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Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

2019

Open to Public Inspection

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

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

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

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

B Check if applicable:
☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization
THE GOOD SHEPHERD REHABILITATION HOSPITAL
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
GOOD SHEPHERD PLAZA 850 S 5TH ST
City or town, state or province, country, and ZIP or foreign postal code
ALLENTOWN, PA 18103

D Employer identification number
23-1371947

E Telephone number
(610) 776-3160

F Name and address of principal officer:
MICHAEL SPIGEL
GOOD SHEPHERD PLAZA 850 S 5TH ST
ALLENTOWN, PA 18103

G Gross receipts \$ 83,252,417

H(a) Is this a group return for subordinates?
☐ Yes ☒ No
H(b) Are all subordinates included?
☐ Yes ☐ No
If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.GOODSHEPHERDREHAB.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1909

M State of legal domicile: PA

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
TO ENHANCE LIVES, MAXIMIZE FUNCTION, INSPIRE HOPE, AND PROMOTE DIGNITY AND WELL-BEING.

2 Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3 Number of voting members of the governing body (Part VI, line 1a) 3 20

4 Number of independent voting members of the governing body (Part VI, line 1b) 4 18

5 Total number of individuals employed in calendar year 2019 (Part V, line 2a) 5 855

6 Total number of volunteers (estimate if necessary) 6 20

7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 0

7b Net unrelated business taxable income from Form 990-T, line 39 7b 0

Revenue

8 Contributions and grants (Part VIII, line 1h) 8 1,789,692

9 Program service revenue (Part VIII, line 2g) 9 78,752,739

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 7,575

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 3,014,008

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 83,564,014

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3) 13 0

14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10) 15 48,261,045

16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0

16b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) 17 48,772,489

18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25) 18 97,033,534

19 Revenue less expenses. Subtract line 18 from line 12 19 -13,469,520

Net Assets or Fund Balances

20 Total assets (Part X, line 16) 20 58,144,718

21 Total liabilities (Part X, line 26) 21 36,434,373

22 Net assets or fund balances. Subtract line 21 from line 20 22 21,710,345

Part II Signature Block

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

Sign Here

Signature of officer
MICHAEL SPIGEL PRESIDENT & CEO
Type or print name and title

2021-04-29
Date

Paid Preparer Use Only

Print/Type preparer's name
Firm's name ▶ BAKER TILLY US LLP
Firm's address ▶ 1570 FRUITVILLE PIKE SUITE 400
LANCASTER, PA 17601

Preparer's signature
Date

Check ☐ if self-employed
PTIN P00760402
Firm's EIN ▶ 39-0859910
Phone no. (717) 740-4863

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11282Y

Form 990 (2019)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐ ☒**1** Briefly describe the organization's mission:

MOTIVATED BY THE DIVINE GOOD SHEPHERD AND THE OFTEN COMPLEX PHYSICAL AND COGNITIVE REHABILITATION NEEDS OF OUR COMMUNITIES, OUR MISSION IS TO ENHANCE LIVES, MAXIMIZE FUNCTION, INSPIRE HOPE, AND PROMOTE DIGNITY AND WELL-BEING WITH EXPERTISE INNOVATIVE CARE AND COMPASSION.

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 \$ 76,706,500 including grants of \$ 0) (Revenue \$ 75,638,671)
See Additional Data



















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

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

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

4e Total program service expenses ▶ 76,706,500

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

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

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

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

Form **990** (2019)

Part VI

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

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

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a 20		
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.			
b Enter the number of voting members included in line 1a, above, who are independent	1b 18		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6 Did the organization have members or stockholders?	6		No
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	Yes	
b Each committee with authority to act on behalf of the governing body?	8b	Yes	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records:
MICHAEL SPIGEL PRESIDENT & CEO GOOD SHEPHERD PLAZA 850 S 5TH ST ALLENTOWN, PA 18103 (610) 776-3160

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 ☐

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

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

[illegible]

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			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,071,833	1,511,474	228,857

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 ▶ **31**

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

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
IRON HILL CONSTRUCTION MGT CO 22 SOUTH COMMERCE WAY STE 7 BETHLEHEM, PA 18017	CONTRACTING SVCS	485,414
PENN STATE HEALTH COMMUNITY MEDICAL GRP PO BOX 448 EAST PETERSBURG, PA 17520	PHYSICIAN SVCS	478,330
SERFASS CONSTRUCTION CO INC 3764 MAUCH CHUNK RD ALLENTOWN, PA 18104	CONTRACTING SVCS	138,317
DYNO CLEANING SERVICE 172 LINDFIELD CIRCLE MACUNGIE, PA 18062	CLEANING SVCS	129,115
PEOPLE 2 0 GLOBAL INC PO BOX 827932 PHILADELPHIA, PA 19182	STAFFING SVCS	123,985

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

Form 990 (2019)										Page 9			
Part VIII Statement of Revenue													
Check if Schedule O contains a response or note to any line in this Part VIII <input type="checkbox"/>													
										(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns . . .	1a											
	b Membership dues . . .	1b											
	c Fundraising events . . .	1c	286,270										
	d Related organizations	1d	2,801,247										
	e Government grants (contributions)	1e	1,904,584										
	f All other contributions, gifts, grants, and similar amounts not included above	1f	64,105										
	g Noncash contributions included in lines 1a - 1f:\$	1g											
	h Total. Add lines 1a-1f ▶										5,056,206		
Program Service Revenue			Business Code										
	2a NET PATIENT SVC REV	623000		73,562,403		73,562,403							
	b												
	c												
	d												
	e												
	f All other program service revenue.												
	g Total. Add lines 2a-2f. ▶										73,562,403		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts) ▶			3,458						3,458			
	4 Income from investment of tax-exempt bond proceeds ▶												
	5 Royalties ▶												
			(i) Real	(ii) Personal									
	6a Gross rents	6a											
	b Less: rental expenses	6b											
	c Rental income or (loss)	6c											
	d Net rental income or (loss) ▶												
			(i) Securities	(ii) Other									
	7a Gross amount from sales of assets other than inventory	7a	2,456,171										
	b Less: cost or other basis and sales expenses	7b	2,869,065										
	c Gain or (loss)	7c	-412,894										
	d Net gain or (loss) ▶			-412,894						-412,894			
	8a Gross income from fundraising events (not including \$ 286,270 of contributions reported on line 1c). See Part IV, line 18			8a		40,735							
	b Less: direct expenses			8b		35,239							
	c Net income or (loss) from fundraising events ▶					5,496				5,496			
	9a Gross income from gaming activities. See Part IV, line 19			9a									
	b Less: direct expenses			9b									
	c Net income or (loss) from gaming activities ▶												
	10a Gross sales of inventory, less returns and allowances			10a									
	b Less: cost of goods sold			10b									
	c Net income or (loss) from sales of inventory ▶												
Miscellaneous Revenue			Business Code										
11a PROFESSIONAL SVCS REV			621110		1,923,022		1,923,022						
b FITNESS CENTER			713940		99,030		99,030						
c LIFESTYLE PRODUCTS/SVCS			446199		54,216		54,216						
d All other revenue					57,176				57,176				
e Total. Add lines 11a-11d ▶					2,133,444								
12 Total revenue. See instructions ▶					80,348,113		75,638,671		0 -346,764				

Form 990 (2019)

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	736,990		736,990	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	35,490,749	34,082,822	1,407,927	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	1,910,724	1,824,845	85,879	
9 Other employee benefits	3,781,352	3,583,704	197,648	
10 Payroll taxes	2,547,810	2,392,162	155,648	
11 Fees for services (non-employees):				
a Management				
b Legal	2,360		2,360	
c Accounting				
d Lobbying	8,862		8,862	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	2,761,727	2,257,980	503,747	
12 Advertising and promotion	31,235	23,034	8,201	
13 Office expenses	348,494	309,061	39,433	
14 Information technology				
15 Royalties				
16 Occupancy	2,750,336	1,902,544	847,792	
17 Travel	98,477	54,121	44,356	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	65,574	53,537	12,037	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,500,263	3,500,263		
23 Insurance	56,247	56,247		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a UBI TAXES	153		153	
b CORPORATE ALLOCATION	28,791,571	20,729,931	8,061,640	
c MEDICAL SUPPLIES	3,873,211	3,858,357	14,854	
d BAD DEBT EXPENSE	1,730,871	1,730,871		
e All other expenses	671,541	347,021	324,520	
25 Total functional expenses. Add lines 1 through 24e	89,158,547	76,706,500	12,452,047	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

