



## Public Disclosure for Tax-Exempt Organizations

Tax-exempt organizations are required to make a copy of their application for exemption and Form(s) 990 (and 990-T, if applicable) available for public inspection and to provide copies of such forms to individuals or organizations that request copies. Alternatively, the Internet may be used to make these documents available. (See the “Using the Internet” section which follows.) These rules apply to an organization’s Form(s) 990 (and 990-T, if applicable) for the last three years and to its application for exemption.<sup>1</sup> If the application was filed prior to July 15, 1987, disclosure is not required unless the organization had a copy of the application on July 15, 1987. An organization **may omit names and addresses of contributors from its return(s)**. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

While disclosure rules create an additional burden, they also provide an opportunity for your organization to showcase the community benefits that it provides. The rules also heighten the need to carefully review all responses, including narrative explanations, contained on your Form(s) 990/990-T before filing.

### *Where Must Information Be Provided?*

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there.

### *How Quickly Must Organizations Reply?*

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent.

### *Written Requests*

Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

### *What Can an Organization Charge?*

You are currently allowed to charge a maximum fee of \$.20 cents per page in addition to actual postage costs.

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<sup>1</sup> Certain information within an application for exemption can be withheld from public inspection if public availability would adversely affect the organization, *e.g.*, information relating to a trade secret, patent, process, style of work or apparatus of the organization.

If any organization receives a written request for copies with no payment enclosed and the organization requires payment in advance, the organization must request payment within seven days from the date it received the request. An organization is required to accept a personal check for written requests if it does not accept payment by credit card. If an organization does not require prepayment and the requester does not enclose a prepayment with the request, the organization must receive consent from a requester before providing copies for which the fee charge for copying and postage would be in excess of \$20.

### ***Local or Subordinate Organizations***

A local or subordinate organization that is covered by a group exemption letter is given additional time for responding to some requests. If this type of organization receives a request made in person for inspection of its application for tax exemption, the local organization is required to acquire and make available the application for a group exemption letter filed by the central or parent organization within not more than two weeks. The same general rule would apply with respect to a local or subordinate organization that does not file its own Form(s) 990/990-T but is covered under a group return. Again, the local or subordinate organization must make the group return available for inspection within a reasonable period which is defined as not more than two weeks. If the group return includes separate schedules with respect to each local or subordinate organization, the local or subordinate organization may exclude or omit any schedules relating only to other organizations which are included in the group return.

If a request is made for a personal inspection to a local or subordinate organization, it has the option of mailing the return to the requester rather than allowing an inspection. However, if this is done, the local or subordinate organization may not charge for the copying of the document unless the requester consents to the charge. If a local or subordinate organization receives a request for copies, then it must comply with the rules stated previously.

### ***Using the Internet***

As an alternative to providing copies, an organization may provide access to its exemption application and Form(s) 990 (and 990-T, if applicable) through the Internet. The website must provide instructions for downloading the document(s). The information on the Internet must be in such a format that it may be accessed, downloaded, viewed or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

There is nothing that prevents others from posting your Forms 990, 990-T and exemption application on the Internet. Based on this fact and the potential strain on your organization's resources from providing copies, organizations should consider posting these documents on the Internet.

### ***What if the Requests Are a Form of Harassment?***

If an organization believes it is subject to a harassment campaign, it can file an application for a harassment determination with the Internal Revenue Service. This would allow the organization to suspend compliance with these requests. In addition, an organization may disregard requests for copies in excess of two per month or four per year made by a single individual or sent from a single address, without submitting an application for a harassment determination.

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

Form **990**

Department of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

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

- ▶ Do not enter Social Security numbers on this form as it may be made public.
- ▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

# 2019

**Open to Public Inspection**

**A** For the **2019** calendar year, or tax year beginning **07/01, 2019**, and ending **06/30, 2020**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization UNION GENERAL HOSPITAL			<b>D</b> Employer identification number 72-0995809		
	Doing Business As			<b>E</b> Telephone number (318) 368-9751		
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite P.O. BOX 398					
	City or town, state or province, country, and ZIP or foreign postal code FARMERVILLE, LA 71241			<b>G</b> Gross receipts \$ 16,061,717.		
<b>F</b> Name and address of principal officer: EVALYN ORMOND P.O. BOX 398, FARMERVILLE, LA 71241			<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
			<b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No			
			If "No," attach a list. (see instructions)			
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			<b>J</b> Website: WWW.UNIONGEN.ORG			<b>H(c)</b> Group exemption number ▶
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: 1983			<b>M</b> State of legal domicile: LA

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: TO PROVIDE ACUTE CARE HOSPITAL SERVICES IN THE FARMERVILLE AREA. IT IS OUR GOAL TO DELIVER THE BEST POSSIBLE HEALTH CARE AVAILABLE AND SERVE THE DEDICATED PEOPLE OF... (SEE SCH. O)		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	7.
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	7.
	<b>5</b> Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	172.
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	7.
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	0.
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>	0.	
<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g)	497,507.	1,258,021.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,300,376.	14,582,612.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	93,945.	63,752.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	82,771.	86,085.
		14,974,599.	15,990,470.
<b>Expenses</b>	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	90,832.	30,382.
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	6,761,597.	7,322,601.
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	0.	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,591,207.	7,414,491.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,443,636.	14,767,474.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	530,963.	1,222,996.	
<b>Net Assets or Fund Balances</b>	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	<b>21</b> Total liabilities (Part X, line 26)	15,133,067.	21,302,078.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	1,156,019.	6,102,034.
	13,977,048.	15,200,044.	

## Part II Signature Block

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

<b>Sign Here</b>	Signature of officer	Date			
	Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name JEANETTE VERRELLI	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P00742631
	Firm's name ▶ BKD, LLP	Firm's EIN ▶ 44-0160260		Phone no. 972-702-8262	
	Firm's address ▶ 14241 DALLAS PARKWAY, STE 1100 DALLAS, TX 75254				

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

For Paperwork Reduction Act Notice, see the separate instructions. Form **990** (2019)

**Part III Statement of Program Service Accomplishments**

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

**1** Briefly describe the organization's mission:

IT IS THE MISSION OF UNION GENERAL HOSPITAL TO PROVIDE QUALITY SERVICE WITH COMPASSIONATE CARE.

**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 \$ 11,597,053. including grants of \$ 30,382. ) (Revenue \$ 14,627,277. )

ATTACHMENT 1

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

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

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

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

**4e** Total program service expenses ▶ 11,597,053.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question number, Description, and Yes/No response. Rows include questions 22 through 38 regarding grants, compensation, tax-exempt bonds, and organizational transactions.

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 [ ]

Table with 3 columns: Question number, Description, and Yes/No response. Rows include questions 1a, 1b, and 1c regarding Form 1096, W-2G forms, and backup withholding rules.

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee reporting, tax returns, business income, foreign accounts, prohibited transactions, and charitable trusts.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include 1a (7), 1b (7), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

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



**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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) EVALYN ORMOND CEO	40.00 0.			X			232,186.	0.	9,137.	
(2) WILLIAM ADCOCK CFO	40.00 0.			X			228,288.	0.	8,519.	
(3) CONNIE GINN ER DIRECTOR	40.00 0.					X	151,364.	0.	6,433.	
(4) LYNETTE WADE NURSE PRACTITIONER	40.00 0.					X	144,654.	0.	8,352.	
(5) SHEREE HICKS PHARMACIST	40.00 0.					X	141,142.	0.	4,797.	
(6) DARRA JUNG DIRECTOR OF NURSING	40.00 0.			X			134,605.	0.	7,177.	
(7) DIANNE DAVIDSON COO	40.00 0.			X			116,010.	0.	5,878.	
(8) KATE COOK PHARMACIST	40.00 0.					X	112,679.	0.	5,779.	
(9) MICHAEL WILLIAMS INFO SYSTEMS DIRECTOR	40.00 0.					X	101,425.	0.	2,721.	
(10) ALLYSON CROW DIRECTOR	1.00 0.	X					0.	0.	0.	
(11) BESSIE WARREN SECRETARY	1.00 0.	X		X			0.	0.	0.	
(12) DANIEL HUNTER, JR. VICE PRESIDENT	1.00 0.	X		X			0.	0.	0.	
(13) DANNY SMITH DIRECTOR	1.00 0.	X					0.	0.	0.	
(14) RALPH KELLEY DIRECTOR	1.00 0.	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
( 15 ) TIM TETTLETON PRESIDENT	1.00 0.	X		X				0.	0.	0.
( 16 ) CHRISTY FINE DIRECTOR	1.00 0.	X						0.	0.	0.
<b>1b Sub-total</b> . . . . .							1,362,353.	0.	58,793.	
<b>c Total from continuation sheets to Part VII, Section A</b> . . . . .							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> . . . . .							1,362,353.	0.	58,793.	

**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 ► 11

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

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
ATTACHMENT 2		

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ► 6

**Part VIII Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b>	Federated campaigns . . . . .	<b>1a</b>					
	<b>b</b>	Membership dues . . . . .	<b>1b</b>					
	<b>c</b>	Fundraising events . . . . .	<b>1c</b>					
	<b>d</b>	Related organizations . . . . .	<b>1d</b>					
	<b>e</b>	Government grants (contributions) . .	<b>1e</b>	685,488.				
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above .	<b>1f</b>	572,533.				
	<b>g</b>	Noncash contributions included in lines 1a-1f. . . . .	<b>1g</b>	\$				
	<b>h</b>	<b>Total.</b> Add lines 1a-1f . . . . . ▶		1,258,021.				
	<b>Program Service Revenue</b>	<b>2a</b>	NET PATIENT SERVICE FEES	Business Code	621110	14,294,191.	14,294,191.	
<b>b</b>		OTHER OPERATING REVENUE	621110		77,768.	77,768.		
<b>c</b>		PHARMACY REVENUE	446110		210,653.	210,653.		
<b>d</b>								
<b>e</b>								
<b>f</b>		All other program service revenue . . . . .						
<b>g</b>		<b>Total.</b> Add lines 2a-2f . . . . . ▶			14,582,612.			
<b>Other Revenue</b>		<b>3</b>	Investment income (including dividends, interest, and other similar amounts). . . . . ▶			61,453.		61,453.
	<b>4</b>	Income from investment of tax-exempt bond proceeds . ▶			0.			
	<b>5</b>	Royalties . . . . . ▶			0.			
	<b>6a</b>	Gross rents . . . . .	<b>6a</b>	(i) Real	(ii) Personal			
	<b>b</b>	Less: rental expenses	<b>6b</b>					
	<b>c</b>	Rental income or (loss)	<b>6c</b>					
	<b>d</b>	Net rental income or (loss) . . . . . ▶				0.		
	<b>7a</b>	Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	(ii) Other			
						73,546.		
	<b>b</b>	Less: cost or other basis and sales expenses . .	<b>7b</b>			71,247.		
	<b>c</b>	Gain or (loss) . . . .	<b>7c</b>			2,299.		
	<b>d</b>	Net gain or (loss) . . . . . ▶				2,299.	2,299.	
<b>8a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18 . . . . .	<b>8a</b>			0.			
			<b>8b</b>			0.		
			<b>c</b>	Net income or (loss) from fundraising events. . . . . ▶			0.	
<b>9a</b>	Gross income from gaming activities. See Part IV, line 19 . . . . .	<b>9a</b>			0.			
			<b>9b</b>			0.		
			<b>c</b>	Net income or (loss) from gaming activities. . . . . ▶			0.	
<b>10a</b>	Gross sales of inventory, less returns and allowances . . . . .	<b>10a</b>			0.			
			<b>10b</b>			0.		
			<b>c</b>	Net income or (loss) from sales of inventory. . . . . ▶			0.	
<b>Miscellaneous Revenue</b>	<b>11a</b>	CAFETERIA AND VENDING MACHINE	Business Code	722514	41,420.		41,420.	
	<b>b</b>	UTILITY DISTRICT REIMBURSEMENT	900099		2,336.	2,336.		
	<b>c</b>	MEDICAL RECORDS	561000		7,117.	7,117.		
	<b>d</b>	All other revenue . . . . .			35,212.	35,212.		
	<b>e</b>	<b>Total.</b> Add lines 11a-11d . . . . . ▶			86,085.			
<b>12</b>	<b>Total revenue.</b> See instructions . . . . . ▶			15,990,470.	14,627,277.		105,172.	

