donor restrictions 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 contributions, grants and other within net assets with donor restrictions in the accompanying consolidated statements of changes in net assets. 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.

Concentration of credit risk: Summa's concentration of credit risk relating to patient accounts receivable is limited by the diversity and number of Summa's patients and payors. Patient accounts receivable consist of amounts due from governmental programs, commercial insurance companies, private-pay patients, and other group insurance programs. The composition of accounts receivable from patients and third-party payors, was as follows at December 31, 2022 and 2021:

	2022	2021
Managed care payors	42%	47%
Medicare and Medicare managed care	35%	29%
Medicaid and Medicaid managed care	14%	14%
Commercial and other	8%	8%
Self-pay, including self-pay after insurance	1%	2%
	100%	100%

Summa invests in highly rated financial instruments, including time deposits, U.S. treasuries, U.S. government obligations, common and preferred stocks, mutual funds and income and stock funds. With the exception of U.S. treasuries, U.S. common stock funds and fixed income funds, there is no significant concentration in one investment or group of similar investments.

Interest rate swaps: Interest rate swaps are recognized at fair and are included in other assets or other noncurrent liabilities in the consolidated statements of financial position. Interest rate swaps are not being accounted for as hedge transactions. Therefore, the changes in fair value are recorded as derivative instrument gain (loss) in the accompanying consolidated statements of operations.

Interest rate swap agreements are used as part of Summa's program to manage the fixed and floating interest rate mix of Summa's total debt portfolio and related overall cost of borrowing. The interest rate swap agreements involve the periodic exchange of payments without the exchange of the notional amounts upon which the payments are based.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 1. Summary of Significant Accounting Policies (Continued)

Reclassifications: Certain amounts included in the 2021 consolidated financial statements have been reclassified to conform to the 2022 presentation. The reclassifications had no impact on total net assets or the excess of revenues over expenses.

Subsequent events: Summa has evaluated subsequent events for potential recognition and/or disclosure through March 27, 2023, the date the consolidated financial statements were issued.

Note 2. Liquidity and Availability

The table below represents financial assets available for general expenditures within one year of December 31, 2022 and 2021:

	2022	2021
Financial assets at year end:		
Cash and cash equivalents	\$ 121,703	\$ 104,762
Assets whose use is limited	100,619	109,966
Patient accounts and other receivables	250,200	208,748
Investments	764,959	1,094,663
Contributions receivable	35,212	29,655
Due from third-party payors	4,029	2,295
Total financial assets	1,276,722	1,550,089
Less amounts not available to be used within one year:		
Assets whose use is limited not expected to be used within one year for general expenditures	72,383	81,532
Investments in non-liquid securities	193,104	214,829
Contributions receivable for restricted gifts, net	2,495	2,858
Contributions receivable due after one year, net	32,717	26,797
Financial assets not available to be used within one year	300,699	326,016
Financial assets available for general expenditures within one year	\$ 976,023	\$ 1,224,073

Summa regularly monitors liquidity required to meet its annual operating needs and other contractual commitments while also striving to maximize the return on investment of its funds not required for annual operations. Cash in excess of daily requirements is invested in short-term investments.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 3. Investments and Assets Whose Use is Limited

Investments and assets whose use is limited by category of securities at December 31, 2022 and 2021, are as follows:

	2022	2021
Cash	\$ -	\$ 7,999
Money market funds	18,432	22,213
Mutual funds:		
Equity	84,013	113,154
Fixed income	6,139	9,135
Fixed income securities:		
U.S. treasuries	136,152	141,010
U.S. government obligations	55	137
U.S. corporate	135,912	252,642
Municipal bonds	5,304	5,003
Foreign bonds	1,931	19,407
Common and preferred stocks	4,189	5,720
Fixed income funds	120,004	144,620
U.S. common stock funds	156,289	255,264
Real estate investment trust	4,054	13,496
Alternative investments:		
Real estate	51,951	43,453
Hedge funds	47,531	48,464
Private equity	99,622	122,912
Total investments and assets whose use is limited	\$ 871,578	\$ 1,204,629

The amortized cost and fair value of U.S. treasuries and U.S. government obligations classified as available for sale, by stated maturity date, at December 31, 2022 and 2021, are as follows:

	2022		2021	
	Amortized Cost	Fair Value	Amortized Cost	Fair Value
Due in one year or less	\$ 13,147	\$ 12,973	\$ 12,574	\$ 12,643
Due after one year through five years	65,589	60,333	49,710	49,797
Due after five years through ten years	11,477	9,860	22,065	21,397
	\$ 90,213	\$ 83,166	\$ 84,349	\$ 83,837

Expected maturities will differ from contractual maturities because borrowers may have the right to call or prepay obligations with or without call or prepayment penalties. Gross unrealized gains were \$27 and \$626 at December 31, 2022 and 2021, respectively. Gross unrealized losses were \$7,074 and \$1,138 at December 31, 2022 and 2021, respectively. Summa had 98 related securities held in an unrealized loss position with a fair value of \$79,563 in 2022 and 31 related securities held in an unrealized loss position with a fair value of \$36,569 in 2021. Total unrealized losses less than 12 months were \$2,488 and \$126 in 2022 and 2021, respectively. Total unrealized losses more than 12 months were \$4,586 and \$1,012 in 2022 and 2021, respectively. Based on management's evaluation, Summa does not consider these investments to be other-than-temporarily impaired at December 31, 2022 and 2021.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 3. Investments and Assets Whose Use is Limited (Continued)

Equity and fixed income mutual funds include investments of publicly traded common, real estate investment trusts, and preferred stocks of both U.S. and international corporations, the majority of which represent actively traded and liquid securities that are traded on many of the world's major exchanges and include large-, mid-, and small-capitalization securities. The composition of these securities represent a risk profile that is commensurate with broadly defined equity indexes such as the Russell 3000 Index, the Morgan Stanley Capital International (MSCI) World ex-U.S. Investable Market Index (MSCI ex-U.S. IMI), and the MSCI Emerging Markets Investable Markets Index.

Fixed income funds and mutual funds provide for modest return by lending funds and collecting current income. Returns may be enhanced by assumption of various risks such as duration, credit quality, or leverage; however, any risks assumed should be considered in the context of the environment for such strategies. The fixed income fund includes investments in core fixed income, high-yield fixed income, global fixed income, bank loans, emerging market debt, U.S. government obligations, municipal, foreign and money market securities.

Summa's investments are exposed to various kinds and levels of risk. Equity investments expose Summa to market risk, performance risk, and liquidity risk. Market risk is the risk associated with major movements of the equity markets. Performance risk is that risk associated with a company's operating performance. Fixed income securities expose Summa to interest rate risk, credit risk, and liquidity risk. As interest rates change, the value of many fixed income securities is affected, including those with fixed interest rates. Credit risk is the risk that the obligor of the security will not fulfill its obligations. Liquidity risk is affected by the willingness of market participants to buy and sell given securities. Liquidity risk tends to be higher for equities related to small capitalization companies. Due to the volatility of the capital markets, there is a reasonable possibility of changes in fair value, resulting in additional gains and losses in the near term.