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

				(A) Beginning of year		(B) End of year	
Assets	1	Cash—non-interest-bearing		9,592	1		
	2	Savings and temporary cash investments			2		
	3	Pledges and grants receivable, net			3		
	4	Accounts receivable, net		16,941,060	4	13,767,327	
	5	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			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6		
	7	Notes and loans receivable, net			7		
	8	Inventories for sale or use		562,145	8	616,053	
	9	Prepaid expenses and deferred charges		2,594,978	9	2,149,386	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	130,778,996			
	b	Less: accumulated depreciation	10b	99,766,200	36,463,653	10c	31,012,796
	11	Investments—publicly traded securities			11		
	12	Investments—other securities. See Part IV, line 11			12		
	13	Investments—program-related. See Part IV, line 11			13		
	14	Intangible assets		1,573,290	14	2,074,211	
	15	Other assets. See Part IV, line 11			15		
16	Total assets. Add lines 1 through 15 (must equal line 34)		58,144,718	16	49,619,773		
Liabilities	17	Accounts payable and accrued expenses		14,307,546	17	19,270,592	
	18	Grants payable			18		
	19	Deferred revenue			19		
	20	Tax-exempt bond liabilities			20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22		
	23	Secured mortgages and notes payable to unrelated third parties			23		
	24	Unsecured notes and loans payable to unrelated third parties			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17 - 24). Complete Part X of Schedule D		22,126,827	25	24,042,791	
	26	Total liabilities. Add lines 17 through 25		36,434,373	26	43,313,383	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.						
	27	Net assets without donor restrictions		21,710,345	27	6,306,390	
	28	Net assets with donor restrictions			28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.						
	29	Capital stock or trust principal, or current funds			29		
	30	Paid-in or capital surplus, or land, building or equipment fund			30		
	31	Retained earnings, endowment, accumulated income, or other funds			31		
	32	Total net assets or fund balances		21,710,345	32	6,306,390	
33	Total liabilities and net assets/fund balances		58,144,718	33	49,619,773		

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	80,348,113
2	Total expenses (must equal Part IX, column (A), line 25)	2	89,158,547
3	Revenue less expenses. Subtract line 2 from line 1	3	-8,810,434
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	21,710,345
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-6,593,521
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	6,306,390

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

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

Additional Data

Software ID:
Software Version:
EIN: 23-1371947
Name: THE GOOD SHEPHERD REHABILITATION
HOSPITAL

Form 990 (2019)

Form 990, Part III, Line 4a:

THE GOOD SHEPHERD REHABILITATION HOSPITAL ("GSRH") IS A 94-BED REHABILITATION HOSPITAL (DECREASED BY 12 BEDS IN AUG 2019) WITH LOCATIONS IN ALLENTOWN AND BETHLEHEM, PENNSYLVANIA. GSRH HOLDS THE FOLLOWING CARF (COMMISSION ON ACCREDITATION OF REHABILITATION FACILITIES) ACCREDITATIONS: - INPATIENT REHABILITATION PROGRAMS - HOSPITAL (ADULTS)- INPATIENT REHABILITATION PROGRAMS - HOSPITAL (PEDIATRIC SPECIALTY PROGRAM)- INPATIENT REHABILITATION PROGRAMS - HOSPITAL: AMPUTATION SPECIALTY PROGRAM (ADULTS)CONTINUED ON SCHEDULE O- INPATIENT REHABILITATION PROGRAMS - HOSPITAL: BRAIN INJURY SPECIALTY PROGRAM (ADULTS)- INPATIENT REHABILITATION PROGRAMS - HOSPITAL: SPINAL CORD SYSTEM OF CARE (ADULTS)- INPATIENT REHABILITATION PROGRAMS - HOSPITAL: STROKE SPECIALTY PROGRAM (ADULTS)- INTERDISCIPLINARY OUTPATIENT MEDICAL REHABILITATION PROGRAMS: SPINAL CORD SYSTEM OF CARE (ADULTS)POST-ACUTE CARE IS PROVIDED FOR CHILDREN, ADOLESCENTS AND ADULTS WHO HAVE CONDITIONS THAT INCLUDE: AMPUTATION, ARTHRITIS, BRAIN INJURY, CHILDHOOD DEVELOPMENTAL DISABILITIES, CHRONIC PAIN, COMPLEX WOUNDS, MULTIPLE SCLEROSIS, MULTIPLE TRAUMA, ORTHOPEDIC INJURY, PULMONARY DISEASE, SPINAL CORD INJURY, AND STROKE. SERVICES ARE PROVIDED BY PHYSICAL MEDICINE AND REHABILITATION PHYSICIANS, REHABILITATION NURSES, PHYSICAL AND OCCUPATIONAL THERAPISTS, RESPIRATORY THERAPISTS, NEURO-PSYCHOLOGISTS, AND SPEECH-LANGUAGE PATHOLOGISTS.IN FISCAL YEAR 2020, GSRH DISCHARGED A TOTAL OF 1,011 PATIENTS FROM THE INPATIENT REHAB HOSPITALS, 108 PATIENTS FROM THE INPATIENT PEDIATRIC UNIT, AND PROVIDED 219,465 OUTPATIENT VISITS.

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
GARY R SCHMIDT CHAIR/INTERIM PRES. & CEO	8.50 51.50	X		X				0	561,337	9,550
SANDEEP SINGH SVP & CMO	40.00 20.00				X			470,739	0	31,929
RONALD J PETULA SVP FINANCE & CFO (UNTIL 11/1/19)	8.50 51.50				X			0	382,173	17,999
ASARE B CHRISTIAN ASSOC. MEDICAL DIRECTOR	40.00 0.00					X		351,936	0	24,565
JAMES B KIM STAFF PHYSIATRIST	40.00 0.00					X		278,792	0	30,067
ANDREW G REISH STAFF PHYSIATRIST	40.00 0.00					X		269,584	0	29,387
KIMBERLY S KUCHINSKI PROG. DIR. PEDS PHYSIATRY	40.00 0.00					X		263,478	0	30,736
AYANNA S KERSEY-MCMULLEN HOSPITALIST	40.00 0.00					X		233,649	0	15,622
DEBORAH KIMMEL TRUSTEE	57.00 3.00	X						203,655	0	16,761
JENNIFER D SILVA SCHMALZ VP & CNO	40.00 20.00				X			0	197,335	20,898

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
SAMUEL A MIRANDA JR FORMER SVP & CNO (UNTIL 09/22/18)	0.00 0.00						X	0	211,616	0
MICHAEL P CIRBA FORMER CIO (UNTIL 06/15/19)	0.00 0.00						X	0	159,013	1,343
SANDRA BODNYK VICE CHAIR	0.25 0.75	X		X				0	0	0
LAURIE STEWART TREASURER	0.25 0.75	X		X				0	0	0
JOHN C RICHTER SECRETARY	0.25 0.75	X		X				0	0	0
ALVARO DIAZ TRUSTEE	0.25 0.75	X						0	0	0
PAUL EMRICK TRUSTEE	0.25 0.75	X						0	0	0
JAAAN P NAKTIN MD TRUSTEE	0.25 0.75	X						0	0	0
DONALD SNYDER TRUSTEE	0.25 0.75	X						0	0	0
JAN S HELLER TRUSTEE	0.25 0.75	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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			
JONATHAN WARNER TRUSTEE	0.25 0.75	X						0	0	0
STEVEN MORRISON TRUSTEE	0.25 0.75	X						0	0	0
MAURA TOPPER TRUSTEE	0.25 0.75	X						0	0	0
PETER D QUINN TRUSTEE	0.25 0.75	X						0	0	0
TINA RICHARDSON TRUSTEE	0.25 0.75	X						0	0	0
POLLY BESTE TRUSTEE	0.25 0.75	X						0	0	0
PAMELA DECAMPLI TRUSTEE	0.25 0.75	X						0	0	0
DAVID FESSLER TRUSTEE	0.25 0.75	X						0	0	0
THOMAS LYNCH TRUSTEE	0.25 0.75	X						0	0	0
VICTOR SALICETTI TRUSTEE	0.25 0.75	X						0	0	0

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
THE GOOD SHEPHERD REHABILITATION HOSPITAL

Employer identification number
23-1371947

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 **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		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III.
If the organization failed to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grant.") . . .						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3 The value of services or facilities furnished by a governmental unit to the organization without charge..						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
6 Public support. Subtract line 5 from line 4.						
Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4. . .						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources. . . .						
9 Net income from unrelated business activities, whether or not the business is regularly carried on. .						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.). . .						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 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 ▶ <input type="checkbox"/>						
Section C. Computation of Public Support Percentage						
14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))					14	
15 Public support percentage for 2018 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
b 33 1/3% support test—2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
17a 10%-facts-and-circumstances test—2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
b 10%-facts-and-circumstances test—2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ <input type="checkbox"/>						
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ <input type="checkbox"/>						

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

Section B. Total Support

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	
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 <input type="checkbox"/>		
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 <input type="checkbox"/>		
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions <input type="checkbox"/>		

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of 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>		
1		
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>		
2		
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>		
3a		
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>		
3b		
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>		
3c		
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>		
4a		
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>		
4b		
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>		
4c		
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>		
5a		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
5b		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
5c		
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>		
6		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (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>		
7		
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>		
8		
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>		
9a		
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>		
9b		
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>		
9c		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
10a		
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>		
10b		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c 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>		

Section B. Type I Supporting Organizations

	Yes	No
1 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>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions):		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions)		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
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>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
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>		

Part V

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

1

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

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 Total annual distributions. 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 Total 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. If the amount is greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2020. 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.			