**Part IX Statement of Functional Expenses**

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

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

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	(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 . . . . .	30,382.	30,382.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22 . . . . .	0.			
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 . . . . .	0.			
4 Benefits paid to or for members . . . . .	0.			
5 Compensation of current officers, directors, trustees, and key employees . . . . .	742,340.	555,665.	186,675.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .	0.			
7 Other salaries and wages . . . . .	5,413,548.	4,116,649.	1,296,899.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	57,422.		57,422.	
9 Other employee benefits . . . . .	682,976.	518,559.	164,417.	
10 Payroll taxes . . . . .	426,315.	323,686.	102,629.	
11 Fees for services (nonemployees):				
a Management . . . . .	0.			
b Legal . . . . .	31,698.		31,698.	
c Accounting . . . . .	79,899.		79,899.	
d Lobbying . . . . .	0.			
e Professional fundraising services. See Part IV, line 17.	0.			
f Investment management fees . . . . .	0.			
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.) <b>ATCH 3</b>	4,463,439.	4,045,358.	418,081.	
12 Advertising and promotion . . . . .	62,025.	6,043.	55,982.	
13 Office expenses . . . . .	257,728.	104,324.	153,404.	
14 Information technology . . . . .	182,929.		182,929.	
15 Royalties . . . . .	0.			
16 Occupancy . . . . .	276,711.	224,688.	52,023.	
17 Travel . . . . .	64,204.	53,594.	10,610.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0.			
19 Conferences, conventions, and meetings . . . . .	68,259.	17,456.	50,803.	
20 Interest . . . . .	207.		207.	
21 Payments to affiliates . . . . .	0.			
22 Depreciation, depletion, and amortization . . . . .	692,252.	548,853.	143,399.	
23 Insurance . . . . .	121,844.	67,096.	54,748.	
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	801,653.	801,653.		
b DUES & SUBSCRIPTIONS	61,019.	1,251.	59,768.	
c COLLECTIONS	37,070.	887.	36,183.	
d . . . . .				
e All other expenses	213,554.	180,909.	32,645.	
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>14,767,474.</b>	<b>11,597,053.</b>	<b>3,170,421.</b>	
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720) . . . . .	0.			

**Part X Balance Sheet**

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

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing . . . . .	6,720,009.	<b>1</b>	11,747,308.
	<b>2</b> Savings and temporary cash investments. . . . .	898,275.	<b>2</b>	795,085.
	<b>3</b> Pledges and grants receivable, net . . . . .	0.	<b>3</b>	436,500.
	<b>4</b> Accounts receivable, net. . . . .	1,056,953.	<b>4</b>	982,141.
	<b>5</b> 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 . . . . .	0.	<b>5</b>	0.
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B). . . . .	0.	<b>6</b>	0.
	<b>7</b> Notes and loans receivable, net . . . . .	0.	<b>7</b>	0.
	<b>8</b> Inventories for sale or use . . . . .	206,564.	<b>8</b>	217,705.
	<b>9</b> Prepaid expenses and deferred charges . . . . .	64,612.	<b>9</b>	80,662.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D . . . . .	<b>10a</b> 17,691,023.		
	<b>b</b> Less: accumulated depreciation. . . . .	<b>10b</b> 12,140,712.	5,094,452.	<b>10c</b> 5,550,311.
	<b>11</b> Investments - publicly traded securities. . . . .	0.	<b>11</b>	0.
	<b>12</b> Investments - other securities. See Part IV, line 11 . . . . .	0.	<b>12</b>	0.
	<b>13</b> Investments - program-related. See Part IV, line 11. . . . .	0.	<b>13</b>	0.
	<b>14</b> Intangible assets . . . . .	0.	<b>14</b>	0.
	<b>15</b> Other assets. See Part IV, line 11 . . . . .	1,092,202.	<b>15</b>	1,492,366.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) . . . . .	15,133,067.	<b>16</b>	21,302,078.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses. . . . .	1,064,411.	<b>17</b>	1,059,105.
	<b>18</b> Grants payable . . . . .	0.	<b>18</b>	0.
	<b>19</b> Deferred revenue. . . . .	0.	<b>19</b>	4,951,321.
	<b>20</b> Tax-exempt bond liabilities. . . . .	0.	<b>20</b>	0.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D. . . . .	0.	<b>21</b>	0.
	<b>22</b> 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 . . . . .	0.	<b>22</b>	0.
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	0.	<b>23</b>	0.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties. . . . .	0.	<b>24</b>	0.
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D . . . . .	91,608.	<b>25</b>	91,608.
	<b>26 Total liabilities.</b> Add lines 17 through 25. . . . .	1,156,019.	<b>26</b>	6,102,034.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions. . . . .	13,679,209.	<b>27</b>	14,424,732.
	<b>28</b> Net assets with donor restrictions. . . . .	297,839.	<b>28</b>	775,312.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds . . . . .		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund. . . . .		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds. . . . .		<b>31</b>	
<b>32</b> Total net assets or fund balances . . . . .	13,977,048.	<b>32</b>	15,200,044.	
<b>33</b> Total liabilities and net assets/fund balances. . . . .	15,133,067.	<b>33</b>	21,302,078.	

**Part XI Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	15,990,470.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	14,767,474.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	1,222,996.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	13,977,048.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	0.
<b>6</b>	Donated services and use of facilities	<b>6</b>	0.
<b>7</b>	Investment expenses	<b>7</b>	0.
<b>8</b>	Prior period adjustments	<b>8</b>	0.
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	15,200,044.

**Part XII Financial Statements and Reporting**

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

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

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2019)

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

**Public Charity Status and Public Support**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

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

▶ Attach to Form 990 or Form 990-EZ.

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

Name of the organization

UNION GENERAL HOSPITAL

Employer identification number

72-0995809

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

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

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

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

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

Schedule A (Form 990 or 990-EZ) 2019

JSA  
9E1210 1.000

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

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2015, (b) 2016, (c) 2017, (d) 2018, (e) 2019, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income; 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities; 13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Percentage, %. Rows include: 14 Public support percentage for 2019; 15 Public support percentage from 2018 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2019; b 33 1/3% support test - 2018; 17a 10%-facts-and-circumstances test - 2019; b 10%-facts-and-circumstances test - 2018; 18 Private foundation.



**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose . . . . .						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 . . . . .						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf . . . . .						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge . . . . .						
<b>6 Total.</b> Add lines 1 through 5 . . . . .						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons . . . . .						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year . . . . .						
<b>c</b> Add lines 7a and 7b . . . . .						
<b>8 Public support.</b> (Subtract line 7c from line 6.) . . . . .						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 . . . . .						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources . . . . .						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 . . . . .						
<b>c</b> Add lines 10a and 10b . . . . .						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on . . . . .						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) . . . . .						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.) . . . . .						

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

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

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) . . . . .	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 . . . . .	<b>16</b>	%

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

<b>17</b> Investment income percentage for <b>2019</b> (line 10c, column (f), divided by line 13, column (f)) . . . . .	<b>17</b>	%
<b>18</b> Investment income percentage from <b>2018</b> Schedule A, Part III, line 17 . . . . .	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** 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 - 2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

**Part IV Supporting Organizations**

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

**Section A. All Supporting Organizations**

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

**Part IV Supporting Organizations** (continued)

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

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <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 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>	<b>1</b>	
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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>	<b>2</b>	

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <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>	<b>1</b>	

**Section D. All Type III Supporting Organizations**

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

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

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

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

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

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> 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)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		

<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by .035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		

<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, Column A)	<b>1</b>		
<b>2</b> Enter 85% of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, Column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		

**7**  Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required - explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014 . . . . .			
b From 2015 . . . . .			
c From 2016 . . . . .			
d From 2017 . . . . .			
e From 2018 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7:                     \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 <b>Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015 . . . .			
b Excess from 2016 . . . .			
c Excess from 2017 . . . .			
d Excess from 2018 . . . .			
e Excess from 2019 . . . .			

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

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**Schedule of Contributors**

**2019**

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

Name of the organization  
 UNION GENERAL HOSPITAL

Employer identification number  
 72-0995809

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

**General Rule**

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

**Special Rules**

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

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

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

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

Name of organization **UNION GENERAL HOSPITAL**

Employer identification number  
**72-0995809**

**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		\$ 8,255.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 84,317.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3		\$ 592,624.	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.)



Name of organization **UNION GENERAL HOSPITAL**

Employer identification number

72-0995809

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

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

Name of organization UNION GENERAL HOSPITAL

Employer identification number  
72-0995809

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

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

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

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**

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

Department of the Treasury  
Internal Revenue Service

**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 UNION GENERAL HOSPITAL	Employer identification number 72-0995809
--	--

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

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

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

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

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

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

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

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

Schedule C (Form 990 or 990-EZ) 2019

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

**A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

**B** Check  if the filing organization checked box A and "limited control" provisions apply.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grassroots lobbying) . . . . .															
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying) . . . . .															
<b>c</b> Total lobbying expenditures (add lines 1a and 1b) . . . . .															
<b>d</b> Other exempt purpose expenditures . . . . .															
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d) . . . . .															
<b>f</b> Lobbying nontaxable amount. Enter the amount from the following table in both columns.															
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f) . . . . .															
<b>h</b> Subtract line 1g from line 1a. If zero or less, enter -0- . . . . .															
<b>i</b> Subtract line 1f from line 1c. If zero or less, enter -0- . . . . .															
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? . . . . .			<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column (e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

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

Table with 3 main columns: Description, (a) Yes/No, and (b) Amount. Rows include: 1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation...; a Volunteers?; b Paid staff or management...; c Media advertisements?; d Mailings to members...; e Publications...; f Grants to other organizations...; g Direct contact with legislators...; h Rallies, demonstrations...; i Other activities?; j Total...; 2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?; b If "Yes," enter the amount of any tax incurred under section 4912; c If "Yes," enter the amount of any tax incurred by organization managers under section 4912; d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?

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

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

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."

Table with 3 columns: Question, Yes, No. Rows include: 1 Dues, assessments and similar amounts from members; 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; b Carryover from last year; c Total; 3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues; 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 expenditure next year?; 5 Taxable amount of lobbying and political expenditures (see instructions)

Part IV Supplemental Information

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

SEE PAGE 4

**Part IV Supplemental Information** (continued)

SCHEDULE C, PART II-B, LINES 1G & 1I

OTHER ACTIVITIES FOR LOBBYING PURPOSES:

THE CEO AND COO MET WITH SEEMA VERNA/CMS, ALONG WITH OTHER HOSPITALS ASSOCIATED WITH THE CAH COALITION IN MAY 2020.

THE HOSPITAL PAID DUES TO ORGANIZATIONS, A PORTION OF WHICH IS DESIGNATED FOR LOBBYING EXPENSES.

	DUES	%LOBBYING	\$LOBBYING
RURAL HOSPITAL COALITION	\$5,496	25%	\$1,374
LA HOSPITAL ASSOCIATION	11,694	15%	1,754
NATIONAL RURAL HEALTH ASSOC	1,225	5%	61
CAH COALITION	4,300	10%	430
-----			
TOTAL	\$22,715		\$3,619

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Attach to Form 990.

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

Name of the organization

UNION GENERAL HOSPITAL

Employer identification number

72-0995809

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

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

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

Part II Conservation Easements.

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

Table with 2 columns: Description, Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year., 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year, 4 Number of states where property subject to conservation easement is located, 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

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

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

Table with 2 columns: Description, Amount. Rows include: 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., 1b 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.

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

Schedule D (Form 990) 2019

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
a Public exhibition
b Scholarly research
c Preservation for future generations
d Loan or exchange program
e Other
4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

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?
b If "Yes," explain the arrangement in Part XIII and complete the following table:
Table with columns: Amount, 1c Beginning balance, 1d Additions during the year, 1e Distributions during the year, 1f Ending balance
2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?
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.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows include: 1a Beginning of year balance, b Contributions, c Net investment earnings, gains, and losses, d Grants or scholarships, e Other expenditures for facilities and programs, f Administrative expenses, g End of year balance.

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

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

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

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

- (i) Unrelated organizations
(ii) Related organizations

Table with 2 columns: Yes, No. Rows: 3a(i), 3a(ii), 3b

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

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

Part VI Land, Buildings, and Equipment.