Alternative investments include certain other risks that may not exist with other investments that are more widely traded. These include reliance on the skill of the fund managers, who often employ complex strategies utilizing various financial instruments, including futures contracts, foreign currency contracts, structured notes, and interest rate, total return and credit default swaps. Additionally, alternative investments may provide limited information on a fund's underlying assets and have restrictive liquidity provisions. Management believes that Summa, in consultation with its investment consultant, has the capacity to analyze and interpret the risks associated with alternative investments and, with this understanding, has determined that these investments represent a prudent approach for use in its portfolio management.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 3. Investments and Assets Whose Use is Limited (Continued)

The total return on the investment portfolios related to short-term and long-term investments, assets whose use is limited, and other notes receivable was comprised of the following for the years ended December 31, 2022 and 2021:

	2022	2021
Other income:		
Interest and dividend income, net	\$ 15,133	\$ 18,908
Realized gains	11,477	39,551
Unrealized (loss) gain on trading investments	(145,246)	26,436
	(118,636)	84,895
Other changes in net assets:		
Change in net unrealized loss on other-than-trading investments and (loss) income on investments with donor restrictions, including unrealized (losses) and gains	(10,441)	2,561
Total investment return	\$ (129,077)	\$ 87,456

Note 4. Fair Value Measurement

The following table presents the financial instruments carried at fair value as of December 31, 2022 and 2021:

	2022			
	Level 1	Level 2	Level 3	Total
Assets:				
Investments and assets whose use is limited:				
Money market funds	\$ -	\$ 18,432	\$ -	\$ 18,432
Mutual funds:				
Equity	84,013	-	-	84,013
Fixed income	6,139	-	-	6,139
Fixed income securities:				
U.S. treasuries	136,152	-	-	136,152
U.S. government obligations	-	55	-	55
U.S. corporate	-	135,912	-	135,912
Municipal bonds	-	5,304	-	5,304
Foreign bonds	-	1,931	-	1,931
Common and preferred stocks	4,189	-	-	4,189
Fixed income funds	-	120,004	-	120,004
U.S. common stock funds	-	156,289	-	156,289
Real estate investment trust	-	4,054	-	4,054
Total investments and assets whose use is limited	230,493	441,981	-	672,474
Other assets - interest rate swap	-	1,057	-	1,057
Other assets - perpetual trusts	-	-	7,191	7,191
	\$ 230,493	\$ 443,038	\$ 7,191	\$ 680,722
Liabilities:				
Other noncurrent liabilities - interest rate swaps	\$ -	\$ 2,898	\$ -	\$ 2,898

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 4. Fair Value Measurement (Continued)

	2021			
	Level 1	Level 2	Level 3	Total
Assets:				
Investments and assets whose use is limited:				
Money market funds	\$ -	\$ 22,213	\$ -	\$ 22,213
Mutual funds:				
Equity	113,154	-	-	113,154
Fixed income	9,135	-	-	9,135
Fixed income securities:				
U.S. treasuries	141,010	-	-	141,010
U.S. government obligations	-	137	-	137
U.S. corporate	-	252,642	-	252,642
Municipal bonds	-	5,003	-	5,003
Foreign bonds	-	19,407	-	19,407
Common and preferred stocks	5,720	-	-	5,720
Fixed income funds	-	144,620	-	144,620
U.S. common stock funds	-	255,264	-	255,264
Real estate investment trust	-	13,496	-	13,496
Total investments and assets whose use is limited	269,019	712,782	-	981,801
Other assets - perpetual trusts	-	-	9,250	9,250
	<u>\$ 269,019</u>	<u>\$ 712,782</u>	<u>\$ 9,250</u>	<u>\$ 991,051</u>
Liabilities:				
Other noncurrent liabilities - interest rate swaps	\$ -	\$ 10,936	\$ -	\$ 10,936

In accordance with U.S. GAAP, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the fair value of investments.

Financial instruments are reflected in the accompanying consolidated statements of financial position as of December 31, 2022 and 2021 as follows:

	2022	2021
Investments and assets whose use is limited measured at fair value	\$ 672,474	\$ 981,801
Cash and cash equivalents classified as investments	-	7,999
Alternative investments measured at net asset value utilizing the practical expedient	199,104	214,829
Total investments and assets whose use is limited	<u>\$ 871,578</u>	<u>\$ 1,204,629</u>
Perpetual trusts measured at fair value included in other assets	<u>\$ 7,191</u>	<u>\$ 9,250</u>
Interest rate swaps measured at fair value included in other assets	<u>\$ 1,057</u>	<u>\$ -</u>
Interest rate swaps measured at fair value included in other noncurrent liabilities	<u>\$ 2,898</u>	<u>\$ 10,936</u>

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 4. Fair Value Measurement (Continued)

Fair value for Level 1 securities is based upon quoted prices for identical assets in active markets.

Fair value for Level 2 U.S. government obligations, U.S. corporate bonds, municipal bonds, foreign bonds, fixed income funds and real estate investment trust funds is based on quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets. Inputs are obtained from various sources, including market participants, dealers, and brokers. Fair value for Level 2 money market funds, fixed income funds, U.S. common stock funds, and real estate investment trust is determined at net asset value (NAV) obtained from the respective fund manager. NAV is equal to the market value of the fund's investments and other assets, less liabilities, divided by the number of fund shares.

The fair value for perpetual trusts was determined based on Summa's proportionate interest in the investments held in the trust that is measured at fair value. Since Summa has no right to the investments, the perpetual trusts have been classified as Level 3.

The fair value of interest rate swaps was determined based on the present value of expected future cash flows using discount rates appropriate with risks involved and adjusted for credit. The valuations include a credit spread adjustment to market interest rate curves to appropriately reflect nonperformance risk. The credit spread adjustment is derived from other comparably rated entities' bonds recently priced in the market.

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

The table below represents quantitative information about significant unobservable inputs related to alternative investment reported at fair value using the practical expedient:

	Fair Value at December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
Alternative investments:					
Real estate ^(b)	\$ 51,951	\$ 43,453	\$ 157	(a)	(a)
Hedge funds ^(c)	47,531	48,464	-	(a)	(a)
Private equity ^(d)	99,622	122,912	14,596	(a)	(a)
Total	\$ 199,104	\$ 214,829	\$ 14,753		

- (a) The real estate and hedge funds can be withdrawn after a one-year period with 90 days notice. The private equity funds cannot be redeemed by Summa and are subject to distribution.
- (b) Real estate funds consist of investments in public real estate equity securities that derive a substantial portion of their revenues from real estate industry activities and real estate fixed income securities including collateralized mortgage obligations, debt and preferred stock.
- (c) Hedge funds consist of investments in a broad array of underlying assets classes including equities, fixed income, and real assets seeking to provide diversification through uncorrelated return patterns as well as risk mitigation. Hedge fund investments will be global in nature and are implemented through a fund of funds structure.
- (d) Private equity funds consist of publicly-traded and privately-held equity and debt instruments issued by the U.S. and international corporations.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 5. Interest Rate Swap Agreements

Summa's objective with respect to management of interest rate risk is managing the risk of rising interest rates on Summa's variable-rate debt. Consistent with its interest rate risk management objective, Summa has entered into various interest rate swap agreements. During the term of certain of these transactions, Summa pays interest at fixed rates and receives interest at variable rates based on the London Interbank Offered Rate (LIBOR). The swap agreements are not designated as hedging instruments. Net interest paid or received under the swap agreements is included in derivative instrument gain (loss) in the accompanying consolidated statements of operations.