Additional Data

Software ID:
Software Version:
EIN: 23-1371947
Name: THE GOOD SHEPHERD REHABILITATION
HOSPITAL

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).

Facts And Circumstances Test

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

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If the organization answered "Yes" on Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

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

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

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

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

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

Name of the organization THE GOOD SHEPHERD REHABILITATION HOSPITAL	Employer identification number 23-1371947
--	--

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				

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

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

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

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

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

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

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

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

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		8,862
j	Total. Add lines 1c through 1i			8,862
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part I-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.

Return Reference	Explanation
PART II-B, LINE 1:	THE GOOD SHEPHERD REHABILITATION HOSPITAL ("GSRH") PAID DUES TO VARIOUS ORGANIZATIONS DURING THE YEAR ENDED JUNE 30, 2020. THESE ORGANIZATIONS INFORMED GSRH THAT A PERCENTAGE OF THOSE DUES WERE USED FOR LOBBYING PURPOSES, AS FOLLOWS: 1) THE HOSPITAL & HEALTHSYSTEM ASSOCIATION OF PENNSYLVANIA ("HAP"): \$3,370 2) THE AMERICAN MEDICAL REHABILITATION PROVIDERS ASSOCIATION ("AMRPA"): \$5,492

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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
THE GOOD SHEPHERD REHABILITATION HOSPITAL

Employer identification number
23-1371947

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes ☐ No

Part II

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

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

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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.

Cat. No. 52283D 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 are a significant use of its collection items (check all that apply):

a☐ Public exhibition

b☐ Scholarly research

c☐ Preservation for future generations

d☐ Loan or exchange programs

e☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . .

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

	Amount
1c	
1d	
1e	
1f	

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . .

☐ Yes

☐ No

b

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

☐

Part V

Endowment Funds.

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

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

2

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

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Temporarily restricted endowment ▶

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

3a

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

(i) unrelated organizations

(ii) related organizations

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

b

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

4

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

Part VI

Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a	Land	2,188,956		2,188,956
b	Buildings	57,689,435	36,494,334	21,195,101
c	Leasehold improvements	11,661,005	9,006,877	2,654,128
d	Equipment	54,160,863	49,995,032	4,165,831
e	Other	5,078,737	4,269,957	808,780
Total.	Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶			31,012,796

Part VII

Investments—Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (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)		
Total. (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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.) ▶	

Part X

Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ESTIMATED THIRD-PARTY PAYOR SETTLEMENTS	288,611
(3) ADVANCE FROM THIRD-PARTY PAYOR	5,040,343
(4) DUE TO PHILADELPHIA POST ACUTE	126,863
(5) DUE TO RELATED PARTIES	18,584,740
(6) CASH OVERDRAFT	2,234
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.) ▶	24,042,791

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	72,058,960
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-8,324,392
e	Add lines 2a through 2d	2e	-8,324,392
3	Subtract line 2e from line 1	3	80,383,352
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	-35,239
c	Add lines 4a and 4b	4c	-35,239
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	80,348,113

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

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

1	Total expenses and losses per audited financial statements	1	87,462,915
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	35,239
e	Add lines 2a through 2d	2e	35,239
3	Subtract line 2e from line 1	3	87,427,676
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	1,730,871
c	Add lines 4a and 4b	4c	1,730,871
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	89,158,547

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 23-1371947
Name: THE GOOD SHEPHERD REHABILITATION
HOSPITAL

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	GOOD SHEPHERD PRESCRIBES A RECOGNITION THRESHOLD OF MORE-LIKELY-THAN-NOT TO BE SUSTAINED UPON EXAMINATION BY THE APPROPRIATE TAXING AUTHORITY IN RECORDING TAX LIABILITIES IN THE CONSOLIDATED FINANCIAL STATEMENTS. MEASUREMENT AND RECOGNITION OF THE TAX UNCERTAINTY OCCURS IF THE RECOGNITION THRESHOLD HAS BEEN MET.

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	PENSION LIABILITY ADJUSTMENT -6,593,521. BAD DEBT EXPENSE NETTED TO REVENUES ON FINANCIAL STATEMENTS -1,730,871.

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	FUNDRAISING EXPENSES -35,239.

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FUNDRAISING EXPENSES 35,239.

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS:	BAD DEBT EXPENSE NETTED TO REVENUES ON FINANCIAL STATEMENTS 1,730,871.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events
		GALA IN THE GARDEN (event type)	GOLF & TENNIS CLASSIC (event type)	1 (total number)	(add col. (a) through col. (c))
Revenue	1 Gross receipts	181,951	114,586	30,468	327,005
	2 Less: Contributions	181,951	73,851	30,468	286,270
	3 Gross income (line 1 minus line 2)		40,735		40,735
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs		12,514		12,514
	7 Food and beverages		8,343		8,343
	8 Entertainment				
	9 Other direct expenses	10,369	3,353	660	14,382
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				35,239
11 Net income summary. Subtract line 10 from line 3, column (d) ▶				5,496	

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col.(a) through col.(c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d) ▶				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

11	Does the organization conduct gaming activities with nonmembers?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
12	Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
13	Indicate the percentage of gaming activity conducted in:		
a	The organization's facility	13a	%
b	An outside facility	13b	%
14	Enter the name and address of the person who prepares the organization's gaming/special events books and records:		
	Name ►		
	Address ►		
15a	Does the organization have a contract with a third party from whom the organization receives gaming revenue?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," enter the amount of gaming revenue received by the organization ► \$ and the amount of gaming revenue retained by the third party ► \$		
c	If "Yes," enter name and address of the third party:		
	Name ►		
	Address ►		
16	Gaming manager information:		
	Name ►		
	Gaming manager compensation ► \$		
	Description of services provided ►		
	<input type="checkbox"/> Director/officer	<input type="checkbox"/> Employee	<input type="checkbox"/> Independent contractor
17	Mandatory distributions:		
a	Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?		<input type="checkbox"/> Yes <input type="checkbox"/> No
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$		

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Return Reference	Explanation
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SCHEDULE H
(Form 990)

Department of the Treasury

Internal Revenue Service

Hospitals

► Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
► Attach to Form 990.
► Go to www.irs.gov/Form990EZ for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
THE GOOD SHEPHERD REHABILITATION HOSPITAL

Employer identification number
23-1371947

Part I

Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes
b	If "Yes," was it a written policy?	1b	Yes
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year. a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ % b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ % c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care. 4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	3a	Yes
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c	
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes
b	If "Yes," did the organization make it available to the public?	6b	Yes
Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.			