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

Table with 5 columns: (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows include: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other, Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)



**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)		
<b>Total.</b> (Column (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)		
<b>Total.</b> (Column (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) OTHER RECEIVABLES	81,201.
(2) EMPLOYEE RECEIVABLES	140.
(3) DUE FROM CARDINAL HTHCARE	36,000.
(4) OTHER ASSET	148,670.
(5) UTILITY DEPOSITS	1,935.
(6) EST DUE FROM 3RD PARTY PAYERS	1,224,420.
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) . . . . . ▶	1,492,366.

**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) ESTIMATED SELF-INSURANCE COSTS	91,608.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) . . . . . ▶	91,608.

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



**Part XIII** Supplemental Information (continued)

SCHEDULE D, PART X, LINE 2

ASC 740 FOOTNOTE:

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PART XI, LINE 4B

RECONCILIATION OF REVENUE PER AUDITED FINANCIAL STATEMENTS WITH RETURN:

CONTRIBUTIONS FOR ACQUISITION OF PROPERTY

AND EQUIPMENT \$161,655

CONTRIBUTIONS RECEIVED

WITH DONOR RESTRICTIONS \$735,312

-----

TOTAL \$896,967

**SCHEDULE H  
(Form 990)**

**Hospitals**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

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

▶ **Attach to Form 990.**

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

UNION GENERAL HOSPITAL

Employer identification number

72-0995809

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

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a . . . . .	X	
<b>1b</b> If "Yes," was it a written policy? . . . . .	X	
<b>2</b> If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
<b>3</b> Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
<b>a</b> Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free care</i> ? 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 <u>250.0000</u> %	X	
<b>b</b> Did the organization use FPG as a factor in determining eligibility for providing <i>discounted care</i> ? 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 type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		X
<b>c</b> If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
<b>4</b> Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"? . . . . .	X	
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	X	
<b>5b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount? . . . . .		X
<b>5c</b> If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .		
<b>6a</b> Did the organization prepare a community benefit report during the tax year? . . . . .		X
<b>6b</b> If "Yes," did the organization make it available to the public? . . . . .		

**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
<b>a</b> Financial Assistance at cost (from Worksheet 1) . . . . .			27,241.		27,241.	.18
<b>b</b> Medicaid (from Worksheet 3, column a) . . . . .			5,220,735.	4,934,114.	286,621.	1.94
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b) . . . . .						
<b>d Total.</b> Financial Assistance and Means-Tested Government Programs . . . . .			5,247,976.	4,934,114.	313,862.	2.12
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4) . . . . .		1830	15,495.		15,495.	.10
<b>f</b> Health professions education (from Worksheet 5) . . . . .						
<b>g</b> Subsidized health services (from Worksheet 6) . . . . .						
<b>h</b> Research (from Worksheet 7)						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8) . . . . .		8043	49,162.		49,162.	.33
<b>j Total.</b> Other Benefits . . . . .		9873	64,657.		64,657.	.43
<b>k Total.</b> Add lines 7d and 7j . . . . .		9873	5,312,633.	4,934,114.	378,519.	2.55

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

Schedule H (Form 990) 2019

JSA 9E1284 1.000

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members		492	18,850.		18,850.	.13
6 Coalition building						
7 Community health improvement advocacy		203	2,147.		2,147.	.01
8 Workforce development						
9 Other						
10 Total		695	20,997.		20,997.	.14

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

**Section A. Bad Debt Expense**

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

**Section B. Medicare**

5 Enter total revenue received from Medicare (including DSH and IME) . . . . .	5,337,471.
6 Enter Medicare allowable costs of care relating to payments on line 5 . . . . .	5,410,459.
7 Subtract line 6 from line 5. This is the surplus (or shortfall) . . . . .	-72,988.
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other	

**Section C. Collection Practices**

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

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

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

**Part V Facility Information**

**Section A. Hospital Facilities**

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

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

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

**1** UNION GENERAL HOSPITAL  
 901 JAMES AVE  
 FARMERVILLE LA 71241  
 WWW.UNIONGEN.ORG  
 146

Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
X				X		X			

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 UNION GENERAL HOSPITAL

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

Community Health Needs Assessment

- 1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year?
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)?
a A definition of the community served by the hospital facility
b Demographics of the community
c Existing health care facilities and resources within the community that are available to respond to the health needs of the community
d How data was obtained
e The significant health needs of the community
f Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups
g The process for identifying and prioritizing community health needs and services to meet the community health needs
h The process for consulting with persons representing the community's interests
i The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)
j Other (describe in Section C)
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 17
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?
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities?
6b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities?
7 Did the hospital facility make its CHNA report widely available to the public?
a Hospital facility's website (list url): SEE PART V, SECTION C
b Other website (list url):
c Made a paper copy available for public inspection without charge at the hospital facility
d Other (describe in Section C)
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA?
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 17
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?
a If "Yes," (list url): SEE PART V, SECTION C
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$

Table with 3 columns: Question ID, Yes, No. Contains 'X' marks for questions 1, 2, 3, 5, 6a, 6b, 7, 8, 10, 12a, 12b.

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group UNION GENERAL HOSPITAL

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	X	
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>250.0000</u> % and FPG family income limit for eligibility for discounted care of _____ %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input checked="" type="checkbox"/> Insurance status		
<b>f</b>	<input checked="" type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients? . . . . .	X	
<b>15</b>	Explained the method for applying for financial assistance? . . . . . If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</b>	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
<b>c</b>	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Was widely publicized within the community served by the hospital facility? . . . . . If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	X	
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, SECTION C</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>f</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>g</b>	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
<b>j</b>	<input checked="" type="checkbox"/> Other (describe in Section C)		



**Part V Facility Information** (continued)

**Billing and Collections**

Name of hospital facility or letter of facility reporting group UNION GENERAL HOSPITAL

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

**Policy Relating to Emergency Medical Care**

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

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

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

Name of hospital facility or letter of facility reporting group UNION GENERAL HOSPITAL

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

Schedule H (Form 990) 2019

**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.

SCHEDULE H, PART V, SECTION B, LINE 5

REPRESENTATIVES FROM THE COMMUNITY:

THE HOSPITAL GATHERED INFORMATION FROM COMMUNITY MEETINGS, STAKEHOLDER INTERVIEWS, DISCUSSIONS WITH THE HOSPITAL LEADERSHIP TEAM, REVIEW OF DEMOGRAPHIC AND HEALTH STATUS, AND HOSPITAL UTILIZATION DATA, TO PRIORITIZE THE HEALTH NEEDS OF THE POPULATION.

THE HOSPITAL'S CHIEF EXECUTIVE OFFICER DEVELOPED A HOSPITAL STEERING COMMITTEE. THE CEO APPOINTED THE FOLLOWING INDIVIDUALS AS PARTICIPANTS ON THIS COMMITTEE:

EVALYN ORMOND - CHIEF EXECUTIVE OFFICER

DIANNE DAVIDSON - CHIEF OPERATING OFFICER

WILLIAM ADCOCK - CHIEF FINANCIAL OFFICER

JULIE DUTY - COMPLIANCE/HIPAA OFFICER

CLAUDIA WADE - COMMUNITY DEVELOPMENT MANAGER, GRANT WRITER

DARRA JUNG - DIRECTOR OF NURSES

BRITTANY SMITH - DIETARY DIRECTOR

THE COMMITTEE IDENTIFIED 8 STAKEHOLDERS FOR INDIVIDUAL INTERVIEWS. BELOW IS A LIST OF THE ORGANIZATIONS REPRESENTED BY THE KEY STAKEHOLDERS.

INTENSIVE OUTPATIENT PROGRAM

UNION PARISH HEALTH DEPARTMENT

UNION GENERAL HOSPITAL

CITY OF FARMERVILLE

UNION PARISH SCHOOL SYSTEM

**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.

PUBLIC HEALTH NURSE, UNION PARISH HEALTH DEPARTMENT

CHILDREN'S COALITION

MEDICAID REPRESENTATIVE/FINANCIAL COUNSELOR

SCHEDULE H, PART V, SECTION B, LINE 11

IDENTIFIED NEEDS ADDRESSED AND NOT ADDRESSED:

THE MOST RECENT CHNA FOUND THAT MANY OF THE NEEDS IDENTIFIED IN THE 2015 CHNA ARE STILL A PRIORITY. THE NEEDS IDENTIFIED IN THE MOST RECENT CHNA BY THE STEERING COMMITTEE ARE:

CANCER: UNION GENERAL HOSPITAL OFFERED FREE MAMMOGRAMS TO THE COMMUNITY IN 2019 IN PARTNERSHIP WITH SUSAN G KOMEN AND PUBLIC HEALTH. FREE SCREENING MAMMOGRAMS WERE OFFERED TO ANY PATIENT THAT QUALIFIES IN AND OUT OF STATE. THE HOSPITAL OFFERS CONTINUING BREAST CANCER EDUCATION TO THE COMMUNITY.

ALSO, IN PARTNERSHIP WITH OMEGA LABS, UNION GENERAL HOSPITAL IS OFFERING FREE COLON CANCER SCREENINGS TO THE COMMUNITY. WE OFFER THE KITS AT LOCAL FAIRS AND ANYONE CAN STOP BY THE HOSPITAL AND REQUEST ONE. THE KIT AND THE TEST ARE FREE.

ADOLESCENT BEHAVIORS: THE HOSPITAL CONTINUES ITS PARTNERSHIP WITH THE SCHOOL DISTRICT UNDER THE 21ST CENTURY GRANT AFTER SCHOOL PROGRAM AND OFFERS "IT'S A GIRL THING, MAKING PROUD CHOICES," THE HOSPITAL'S STD/HIV PREGNANCY PREVENTION PROGRAM. THE HOSPITAL EDUCATES 6TH THROUGH 9TH GRADE

**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.

GIRLS EVERY WEEK FOR AN HOUR. THE NEW ENROLLMENTS HAVE CONTINUED TO INCREASE THE NUMBER OF GIRLS ATTENDING THE MONTHLY MEETINGS AND THE INTEREST OF THE PARENTS IN HAVING THEIR GIRLS ENROLLED HAS ALSO INCREASED. THE HOSPITAL ALSO OFFERS EDUCATION TO THE HIGH SCHOOL GIRLS EVERY OTHER WEEK AT THE SCHOOL AND ONCE A MONTH AT THE HOSPITAL. 27 MEETINGS WERE CONDUCTED AT THE HOSPITAL, SCHOOLS AND VIA ZOOM MAKING A TOTAL OF 215 MEETINGS SINCE THE PROGRAM STARTED IN 2013.

THE HOSPITAL HAS REINFORCED MENTAL HEALTH, ALCOHOL AND DRUG PREVENTION AND SUICIDE PREVENTION IN ALL THREE OF THE ADOLESCENCE HEALTH HOSPITAL'S PROGRAMS. WE DEVELOPED THE PROGRAMS IN PARTNERSHIP WITH OTHER ORGANIZATIONS. UNION GENERAL HOSPITAL HAS INCREASED THE NETWORK IN THE COMMUNITY AND THE HOSPITAL HAS GOTTEN THE ATTENTION AND RECOGNITION OF OTHER HOSPITALS AND COMMUNITY ORGANIZATIONS IN AND OUT OF STATE.

THE HOSPITAL HAS CONTINUED WITH THE ANTI BULLYING PROGRAM: UNION PARISH "TOGETHER, WE CAN BE BULLY FREE," THE PROGRAM WAS REQUESTED BY THE UNION PARISH ELEMENTARY SCHOOL IN 2019 TO TEACH ONCE A WEEK TO 3RD AND 4TH GRADERS. 157 CHILDREN WERE ADDED TO THE PROGRAM AND IT EXPANDED THE PROGRAM AND NOW WE ARE DOING ANTI-BULLYING/SUICIDE PREVENTION IN ALL THE SCHOOLS IN UNION PARISH MAKING THE PROGRAM AVAILABLE TO STUDENTS 3RD THROUGH 12 GRADES. OVER 3,000 STUDENTS HAVE PARTICIPATED IN THE ANTI-BULLYING PROGRAM, 500 STUDENTS THE FIRST YEAR, 600 THE SECOND YEAR AND OVER 1,000 THE FOLLOWING YEARS. STUDENTS HAVE LEARNED HOW TO RECOGNIZE, REPORT, AND REACT TO BULLYING. AS A RESULT, REPORTS OF

**Part V Facility Information** (continued)

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

BULLYING INCIDENTS TO THE UNION PARISH SHERIFF'S OFFICE HAVE DECREASED.