On February 1, 2021, Summa entered into a treasury rate lock with a counterparty. The notional amount of the rate lock was \$250,000. The base treasury yield was 1.8849 and certain U.S. Treasury bonds served as security for the arrangement. The treasury rate lock was terminated on April 14, 2021. The termination amount was \$21,826 and is recorded in derivative instrument gain (loss), net in the consolidated statement of operations for the year ended December 31, 2021.

The following table summarizes Summa's interest rate swap agreements at December 31, 2022 and 2021:

Swap Type	Expiration Date	Summa Pays	Summa Receives	Notional Amount	
				2022	2021
Fixed	2034	4.25%	68% of LIBOR	\$ 24,595	\$ 25,945
Fixed	2036	3.71%	70% of LIBOR	10,190	10,705
Fixed	2034	2.28%	70% of LIBOR	40,890	43,305
Fixed	2024	2.37%	72% of LIBOR		
			plus 108 basis points	5,432	8,170
				<u>\$ 81,107</u>	<u>\$ 88,125</u>

The following table summarizes the location and fair values for Summa's interest rate swap agreements at December 31, 2022 and 2021:

Derivatives Not Designated as Hedging Instruments	Statement of Financial Position Classification	December 31,	
		2022	2021
Interest rate swap agreements	Interest rate swaps (Other assets)	\$ 1,057	\$ -
Interest rate swap agreements	Interest rate swaps (Other noncurrent liabilities)	(2,898)	(10,936)
		<u>\$ (1,841)</u>	<u>\$ (10,936)</u>

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 5. Interest Rate Swap Agreements (Continued)

The following table summarizes the location and amounts of derivative gains (losses) on Summa's interest rate swap agreements for the years ended December 31, 2022 and 2021:

Derivatives Not Designated as Hedging Instruments	Location of Gain (Loss) Recognized	Amount of Gain (Loss) Recognized on Derivative	
		2022	2021
Net payments to the counterparties	Derivative instrument gain (loss), net	\$ (1,156)	\$ (2,466)
Swap terminaton	Derivative instrument gain (loss), net	-	21,826
Change in fair value, unrealized	Derivative instrument gain (loss), net	9,095	4,140
		<u>\$ 7,939</u>	<u>\$ 23,500</u>

Summa has used various derivative contracts in connection with certain prior obligations and investments. Although minimum credit ratings are required for counterparties, this does not eliminate the risk that a counterparty may fail to honor its obligations. Derivative contracts are recorded at fair value. A derivative contract may, at any time, have a positive or negative value to Summa. In the event that the negative value reaches certain thresholds established in the derivative contracts, Summa is required to post collateral, which could adversely affect its liquidity. At December 31, 2022 and December 31, 2021, Summa was not required to post collateral. If Summa was to choose to terminate a derivative contract or if a derivative contract was terminated pursuant to an event of default or a termination event as described in the derivative contract, Summa could be required to pay a termination payment to the counterparty.

Note 6. Contributions Receivable

Outstanding contributions receivable at December 31, 2022 and 2021 are as follows:

	2022	2021
Due:		
In one year or less	\$ 1,716	\$ 758
Between one and five years	11,346	2,985
More than five years	25,378	26,503
	<u>38,440</u>	<u>30,246</u>
Less allowance for uncollectible contributions	(1,002)	(229)
Less discount on contributions receivable	<u>(2,226)</u>	<u>(362)</u>
Net contributions receivable	<u>\$ 35,212</u>	<u>\$ 29,655</u>

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 7. Property and Equipment

Property and equipment consist of the following at December 31, 2022 and 2021:

	2022	2021
Land and improvements	\$ 88,564	\$ 89,393
Buildings and service equipment	928,775	951,379
Equipment	653,676	684,055
	<u>1,671,015</u>	<u>1,724,827</u>
Less accumulated depreciation and amortization	(929,539)	(1,093,502)
	<u>741,476</u>	<u>631,325</u>
Construction in progress	24,909	65,463
Buildings and equipment under finance lease obligations, net of accumulated amortization	<u>15,056</u>	<u>16,017</u>
Property and equipment, net	<u><u>\$ 781,441</u></u>	<u><u>\$ 712,805</u></u>

Approximately \$12,082 and \$8,169 of unamortized computer software is included in equipment at December 31, 2022 and 2021, respectively. Computer software is amortized over five years. Summa recorded amortization expense on computer software of \$5,553 and \$5,194 in 2022 and 2021, respectively.

At December 31, 2022 and 2021, the remaining commitment on construction contracts related to hospital facilities is a \$1,662 and \$1,684, respectively.

Note 8. Pension Plan

Summa maintains a noncontributory defined benefit pension plan for the benefit of eligible employees, the Summa Health System Retirement Income Plan and Trust Plan (Plan). The benefits are based upon years of service, as defined by the Plan. It is Summa's policy to contribute annually to the plan amounts that are actuarially determined to provide the Plan with sufficient assets to meet future benefit payment requirements. Effective June 30, 2011, Summa froze the Plan for all nonunion participants under age 60 as of December 31, 2010. In August 2013, Summa amended its union contract with respect to the Plan, and union employees who were participants in the Plan as of December 31, 2012, will continue to accrue benefits and additional service for vesting under the terms of the Plan. Union employees who were not participants in the Plan as of December 31, 2012, shall not become participants in the Plan and may contribute to Summa's Tax Sheltered Annuity Plan 1% of their pay up to a maximum of 50% not to exceed the limit under the Internal Revenue Code.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 8. Pension Plan (Continued)

The following table sets forth changes in the underfunded status and accrued pension cost recognized by Summa for the Plan for the years ended December 31, 2022 and 2021:

	2022	2021
Change in benefit obligation		
Projected benefit obligation at beginning of year	\$ 244,074	\$ 259,177
Service cost	672	713
Interest cost	5,529	4,641
Actuarial (gain)	(47,620)	(8,163)
Benefits paid	(13,002)	(12,294)
Projected benefit obligation at end of year	189,653	244,074
Change in plan assets		
Fair value of plan assets at beginning of year	242,603	237,774
Actual return on plan assets	(41,230)	17,123
Benefits paid	(13,002)	(12,294)
Fair value of plan assets at end of year	188,371	242,603
Underfunded status of plan	\$ (1,282)	\$ (1,471)
Amount recognized in the consolidated statements of financial position:		
Noncurrent liabilities	\$ (1,282)	\$ (1,471)

The accumulated benefit obligation for the Plan was \$189,653 and \$244,074 at December 31, 2022 and 2021, respectively.