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			102,478		102,478	0.120 %
b Medicaid (from Worksheet 3, column a)			15,612,101	10,116,489	5,495,612	6.290 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			15,714,579	10,116,489	5,598,090	6.410 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4).			38,512		38,512	0.040 %
f Health professions education (from Worksheet 5)			6,085,181		6,085,181	6.960 %
g Subsidized health services (from Worksheet 6)			3,497,961	2,818,801	679,160	0.780 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits			9,621,654	2,818,801	6,802,853	7.780 %
k Total. Add lines 7d and 7j			25,336,233	12,935,290	12,400,943	14.190 %

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

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

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?	1	Yes	
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.	2	336,913	
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3	38,947	
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	22,075,573	
6 Enter Medicare allowable costs of care relating to payments on line 5	6	27,093,837	
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-5,018,264	
8 Describe in Part VI the extent to which any shortfall reported in 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 type="checkbox"/> Cost to charge ratio	<input checked="" type="checkbox"/> Other	

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?	9a	Yes	
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	9b	Yes	

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(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)

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

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)
GOOD SHEPHERD REHABILITATION HOSPITAL**Name of hospital facility or letter of facility reporting group** _____**Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A):** _____**1****Community Health Needs Assessment**

	Yes	No
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	No
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C.	2	No
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12. If "Yes," indicate what the CHNA report describes (check all that apply):	3	Yes
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>18</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	Yes
6 a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	No
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C.	6b	Yes
7 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	7	Yes
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>WWW.GOODSHEPHERDREHAB.ORG/ABOUT-GOOD-SHEPHERD/CHNA/</u>		
b <input type="checkbox"/> Other website (list url): _____		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11.	8	Yes
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>18</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url): <u>WWW.GOODSHEPHERDREHAB.ORG/ABOUT-GOOD-SHEPHERD/CHNA/</u>	10	Yes
a		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	No
b If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**

GOOD SHEPHERD REHABILITATION HOSPITAL

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	Yes	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200.000000000000</u> % and FPG family income limit for eligibility for discounted care of _____ %			
b <input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)			
c <input checked="" type="checkbox"/> Asset level			
d <input checked="" type="checkbox"/> Medical indigency			
e <input checked="" type="checkbox"/> Insurance status			
f <input checked="" type="checkbox"/> Underinsurance discount			
g <input type="checkbox"/> Residency			
h <input checked="" type="checkbox"/> Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	14	Yes	
15 Explained the method for applying for financial assistance?	15	Yes	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application			
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e <input type="checkbox"/> Other (describe in Section C)			
16 Was widely publicized within the community served by the hospital facility?	16	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>HTTPS://WWW.GOODSHEPHERDREHAB.ORG/FOR-PATIENTS-AND-VISITORS/CHARITY-CARE/</u>			
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>HTTPS://WWW.GOODSHEPHERDREHAB.ORG/FOR-PATIENTS-AND-VISITORS/CHARITY-CARE/</u>			
c <input type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): _____			
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i <input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations			
j <input type="checkbox"/> Other (describe in Section C)			

Part V Facility Information (continued)**Billing and Collections**

GOOD SHEPHERD REHABILITATION HOSPITAL

Name of hospital facility or letter of facility reporting group

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

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

GOOD SHEPHERD REHABILITATION HOSPITAL

Name of hospital facility or letter of facility reporting group _____**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.

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

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

If "Yes," explain in Section C.

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

If "Yes," explain in Section C.

	Yes	No
23		No
24		No

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.

[illegible]