THE NUMBER OF SUICIDE ATTEMPTS HAS ALSO DECREASED. 83 BULLYING/SUICIDE CLASSES WERE CONDUCTED AT THE SCHOOLS IN UNION PARISH.

THANKS TO A GRANT RECEIVED FROM THE SHIP/FLEX SUPPLEMENTAL PROGRAM WE WERE ABLE TO ESTABLISH A TEEN DRUG PREVENTION PROGRAM FOR OUR COMMUNITY.

THE PROGRAM BEGAN IN MARCH 2018 AT THE UNION PARISH JUNIOR HIGH SCHOOL AND DOWNSVILLE COMMUNITY CHARTER SCHOOL. WE MET WITH 6TH THROUGH 12 GRADERS DURING 2019. OVER 300 STUDENTS ARE ENROLLED IN THE PROGRAM. THE MEETINGS TAKE PLACE AT THE SCHOOLS TUESDAYS AND FRIDAYS EVERY WEEK. THE EDUCATOR IS A MENTAL HEALTH PROFESSIONAL TRAINED IN DRUG PREVENTION.

UNION GENERAL HOSPITAL TEEN DRUG AND ALCOHOL PREVENTION PROGRAM RECEIVED THE OUTSTANDING RURAL HEALTH PROGRAM OF THE YEAR AWARD BY THE LOUISIANA RURAL HEALTH ASSOCIATION IN 2019. THE OUTSTANDING RURAL HEALTH PROGRAM OF THE YEAR AWARD RECOGNIZES A STATEWIDE OR REGIONAL PROGRAM THAT PROMOTES THE DEVELOPMENT OF RURAL HEALTH CARE DELIVERY SYSTEMS; PROMOTES AND/OR PROVIDES INCREASED ACCESS TO HEALTH CARE SERVICES FOR RURAL POPULATIONS OR THAT IMPROVES THE QUALITY OF RURAL HEALTH CARE THROUGH OUTREACH AND EDUCATION. FACTORS TAKEN INTO CONSIDERATION INCLUDE COORDINATION, NETWORKING, INNOVATION, AND LASTING IMPACT.

DRUG PREVENTION, SUICIDE AND ANTI-BULLYING ARE TIED TOGETHER IN OUR PROGRAMS. WE HAVE SEEN THE RATES OF SUICIDE REDUCED SINCE WE BEGAN THE IMPLEMENTATION OF OUR FIRST COMMUNITY HEALTH NEEDS ASSESSMENT. SUBSTANCE ABUSE CAN RESULT IN INCREASED ILLEGAL ACTIVITIES AS WELL AS PHYSICAL AND

**Part V Facility Information** (continued)

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

SOCIAL HEALTH CONSEQUENCES, SUCH AS POOR ACADEMIC PERFORMANCE, POORER HEALTH STATUS, CHANGES IN BRAIN STRUCTURE, AND INCREASED RISK OF DEATH FROM OVERDOSE AND SUICIDE. THE HOSPITAL HAS MAINTAINED ITS COLLABORATION WITH THE SCHOOL DISTRICT, LAW ENFORCEMENT, CHILDREN'S COALITION, HEALTH UNIT, LOCAL CHURCHES, HEALTH CARE PROVIDERS AND OTHER CIVIC AND BUSINESS ORGANIZATIONS IN THE AREA. 149 DRUG/ALCOHOL/TOBACCO PREVENTION MEETINGS WERE CONDUCTED IN 2019.

CARDIOVASCULAR: UNION GENERAL HOSPITAL HAS INCREASED ACCESS TO EDUCATION AND AWARENESS FOR EARLY PREVENTION OF HEART DISEASE AND STROKE IN PARTNERSHIP WITH OCHSNER HEALTH SYSTEM. WE ARE NOW AN EMERGENCY LEVEL 3 STROKE CENTER. STROKE PATIENTS AT UNION GENERAL HAVE IMMEDIATE ACCESS TO HIGHLY SPECIALIZED VASCULAR NEUROLOGISTS AS THE RESULT OF A PARTNERSHIP BETWEEN UNION GENERAL AND OCHSNER CLINIC FOUNDATION IN NEW ORLEANS. WE HAVE ALSO PARTICIPATED IN HEALTH FAIRS PROMOTING HEALTHY HABITS AND NUTRITION, AND INVITED THE COMMUNITY FOR NUTRITION CLASSES AT THE HOSPITAL. THE HOSPITAL OFFERS A FREE HEALTH LIFESTYLE WORKSHOP ONCE OR TWICE A MONTH IN PARTNERSHIP WITH LSU AGCENTER.

OBESITY AND DIABETES: THE HOSPITAL PARTICIPATED IN SEVERAL HEALTH FAIRS IN 2019: BACK TO SCHOOL BASHES IN PARTNERSHIP WITH THE UNION PARISH SCHOOL DISTRICT, UNION PARISH LIBRARY, FIRST BAPTIST CHURCH FARMERVILLE, LOCAL THRIFT STORES AND THE COUNCIL ON AGING. THE EMPLOYEES HAVE CONTINUED WITH THE BIGGEST LOSER PROGRAM AND THE HOSPITAL BUILT A WALKING TRAIL ON HOSPITAL GROUNDS TO ENCOURAGE HEALTHY HABITS AND EXERCISE IN THE

**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.

SCHEDULE H, PART V, SECTION B, LINE 13H

OTHER ELIGIBILITY CRITERIA FOR FINANCIAL ASSISTANCE:

ANY PATIENTS WITH MEDICAID COVERAGE THAT HAVE NON-COVERED CHARGES WILL NOT REQUIRE ANY ADDITIONAL SCREENING TO QUALIFY FOR FINANCIAL ASSISTANCE.

SCHEDULE H, PART V, SECTION B, LINES 7 & 10

COMMUNITY HEALTH NEEDS ASSESSMENT & IMPLEMENTATION STRATEGY:

THE HOSPITAL'S CHNA AND IMPLEMENTATION STRATEGY ARE AVAILABLE UPON REQUEST AND AT THE FOLLOWING WEBSITE:

[HTTP://UNIONGEN.ORG/COMMUNITY/](http://uniongen.org/community/)

SCHEDULE H, PART V, SECTION B, LINES 16A, 16B & 16C

FAP DOCUMENTS AVAILABLE TO THE PUBLIC:

THE FINANCIAL ASSISTANCE POLICY, APPLICATION, AND PLAIN LANGUAGE SUMMARY ARE AVAILABLE UPON REQUEST AND AT THE FOLLOWING WEBSITE:

[HTTP://UNIONGEN.ORG/PATIENT-INFO/FINANCIAL-ASSISTANCE/](http://uniongen.org/patient-info/financial-assistance/)

SCHEDULE H, PART V, SECTION B, LINES 18, 19, & 20

ACTIONS FOR NON-PAYMENT:

NEITHER UNION GENERAL HOSPITAL, NOR THIRD PARTIES AUTHORIZED BY UGH, TAKE ANY ACTIONS UPON NON-PAYMENT FROM A PATIENT BEFORE MAKING A REASONABLE EFFORT TO DETERMINE IF THE PATIENT IS ELIGIBLE FOR THE FACILITY'S FINANCIAL ASSISTANCE POLICY.



**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.

SCHEDULE H, PART V, SECTION B, LINE 16J

NOTIFICATION OF FINANCIAL ASSISTANCE POLICY:

DURING THE SCREENING PROCESS, PATIENTS THAT MAY BE ELIGIBLE FOR FINANCIAL ASSISTANCE ARE NOTIFIED OF THE POLICY.

SCHEDULE H, PART V, SECTION B, LINE 20D

PRESUMPTIVE ELIGIBILITY DETERMINATIONS:

THE HOSPITAL DOES NOT MAKE PRESUMPTIVE ELIGIBILITY DETERMINATIONS AS DESCRIBED UNDER SECTION 501(R) AS THEY REQUIRE ALL PATIENTS TO COMPLETE AN APPLICATION. HOWEVER, IF A PATIENT IS FOUND TO QUALIFY FOR MEDICAID, THEY WILL ALSO QUALIFY FOR FINANCIAL ASSISTANCE WITH NO FURTHER SCREENING REQUIRED.

**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? \_\_\_\_\_

Name and address	Type of Facility (describe)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

**Part VI** Supplemental Information

Provide the following information.

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

SCHEDULE H, PART I, LINE 3C

FACTORS OTHER THAN FPG DETERMINING FREE OR DISCOUNTED CARE:

THE HOSPITAL USES THE FOLLOWING CRITERIA TO DETERMINE ELIGIBILITY FOR

FREE OR DISCOUNTED CARE:

- UNDERINSURANCE STATUS
- INSURANCE STATUS
- MEDICAID COVERAGE

SCHEDULE H, PART III, SECTION A, LINE 2

BAD DEBT EXPENSE:

WE USE AN AGING APPROACH TO RESERVE AMOUNTS FOR BAD DEBT BY FINANCIAL CLASS. WHEN AN ACCOUNT REACHES THE STATUS THAT WE'VE DETERMINED THEM TO BE UNCOLLECTIBLE, THE ACCOUNT IS WRITTEN OFF AS A BAD DEBT. ALL APPROPRIATE DISCOUNTS AND PAYMENTS ARE APPLIED TO AN ACCOUNT, WHICH REDUCES ANY BAD DEBT WRITE-OFFS FOR THAT ACCOUNT.

**Part VI Supplemental Information**

Provide the following information.

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

SCHEDULE H, PART III, SECTION A, LINE 3

BAD DEBT AS A COMMUNITY BENEFIT:

THE ORGANIZATION IS UNABLE TO ESTIMATE THE AMOUNT FOR LINE 3 AND HAS ELECTED TO LEAVE IT BLANK.

SCHEDULE H, PART III, SECTION A, LINE 4

BAD DEBT FOOTNOTE:

NOT APPLICABLE DUE TO ADOPTION OF ASU 606 REVENUE FROM CONTRACTS WITH CUSTOMERS

SCHEDULE H, PART III, SECTION B, LINE 8

COSTING METHODOLOGY AND MEDICARE SHORTFALL:

THE HOSPITAL USED MEDICARE COST REPORT METHODOLOGY, WHICH APPORTIONS ROUTINE COSTS BASED ON MEDICAID OR MEDICARE DAYS TO TOTAL DAYS AND APPORTIONS ANCILLARY COSTS BASED ON PROGRAM CHARGES TO TOTAL CHARGES.

IN ADDITION, THE ORGANIZATION PROVIDES CARE TO ALL PATIENTS REGARDLESS OF SOURCE OF PAYMENT; THEREFORE, COSTS TO PROVIDE CARE TO MEDICARE PATIENTS

**Part VI Supplemental Information**

Provide the following information.

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

SHOULD BE CONSIDERED A COMMUNITY BENEFIT TO THE EXTENT COSTS EXCEED  
 MEDICARE REIMBURSEMENT.

SCHEDULE H, PART III, SECTION C, LINE 9B

PROVISIONS ON COLLECTION PRACTICES:

ONCE A PATIENT IS BELIEVED TO BE INDIGENT, THEY MUST COMPLETE AN  
 APPLICATION FOR CHARITY CARE ASSISTANCE FOR UGH TO DETERMINE THE  
 PATIENT'S ELIGIBILITY FOR ITS CHARITY CARE PROGRAM. TO BE ELIGIBLE, A  
 PATIENT/FAMILY'S INCOME SHALL BE COMPARED TO 250% OF THE FEDERAL POVERTY  
 GUIDELINES. THEIR INCOME MUST BE AT OR BELOW THE CORRESPONDING AMOUNT  
 BASED ON FAMILY SIZE. IF A PATIENT WITH MEDICAID COVERAGE HAS NON-COVERED  
 CHARGES, NO ADDITIONAL SCREENING WILL BE REQUIRED TO QUALIFY FOR CHARITY  
 CARE. THE HOSPITAL MAY CONSIDER OTHER FINANCIAL ASSETS AND LIABILITIES OF  
 THE PERSON WHEN DETERMINING ELIGIBILITY.

THE SCREENING PROCESS TO DETERMINE A PATIENT'S ELIGIBILITY FOR THE  
 HOSPITAL'S CHARITY CARE PROGRAM WILL BEGIN AS SOON AS POSSIBLE FOLLOWING  
 ADMISSION TO UGH. ONCE A PATIENT HAS BEEN DETERMINED TO QUALIFY FOR UGH'S

**Part VI Supplemental Information**

Provide the following information.