Of the net actuarial gain of \$47,620 for the year ended December 31, 2022, a gain of \$50,740 is attributed to the change in the discount rate from 2.88% at December 31, 2021 to 5.17% at December 31, 2022, and a loss of \$3,120 is due to demographic changes.

Of the net actuarial gain of \$8,163 for the year ended December 31, 2021, \$10,514 is attributed to the change in the discount rate from 2.54% at December 31, 2020 to 2.88% at December 31, 2021. There is also a \$867 loss attributed to the adoption of the MP-2021 mortality improvement scale and a \$1,484 loss due to demographic changes.

Amounts included in net assets without donor restrictions that have not been recognized in net periodic pension cost at December 31, 2022 and 2021 are as follows:

	2022	2021
Unrecognized actuarial losses	\$ 93,055	\$ 89,358
Unrecognized prior service credit	(66)	(69)
	\$ 92,989	\$ 89,289

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 8. Pension Plan (Continued)

Changes in amounts recognized in net assets without donor restrictions for the years ended December 31, 2022 and 2021 are as follows:

	2022	2021
Net loss (gain) created during year	\$ 6,563	\$ (12,905)
Amortization of net loss	(2,866)	(3,595)
Amortization of prior service credit	3	3
	<u>\$ 3,700</u>	<u>\$ (16,497)</u>

Actuarial losses are amortized as a component of net periodic pension cost, only if the losses exceed 10% of the greater of the projected benefit obligation or the fair value of plan assets. Actuarial losses and unrecognized prior service credits are amortized on a straight-line basis over the average remaining life expectancy of all participants. The actuarial losses included in net assets without donor restrictions and expected to be recognized in net periodic pension cost during the year ending December 31, 2023 are \$3,213.

In 2022, the mortality improvement scale used to calculate the benefit obligation for Summa's defined benefit pension plan was not updated. In 2021, the mortality improvement scale used to calculate the benefit obligation for Summa's defined benefit pension plan was updated to the MP-2021 mortality improvement scale.

The components of net periodic pension credit for the years ended December 31, 2022 and 2021 are as follows:

	2022	2021
Service cost	\$ 672	\$ 713
Interest cost	5,529	4,641
Expected return on plan assets	(12,951)	(12,381)
Amortization of unrecognized:		
Cumulative net loss	2,866	3,595
Prior service credit	(3)	(3)
Net periodic pension credit	<u>\$ (3,887)</u>	<u>\$ (3,435)</u>

The nonservice cost components of net periodic pension credit for the years ended December 31, 2022 and 2021 is reflected within the nonoperating section of the consolidated statement of changes in net assets.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 8. Pension Plan (Continued)

The following table sets forth the assumptions used as of and for the years ended December 31, 2022 and 2021:

	2022	2021
Weighted-average assumptions used to calculate the benefit obligation as of December 31,		
Discount rate	5.17%	2.88%
Expected long-term rate of return	6.50%	5.50%
Rate of compensation increase	3.00%	3.00%
Weighted-average assumptions used to calculate pension cost for the year ended December 31,		
Discount rate - benefit obligation	2.88%	2.55%
Discount rate - interest on benefit obligation	2.32%	1.84%
Discount rate - service cost	3.18%	2.94%
Discount rate - interest on service cost	2.79%	2.35%
Expected return on plan assets	5.50%	5.50%
Rate of compensation increase	3.00%	3.00%

Summa utilizes a full yield curve (spot rate) approach to determine the service cost and interest cost components of expense. This change does not affect the measurement of Summa's benefit obligations but requires additional disclosures for the underlying effective rates.

The investment policy covering plan assets is established by the Investment Committee of the Board of Directors for Summa. This committee meets on a quarterly basis and makes periodic changes to the policy. The written investment policy for the Plan includes a target allocation of 28.5% in equities, 60% in fixed income, 4% in alternative investments, and 7.5% in real estate. Based upon periodic reviews of funded status levels, the investment committee approved a new asset allocation target at the end of the 2022 calendar year which was implemented in January, 2023 at the following allocation: 24.6% in equities, 70.4% in fixed income, 4% in alternative investments, and 1% in real estate. Funded status levels will continue to be monitored in the future for any additional changes to asset allocation targets. The Plan's obligations are long-term in nature, and the investment policy is therefore focused on a long-term horizon. Goals include achieving returns at least equal to relevant indices. Management, outside advisors and the Investment Committee regularly review and discuss investment performance, adherence to the written investment policy and the investment policy itself. In performing these tasks, the Investment Committee approves changes in asset managers and asset allocation.

The investment policy is furthermore utilized as the basis for determining the long-term return assumption for the assets. Historical data, and the future expected returns of each asset class, are the primary components utilized in developing this assumption. Additional information, such as specific manager performance and risk characteristics, is also included in the assessment of the long-term rate of return assumption.

Summa's pension portfolio return assumption is based on the targeted assumed rate of return through a diversified portfolio designed to mitigate short-term return volatility and achieve an efficient trade-off between return and risk. Expected returns and risk for each asset class are formed using a global capital asset pricing model framework in which the expected return is the compensation earned from taking risk. Forward-looking adjustments are made to expected return, volatility and correlation estimates as well. Additionally, constraints such as permissible asset classes, portfolio guidelines and liquidity considerations are included in the model.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 8. Pension Plan (Continued)

The following table presents the financial instruments in Summa's defined benefit pension plan as of December 31, 2022 and 2021 measured at fair value on a recurring basis based on the fair value hierarchy:

Assets:	2022			
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ -	\$ 4,812	\$ -	\$ 4,812
Mutual funds:				
Equity	41,488	-	-	41,488
Fixed income	3,401	-	-	3,401
Fixed income securities:				
U.S. treasuries	4,257	-	-	4,257
U.S. corporate	-	68,461	-	68,461
Guaranteed investment contracts	-	8,506	-	8,506
Fixed income fund	-	31,278	-	31,278
U.S. common stock funds	-	17,300	-	17,300
Real estate investment trust	-	489	-	489
	<u>\$ 49,146</u>	<u>\$ 130,846</u>	<u>\$ -</u>	<u>179,992</u>

Investments reported at fair value based on net asset value:

Alternative investments:	
Private real estate	1,302
Private equity	7,077
Total assets at fair value	<u><u>\$ 188,371</u></u>

Assets:	2021			
	Level 1	Level 2	Level 3	Total
Investments				
Money market funds	\$ -	\$ 5,614	\$ -	\$ 5,614
Mutual funds:				
Equity	40,286	-	-	40,286
Fixed income	8,822	-	-	8,822
Fixed income securities:				
U.S. treasuries	3,862	-	-	3,862
U.S. corporate	-	85,696	-	85,696
Guaranteed investment contracts	-	8,397	-	8,397
Fixed income fund	-	36,921	-	36,921
U.S. common stock funds	-	25,556	-	25,556
Real estate investment trust	-	16,335	-	16,335
	<u>\$ 52,970</u>	<u>\$ 178,519</u>	<u>\$ -</u>	<u>231,489</u>

Investments reported at fair value based on net asset value:

Alternative investments:	
Private real estate	1,495
Private equity	9,619
Total assets at fair value	<u><u>\$ 242,603</u></u>

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 8. Pension Plan (Continued)

In accordance with U.S. GAAP, certain investments that are measured at fair value using the net asset value per share (or its equivalent) practical expedient have not been classified in the fair value hierarchy. The fair value amounts presented in the tables are intended to permit reconciliation of the fair value hierarchy to the fair value of plan assets.