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.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 3C:	GOOD SHEPHERD REHABILITATION HOSPITAL (THE HOSPITAL) HAS A WRITTEN CHARITY CARE POLICY. ALL PATIENTS ARE NOTIFIED OF GOOD SHEPHERD'S CHARITY CARE AVAILABILITY PRIOR TO THE START OF THEIR CARE. GENERALLY, PATIENTS AUTOMATICALLY QUALIFY UNDER THE HOSPITAL'S CHARITY CARE POLICY IF THEIR INCOME IS LESS THAN 200% OF THE CURRENT FEDERAL POVERTY GUIDELINES. HOWEVER, OTHER FACTORS ARE ALSO USED TO DETERMINE ELIGIBILITY INCLUDING:-SOURCES OF INCOME-LIVING EXPENSES-OTHER PERSONAL ASSETS AND LIABILITIES-DEMOGRAPHIC INFORMATION-ONGOING HEALTHCARE NEEDSQUALIFICATION UNDER THE HOSPITAL'S CHARITY CARE POLICY ENTITLES PATIENTS TO COMPLETELY FREE CARE. THE HOSPITAL DOES NOT OFFER A PROGRAM OF DISCOUNTED CHARITY CARE. HOWEVER, PATIENTS THAT DO NOT QUALIFY FOR CHARITY CARE AND HAVE NO INSURANCE ARE OFFERED A DISCOUNTED PRIVATE PAY RATE FOR SERVICES, PAYABLE AT THE TIME OF SERVICE. THE DISCOUNTED PRIVATE PAY RATE IS DETERMINED CONSIDERING THE ESTIMATED COST OF SERVICES PROVIDED. THE HOSPITAL'S POLICY ALSO PROVIDES FOR CHARITY CARE FOR CERTAIN PATIENTS UNDER UNIQUE CIRCUMSTANCES. THESE CIRCUMSTANCES INCLUDE PATIENTS WHO MAY EXPERIENCE SIGNIFICANT FINANCIAL HARDSHIP OR PERSONAL FINANCIAL LOSS REGARDLESS OF THEIR INCOME, INCLUDING PATIENTS WHO MAY BE CLASSIFIED AS "MEDICALLY INDIGENT." THESE UNIQUE CIRCUMSTANCES ARE REVIEWED BY ADMINISTRATION, PURSUANT TO POLICY. THE GOOD SHEPHERD AUDITED FINANCIAL STATEMENTS PROVIDE THE FOLLOWING DISCLOSURES WITH RESPECT TO CHARITY CARE:"GOOD SHEPHERD PROVIDES CHARITY CARE TO PATIENTS WHO MEET CERTAIN CRITERIA REGARDLESS OF THEIR ABILITY TO PAY. THE CRITERIA FOR CHARITY CONSIDERS FAMILY SIZE, SOURCES OF INCOME, LIVING EXPENSES, NET WORTH, ONGOING HEALTHCARE NEEDS, AS WELL AS OTHER PERTINENT INFORMATION. BECAUSE GOOD SHEPHERD DOES NOT PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE, THEY ARE NOT REPORTED AS REVENUES. GOOD SHEPHERD MAINTAINS RECORDS TO IDENTIFY AND MONITOR THE AMOUNT OF CHARITY CARE IT PROVIDES. THE COSTS ASSOCIATED WITH THE CHARITY CARE SERVICES PROVIDED ARE ESTIMATED BY APPLYING A COST-TO-CHARGE RATIO TO THE AMOUNT OF GROSS UNCOMPENSATED CHARGES FOR THE PATIENTS RECEIVING CHARITY CARE. THE LEVEL OF CHARITY CARE PROVIDED BY GOOD SHEPHERD AMOUNTED TO APPROXIMATELY \$102,000 IN 2020 AND\$209,000 IN 2019. GOOD SHEPHERD RECEIVED \$1,399 AND \$2,081 IN CONTRIBUTIONS RESTRICTED FOR CHARITY CARE DURING 2020 AND 2019, RESPECTIVELY.
PART I, LINE 6A:	THE HOSPITAL'S COMMUNITY BENEFIT ACTIVITIES ARE INCLUDED WITHIN AND REPORTED AS PART OF AN ANNUAL REPORT TO THE COMMUNITY, PUBLISHED ON A CONSOLIDATED BASIS BY GOOD SHEPHERD REHABILITATION NETWORK (GSRN). THIS REPORT INCLUDES THE COMMUNITY BENEFIT ACTIVITIES PROVIDED BY GSRN, AS WELL AS BY ITS CONTROLLED ENTITIES (INCLUDING THE HOSPITAL). THIS REPORT IS DISTRIBUTED AND MADE AVAILABLE TO THE PUBLIC ON THE GSRN WEBSITE. A COMMUNITY BENEFIT REPORT IS NOT REQUIRED TO BE FILED WITH THE COMMONWEALTH OF PENNSYLVANIA AND, ACCORDINGLY, GSRN HAS NOT FILED ONE.IN ORDER TO BETTER UNDERSTAND THE ORGANIZATIONAL, FINANCIAL AND OPERATIONAL COMPLEXITIES OF THE ORGANIZATIONS CONTAINED WITHIN GSRN, THE FOLLOWING INFORMATION IS PROVIDED:THE HOSPITAL'S FINANCIAL RESULTS ARE REPORTED AS A COMPONENT OF THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS OF GOOD SHEPHERD REHABILITATION NETWORK AND CONTROLLED ENTITIES (GOOD SHEPHERD). SEPARATE AUDITED FINANCIAL STATEMENTS ARE NOT PREPARED FOR THE HOSPITAL. THE CONSOLIDATED AUDITED FINANCIAL STATEMENTS OF GOOD SHEPHERD INCLUDE THE FOLLOWING CORPORATIONS:-GOOD SHEPHERD REHABILITATION NETWORK (GSRN), THE CONTROLLING PARENT CORPORATION, FORMERLY GOOD SHEPHERD HOME-GOOD SHEPHERD REHABILITATION HOSPITAL (THE HOSPITAL)-GOOD SHEPHERD HOME LONG-TERM CARE FACILITY, INC. (LTC)-GOOD SHEPHERD LONG-TERM ACUTE SERVICES, INC., D/B/A GOOD SHEPHERD SPECIALTY HOSPITAL (THE SPECIALTY HOSPITAL)-GOOD SHEPHERD HOUSING DEVELOPMENT CORPORATION (SUPPIL)-GOOD SHEPHERD RECIPROCAL RISK RETENTION GROUP (THE RRG)-GOOD SHEPHERD GROUP, LLC (GS GROUP)-GOOD SHEPHERD DEVELOPMENT, LLC (GSD)GOOD SHEPHERD'S PRIMARY OPERATIONS ARE CONDUCTED WITHIN THE HOSPITAL, WHICH PROVIDES COMPREHENSIVE INPATIENT AND OUTPATIENT REHABILITATION SERVICES AT NUMEROUS LOCATIONS. THE LTC OPERATES TWO SKILLED NURSING FACILITIES WHICH SERVICE THE NEEDS OF SEVERELY DISABLED ADULTS. THE LTACH PROVIDES SERVICES THAT REPRESENT THE FIRST STEP IN THE POST-ACUTE CARE PROCESS OF RECOVERY. SUPPIL PROVIDES SUPPORTIVE INDEPENDENT HOUSING TO PERSONS WITH DISABILITIES UNDER SECTION 811 OF THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT. THE RRG IS A SELF-INSURANCE COMPANY THATPROVIDES PRIMARY LIABILITY INSURANCE AND RISK MANAGEMENT SERVICES. GSD WAS ESTABLISHED TO DEVELOP, OWN AND MANAGE BUSINESSES RELATED TO GOOD SHEPHERD'S MISSION.IN ADDITION TO THE ORGANIZATIONS DESCRIBED ABOVE, IN JANUARY 2007, GSRN ENTERED INTO A JOINT VENTURE AGREEMENT WITH THE TRUSTEES OF THE UNIVERSITY OF PENNSYLVANIA (THE UNIVERSITY) TO CREATE PHILADELPHIA POST-ACUTE CARE PARTNERS, LLC D/B/A GOOD SHEPHERD PENN PARTNERS (GSPP). GSPP WAS CREATED TO ESTABLISH AND OPERATE A NEW LONG-TERM ACUTE CARE HOSPITAL, TO ASSUME THE OWNERSHIP OF AND CONTINUE TO OPERATE ALL OF THE OUTPATIENT REHABILITATION OPERATIONS OF THEUNIVERSITY, TO CARRY OUT THE DAY-TO-DAY OPERATIONS OF THE HOSPITAL OF THE UNIVERSITY OF PENNSYLVANIA'S (HUP) INPATIENT REHABILITATION UNIT, AND TO PROVIDE THE UNIVERSITY AND ITS AFFILIATES WITH CERTAIN CLINICAL AND/OR STAFFING SERVICE RELATING TO REHABILITATION. EFFECTIVE JULY 1, 2019, GSRN IS A 51 PERCENT OWNER OF GSPP; HOWEVER, THE OPERATIONS AS GSRN ARE NOT CONSOLIDATED IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS AS GSRN IS NOT DEEMED TO HAVE CONTROL OVER GSPP. PRIOR TO JULY 2019, GSRN WAS A 70 PERCENT OWNER OF GSPP. GSRN SOLD 19 PERCENT OF ITS MEMBERSHIP INTEREST IN GSPP TO HUP FOR \$9,000,000 AND RECOGNIZED A GAIN ON SALE IN 2020 OF \$1,939,282 AS A RESULT OF THIS TRANSACTION WHICH IS RECORDED IN TOTAL REVENUES, GAINS, AND OTHER SUPPORT IN THE CONSOLIDATED STATEMENT OF OPERATIONS. GSRN RECORDS THEIR INVESTMENT IN GSPP UNDER THE EQUITY METHOD IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 7:	THE HOSPITAL USED A COST-TO-CHARGE RATIO IN DETERMINING THE FIGURES REPORTED IN THIS TABLE. THIS COST-TO-CHARGE RATIO WAS DERIVED FROM WORKSHEET 2 RATIO OF PATIENT CARE COST-TO CHARGES.
PART I, LINE 7G:	OF THE NET COMMUNITY BENEFIT EXPENSE OF \$679,159 REPORTED ON PART I, LINE 7G. COLUMN (E), \$480,637 IS RELATED TO THE NET LOSS FROM THE HOSPITAL'S DEVELOPMENTAL PEDIATRICIAN AND PEDIATRICIAN OPERATING UNIT. THIS OPERATING LOSS INCLUDES THE PROFESSIONAL FEES EARNED BY THESE PHYSICIANS, AS WELL AS THE DIRECT SALARY AND WAGES AND OTHER OPERATING EXPENSES NECESSARY TO GENERATE SUCH PROFESSIONAL FEES. IN ADDITION, \$30,784 OF OVERHEAD COSTS WAS ALLOCATED TO THIS OPERATING UNIT, BASED UPON THE SAME RELATIVE NET REVENUE ALLOCATION METHODOLOGY USED IN THE DEVELOPMENT OF INTERNAL FINANCIAL STATEMENTS.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LN 7 COL(F):	THE AMOUNT OF BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$1,730,871.