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

CHARITY CARE PROGRAM, NO ADDITIONAL COLLECTION EFFORTS WILL BE MADE ON THAT ACCOUNT.

SCHEDULE H, PART VI, LINE 2

NEEDS ASSESSMENT:

THE HOSPITAL HAS WORKED WITH OTHER COMMUNITY ORGANIZATIONS TO ASSESS THE HEALTHCARE NEEDS OF THE COMMUNITY. THE HOSPITAL HAS COMPLETED A FORMAL COMMUNITY HEALTH NEEDS ASSESSMENT WITH ASSISTANCE FROM AN OUTSIDE FIRM.

SCHEDULE H, PART VI, LINE 3

PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE:

ALL PATIENTS WITHOUT THIRD PARTY INSURANCE RECEIVE INFORMATION WHILE AT UGH REGARDING GOVERNMENTAL ASSISTANCE AND ARE ADVISED TO MAKE AN APPOINTMENT WITH A CERTIFIED MEDICAID ENROLLMENT CENTER TO DETERMINE THEIR ELIGIBILITY FOR MEDICAID ASSISTANCE. THOSE PATIENTS ARE INFORMED THAT THEY MAY BE ELIGIBLE FOR THE HOSPITAL'S CHARITY CARE PROGRAM. ALSO, ALL INPATIENTS WITHOUT THIRD PARTY COVERAGE ARE VISITED DURING THEIR HOSPITAL STAY AND SENT INFORMATION.

**Part VI** Supplemental Information

Provide the following information.

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

SCHEDULE H, PART VI, LINE 4

COMMUNITY INFORMATION:

UNION GENERAL IS LOCATED IN UNION PARISH, A LARGE SPRAWLING RURAL COMMUNITY MADE UP OF 905 SQUARE MILES OF ROLLING HILLS AND TALL PINE TREES. 28% OF THE POPULATION IS BELOW 200% OF THE FEDERAL POVERTY GUIDELINES. THERE IS NO PUBLIC TRANSPORTATION IN THE PARISH AND THE TOTAL PARISH POPULATION IS 22,571 (2017 ESTIMATE). UNION PARISH IS A FEDERALLY DESIGNATED MEDICALLY UNDERSERVED AREA (MUA) AND A HEALTH PROFESSIONAL SHORTAGE AREA (HPSA). MEDIAN HOUSEHOLD INCOME IS APPROXIMATELY \$37,049 (2017 ESTIMATE). THE COMMUNITY'S MORTALITY RATE IS NEARLY TWICE THE NATIONAL RATE DUE TO THE LACK OF EDUCATION PROGRAMS, THE HIGH RATE OF UNDIAGNOSED DISEASE, AS WELL AS POVERTY AND ISOLATION ASSOCIATED WITH THE RURAL UNDER SERVED PARISH POPULATIONS.

SCHEDULE H, PART VI, LINE 5

PROMOTION OF COMMUNITY HEALTH:

UNION GENERAL HOSPITAL SERVES AS A MEDICAID ENROLLMENT CENTER FOR UNION PARISH, PROVIDES FLU SHOT CLINICS TO THE COMMUNITY AND PARTICIPATES IN

**Part VI Supplemental Information**

Provide the following information.

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

HEALTH FAIRS LOCALLY. THE HOSPITAL ALSO PARTICIPATES IN CAREER FAIRS AT LOCAL COLLEGES FOR HEALTHCARE STUDENTS, REACHING OVER 200 STUDENTS, AS WELL AS SERVING AS A CLINICAL SITE FOR LPNS, RADIOLOGY, PHLEBOTOMY AND NURSE PRACTITIONERS.

UGH IS INVOLVED WITH LOCAL BUSINESSES AND CHURCHES TO BRING AWARENESS AND SCREENING TO THE PUBLIC THROUGH RELAY FOR LIFE, AHA'S GO RED CAMPAIGN, UNITED WAY FUNDRAISER, SUSAN G KOMEN FUNDRAISER AND RACE FOR THE CURE, AND BY HOSTING AN ANNUAL BREAST CANCER AWARENESS DAY FOR THE COMMUNITY.

UGH PARTNERS WITH SUSAN G KOMEN TO PROVIDE FREE MAMMOGRAMS AND OMEGA DIAGNOSTICS, LLC TO OFFER FREE COLON SCREENINGS FOR THE SERVICE AREA. THE HOSPITAL PROVIDED HAND WASHING INSTRUCTION FOR ELEMENTARY SCHOOL KIDS AND FOR NURSING HOME STAFF AND RESIDENTS, AS WELL AS PROVIDED NUTRITION WORKSHOPS, BLOOD SUGAR AND BLOOD PRESSURE SCREENING FOR THE COMMUNITY.

UGH PARTICIPATED IN THE TOWN OF FARMERVILLE'S TOY DRIVE FOR NEEDY CHILDREN, ALONG WITH ANTI BULLYING, TEEN DRUG PREVENTION AND TEEN PREGNANCY PREVENTION SESSIONS AT THE HOSPITAL AND ALL THE SCHOOLS.



**Part VI** Supplemental Information

Provide the following information.

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

UGH EMPLOYEES ARE VERY INVOLVED WITH LOCAL CHURCHES AND ORGANIZATIONS, SUCH AS ALZHEIMER'S SUPPORT GROUP, COUNCIL ON AGING, NURSING HOME COUNCILS, AND OTHERS. ALL PROPERTY OWNED BY UNION GENERAL HOSPITAL IS DESIGNATED TOBACCO-FREE. UGH OPERATES UNDER A BOARD OF DIRECTORS, WHICH IS COMPRISED OF REPRESENTATIVE MEMBERS OF THE COMMUNITY. IT MAINTAINS AN OPEN MEDICAL STAFF AND OPERATES A 24/7 EMERGENCY ROOM STAFFED WITH ON-SITE PHYSICIANS.

AS PART OF THE HOSPITAL'S RESPONSE TO CARING FOR COMMUNITY MEMBERS THAT CONTRACTED THE COVID-19 VIRUS, WE ASSISTED THOSE PATIENTS WITHOUT THE ABILITY TO PAY IN CHECKING THEIR ELIGIBILITY FOR THE HHS COVID-19 UNINSURED PROGRAM.

SCHEDULE H, PART VI, LINE 6

AFFILIATED HEALTH CARE SYSTEM:

N/A

**Part VI Supplemental Information**

Provide the following information.

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

SCHEDULE H, PART VI, LINE 7

STATE FILING OF COMMUNITY BENEFIT REPORT:

N/A

SCHEDULE H, PART II

COMMUNITY BUILDING ACTIVITIES:

THE HOSPITAL HAS IDENTIFIED ISSUES IN OUR COMMUNITY THROUGH OUR CHNA, THAT INCLUDE A LACK OF EDUCATION AND MONITORING OF ADOLESCENT BEHAVIOR WITH ALCOHOL AND DRUG PREVENTION. A TEEN DRUG PREVENTION PROGRAM WAS ESTABLISHED AT TWO OF OUR LOCAL SCHOOLS TO MEET WITH 6TH-12TH GRADE STUDENTS TWICE A WEEK TO DISCUSS WAYS TO DEAL WITH DRUGS AND SUBSTANCE ABUSE. WE PARTICIPATED IN LOCAL HEALTH FAIRS TO HELP PEOPLE IN THE COMMUNITY IDENTIFY POTENTIAL HEALTH ISSUES. WE HOST NUTRITION WORKSHOPS AT THE HOSPITAL TO HELP TEACH PEOPLE IN THE COMMUNITY WAYS TO TRY TO DEAL WITH OBESITY, DIABETES, AND OTHER HEALTH-RELATED ISSUES THROUGH A PROPER DIET. WE HOST AND PARTICIPATE IN FLU DRIVES TO ENCOURAGE RESIDENTS OF THE COMMUNITY TO GET THEIR ANNUAL FLU SHOT, IN ORDER TO AVOID PREVENTABLE ILLNESS. WE HAVE PARTNERED WITH THE LSU AGCENTER TO PROVIDE HEALTH

**Part VI Supplemental Information**

Provide the following information.

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

LIFESTYLE WORKSHOPS ON A REGULAR BASIS TO PROVIDE EDUCATION AND AWARENESS  
FOR EARLY PREVENTION OF CARDIOVASCULAR DISEASE.

SCHEDULE H, PART I, LINE 7

COSTING METHODOLOGY:

THE COST TO CHARGE RATIO CALCULATED ON IRS WORKSHEET 2 WAS USED IN THE  
CALCULATION OF COST ON IRS WORKSHEETS 1 AND 3. THE COSTS COMPUTED ON IRS  
WORKSHEET 4 WERE COMPUTED FROM THE MEDICARE COST REPORT, INCLUDING DIRECT  
COSTS PLUS OVERHEAD ALLOCATIONS COMPUTED IN THE COST REPORT. THE COSTS  
COMPUTED ON WORKSHEET 8 WERE FROM THE HOSPITAL'S INCOME STATEMENT.

**SCHEDULE J  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization

UNION GENERAL HOSPITAL

Employer identification number

72-0995809

**Part I Questions Regarding Compensation**

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

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

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

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

**3** Indicate which, if any, of the following the 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 checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations                | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2019

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 EVALYN ORMOND CEO	(i)	207,176.	25,000.	10.	3,327.	5,810.	241,323.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
2 WILLIAM ADCOCK CFO	(i)	203,978.	23,780.	530.	3,600.	4,919.	236,807.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
3 LYNETTE WADE NURSE PRACTITIONER	(i)	139,558.	5,086.	10.	2,696.	5,656.	153,006.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
4 CONNIE GINN ER DIRECTOR	(i)	151,364.	0.	0.	2,930.	3,503.	157,797.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
5	(i)							
	(ii)							
6	(i)							
	(ii)							
7	(i)							
	(ii)							
8	(i)							
	(ii)							
9	(i)							
	(ii)							
10	(i)							
	(ii)							
11	(i)							
	(ii)							
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(i)							
	(ii)							

**Part III Supplemental Information**

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

SCHEDULE J, PART I, LINE 7

DETERMINATION OF BONUS:

THE AMOUNT OF THE CEO'S BONUS IS DETERMINED BY THE BOARD DURING AN EXECUTIVE SESSION AT THE NOVEMBER MEETING. THE CFO'S BONUS IS BASED OFF A PERCENTAGE OF ANNUAL SALARY DETERMINED BY THE CEO.

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

Department of the Treasury  
Internal Revenue Service

Name of the organization

UNION GENERAL HOSPITAL

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

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2019**

**Open to Public  
Inspection**

Employer identification number

72-0995809

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

PROCESS TO REVIEW THE FORM 990:

THE FORM 990 WAS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM FOLLOWING THE COMPLETION OF AN AUDIT OF FINANCIAL STATEMENTS. BOTH THE CEO AND CFO REVIEW THE RETURN, AND THE RETURN IS THEN MADE AVAILABLE TO THE FINANCE COMMITTEE OF THE BOARD OF DIRECTORS. THE FULL BOARD WILL REVIEW A COPY OF THE 990 WITH RECOMMENDATIONS FROM THE FINANCE COMMITTEE PRIOR TO FILING WITH THE IRS.

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

PROCESS FOR MONITORING COMPLIANCE WITH CONFLICT OF INTEREST POLICY:

ALL BOARD MEMBERS ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST STATEMENT ANNUALLY. ALL EMPLOYEES ARE REQUIRED TO REPORT ANY CONFLICTS OF INTEREST. IN THE EVENT OF A CONFLICT, HE OR SHE SHALL LEAVE THE MEETING DURING THE DISCUSSION OF, AND THE VOTE ON, THE TRANSACTION OR ARRANGEMENT THAT RESULTS IN THE CONFLICT OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15A & 15B

REVIEW OF OFFICER COMPENSATION:

INFORMATION WAS OBTAINED FROM MODERN HEALTHCARE ARTICLES AND 2019 SALARY SURVEYS BY YAFFE & COMPANY, AND PRESENTED TO THE UGH BOARD FOR REVIEW AND DISCUSSION. SALARIES FOR THESE POSITIONS WERE ADJUSTED BASED UPON RECOMMENDATION AND APPROVAL BY THE BOARD OF DIRECTORS DURING THE EXECUTIVE SESSION. DOCUMENTATION OF THE REVIEW IS KEPT IN THE EXECUTIVE

Name of the organization UNION GENERAL HOSPITAL	Employer identification number 72-0995809
--	--

SESSION'S MINUTES.