The table below represents quantitative information about significant unobservable inputs related to investments reported at fair value using the practical expedient.

	Fair Value at December 31,		Unfunded Commitments	Redemption Frequency	Redemption Notice Period
	2022	2021			
Alternative investments:					
Private real estate ^(b)	\$ 1,302	\$ 1,495	\$ 144	(a)	(a)
Private equity ^(c)	7,077	9,619	1,161	(a)	(a)
Total	\$ 8,379	\$ 11,114	\$ 1,305		

- (a) The private real estate and equity funds cannot be redeemed and are subject to distribution. No specific period of time has been identified over which the underlying assets are expected to be liquidated by the investees. It is anticipated that distribution will be made at the time the partnership dissolves.
- (b) Private real estate funds consist of investments in public real estate equity securities that derive a substantial portion of their revenues from real estate industry activities and real estate fixed income securities including collateralized mortgage obligations, debt and preferred stock.
- (c) Private equity funds consist of publicly-traded and privately-held equity and debt instruments issued by the U.S. and international corporations.

The real estate investment trust and fixed income fund are meant to provide equity-like returns with fixed-income-like levels of risk. Included in this category are investments that are well diversified across various strategies and may consist of absolute return funds, long/short funds, and other opportunistic multi strategy funds. The underlying investments in such funds may include publicly-traded and privately-held equity and debt instruments issued by U.S. and international corporations. Investment strategies in this category may include buyouts, distressed debt, and venture capital.

Summa is not required nor does it expect to make a discretionary contribution to the pension plan in 2023.

The projected benefit payments for the next five years and in the aggregate for the five years thereafter are as follows:

2023	\$ 13,808
2024	14,052
2025	14,271
2026	14,446
2027	14,471
2028-2032	71,042

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 9. Long-Term Debt

Long-term obligations of Summa consist of the following at December 31, 2022 and 2021:

	2022	2021
Barclay's Bank PLC: Taxable Revenue Bonds		
Series 2021 due November 15, 2051. Fixed interest rate of 3.51%	\$ 311,960	\$ 311,960
Akron, Bath and Copley Joint Township Hospital District, Ohio Hospital Facilities Improvement Refunding Revenue Bonds:		
Series 2020 due November 15, 2038. Fixed interest rates ranging from 4% to 5%	138,985	138,985
Akron, Bath and Copley Joint Township Hospital District, Ohio Hospital Facilities Improvement Revenue Bonds:		
Series 2017A due December 31, 2047. Variable interest rates ranging from .03% to 3.8% and .02% to .1% during 2022 and 2021, respectively.	14,560	14,695
Series 2017B due December 31, 2047. Variable interest rates ranging from .03% to 3.8% and .02% to .1% during 2022 and 2021, respectively.	72,770	73,455
Series 2017C due December 31, 2047. Variable interest rates ranging from .03% to 3.8% and .02% to .1% during 2022 and 2021, respectively.	48,515	48,970
Akron, Bath and Copley Joint Township Hospital District, Ohio Hospital Facilities Refunding and Improvement Revenue Bonds:		
Series 2016 due November 15, 2046. Interest rates ranging from 5.00% to 5.25% at December 31, 2022 and 2021.	178,145	180,600
RBS Citizens Bank due November 15, 2024. Variable interest rates ranging from 1.15% to 3.54% and 1.13% to 1.19% during 2022 and 2021, respectively.	5,437	8,176
Banc of America Public Capital Corporation:		
Series 2014 due November 1, 2036. Variable interest rates ranging from .69% to 3.82% and .71% to .99% during 2022 and 2021, respectively.	10,030	10,545
Series 2014A due November 1, 2034. Variable interest rates ranging from .69% to 3.82% and .71% to .99% during 2022 and 2021, respectively.	65,485	69,250
	845,887	856,636
Current portion	(11,902)	(10,749)
	833,985	845,887
Amount representing unamortized premium	25,076	26,353
Amount representing unamortized original issue discount	(2,726)	(2,838)
Amount representing unamortized debt issuance costs	(14,211)	(14,779)
	<u>\$ 842,124</u>	<u>\$ 854,623</u>

The future annual principal maturities of long-term debt at December 31, 2022 are as follows:

2023	\$ 11,902
2024	12,330
2025	12,180
2026	12,690
2027	14,335
Thereafter	782,450
Total long-term debt	<u><u>\$ 845,887</u></u>

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 9. Long-Term Debt (Continued)

In December, 2021, Summa amended existing credit agreements to convert the variable rate of interest on its Series 2014 and Series 2014A Bonds to replace references to the one-month London Interbank Offered Rate (LIBOR) index with the Bloomberg Short-Term Bank Yield Index (BSBY) having a one-month maturity. BSBY is an index which reflects credit-sensitive cost of borrowing that has emerged as a suitable replacement for one-month LIBOR. These amendments included an extension of the bank's committed credit period from October 1, 2024 through December 17, 2031.

In October, 2021, Summa extended the letters of credit supporting the Series 2017A, 2017B, and Series 2017C for an additional two years. As such, the Series 2017A and Series 2017B letters of credit will expire on June 6, 2025 and the Series 2017C will expire on June 6, 2026.

In April, 2021, Summa issued \$311,960 of taxable bonds (Series 2021). Proceeds from the sale of the 2021 bonds were used to refund the term loan agreement with Barclays Bank, PLC and construct a behavioral health hospital on the Akron City campus.

Obligated group and other requirements: Summa currently has debt outstanding under a Second Amended and Restated Master Trust Indenture dated as of December 1, 2016, with The Huntington National Bank, as trustee, as amended and supplemented from time to time (Indenture). Summa Health and SHS are the members of the Obligated Group. Under the terms of its Indenture, the Obligated Group has pledged its gross receipts as well as a mortgage on real property not otherwise excluded in the Indenture. The Indenture permits the Obligated Group to issue obligations to finance certain activities. Obligations issued under the Indenture are direct obligations of current and any future members of the Obligated Group, as defined, secured by an assignment of and security interest in gross receipts of each member of the Obligated Group. There are several conditions and covenants required by the Indenture with which the Obligated Group must comply, including covenants that require the Obligated Group to maintain a minimum debt service coverage ratio. In addition, the Obligated Group is required to comply with certain other reporting and financial covenants.