PART III, LINE 2:	THE COSTING METHODOLOGY USED IN DETERMINING BAD DEBT EXPENSE AT COST IS BAD DEBT EXPENSE TIMES THE COST TO CHARGE RATIO.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 3:	WE BELIEVE THAT A PORTION OF OUR BAD DEBTS RESULTS FROM SERVICES PROVIDED TO PATIENTS WHO MEET THE CHARITY CARE GUIDELINES BUT WERE UNABLE OR UNWILLING TO PROVIDE THE APPROPRIATE DOCUMENTATIONS TO ALLOW THAT CLASSIFICATION. THESE WOULD BE CLASSIFIED AS BAD DEBT EXPENSE AT COST TIMES THE AVERAGE ESTIMATED POVERTY PERCENTAGE WITHIN THE HOSPITAL'S 5 COUNTY PRIMARY SERVICE AREA. THE HOSPITAL PROVIDES CARE TO ALL PATIENTS WHO NEED IT, REGARDLESS OF THEIR ABILITY TO PAY. THIS IS PART OF THE HOSPITAL'S MISSION.
PART III, LINE 4:	GOOD SHEPHERD ASSESSES COLLECTABILITY ON PATIENT CONTRACTS PRIOR TO THE RECOGNITION OF NET PATIENT SERVICE REVENUES. ACCOUNTS RECEIVABLE, PATIENTS, ARE RECORDED AT NET REALIZABLE VALUE. ACCOUNTS ARE WRITTEN OFF THROUGH THE PROVISION FOR BAD DEBTS WHEN GOOD SHEPHERD HAS EXHAUSTED ALL COLLECTION EFFORTS AND DETERMINES ACCOUNTS ARE IMPAIRED BASED ON CHANGES IN PATIENT CREDIT WORTHINESS.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 8:	THE COSTING METHODOLOGY UTILIZED IN THE DETERMINATION OF THE MEDICARE ALLOWABLE COSTS REPORTED IN THE HOSPITAL'S COST REPORT IS QUITE COMPREHENSIVE. DIRECTLY ALLOCATED COSTS ARE USED AS A STARTING POINT AND OTHER COSTS ARE STEPPED-DOWN TO THE HOSPITAL BASED UPON INDUSTRY-ACCEPTABLE ALLOCATION METHODOLOGIES. THE HOSPITAL HAS REPORTED A MEDICARE SHORTFALL OF (\$5,018,264) IN PART III, SECTION B (MEDICARE), LINE 7. THIS SHORTFALL SHOULD BE CONSIDERED AS A COMPONENT OF COMMUNITY BENEFIT BECAUSE THE HOSPITAL TREATS ALL MEDICALLY NECESSARY PATIENTS, REGARDLESS OF THEIR ABILITY TO PAY AND REGARDLESS OF WHETHER THE EXPECTED REIMBURSEMENT IS ADEQUATE TO COVER ALL RELATED AND NECESSARY EXPENSES.
PART III, LINE 9B:	THE HOSPITAL HAS A WRITTEN BILLING AND COLLECTION POLICY AND SUCH POLICY COVERS THE PROCEDURES NECESSARY TO BILL AND COLLECT FOR THE MEDICAL SERVICES PROVIDED TO PATIENTS. PATIENTS KNOWN TO QUALIFY FOR FINANCIAL ASSISTANCE UNDER THE HOSPITAL'S CHARITY CARE POLICY (AS EVIDENCED BY A PROPERLY COMPLETED AND APPROVED CHARITY CARE APPLICATION) ARE NOT SUBJECT TO THE COLLECTION PROVISIONS OF THIS POLICY. RATHER, THEIR ACCOUNT BALANCES ARE WRITTEN-OFF FROM THE PATIENT ACCOUNTING RECORDS AS CHARITY CARE. IN INSTANCES WHERE THE HOSPITAL BELIEVES A PATIENT MAY QUALIFY FOR CHARITY CARE AND THE PATIENT DOES NOT OR CAN NOT COMPLETE THE REQUIRED CHARITY CARE APPLICATION, THE HOSPITAL MAKES REASONABLE EFFORTS TO INDEPENDENTLY SUPPORT THE APPROPRIATE WRITE-OFF OF THE PATIENT ACCOUNT BALANCES AS CHARITY CARE. IN INSTANCES WHERE REASONABLE EFFORTS ARE INSUFFICIENT OR INCONCLUSIVE TO SUPPORT THE APPROPRIATE WRITE-OFF OF THE PATIENT ACCOUNT BALANCES AS CHARITY CARE, THE PATIENT ACCOUNT BALANCES BECOME SUBJECT TO THE COLLECTION PROVISIONS OF THE HOSPITAL'S BILLING AND COLLECTION POLICY.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 2:	<p>TO ASSESS THE HEALTH CARE NEEDS OF THE COMMUNITIES WE SERVE FOR OUR MOST RECENT CHNA, COMMUNITY FORUM OF KEY STAKEHOLDERS (INCLUDING PEOPLE WITH DISABILITIES, HEADS OF PUBLIC AND PRIVATE AGENCIES SERVING THE DISABILITY COMMUNITY, EDUCATORS, ELECTED REPRESENTATIVES, COUNTY OFFICIALS, ADVOCACY ORGANIZATIONS, REPRESENTATIVES FROM THE ARTS, RELIGIOUS, AND COMMUNITY ORGANIZATIONS) WERE HELD. IN ADDITION, WE HELD A SERIES OF FOCUS GROUPS IN WHICH KEY INFORMANTS, PEOPLE WITH DISABILITIES AND THEIR FAMILIES WERE INVITED TO SHARE INSIGHT ABOUT THEIR OWN CHALLENGES TO LIVING FULLY, INDEPENDENTLY, AND HEALTHFULLY. IN ADDITION TO THESE EFFORTS FOR OUR MOST RECENT CHNA, GOOD SHEPHERD REGULARLY ASSESSES MARKET POTENTIAL AND DEMAND FOR SERVICES THROUGHOUT VARIOUS REGIONS, ON AVERAGE, THESE ASSESSMENTS ARE PERFORMED ON AN ANNUAL BASIS AND DO NOT SPECIFICALLY TARGET NEEDS BUT RATHER OPPORTUNITIES TO EXPAND SERVICE TO OTHER AREAS IN NEED.</p>
PART VI, LINE 3:	<p>1) GOOD SHEPHERD'S MISSION IS AS FOLLOWS: "MOTIVATED BY THE DIVINE GOOD SHEPHERD AND THE OFTEN COMPLEX PHYSICAL AND COGNITIVE REHABILITATION NEEDS OF OUR COMMUNITIES, OUR MISSION IS TO ENHANCE LIVES, MAXIMIZE FUNCTION, INSPIRE HOPE AND PROMOTE DIGNITY AND WELL-BEING WITH EXPERTISE, INNOVATIVE CARE AND COMPASSION." GOOD SHEPHERD VIGOROUSLY PURSUES THEIR MISSION REGARDLESS OF A PATIENT'S ABILITY TO PAY. 2) IN EACH INPATIENT ROOM, GOOD SHEPHERD PROVIDES A REFERENCE BINDER OF IMPORTANT INFORMATION TO ALL INPATIENTS. THIS BINDER SUPPLEMENTS THE PATIENT'S ADMISSIONS PACKAGE AND INCLUDES A NOTICE OF FINANCIAL AID WHICH INCLUDES THE FOLLOWING WORDING: "IF YOU HAVE LITTLE OR NO HEALTH INSURANCE TO PAY FOR THE SERVICES YOU RECEIVE FROM GOOD SHEPHERD AND WORRY THAT YOU MAY NOT BE ABLE TO PAY FOR PART OR ALL OF YOUR CARE, WE MAY BE ABLE TO HELP. GOOD SHEPHERD PROVIDES CHARITY CARE TO PATIENTS BASED ON THEIR INCOME, ASSETS AND FINANCIAL NEEDS. IN ADDITION, IF YOU DO NOT MEET THE CRITERIA TO BE ELIGIBLE FOR CHARITY CARE, WE WILL HELP YOU ARRANGE FOR AN INTEREST-FREE PAYMENT PLAN TO RESOLVE ANY BALANCES YOU OWE." 3) CHARITY CARE INFORMATION IS AVAILABLE ON THE GOOD SHEPHERD WEBSITE IN ENGLISH AND SPANISH. IN PARTICULAR, PATIENTS MAY ACCESS A COPY OF THE NOTICE OF FINANCIAL AID AND A CHARITY CARE APPLICATION. 4) GOOD SHEPHERD PUBLISHES AND DISTRIBUTES A NOTICE OF PAYMENT RESPONSIBILITY TO ALL PATIENTS. THE FIRST PARAGRAPH OF THIS FORM STATES THE FOLLOWING: "GOOD SHEPHERD IS A NON-PROFIT CHARITABLE ORGANIZATION THAT PROVIDES HEALTHCARE SERVICES TO ALL MEDICALLY APPROPRIATE PATIENTS WHO SEEK CARE REGARDLESS OF THEIR FUNDS TO PAY FOR SERVICES. THIS INCLUDES THE UNINSURED AND THE UNDER INSURED." THE NOTICE GOES ON TO STATE: "IT HAS BEEN BROUGHT TO OUR ATTENTION THAT YOU POTENTIALLY LACK THE FINANCIAL RESOURCES TO PAY FOR YOUR MEDICAL CARE. YOUR ADMISSION TO GOOD SHEPHERD IS CONTINGENT UPON YOUR ASSISTANCE IN HELPING US SECURE PAYMENT OF YOUR MEDICAL BILL FOR THE CARE BEING PROVIDED TO YOU. TO ADDRESS THE PAYMENT OF YOUR BILL, WE ARE REQUESTING THAT YOU APPLY FOR MEDICAL ASSISTANCE BENEFITS THROUGH THE PENNSYLVANIA MEDICAID PROGRAM AND APPLY FOR GOOD SHEPHERD'S CHARITY CARE PROGRAM." 5) EACH PATIENT BILL OR STATEMENT INCLUDES THE FOLLOWING STATEMENT: "GOOD SHEPHERD REHABILITATION HOSPITAL IS A NON-PROFIT ORGANIZATION AND OFFERS CHARITY CARE TO THOSE WHO QUALIFY. IF YOU DO NOT HAVE THE FUNDS TO PAY, PLEASE CONTACT US." 6) TRANSLATION SERVICES ARE AVAILABLE TO ANY NON-ENGLISH-SPEAKING PATIENT. THESE SERVICES ALSO INCLUDE ASSISTANCE WITH CHARITY CARE ELIGIBILITY AND OTHER FINANCIAL MATTERS. 7) AS PART OF INTERNAL DEPARTMENTAL ORIENTATION AND TRAINING, ADMISSIONS, CARE MANAGEMENT AND PATIENT ACCOUNTING PERSONNEL ARE TRAINED IN GOOD SHEPHERD'S CHARITY CARE POLICIES AND PROCEDURES.