ALL OTHER EMPLOYEES (INCLUDING OTHER OFFICERS) RECEIVE MERIT INCREASES BASED ON THEIR ANNUAL EMPLOYEE EVALUATION SCORES EVERY FEBRUARY OR MARCH. THE CEO AND CFO SET THE MAXIMUM INCREASES FOR DEPARTMENT MANAGERS, AND MAXIMUM PERCENTAGE INCREASES FOR ALL OTHER EMPLOYEES. EACH EMPLOYEE RECEIVES A PRO-RATA PERCENTAGE OF THE MAXIMUM PERCENTAGE, BASED ON THEIR ACTUAL EVALUATION SCORE COMPARED TO THE MAXIMUM SCORE POSSIBLE ON THE EVALUATION. THE EVALUATIONS ARE COMPLETED BY THE EMPLOYEE'S SUPERVISOR.

FORM 990, PART VI, SECTION C, LINE 19

AVAILABILITY OF DOCUMENTS:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE UPON REQUEST.

FORM 990, PART I, LINE I

SIGNIFICANT ACTIVITIES:

(CONTINUED FROM PAGE 1)... UNION PARISH AND THE SURROUNDING AREAS.

ATTACHMENT 1

FORM 990, PART III - PROGRAM SERVICE, LINE 4A

PROVIDED ACUTE CARE HOSPITAL SERVICES TO INDIVIDUALS IN THE FARMERVILLE AREA; INDIVIDUALS SERVED AMOUNTED TO 1,914 PATIENT DAYS AND 6,649 EMERGENCY ROOM VISITS. THE LABORATORY PERFORMED 44,447 TESTS AND 32,125 ECG, RADIOLOGY, ULTRASOUND, CT, OT, RT, ST, AND PT PROCEDURES WERE PERFORMED. THE RURAL HEALTH CLINIC LOGGED 8,116 VISITS.



Name of the organization UNION GENERAL HOSPITAL	Employer identification number 72-0995809
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ATTACHMENT 1 (CONT'D)

IN MARCH 2020, WHEN THE COVID PANDEMIC HIT OUR AREA, UGH SET UP TEMPORARY TENTS OUTSIDE THE HOSPITAL EMERGENCY ROOM AND RURAL HEALTH CLINIC, IN ORDER TO PROVIDE NECESSARY TESTING FOR OUR COMMUNITY IN A SAFE ENVIRONMENT UNDER EMERGENCY STATE AND FEDERAL GUIDELINES. WE SET UP NEGATIVE PRESSURE ROOMS IN OUR EMERGENCY ROOM AND NURSING AREA, IN ORDER TO PROVIDE ADDITIONAL CARE NEEDED BY OUR COVID PATIENTS. WE ADMITTED 67 INPATIENTS WITH THE COVID VIRUS, FOR A TOTAL OF 213 PATIENT DAYS. UGH TESTED 470 OUTPATIENTS, WITH 170 OF THOSE TESTING POSITIVE FOR COVID-19. WE EXPANDED THE TELEMEDICINE SERVICES IN OUR RURAL HEALTH CLINIC (236 VISITS) AND INTENSIVE OUTPATIENT PSYCHIATRIC PROGRAM (323 VISITS), IN ORDER TO PROVIDE NEEDED SERVICES FOR THOSE PATIENTS AS WELL.

ATTACHMENT 2990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
OMEGA DIAGNOSTICS 3000 KNIGHT ST, BLDG 5 SUITE 220 SHREVEPORT, LA 71105	LAB SERVICES	1,315,806.
CORRECT CARE, INC 229 ST JOHN LN COVINGTON, LA 70433	E/R PHYSICIAN STAFF	1,294,016.
LEGACY REHABILITATION PO BOX 843 RUSTON, LA 71273	THERAPY SERVICES	885,203.
BYRNES MECHANICAL CONTRACTOR 115 RIDGEDALE DR WEST MONROE, LA 71291	BLDG REPAIR/CONSTRUC	616,107.
MEDHOST OF TENNESSEE 2739 MOMENTUM PL	SOFTWARE SERVICES	316,004.

Name of the organization UNION GENERAL HOSPITAL	Employer identification number 72-0995809
--	--

ATTACHMENT 2 (CONT'D)

990, PART VII- COMPENSATION OF THE FIVE HIGHEST PAID IND. CONTRACTORS

<u>NAME AND ADDRESS</u>	<u>DESCRIPTION OF SERVICES</u>	<u>COMPENSATION</u>
CHICAGO, IL 60689		

ATTACHMENT 3

FORM 990, PART IX - OTHER FEES

<u>DESCRIPTION</u>	(A) <u>TOTAL FEES</u>	(B) <u>PROGRAM SERVICE EXP.</u>	(C) <u>MANAGEMENT AND GENERAL</u>	(D) <u>FUNDRAISING EXPENSES</u>
PURCHASED MEDICAL SERVICES	2,976,095.	2,750,412.	225,683.	
PHYSICIAN FEES	1,294,496.	1,294,496.		
MAINTENANCE AGREEMENTS	185,534.		185,534.	
PHYSICIAN RECRUITING	3,971.		3,971.	
CONTRACT LABOR	3,343.	450.	2,893.	
TOTALS	<u>4,463,439.</u>	<u>4,045,358.</u>	<u>418,081.</u>	

# **Union General Hospital, Inc.**

Independent Auditor's Reports and Financial Statements

June 30, 2020 and 2019

**Union General Hospital, Inc.**  
**June 30, 2020 and 2019**

**Contents**

<b>Independent Auditor’s Report.....</b>	<b>1</b>
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## Independent Auditor's Report

Board of Directors  
Union General Hospital, Inc.  
Farmerville, Louisiana

### Report on the Financial Statements

We have audited the accompanying financial statements of Union General Hospital, Inc. (Hospital), which comprise the balance sheets as of June 30, 2020 and 2019, and the related statements of operations, changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Hospital as of June 30, 2020 and 2019, and the results of its operations, the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Supplementary Information**

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

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October \_\_, 2020, on our consideration of the Hospital's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hospital's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hospital's internal control over financial reporting and compliance.

**BKD, LLP**

Waco, Texas  
November 3, 2020

# Union General Hospital, Inc.

## Balance Sheets

June 30, 2020 and 2019

### Assets

	<u>2020</u>	<u>2019</u>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 12,020,898	\$ 6,990,071
Short-term certificates of deposit	500,633	607,453
Patient accounts receivable	982,141	1,056,953
Estimated amounts due from third-party payors	1,224,420	628,731
Supplies	217,705	206,564
Grant receivable	436,500	-
Prepaid expenses and other	162,577	378,052
	<u>15,544,874</u>	<u>9,867,824</u>
<b>Assets Limited As To Use – Internally Designated</b>	<u>20,862</u>	<u>20,760</u>
<b>Property and Equipment, at Cost</b>		
Land and land improvements	497,988	335,637
Buildings and leasehold improvements	7,787,790	7,814,025
Equipment and software	8,663,333	8,428,398
Construction in progress	741,912	172,401
	<u>17,691,023</u>	<u>16,750,461</u>
Less accumulated depreciation and amortization	<u>12,140,712</u>	<u>11,656,009</u>
	<u>5,550,311</u>	<u>5,094,452</u>
<b>Other Assets</b>	<u>186,031</u>	<u>150,031</u>
	<u>\$ 21,302,078</u>	<u>\$ 15,133,067</u>

## Liabilities and Net Assets

	<u>2020</u>	<u>2019</u>
<b>Current Liabilities</b>		
Accounts payable	\$ 361,653	\$ 403,177
Accrued expenses	697,452	661,234
Deferred revenue	4,951,321	-
Estimated self-insurance costs	<u>91,608</u>	<u>91,608</u>
Total current liabilities	<u>6,102,034</u>	<u>1,156,019</u>
<b>Net Assets</b>		
Without donor restrictions	14,424,732	13,679,209
With donor restrictions	<u>775,312</u>	<u>297,839</u>
Total net assets	<u>15,200,044</u>	<u>13,977,048</u>
Total liabilities and net assets	<u>\$ 21,302,078</u>	<u>\$ 15,133,067</u>



**Union General Hospital, Inc.**  
**Statements of Operations and Changes in Net Assets**  
**Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Revenues, Gains, and Other Support Without Donor Restrictions</b>		
Patient service revenue	\$ 14,294,191	\$ 14,149,016
Other revenue	<u>391,563</u>	<u>249,989</u>
Total revenues, gains, and other support without donor restrictions	<u>14,685,754</u>	<u>14,399,005</u>
<b>Expenses and Losses</b>		
Salaries and wages	6,125,177	5,753,356
Employee benefits	1,146,990	965,714
Purchased services and professional fees	4,279,221	4,446,825
Supplies	1,000,194	1,144,496
Other expenses	1,523,640	1,529,372
Depreciation and amortization	<u>692,252</u>	<u>603,873</u>
Total expenses and losses	<u>14,767,474</u>	<u>14,443,636</u>
<b>Operating Loss</b>	<u>(81,720)</u>	<u>(44,631)</u>
<b>Other Income</b>		
Contributions received	346,296	143,604
Investment income	<u>61,453</u>	<u>93,945</u>
Total other income	<u>407,749</u>	<u>237,549</u>
<b>Excess of Revenues Over Expenses</b>	326,029	192,918
Contributions of or for acquisition of property and equipment	161,655	150,181
Net assets released from restriction related to property and equipment	<u>257,839</u>	<u>52,595</u>
<b>Increase in Net Assets Without Donor Restrictions</b>	<u>\$ 745,523</u>	<u>\$ 395,694</u>

	<b>2020</b>	<b>2019</b>
<b>Net Assets Without Donor Restrictions</b>		
Excess of revenues over expenses	\$ 326,029	\$ 192,918
Contributions of or for acquisition of property and equipment	161,655	150,181
Net assets released from restriction related to property and equipment	<u>257,839</u>	<u>52,595</u>
Increase in net assets without donor restrictions	<u>745,523</u>	<u>395,694</u>
<b>Net Assets With Donor Restrictions</b>		
Contributions received	735,312	187,864
Net assets released from restriction	<u>(257,839)</u>	<u>(52,595)</u>
Increase in net assets with donor restrictions	<u>477,473</u>	<u>135,269</u>
<b>Change in Net Assets</b>	1,222,996	530,963
<b>Net Assets, Beginning of Year</b>	<u>13,977,048</u>	<u>13,446,085</u>
<b>Net Assets, End of Year</b>	<u>\$ 15,200,044</u>	<u>\$ 13,977,048</u>

**Union General Hospital, Inc.**  
**Statements of Cash Flows**  
**Years Ended June 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
<b>Operating Activities</b>		
Change in net assets	\$ 1,222,996	\$ 530,963
Items not requiring (providing) operating cash flow		
Gain on sale of property and equipment	(2,299)	-
Depreciation and amortization	692,252	603,873
Restricted contributions received	(735,312)	(187,864)
Contributions of or for acquisition of property and equipment	(161,655)	(150,181)
Changes in		
Patient accounts receivable	74,812	410,611
Estimated amounts due from third-party payors	(595,689)	(721,206)
Accounts payable and accrued expenses	44,887	174,659
Deferred revenue	4,951,321	-
Supplies	(11,141)	(241)
Other current assets	179,475	(112,557)
	<u>5,659,647</u>	<u>548,057</u>
Net cash provided by operating activities		
	<u>5,659,647</u>	<u>548,057</u>
<b>Investing Activities</b>		
Purchase of certificates of deposit	(493,180)	(607,453)
Proceeds from sale of certificates of deposit	600,000	350,750
Proceeds from disposal of property and equipment	73,546	-
Purchase of property and equipment	(1,269,551)	(876,977)
	<u>(1,089,185)</u>	<u>(1,133,680)</u>
Net cash used in investing activities		
	<u>(1,089,185)</u>	<u>(1,133,680)</u>
<b>Financing Activities</b>		
Proceeds from contributions for acquisition of property and equipment	460,467	338,045
Principal payments on capital lease obligation	-	(19,062)
	<u>460,467</u>	<u>318,983</u>
Net cash provided by financing activities		
	<u>460,467</u>	<u>318,983</u>
<b>Increase (Decrease) in Cash and Cash Equivalents</b>	5,030,929	(266,640)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>7,010,831</u>	<u>7,277,471</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 12,041,760</u>	<u>\$ 7,010,831</u>
<b>Reconciliation of Cash and Cash Equivalents to the Balance Sheets</b>		
Cash and cash equivalents in current assets	\$ 12,020,898	\$ 6,990,071
Assets limited as to use	20,862	20,760
	<u>\$ 12,041,760</u>	<u>\$ 7,010,831</u>
Total cash and cash equivalents		
	<u>\$ 12,041,760</u>	<u>\$ 7,010,831</u>
<b>Supplemental Cash Flows Information</b>		
Property and equipment in accounts payable	\$ -	\$ 50,193

See Notes to Financial Statements

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

**Note 1: Nature of Operations and Summary of Significant Accounting Policies**

***Nature of Operations***

Union General Hospital, Inc. (Hospital) is a not-for-profit, critical access hospital (CAH), located in Farmerville, Louisiana. The Hospital provides inpatient, outpatient and emergency care services for the residents of Farmerville, Louisiana, and the surrounding area. Admitting physicians are primarily practitioners in the local area.