Note 10. Line of Credit

Summa entered into a line of credit agreement for \$100,000 with Huntington National Bank on May 1, 2020, maturing on May 1, 2023. At December 31, 2020, \$100,000 was outstanding under this line of credit. Summa repaid the \$100,000 line of credit in September of 2021. Effective July 23, 2021, Summa amended the credit agreement which will now mature July 23, 2025. There are no amounts drawn on the line of credit as of December 31, 2022.

As disclosed in Note 9, the Obligated group has pledged its gross receipts under its Master Trust Indenture which also serves as a security interest on this agreement. The principal amount outstanding accrues interest at the Libor rate plus an applicable spread as defined in the agreement and is required to be paid on the first day of each month beginning on June 1, 2020. In the event of default, outstanding principal will accrue interest at the default rate as defined in the agreement. Summa is required to comply with certain reporting and financial covenants.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)**Note 11. Leases**

Summa has leases for real estate and equipment. Summa determines whether an arrangement contains a lease at the inception of the arrangement by assessing whether there is an identified asset and whether the arrangement conveys the right to control the use of the identified asset in exchange for consideration for a period of time. Leases are classified as either operating or financing. For operating leases, Summa has recognized a lease liability equal to the present value of the remaining lease payments and a right of use asset equal to the lease liability, subject to certain adjustments.

Leases with an initial term of 12 months or less are not recorded on the consolidated balance sheets.

Summa has lease agreements that require payments for lease and non-lease components and has elected to account for these as a single lease component provided that (1) the lease component and the associated non-lease components have the same timing and pattern of transfer and (2) the lease component, if accounted for separately, would be classified as an operating lease.

Right-of-use assets represent Summa's right to use an underlying asset during the lease term, and lease liabilities represent Summa's obligation to make lease payments arising from the lease. Right-of-use assets and lease liabilities are recognized at the commencement date based on the then net present value of fixed lease payments over the lease term. Certain variable lease payments are determined based on changes in facts and circumstances occurring after the commencement date, other than the passage of time. Summa's lease terms include options to extend or terminate the lease. Such extended terms are considered in the determination of right-of-use assets and lease liabilities when it is reasonably certain that the options will be exercised. As most of Summa's operating leases do not provide an implicit rate, Summa utilizes the risk-free rate, the rate of a zero-coupon U.S. Treasury instrument, for the discount rate using a period comparable with the lease term.

Operating leases result in a straight-line lease expense, while finance leases result in a front-loaded expense pattern. Summa leases an office building that is recorded as a finance lease. The asset recorded under this finance lease totals \$28,830 and has accumulated amortization of \$13,774 as of December 31, 2022, and is included in property and equipment in the accompanying consolidated statements of financial position.

The aggregate future lease payments for leases as of December 31, 2022, were as follows:

	Operating Leases	Finance Leases
2023	\$ 7,699	\$ 2,314
2024	6,829	2,314
2025	3,851	2,314
2026	1,549	2,314
2027	842	2,314
Thereafter	367	24,675
Total lease payments	21,137	36,245
Less imputed interest	2,812	14,183
Present value of lease liabilities	18,325	22,062
Less current portion	6,920	901
	\$ 11,405	\$ 21,161

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 11. Leases (Continued)

The components of lease expense and supplemental cash flow information related to leases for the year ended December 31, 2022 and 2021 are as follows:

	2022	2021
Finance lease expense:		
Interest on lease liabilities	\$ 1,573	\$ 1,637
Amortization of right-of-use assets	961	1,728
Operating lease expense	5,421	9,518
Total lease expense	\$ 7,955	\$ 12,883

Average lease terms and discount rates were as follows at December 31, 2022 and 2021:

	2022	2021
Weighted - average remaining lease term (years):		
Finance leases	14.5	15.5
Operating leases	2.4	2.6
Weighted-average discount rate:		
Finance leases	7.05%	7.05%
Operating leases	4.24%	1.03%
Right-of-use assets obtained in exchange for new lease liabilities:		
Finance leases	\$ -	\$ -
Operating leases	\$ 4,132	\$ 1,095

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 12. Medical Claims Payable/Estimated Liability for Incurred but Unreported and Incomplete Claims and Reinsurance

SummaCare and Subsidiaries

The following tables present information about incurred and paid claims development as of December 31, net of reinsurance. The information about incurred and paid claims development is presented as supplementary information. Also presented are incurred-but-not-reported liabilities plus expected development on reported claims and the cumulative number of reported claims as of December 31, 2022.

	For the years ended December 31, 2022			As of December 31, 2022	
	Cumulative Incurred Claims and Claims Adjustment Expenses, Net of Reinsurance			Incurred-but-not-Reported Liabilities Plus Expected Development on Reported Claims	Cumulative Number of Reported Claims
	Unaudited	Unaudited	Audited		
	2020	2021	2022		
Year in which losses were incurred:					
2020	337,801	327,618	327,618	-	952
2021	-	352,535	347,889	2,190	1,016
2022	-	-	374,724	60,926	963
Total			<u><u>\$ 1,050,232</u></u>		
	Cumulative Paid Claims and Claims Adjustment Expenses, Net of Reinsurance for the Years Ended December 31,				
	Unaudited	Unaudited	Audited		
	2020	2021	2022		
	2020	2021	2022		
Year in which losses were incurred:					
2020	291,145	323,383	327,618		
2021	-	304,063	345,700		
2022	-	-	313,798		
			<u><u>\$ 987,116</u></u>		
All outstanding liabilities before 2017, net of reinsurance			<u><u>\$ -</u></u>		
Liabilities for claims and claims adjustment expenses, net of reinsurance			<u><u>\$ 63,116</u></u>		

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 12. Medical Claims Payable/Estimated Liability for Incurred but Unreported and Incomplete Claims and Reinsurance (Continued)

SC provides insurance coverage to the subsidiaries of Summa. The tables above do not include the elimination of the claims activity of these services and is therefore reflected in the reconciliation below.