</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 4:	<p>BASED UPON PA HEALTH CARE COST CONTAINMENT COUNCIL DATA FOR THE 2019 CALENDAR YEAR, THE HOSPITAL'S PRIMARY SERVICE AREA IS COMPRISED OF THE FOLLOWING FIVE PENNSYLVANIA COUNTIES. IN ADDITION, THE HOSPITAL'S MARKET SHARE PERCENTAGE IS INDICATED FOR EACH COUNTY WITHIN ITS PRIMARY SERVICE AREA. REHABILITATION HOSPITAL - CARBON COUNTY 15% LEHIGH COUNTY 38% NORTHAMPTON COUNTY 20% MONROE COUNTY 36% BERKS COUNTY 2% LEHIGH, NORTHAMPTON AND BERKS COUNTIES ARE A MIX OF URBAN, SUBURBAN AND RURAL COMMUNITIES WHILE CARBON AND MONROE COUNTIES ARE PRIMARILY RURAL. THE FOLLOWING HOSPITALS ARE LOCATED WITHIN EACH OF THESE COUNTIES: CARBON COUNTY ONE (1) NOT-FOR-PROFIT ACUTE CARE HOSPITALS LEHIGH COUNTY FIVE (5) NOT-FOR-PROFIT ACUTE CARE HOSPITALS TWO (2) NOT-FOR-PROFIT INPATIENT REHABILITATION HOSPITALS (THE HOSPITAL - NOTE ONE LICENSE IN TWO LOCATIONS) ONE (1) NOT-FOR-PROFIT LONG-TERM ACUTE CARE HOSPITAL (THE SPECIALTY HOSPITAL) ONE (1) SPECIALTY GENERAL ACUTE CARE HOSPITAL NORTHAMPTON COUNTY TWO (2) NOT-FOR-PROFIT ACUTE CARE HOSPITALS ONE (1) NOT-FOR-PROFIT SPECIALTY GENERAL ACUTE CARE HOSPITAL MONROE COUNTY TWO (2) NOT-FOR-PROFIT ACUTE CARE HOSPITALS BERKS COUNTY TWO (2) NOT-FOR-PROFIT ACUTE CARE HOSPITALS ONE (1) FOR-PROFIT INPATIENT REHABILITATION HOSPITAL ONE (1) FOR-PROFIT SPECIALTY GENERAL ACUTE CARE HOSPITAL. THESE COUNTIES HAVE THE FOLLOWING DEMOGRAPHICS AND CHARACTERISTICS: 1. AVERAGE INCOME LEVEL AND POVERTY RATES (US CENSUS 2019 ESTIMATES) MEDIAN HOUSEHOLD INCOME AND POPULATION PERCENTAGE BELOW THE POVERTY LEVEL: CARBON COUNTY - \$57,006 AND 9.8% LEHIGH COUNTY - \$63,897 AND 11.5% NORTHAMPTON COUNTY - \$70,471 AND 7.9% MONROE COUNTY - \$63,934 AND 12.2% BERKS COUNTY - \$63,728 AND 10.2% 2. RATES OF UNINSURED OR UNDERINSURED PERSONS (US CENSUS 2019 ESTIMATES) CARBON COUNTY 3,116 INDIVIDUALS OR 6.2% OF THE COUNTY POPULATION UNDER 65 YEARS OLD LEHIGH COUNTY 23,575 INDIVIDUALS OR 7.7% OF COUNTY POPULATION UNDER 65 YEARS OLD NORTHAMPTON COUNTY 14,745 INDIVIDUALS OR 6.0% OF THE COUNTY POPULATION UNDER 65 YEARS OLD MONROE COUNTY 10,637 INDIVIDUALS OR 7.6% OF THE COUNTY POPULATION UNDER 65 YEARS OLD BERKS COUNTY 26,028 INDIVIDUALS OR 7.5% OF THE COUNTY POPULATION UNDER 65 YEARS OLD 3. PERCENT OF FAMILIES WHO ARE ELIGIBLE FOR MEDICAL ASSISTANCE (PA DOH-LATEST AVAILABLE DATA) CARBON COUNTY 2017 PERCENTAGE ELIGIBLE FOR MEDICAL ASSISTANCE 21.5% LEHIGH COUNTY 2017 PERCENTAGE ELIGIBLE FOR MEDICAL ASSISTANCE 23.9% NORTHAMPTON COUNTY 2017 PERCENTAGE ELIGIBLE FOR MEDICAL ASSISTANCE 18.3% MONROE COUNTY 2017 PERCENTAGE ELIGIBLE FOR MEDICAL ASSISTANCE 22.5% BERKS COUNTY 2017 PERCENTAGE ELIGIBLE FOR MEDICAL ASSISTANCE 22.9% 4. POPULATION AGE BREAKDOWN (US CENSUS 2019 ESTIMATED) PENNSYLVANIA POPULATION > AGE 65 IS 18.7% CARBON COUNTY - POPULATION > AGE 65 - 21.7% LEHIGH COUNTY - POPULATION > AGE 65 - 17.1% NORTHAMPTON COUNTY - POPULATION > AGE 65 - 19.5% MONROE COUNTY - POPULATION > AGE 65 - 17.8% BERKS COUNTY - POPULATION > AGE 65 - 17.6% 5. PERCENTAGES OF LIMITED-ENGLISH-SPEAKING POPULATIONS (PERCENT SPEAK ENGLISH LESS THAN "VERY WELL") CARBON COUNTY - PERCENT OF POPULATION NOT PROFICIENT IN ENGLISH; 1.1% LEHIGH COUNTY - PERCENT OF POPULATION NOT PROFICIENT IN ENGLISH; 8.5% NORTHAMPTON COUNTY - PERCENT OF POPULATION NOT PROFICIENT IN ENGLISH; 4.1% MONROE COUNTY - PERCENT OF POPULATION NOT PROFICIENT IN ENGLISH; 4.4% BERKS COUNTY - PERCENT OF POPULATION NOT PROFICIENT IN ENGLISH; 6.7% 6. AREAS DESIGNATED AS FEDERALLY MEDICALLY UNDERSERVED AREAS OR POPULATIONS (LATEST AVAILABLE, DATES VARY) CARBON COUNTY- COALDALE AND ASSOCIATED BOROUGH/TOWNSHIPS LEHIGH COUNTY - ALLENTOWN SERVICE AREA - CT 0004.00 AND CT 0005.00 NORTHAMPTON COUNTY - EASTON SERVICE AREA - CT: 144.00 AND SOUTH BETHLEHEM SERVICE AREA - CT: 109-113 MONROE COUNTY - STROUDSBURG BOROUGH (MDC 74888) BERKS COUNTY - CITY OF READING SERVICE AREAS - CT: 1, 2, 10, 11, 13, 14, 17, 19, 21, 22, 23 AND 257. SPECIAL POPULATIONS WITHIN THE AREA SERVED, INCLUDING ETHNIC AND CULTURAL GROUPS (US CENSUS 2019 ESTIMATED) CARBON COUNTY BACHELOR'S DEGREE OR HIGHER, PCT OF PERSONS AGE 25+ 17.9% VS 31.4% IN PA LEHIGH COUNTY HISPANIC OR LATINO POPULATION 26.2% VS. 7.8% IN PA NORTHAMPTON COUNTY HISPANIC OR LATINO POPULATION 14.2% VS. 7.8% IN PA MONROE COUNTY HISPANIC OR LATINO POPULATION 17.0% VS. 7.8% IN PA BERKS COUNTY HISPANIC OR LATINO POPULATION 22.5% VS. 7.8% IN PA SOURCE: MARKET SHARE-PHC4 DATA FOR CY2019. SOURCE: FACILITY CENSUS BY COUNTY-AHD.COM. NOTE, LVH MUHLENBURG IS ACTUALLY IN LEHIGH COUNTY, NOT NORTHAMPTON AS REPORTED BY AHD, SO DATA WAS ADJUSTED. SOURCES: #1, 2, 4, & 7 US CENSUS STATE AND COUNTY QUICK FACTS; #3 THE CONTEXT OF HEALTH, PA.GOV; #5 HTTPS://WWW.LEP.GOV/MAPS/LMA2015/FINAL_508; #6 HTTPS://DATA.HRSA.GOV/OOLS/SHORTAGE-AREA/MUA-FIND</p>
PART VI, LINE 5:	<p>WITH RESPECT TO HOW THE HOSPITAL FURTHERS ITS EXEMPT PURPOSE BY PROMOTING THE HEALTH OF THE COMMUNITY, THE FOLLOWING INFORMATION IS PROVIDED: 1) THE GSRN BOARD OF TRUSTEES GOVERNS ALL OF THE ENTITIES DESCRIBED IN PART I, LINE 6A (INCLUDING THE HOSPITAL). THE GSRN BOARD OF TRUSTEE MEMBERS (BOARD MEMBERS) ALL LIVE IN THE HOSPITAL'S PRIMARY SERVICE AREA AS DEFINED IN PART VI (SUPPLEMENTAL INFORMATION), LINE 4. THE VAST MAJORITY OF THE BOARD MEMBERS ARE NOT EMPLOYEES OR CONTRACTORS OF THE HOSPITAL. NONE OF THE BOARD MEMBERS ARE FAMILY MEMBERS. 2) THE HOSPITAL EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN ITS PRIMARY SERVICE AREA. ALL APPLICANTS ARE APPROVED BY THE HOSPITAL'S MEDICAL EXECUTIVE COMMITTEE. 3) THE HOSPITAL PARTICIPATES IN THE MEDICARE, MEDICAID, CHAMPUS, TRICARE, OVR AND OTHER GOVERNMENT SPONSORED HEALTHCARE PROGRAMS. 4) TO THE EXTENT THE HOSPITAL GENERATES SURPLUS OPERATING MARGINS AND/OR FREE CASH FLOW, THE AMOUNTS ARE COMPLETELY REINVESTED WITHIN THE HOSPITAL AND/OR THE OTHER AFFILIATED CORPORATIONS UNDER THE CONTROL OF GOOD SHEPHERD REHABILITATION NETWORK (GSRN). SUCH REINVESTMENT CAN TAKE THE FORM OF INFRASTRUCTURE IMPROVEMENTS, INVESTMENTS IN MEDICAL EQUIPMENT AND TECHNOLOGY, OR OTHER INVESTMENTS INTENDED TO ENHANCE PATIENT SATISFACTION, IMPROVE THE QUALITY OF CARE, CONFORM WITH SAFETY CODES OR REGULATIONS, ETC. 5) THE HOSPITAL AND OTHER AFFILIATED CORPORATIONS UNDER THE CONTROL OF GOOD SHEPHERD REHABILITATION NETWORK (GSRN) ARE INVOLVED IN HEALTH PROFESSIONS EDUCATION, PARTICULARLY FOR NURSING AND THERAPY.</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 6:	<p>WITHIN THE GOOD SHEPHERD REHABILITATION NETWORK AND CONTROLLED ENTITIES (GOOD SHEPHERD), THE GOOD SHEPHERD LONG-TERM ACUTE SERVICES, INC., D/B/A GOOD SHEPHERD SPECIALTY HOSPITAL (THE SPECIALTY HOSPITAL), PROVIDES "CHARITY CARE AND CERTAIN OTHER COMMUNITY BENEFITS AT COST" AS REPORTED ON THEIR SCHEDULE H TO FORM 990. THESE AMOUNTS AGGREGATE \$6,697 OR APPROXIMATELY 0.04% OF THE SPECIALTY HOSPITAL'S EXPENSES. THROUGH ITS GOOD SHEPHERD HOUSING DEVELOPMENT CORPORATION (SUPPIL) SUBSIDIARY, GOOD SHEPHERD REHABILITATION NETWORK AND CONTROLLED ENTITIES (GOOD SHEPHERD), PROVIDES SUPPORTIVE INDEPENDENT HOUSING TO PERSONS WITH DISABILITIES UNDER SECTION 811 OF THE DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT. THESE SERVICES WERE OPERATED AT A LOSS, WHICH TOTALED \$105,668 FOR THE FISCAL YEAR ENDED JUNE 30, 2020, AND WHICH WAS FUNDED BY GOOD SHEPHERD. THE LOSS WAS DETERMINED AFTER REDUCING SUPPIL RENTAL REVENUE AND OTHER INCOME BY THE DIRECTLY ASSIGNED EXPENSES INCURRED TO OPERATE THE PROGRAM. GSRN IS A 51% OWNER OF GSPP; HOWEVER, THE OPERATIONS OF GSPP ARE NOT CONSOLIDATED WITHIN THE CONSOLIDATED FINANCIAL STATEMENTS OF GOOD SHEPHERD AS GSRN IS NOT DEEMED TO HAVE CONTROL OVER GSPP. AS A RESULT, GSRN RECORDS THEIR INVESTMENT IN GSPP UNDER THE EQUITY METHOD OF ACCOUNTING WITHIN THE GSRN CONSOLIDATED FINANCIAL STATEMENTS. THROUGH ITS OWNERSHIP IN THE GSPP UNCONSOLIDATED AFFILIATE, GSRN PROVIDES THE FOLLOWING COMMUNITY BENEFITS, WHICH TOTAL TO \$7,100,000: FINANCIAL ASSISTANCE AT COST \$273,000 UNREIMBURSED MEDICAID \$5,030,000 COMMUNITY HEALTH IMPROVEMENT SERVICES \$8,000 HEALTH PROFESSIONS EDUCATION \$1,522,000 RESEARCH \$264,000 COMMUNITY BUILDING ACTIVITIES \$2,000 FINANCIAL AND IN-KIND CONTRIBUTIONS TO OTHER COMMUNITY GROUPS \$0 SUBSIDIZED HEALTH SERVICES \$1,000 TOTAL \$7,100,000 THESE AMOUNTS ARE REPORTED ABOVE AT THEIR FULL COST ALTHOUGH GOOD SHEPHERD HAS A 51% OWNERSHIP INTEREST IN GSPP.</p>
PART VI, LINE 7:	N/A