On November 22, 1983, the Hospital leased the hospital facilities from East Union Parish Hospital Service District (District). The hospital facilities were originally constructed by the District, which issued ad valorem tax bonds to finance its construction. The Hospital's financial obligation under the lease is to maintain the leased premises in good repair and replace equipment as needed. The lease was amended and restated effective September 8, 2010, and the term extended through March 31, 2019. The agreement was renewed for an additional 10-year period through March 31, 2029. Under the current lease agreement, there are no minimum lease payments.

The net book value of the District's facility was recorded on the Hospital's financial statements in the initial year of the agreement and the remaining net book value is reported as net assets with donor restriction. Annual amortization related to the District's assets is reported as assets released from restrictions in the accompanying statements of operations and changes in net assets.

***Use of Estimates***

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

***Cash Equivalents***

The Hospital considers all liquid investments with original maturities of three months or less to be cash equivalents. At June 30, 2020 and 2019, cash equivalents consisted primarily of a repurchase agreement with a bank and money market accounts with brokers.

Certain cash balances are routinely invested in overnight repurchase agreements that are not covered by Federal Deposit Insurance Corporation insurance programs. The repurchase agreements are collateralized by securities held by the Hospital's financial institution in the Hospital's name.

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Assets Limited As To Use***

Assets limited as to use include assets set aside by the board of directors (Board) for future payment of employee sick leave over which the Board retains control and may at its discretion subsequently use for other purposes. At June 30, 2020 and 2019, respectively, assets limited as to use were comprised of cash and totaled \$20,862 and \$20,760. Amounts required to meet current liabilities of the Hospital are included in current assets.

***Investments and Net Investment Return***

Investments are valued at fair value. Investment return includes interest, less external and direct internal investment expenses.

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

***Patient Accounts Receivable***

Patient accounts receivable reflects the outstanding amount of consideration to which the Hospital expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others. As a service to the patient, the Hospital bills third-party payors directly and bills the patient when the patient's responsibility for co-pays, coinsurance, and deductibles is determined. Patient accounts receivable are due in full when billed. No bad debt expense was recognized in 2020 or 2019.

***Contract Assets***

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

***Supplies***

Supply inventories are stated at the lower of cost or net realizable value. Costs are determined using the first-in, first-out (FIFO) method.

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Property and Equipment***

Property and equipment acquisitions over \$5,000 are stated at cost, less accumulated depreciation and amortization. Depreciation and amortization is charged to expense on the straight-line basis over the estimated useful life of each asset. Assets under capital lease obligations and leasehold improvements are amortized over the shorter of the lease term or their respective estimated useful lives.

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

Buildings and improvements	5 – 20 years
Land improvements	5 – 20 years
Equipment and software	3 – 20 years

***Construction in Progress***

Construction in progress at June 30, 2020, primarily represents the heating, ventilation, and air conditioning (HVAC) project and the portico project. The HVAC project is expected to be completed in fiscal year 2021 and the total expected cost is approximately \$600,000. The portico project is expected to be completed in 2021 and the total expected cost is approximately \$500,000. Management intends to fund the projects through grants and existing cash balances.

***Long-lived Asset Impairment***

The Hospital evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended June 30, 2020 and 2019.

***Net Assets***

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

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions are subject to donor or certain grantor restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor (see *Note 5*).

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Patient Service Revenue***

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

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

***Charity Care***

The Hospital provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as patient service revenue.

***Contributions***

Gifts of cash and other assets received without donor stipulations are reported as revenue and net assets without donor restrictions. Gifts received with a donor stipulation that limits their use are reported as revenue and net assets with donor restrictions. When a donor-stipulated time restriction ends or purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Gifts having donor stipulations which are satisfied in the period the gift is received are reported as revenue and net assets without donor restrictions.

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Gifts of land, buildings, equipment, and other long-lived assets are reported as revenue and net assets without donor restrictions unless explicit donor stipulations specify how such assets must be used, in which case the gifts are reported as revenue and net assets with donor restrictions. Absent explicit donor stipulations for the time long-lived assets must be held, expirations of restrictions resulting in reclassification of net assets with donor restrictions as net assets without donor restrictions are reported when the long-lived assets are placed in service.

# Union General Hospital, Inc.

## Notes to Financial Statements

June 30, 2020 and 2019

Unconditional gifts expected to be collected within one year are reported at their net realizable value. Unconditional gifts expected to be collected in future years are initially reported at fair value determined using the discounted present value of estimated future cash flows technique. The resulting discount is amortized using the level-yield method and is reported as contribution revenue.

Conditional gifts depend on the occurrence of a specified future and uncertain event to bind the potential donor and are recognized as assets and revenue when the conditions are substantially met, and the gift becomes unconditional. Donor-restricted conditional gifts in which the condition and restriction is met in the period the gift is received are reported as revenue and net assets without donor restrictions.

### ***Professional Liability Claims***

The Hospital recognizes an accrual for claim liabilities based on estimated ultimate losses and costs associated with settling claims and a receivable to reflect the estimated insurance recoveries, if any.

The Hospital participates in the Louisiana Patients' Compensation Fund established by the state of Louisiana to provide medical professional liability coverage to healthcare providers. The fund provides \$400,000 in coverage per occurrence above the first \$100,000 per occurrence. The first \$100,000 is covered by the Louisiana Hospital Association Malpractice and General Liability Trust. There is not a limitation placed on the number of occurrences covered.

### ***Workers' Compensation***

The Hospital participates in the Louisiana Hospital Association's Self-Insurance Workmen's Compensation Trust Fund. Should the fund's assets not be adequate to cover claims made against it, the Hospital may be assessed its pro rata share of the resulting deficit. It is not possible to estimate the amount of assessments, if any, under this program. The portion of the fund that is refundable to the Hospital is included in other assets.

### ***Income Taxes***

The Hospital has been recognized as exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Hospital is subject to federal income tax on any unrelated business taxable income.

The Hospital files tax returns in the U.S. federal jurisdiction.

### ***Excess of Revenues Over Expenses***

The statements of operations include excess of revenues over expenses. Changes in net assets without donor restriction which are excluded from excess of revenues over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purpose of acquiring such assets).



**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Self-Insurance***

The Hospital has elected to self-insure certain costs related to employee health programs. Costs resulting from noninsured losses are charged to income when incurred. The Hospital has purchased insurance that limits its exposure for individual claims and that limits its aggregate exposure to \$34,000 per covered person.

***Reclassifications***

Certain reclassifications have been made to the 2019 financial statements to conform to the 2020 presentation. The reclassifications had no effect on the changes in financial position.

**Note 2: Patient Service Revenue**

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

***Performance Obligations***

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

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Transaction Price***

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

***Third-Party Payors***

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

*Medicare.* The Hospital is designated by Medicare as a critical access hospital (CAH). Medicare inpatient and outpatient reimbursement is based on the defined allowable costs of services rendered. Certain services are paid based on cost-reimbursement methodologies subject to certain limits. Physician services are paid based upon established fee schedules.

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

*Other.* Payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations provide for payment 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 interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Hospital's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Hospital. In addition, the contracts the Hospital has with commercial payors also provide for retroactive audit and review of claims.

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

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 the Hospital's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known based on newly available information or as years are settled or are no longer subject to such audits, reviews, and investigations. As of June 30, 2020, the Hospital's Medicare and Medicaid cost report audits have been completed through June 30, 2011.

***Refund Liabilities***

From time to time the Hospital will receive overpayments of patient balances from third-party payors or patients resulting in amounts owed back to either the patients or third-party payors. These amounts are excluded from revenues and are recorded as liabilities until they are refunded. As of June 30, 2020 and 2019, the Hospital has a liability for refunds to third-party payors and patients recorded of approximately \$26,600 and \$97,600, respectively, which is included in accrued expenses in the balance sheets.

***Patient and Uninsured Payors***

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

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

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Hospital also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Hospital estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. For the years ended June 30, 2020 and 2019, there were no material changes in its estimates of implicit price concessions, discounts, and contractual adjustments for performance obligations satisfied in prior years. 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.

**Revenue Composition**

The Hospital has determined that the nature, amount, timing, and uncertainty of revenue and cash flows are affected by the following factors:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
- Length of the patient's service
- Method of reimbursement (fee for service)
- Hospital's line of business that provided the service (for example, hospital inpatient, hospital outpatient, etc.)

For the years ended June 30, 2020 and 2019, the Hospital recognized revenue of \$14,294,191 and \$14,149,016, respectively, from goods and services that transfer to the customer over time. For the years ended June 30, 2020 and 2019, the Hospital recognized no patient revenue from goods and services that transfer to the customer at a point in time.

The composition of patient service revenue by primary payor for the years ended June 30, 2020 and 2019, is as follows:

	<u>2020</u>	<u>2019</u>
Medicare	\$ 6,900,907	\$ 7,110,211
Medicaid	5,072,499	4,872,091
Other third-party payers	1,977,591	2,043,612
Self-pay	<u>343,194</u>	<u>123,102</u>
Total	<u>\$ 14,294,191</u>	<u>\$ 14,149,016</u>

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

Revenue from patients' deductibles and coinsurance are included in the categories presented above based on the primary payor.

**Note 3: Concentration of Credit Risk**

The Hospital grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at June 30, 2020 and 2019, is:

	<b>2020</b>	<b>2019</b>
Medicare	38%	49%
Medicaid	7%	17%
Other third-party payers	51%	28%
Patients	4%	6%
Total	100%	100%

**Note 4: Grant Receivable**

The grant receivable at June 30, 2020, consisted of one grant owed from the state of Louisiana for \$436,500 that is expected to be received in one year upon completion of the portico project, as discussed in *Note 1*.

**Note 5: Net Assets**

***Net Assets With Donor Restrictions***

Net assets with donor restrictions at June 30 are restricted for the following purposes or periods:

	<b>2020</b>	<b>2019</b>
Subject to expenditure for specific purpose		
Purchase of equipment	\$ 775,312	\$ 271,364
Subject to the passage of time		
For periods after June 30	-	26,475
	\$ 775,312	\$ 297,839

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

***Net Assets Released from Restrictions***

In 2020 and 2019, \$26,475 and \$52,595, respectively, was released from net assets with donor restrictions due to the passage of time.