The reconciliation of the liabilities for claims and claims adjustment expenses, net of reinsurance to the medical claims payable in the consolidated statement of financial position, is as follows as of December 31, 2022 and 2021:

	2022	2021
Liabilities for claims and claims adjustment expenses, net of reinsurance	\$ 63,116	\$ 52,707
Unallocated claims adjustment expenses, net of reinsurance	(1,074)	(1,060)
Eliminations for intercompany claims activity	(19,767)	(13,036)
Estimated medical claims payable	<u>\$ 42,275</u>	<u>\$ 38,611</u>

Activity in the estimated medical claims payable for the years ended December 31, 2022 and 2021 is as follows:

	2022	2021
Balance, January 1,	\$ 38,611	\$ 33,541
Provision for claims incurred in:		
Current year	265,497	244,478
Prior years	(4,646)	(10,182)
	<u>260,851</u>	<u>234,296</u>
Claims paid related to:		
Current year	223,842	209,826
Prior years	33,345	19,400
	<u>257,187</u>	<u>229,226</u>
Balance, December 31,	<u><u>\$ 42,275</u></u>	<u><u>\$ 38,611</u></u>

Note 13. Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which Summa 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 include variable consideration for retroactive revenue adjustments due to settlement of audits and reviews. Generally, Summa bills 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 represent promises to transfer goods or services to patients and are determined based on the nature of the services provided by Summa. Substantially all of Summa's patient service revenue relates to performance obligations satisfied over time and is recognized based on actual charges incurred in relation to total expected charges. Summa believes that this method provides an accurate depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. For patients in Summa's hospitals receiving inpatient services, Summa measures the performance obligation from admission into the hospital to the point when it is no longer required to provide services to the patient, which is generally the time of discharge. For most outpatient and physician services, the patient simultaneously receives and consumes the benefits of the services as the services are provided.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 13. Patient Service Revenue (Continued)

Because all of its performance obligations relate to contracts with a duration of less than one year, Summa 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.

Summa has agreements with third-party payors that generally provide for payments at amounts different from its established rates. For uninsured patients who do not qualify for charity care, Summa recognizes revenue based on established rates, subject to certain implicit price concessions as determined by Summa. Summa determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, and implicit price concessions provided to uninsured patients. Summa determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. Summa determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

A summary of the payment arrangements with major third-party payors follows:

- **Medicare:** Certain inpatient acute care services are paid at prospectively determined rates per discharge based on clinical, diagnostic and other factors. Certain services are paid based on cost-reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules. Outpatient services are paid using prospectively determined rates. Capital and medical education costs are reimbursed on a prospective basis.
- **Medicaid:** Medicaid services are generally paid at prospectively determined rates per discharge or occasion of service. Capital is reimbursed on a cost basis, while medical education is reimbursed on a prospective basis.
- **Other:** Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretations. 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 Summa's compliance with these laws and regulations. It is not possible to determine the impact (if any) such claims would have on Summa. In addition, the contracts Summa has with other third-party payors also provide for retroactive audit and review of claims. Summa believes it is in compliance with all applicable laws and regulations governing these programs and adequate provisions have been made for any adjustments that may result from settlements.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 13. Patient Service Revenue (Continued)

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 Summa'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 information becomes available, or as years are settled or are no longer subject to such audits, reviews, or investigations. For the years ended December 31, 2022 and 2021, changes in estimated transaction price for performance obligations satisfied in prior years increased patient service revenue by \$3,013 and \$2,224, respectively.

Generally patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. Summa estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Bad debt expense for these adverse changes for the years ended December 31, 2022 and 2021 was not significant.

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

Patients who meet Summa'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.

Summa 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. The following tables provide details of these factors.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 13. Patient Service Revenue (Continued)

The composition of patient service revenue based on major lines of business and payor for the years ended December 31, 2022 and 2021, are as follows:

	2022	2021
Hospital - inpatient	\$ 494,915	\$ 512,063
Hospital - outpatient	407,304	418,442
Physician services	143,702	135,681
Home health and hospice	44,444	45,115
	<u>\$ 1,090,365</u>	<u>\$ 1,111,301</u>
Medicare and Medicare managed care	\$ 399,483	\$ 405,650
Medicaid and Medicaid managed care	198,641	198,958
Managed care and commercial	469,016	486,527
Self-pay and other	23,225	20,166
	<u>\$ 1,090,365</u>	<u>\$ 1,111,301</u>

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

Note 14. Net Assets with Donor Restrictions

Net assets with donor restrictions consist of the following at December 31, 2022 and 2021:

	2022	2021
Subject to expenditure for the following specified purposes:		
Research	\$ 2,713	\$ 3,536
Scholarship and loans	590	907
Education	10,556	16,218
Plant replacement and expansion	828	2,346
Other	8,757	8,941
	<u>23,444</u>	<u>31,948</u>
Endowments and perpetual trusts, the income from which is expendable for the following purposes:		
Research	335	335
Scholarship and loans	1,183	1,191
Education	16,816	16,082
Financial support	8,030	9,920
Other	1,695	1,743
	<u>28,059</u>	<u>29,271</u>
Total net assets with donor restrictions	<u>\$ 51,503</u>	<u>\$ 61,219</u>

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 15. Functional Classification of Expenses

The consolidated financial statements present certain expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Benefits and payroll taxes are allocated based on factors of either salary expense or hours worked. Overhead costs that include things such as professional services, office expenses, information technology, interest, insurance, occupancy and other similar expenses are allocated on a variety of factors including revenues, hours worked, salary expense and square footage.

The expenses reported in the consolidated statement of operations for the years ended December 31, 2022 and 2021, supported the following programs and functions:

	2022				
	Healthcare Services	Insurance Services	General and Administrative	Fundraising	Total Expenses
Salaries and wages	\$ 601,366	\$ 25,781	\$ 70,773	\$ 2,313	\$ 700,233
Employee benefits	63,925	5,726	20,399	299	90,349
Health care claims	-	261,667	-	-	261,667
Materials and supplies	389,326	12,151	60,994	70	462,541
Contracts and professional fees	145,021	25,084	33,135	-	203,240
Depreciation and amortization	63,078	434	13,032	-	76,544
Interest	28,070	-	145	-	28,215
	<u>\$ 1,290,786</u>	<u>\$ 330,843</u>	<u>\$ 198,478</u>	<u>\$ 2,682</u>	<u>\$ 1,822,789</u>

	2021				
	Healthcare Services	Insurance Services	General and Administrative	Fundraising	Total Expenses
Salaries and wages	\$ 536,572	\$ 25,661	\$ 69,734	\$ 2,029	\$ 633,996
Employee benefits	58,484	5,656	19,658	296	84,094
Health care claims	-	229,846	-	-	229,846
Materials and supplies	350,673	11,422	53,961	492	416,548
Contracts and professional fees	132,634	18,583	22,032	52	173,301
Depreciation and amortization	58,996	504	10,630	-	70,130
Interest	25,302	-	808	-	26,110
	<u>\$ 1,162,661</u>	<u>\$ 291,672</u>	<u>\$ 176,823</u>	<u>\$ 2,869</u>	<u>\$ 1,634,025</u>

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 16. Income Taxes

Summa is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and is exempt from federal income taxes pursuant to Section 501(a) of the Code.

Summa recorded federal income tax expense, primarily related to SC, for the years ended December 31, 2022 and 2021 as follows:

	2022	2021
Current tax expense (benefit)	\$ 22	\$ (309)
Deferred tax expense	1,305	456
Total federal income tax expense	\$ 1,327	\$ 147

Summa had deferred tax assets of \$4,492 and \$4,160 and deferred tax liabilities of \$1,384 and \$1,024 at December 31, 2022 and 2021, respectively. The net deferred tax asset and the deferred tax liability is included in other assets and other liabilities, respectively, on the consolidated statements of financial position.