**Note 6: Functional Expenses**

The Hospital provides health care services primarily to residents within its geographic area. Certain costs attributable to more than one function have been allocated among the health care services and general and administrative functional expense classifications. The following schedule presents the natural classification of expenses by function for the years ended June 30, 2020 and 2019, as follows:

	<b>2020</b>		
	<b>Health Care Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries and wages	\$ 4,949,251	\$ 1,175,926	\$ 6,125,177
Employee benefits	874,469	272,521	1,146,990
Purchased services and professional fees	3,392,790	886,431	4,279,221
Supplies	793,006	207,188	1,000,194
Other expenses	1,208,064	315,576	1,523,640
Depreciation and amortization	548,853	143,399	692,252
	<u>\$ 11,766,433</u>	<u>\$ 3,001,041</u>	<u>\$ 14,767,474</u>
Total expenses			

  

	<b>2019</b>		
	<b>Health Care Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries and wages	\$ 4,671,576	\$ 1,081,780	\$ 5,753,356
Employee benefits	748,398	217,316	965,714
Purchased services and professional fees	3,623,283	823,542	4,446,825
Supplies	933,050	211,958	1,145,008
Other expenses	1,245,718	283,142	1,528,860
Depreciation and amortization	492,037	111,836	603,873
	<u>\$ 11,714,062</u>	<u>\$ 2,729,574</u>	<u>\$ 14,443,636</u>
Total expenses			

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

**Note 7: Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of June 30, 2020 and 2019, comprise the following:

	<u>2020</u>	<u>2019</u>
Total financial assets		
Cash and cash equivalents	\$ 12,020,898	\$ 6,990,071
Short-term certificates of deposit	500,633	607,453
Patient accounts receivable	982,141	1,056,953
Estimated amounts due from third-party payors	1,224,420	628,731
Grant receivable	436,500	-
Assets limited as to use	20,862	20,760
Other receivables included in prepaid expenses and other	81,915	313,440
Other assets	<u>186,031</u>	<u>150,031</u>
Total financial assets	<u>15,453,400</u>	<u>9,767,439</u>
Less amounts not available to be used within one year		
Assets limited as to use	20,862	20,760
Other assets	<u>186,031</u>	<u>150,031</u>
Financial assets not available to be used within one year	<u>206,893</u>	<u>170,791</u>
Financial assets available to meet general expenditures within one year	<u>\$ 15,246,507</u>	<u>\$ 9,596,648</u>

The Hospital has assets limited to use for payment of employee sick leave over which the Board retains control. These assets limited to use are not available for general expenditure within the next year. However, the board-designated amounts could be made available, if necessary.

As a part of the Hospital's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

**Note 8: Disclosures About Fair Value of Assets and Liabilities**

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

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

**Recurring Measurements**

The following table presents the fair value measurements of assets and liabilities recognized in the accompanying consolidated balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at June 30, 2020 and 2019:

		<b>2020</b>			
		<b>Fair Value Measurements using</b>			
		<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>	<b>Total Fair Value</b>
<b>Assets</b>					
<b>Investments</b>					
	Negotiable certificate of deposit	\$ 251,947	\$ -	\$ 251,947	\$ -
		<b>2019</b>			
		<b>Fair Value Measurements using</b>			
		<b>Quoted Prices in Active Markets for Identical Assets (Level 1)</b>	<b>Significant Other Observable Inputs (Level 2)</b>	<b>Significant Unobservable Inputs (Level 3)</b>	<b>Total Fair Value</b>
<b>Assets</b>					
<b>Investments</b>					
	Negotiable certificate of deposit	\$ 250,633	\$ -	\$ 250,633	\$ -



**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

The following is a description of the valuation methodologies and inputs used for assets and liabilities measured at fair value on a recurring basis and recognized in the accompanying consolidated balance sheets, as well as the general classification of such assets and liabilities pursuant to the valuation hierarchy.

***Investments***

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections, and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

**Note 9: Pension Plan**

The Hospital has a defined contribution pension plan covering substantially all employees. The Board annually determines the amount, if any, of the Hospital's contributions to the plan. Pension expense was \$69,012 and \$80,935 for 2020 and 2019, respectively.

**Note 10: Related Party Transactions**

From time to time, the Hospital conducts business with organizations that are affiliated with Board members. This is often a result of a limited number of vendors in smaller communities. During 2020 and 2019, the Hospital maintained funds at Origin Bank where a Hospital Board member serves on the board of directors and is a senior vice-president. At June 30, 2020 and 2019, approximately \$11,703,000 and \$6,582,000, respectively, of the Hospital's cash balances was held at Origin Bank.

**Note 11: Transactions with the District**

In March 2008, the voters of the District approved the authorization of a ten-year, \$5.56 million property tax levy on all taxable property located within the District. The tax can be used for constructing, maintaining, improving, equipping, and operating the Hospital facilities. The District board of directors determines how the tax proceeds will be spent. At the District's election, the Hospital may receive a portion of the tax proceeds from the District as a contribution. During the years ended June 30, 2020 and 2019, the Hospital received \$592,624 and \$465,851, respectively, from the District, and is included in contributions received in the statements of operations and changes in net assets.

**Union General Hospital, Inc.**  
**Notes to Financial Statements**  
**June 30, 2020 and 2019**

The net book value of the property and equipment being leased from the District (*Note 1*) is \$0 and \$26,475 at June 30, 2020 and 2019, respectively. These assets are being amortized over the life of the lease and will revert back to the District at the end of the lease.

**Note 12: COVID-19 Pandemic and CARES Act Funding**

On March 11, 2020, the World Health Organization designated the SARS-CoV-2 virus and the incidence of COVID-19 (COVID-19) as a global pandemic. Patient volumes and the related revenues were significantly affected by COVID-19 as various policies were implemented by federal, state, and local governments in response to the pandemic that led many people to remain at home and forced the closure of or limitations on certain businesses, as well as suspended elective procedures by health care facilities.

While some of these policies have been eased and states have lifted moratoriums on non-emergent procedures, some restrictions remain in place, and some state and local governments are re-imposing certain restrictions due to increasing rates of COVID-19 cases

The extent of the COVID-19 pandemic's adverse effect on the Hospital's operating results and financial condition has been and will continue to be driven by many factors, most of which are beyond the Hospital's control and ability to forecast. Such factors include, but are not limited to, the scope and duration of stay-at-home practices and business closures and restrictions, government-imposed or recommended suspensions of elective procedures, continued declines in patient volumes for an indeterminable length of time, increases in the number of uninsured and underinsured patients as a result of higher sustained rates of unemployment, incremental expenses required for supplies and personal protective equipment, and changes in professional and general liability exposure.

Because of these and other uncertainties, the Hospital cannot estimate the length or severity of the effect of the pandemic on the Hospital's business. Decreases in cash flows and results of operations may have an effect on the inputs and assumptions used in significant accounting estimates, including estimated implicit price concessions related to uninsured patient accounts.

***Provider Relief Fund***

During the year ended June 30, 2020, the Hospital received approximately \$3,700,00 of general and targeted distributions from the *Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Fund* (collectively the "Provider Relief Fund"). These distributions from the Provider Relief Fund are not subject to repayment, provided the Hospital is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by the Department of Health and Human Services.

# Union General Hospital, Inc.

## Notes to Financial Statements

### June 30, 2020 and 2019

The Hospital has elected to account for such payments as conditional contributions in accordance with ASC Topic 958-605 – *Revenue Recognition*. Payments are recognized as contribution revenue once the applicable terms and conditions required to retain the funds have been substantially met. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and the effect of the pandemic on the Hospital’s revenues and expenses through June 30, 2020, the Hospital recognized approximately \$40,000, related to the distributions from the Provider Relief Fund, and these payments are recorded as contribution revenue in the accompanying statement of operations and changes in net assets. The unrecognized amount of distributions from the Provider Relief Fund are recorded as deferred revenue in the accompanying balance sheets.

Subsequent to year-end, HHS issued Post Payment Notice of the Reporting Requirements on October 22, 2020. The guidance outlined a two-step approach to support the funds received and expands the definition of health care related expenses and also limits the amount of lost revenue claimed to any negative change in net patient care revenue from calendar year 2019 to 2020. Additional guidance is expected, and guidance may change. As a result, the amounts recorded in the financial statements compared to the Hospital’s Provider Relief Fund reporting could differ. This difference cannot be currently estimated but could be material.

The Hospital will continue to monitor compliance with the terms and conditions of the Provider Relief Fund and the effect of the pandemic on the Hospital’s revenues and expenses. The terms and conditions governing the Provider Relief Fund are complex and subject to interpretation and change. If the Hospital is unable to attest to or comply with current or future terms and conditions, our ability to retain some or all of the distributions received may be affected. The Provider Relief Funds are subject to government oversight, including potential audits.

Subsequent to year-end, the Hospital received an additional \$1,050,000 in Provider Relief Fund distributions.

#### ***Paycheck Protection Program (PPP) Loan***

The Hospital received a PPP loan of \$1,251,650 established by the CARES Act and has elected to account for the funding as a conditional contribution by applying ASC Topic 958-605, *Revenue Recognition*. Revenue is recognized when conditions are met, which include meeting full-time equivalent (FTE) and salary reduction requirements and incurring eligible expenditures. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, Small Business Administration, or lender; as a result of such audit, adjustments could be required to the recognition of revenue. As the Hospital has not received legal notice that the PPP loan was forgiven in its entirety as of June 30, 2020, the PPP loan is reported as deferred revenue in the balance sheets.

# Union General Hospital, Inc.

## Notes to Financial Statements

June 30, 2020 and 2019

### Note 13: Significant Estimates and Concentrations

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

#### ***Variable Consideration***

Estimates of variable consideration in determining the transaction price for patient service revenue as described in *Notes 1* and *2*.

#### ***Medical Malpractice Claims***

Estimates related to the accrual for medical malpractice claims are described in *Note 1*.

#### ***Physician Revenue Concentration***

The Hospital is served by two physicians whose patients comprise approximately 31 percent of the Hospital's patient service revenue for the year ended June 30, 2020.

### Note 14: Future Change in Accounting Principle

#### ***Accounting for Leases***

The Financial Accounting Standards Board amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the balance sheet as both a right-of-use asset and a liability. The standard has two types of leases for income statement recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and nonlease components in an arrangement. The new standard is effective for the Hospital's fiscal year ending June 30, 2023. The Hospital is evaluating the impact the standard will have on the financial statements; however, the standard is expected to have a material impact on the financial statements due to the recognition of additional assets and liabilities for operating leases.

### Note 15: Subsequent Events

Subsequent events have been evaluated through, November 3, 2020, which is the date the financial statements were available to be issued.

## **Supplementary Information**

**Union General Hospital, Inc.**  
**Schedule of Compensation, Benefits, and Other Payments to**  
**Chief Executive Officer**  
**Year Ended June 30, 2020**

Name of Hospital Chief Executive Officer: Evalyn Ormond

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 237,688
Benefits – retirement and other	44,448
Reimbursements	830
Conference travel	4,505
Unvouchered expenses	<u>650</u>
	<u><u>\$ 288,121</u></u>

**Report on Internal Control Over Financial Reporting and on Compliance and  
Other Matters Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

**Independent Auditor's Report**

Board of Directors  
Union General Hospital, Inc.  
Farmerville, Louisiana

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Union General Hospital, Inc. (Hospital), which comprise the balance sheet as of June 30, 2020, and the related statements of operations and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 3, 2020.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Hospital's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control. Accordingly, we do not express an opinion on the effectiveness of the Hospital's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and responses as item 2020-001, that we consider to be a significant deficiency.

***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Hospital's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

***Hospital's Response to Findings***

The Hospital's response to the finding identified in our audit is described in the accompanying schedule of findings and responses. The Hospital's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Hospital's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Hospital's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**BKD, LLP**

Waco, Texas  
November 3, 2020



**Union General Hospital, Inc.**  
**Schedule of Finding and Response**  
**Year Ended June 30, 2020**

<b>Reference Number</b>	<b>Finding</b>
2020-001	<p>Segregation of Duties</p> <p><b>Criteria</b> – Personnel functions that have the ability to conceal and perpetrate fraud should be segregated.</p> <p><b>Condition</b> – The Hospital has a lack of segregation of duties regarding bank reconciliations, payment processing, and payroll processing.</p> <p><b>Context</b> – The personnel that reconciles the bank account also makes journal entries and processes payments; the business office manager has the ability to take payments, post adjustments, and write-off accounts; the payroll personnel has the ability to create a new employee within the system and generate payroll direct deposits.</p> <p><b>Effect</b> – The ability to conceal and perpetrate fraud.</p> <p><b>Cause</b> – The Hospital operates a smaller/medium sized facility and has limited personnel.</p> <p><b>Recommendation</b> – The Hospital should segregate incompatible duties to improve its internal controls related to cash receipts, cash payments, and payroll. Specifically, individuals that can add employees to the payroll system should not also have the ability to generate or have access to payroll payments. Additionally, personnel with access to patient payments should not also have the ability to authorize or approve adjustments to patient accounts.</p> <p><b>Views of responsible officials and planned corrective actions</b> – We understand the importance of the Segregation of Duties as it relates to maintaining internal control. As mentioned, the Hospital does have limited personnel in certain areas that creates a lack of Segregation of Duties, but we believe that we have sufficient checks and balances in place in those areas to adequately minimize any risks.</p>

**Union General Hospital, Inc.**  
**Summary Schedule of Prior Audit Finding**  
**Year Ended June 30, 2019**

<b>Reference Number</b>	<b>Summary of Finding</b>	<b>Status</b>
2019-001	Segregation of Duties	Unresolved. See finding 2020-001.