A valuation allowance of \$3,108 and \$3,136 was recorded for net deferred tax assets at December 31, 2022 and 2021, respectively. Summa had net operating loss carryforwards for federal income tax purposes as of December 31, 2022 and 2021, totaling \$4,901 and \$8,802, respectively. These net operating loss carryforwards are available to offset future federal taxable income, if any, through 2042 and are offset by a valuation allowance, as management does not believe that it is more likely than not they will utilize the carryforwards within the allowable periods. Due to the enactment of the Tax Cuts and Jobs Act, the net operating losses generated by any entity other than a non-life insurance company arising in tax year 2018 and beyond will be carried forward indefinitely and will be utilized to offset a corporation's 80% future taxable income generated, if any. Summa has generated net operating losses of \$107 that will carryforward indefinitely.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security Act (CARES Act) was signed into law in the U.S. to provide certain relief as a result of the COVID-19 pandemic. In addition, governments around the world have enacted or implemented various forms of tax relief measures in response to the economic conditions in the wake of COVID-19. On December 27, 2020, the "Consolidated Appropriations Act, 2021" was signed into law in the U.S. to reprise several significant COVID relief provisions. Summa has determined that neither the CARES Act and Consolidated Appropriations Act nor changes to income tax laws or regulations in other jurisdictions had a significant impact to Summa.

On August 16, 2022, the Inflation Reduction Act created the Corporate Alternative Minimum Tax (CAMT), which imposes a 15% minimum tax on the adjusted financial statement income of large corporations for taxable years beginning after December 31, 2022. The CAMT generally applies to large corporations with average annual financial statement income exceeding \$1,000,000. The Treasury Department and the IRS issued Notice 2023-7 to provide certainty to tax payers in advance of the CAMT effective date. As of December 31, 2022, Summa has determined CAMT will not have a significant impact to Summa.

Summa Health and Subsidiaries

Notes to Consolidated Financial Statements
(Dollars in Thousands)

Note 17. Commitments and Contingencies

Litigation: Summa is involved in various legal proceedings, including professional liability, employment-related litigation, and other claims with respect to its operations. In the opinion of management, based upon current facts and circumstances, the resolution of these matters is not expected to have a material adverse effect on the financial position or results of operations of Summa.

Regulatory restrictions: Insurance companies are subject to certain risk-based capital (RBC) requirements, as specified by the National Association of Insurance Commissioners. Under those requirements, the amount of capital and surplus maintained by SC is determined based on the companies' risk factors. At December 31, 2022 and 2021, SC met the minimum RBC requirements.

Malpractice costs: Summa manages its professional and general liability insurance program through a captive insurance arrangement.

In the ordinary course of business, professional and general liability claims have been asserted against Summa by various claimants. These claims are in various stages of processing or, in certain instances, are in litigation. In addition, there are known incidents, and there also may be unknown incidents, which may result in the assertion of additional claims. Summa has accrued its best undiscounted estimate of both asserted and unasserted claims based on actuarially determined amounts. These estimates are subject to the effects of trends in loss severity and frequency, and the ultimate settlement of professional and general liability claims may vary significantly from the estimated amounts.

Summa owns MAC, a wholly owned captive insurance subsidiary, to cover the majority of its professional and general liability. MAC was incorporated as an exempted company under the Companies Law of the Cayman Islands on February 26, 2003, and holds an Unrestricted Class B Insurer's license under Section 4(2) of the Cayman Islands Insurance Law. This license allows MAC to transact insurance business other than domestic business from within the Cayman Islands.

Summa purchases excess professional and general liability insurance coverage from a third-party insurer for \$50,000 over the self-insurance amount of \$8,000 per occurrence and \$20,000 in aggregate.

The excess coverage does not provide coverage for claims for punitive damages; therefore, Summa remains fully liable for such potential losses. Annual costs associated with estimated malpractice costs are charged to operations based upon actual and estimated claims. The portion estimated to be paid during the next year is included in current liabilities. The estimate for incurred but not reported self-insured claims is based on actuarial projections of costs using historical claims paid data. Estimates are continually monitored and reviewed and, as settlements are made or estimates adjusted, differences are reflected in current operations. Given the inherent variability of such estimates, the actual liability could differ significantly from the amounts provided. While the ultimate payments for self-insured claims depend on future developments, management is of the opinion that the reserve for self-insured risks is adequate.

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Summa Health and Subsidiaries

Notes to Consolidated Financial Statements (Dollars in Thousands)

Note 17. Commitments and Contingencies (Continued)

Malpractice liabilities, Included on the consolidated statements of financial position at December 31, 2022 and 2021, are as follows:

	2022	2021
Current portion of malpractice liability	\$ 22,044	\$ 20,439
Malpractice liability, net of current portion	50,710	45,372
Total malpractice liability	\$ 72,754	\$ 65,811

Note 18. Related Parties

Certain members of Summa's Board of Directors serve as management of entities that provide services to Summa, including certain banking and supplier relationships. Also, certain members of Summa's Board of Directors are physicians who serve as medical directors or provide other services to Summa.

Note 19. Provider Relief Funding

In response to the COVID-19 pandemic, Summa received \$69,599 of advance payments from the Medicare program during the year ended December 31, 2020. These advances were recouped from Medicare claims submitted beginning twelve months after the receipt of the funds (May 2021 for Summa). Final payment of outstanding balance was due by August 31, 2022. The outstanding balance at December 31, 2021, was \$41,045 and is included as a contract liability in the accompanying consolidated statements of financial position. There is no balance outstanding at December 31, 2022 because the advances were fully recouped during the year ended December 31, 2022.

The CARES Act included emergency funding for health care expenses or lost revenues not otherwise reimbursed, for treating COVID-19 patients. During the year ended December 31, 2022, Summa received \$35,054 of Provider Relief Fund program distributions, all of which have been recorded as other operating revenue in the accompanying consolidated statements of operations. Summa did not receive Provider Relief Fund program distributions in 2021. Provider Relief Fund distributions are not loans and, therefore, they are not subject to repayment unless funds received exceed qualifying health care related expenses and lost revenues. However, as a condition to receiving distributions, Summa agreed to certain terms and conditions, including, among other things, that the funds be used for lost revenues and COVID-related costs. Amounts recognized as revenue could change in the future based upon the evolving grant compliance guidance provided by the government. In addition, during the year ended December 31, 2022, Summa recognized within patient service revenue on the consolidated statements of operations \$1,163 in revenue from the COVID-19: Claims Reimbursed for the Uninsured Program and the COVID-19 Coverage Assistance Fund.

Pursuant to the CARES Act, the employer share of the social security portion of FICA taxes due for the period beginning on March 27, 2020, and ending December 31, 2020, can be deferred, with payment of 50% of the deferred amount to be paid on December 31, 2021, and the remaining 50% of the deferred amount to be paid on December 31, 2022. As of December 31, 2022 and 2021, Summa had deferred taxes payable of \$0 and \$9,094, respectively, which were included in accrued salaries, wages and benefits in the accompanying consolidated statements of financial position.