Additional Data

Software ID:

Software Version:

EIN: 23-1371947

Name: THE GOOD SHEPHERD REHABILITATION
HOSPITAL

Form 990 Schedule H, Part V Section A. Hospital Facilities

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		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
1	GOOD SHEPHERD REHABILITATION HOSPITAL 850 SOUTH 5TH STREET ALLENTOWN, PA 18103 070801	X								REHABILITATION HOSPITAL	

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
GOOD SHEPHERD REHABILITATION HOSPITAL	PART V, SECTION B, LINE 5: THIS STUDY USED A TWO-PRONGED RESEARCH METHOD TO IDENTIFY COMMUNITY HEALTH NEEDS AMONG PEOPLE WITH DISABILITIES.1. FIRST, THIS STUDY UPDATED AND EXTENDED INFORMATION DERIVED FROM KEY SECONDARY SOURCES OF DATA, INCLUDING PRIMARILY THE U.S. CENSUS BUREAU, THE CENTERS' FOR DISEASE CONTROL'S BEHAVIORAL RISK FACTOR SURVEILLANCE SYSTEM (BRFSS), THE ROBERT WOOD JOHNSON COUNTY HEALTH RANKINGS, AND THE PENNSYLVANIA DEPARTMENT OF HEALTH. DATA PROVIDED BY KEY FEDERAL AND STATE AGENCIES WAS CRITICALLY IMPORTANT FOR TRACKING COMMUNITY HEALTH OVER TIME. IT ALSO HELPED IDENTIFY SOCIAL AND ENVIRONMENTAL DETERMINANTS OF HEALTH AND FEATURES OF THE SOCIAL ENVIRONMENT THAT INTERACT WITH INDIVIDUAL-LEVEL CHARACTERISTICS IN SHAPING OVERALL INDIVIDUAL AND COMMUNITY HEALTH. FINALLY, THE DATA WAS ALSO USEFUL FOR IDENTIFYING HEALTH DISPARITIES BETWEEN PEOPLE WITH DISABILITIES AND PEOPLE WITHOUT DISABILITIES.2. SECOND, THIS STUDY ALSO INCLUDED PRIMARY QUALITATIVE DATA DERIVED FROM A COMMUNITY FORUM OF KEY STAKEHOLDERS (INCLUDING PEOPLE WITH DISABILITIES, HEADS OF PUBLIC AND PRIVATE AGENCIES SERVING THE DISABILITY COMMUNITY, EDUCATORS, ELECTED REPRESENTATIVES, COUNTY OFFICIALS, ADVOCACY ORGANIZATIONS, REPRESENTATIVES FROM THE ARTS, RELIGIOUS, AND COMMUNITY ORGANIZATIONS), AND A SERIES OF FOCUS GROUPS IN WHICH KEY INFORMANTS, PEOPLE WITH DISABILITIES AND THEIR FAMILIES WERE INVITED TO SHARE INSIGHT ABOUT THEIR OWN CHALLENGES TO LIVING FULLY, INDEPENDENTLY, AND HEALTHFULLY.BOTH FEDERAL REGULATIONS AND BEST PRACTICES FOR CARRYING OUT CHNAS EMPHASIZE THE ROLE OF COMMUNITY INPUT. A CENTRAL GOAL OF THE CURRENT STUDY WAS TO ENGAGE DIVERSE STAKEHOLDERS AS PARTNERS IN RESEARCH FOR PEOPLE WITH DISABILITIES, RATHER THAN SIMPLY AS SUBJECTS OR OBJECTS OF THE RESEARCH.
GOOD SHEPHERD REHABILITATION HOSPITAL	PART V, SECTION B, LINE 6B: GOOD SHEPHERD'S MOST RECENT CHNA WAS CONDUCTED IN PARTNERSHIP WITH THE MUHLENBERG COLLEGE INSTITUTE OF PUBLIC OPINION UNDER THE LEADERSHIP OF DR. LANETHEA MATHEWS-SCHULTZ, PROFESSOR AND CHAIR OF POLITICAL SCIENCE AT MUHLENBERG COLLEGE. THE MUHLENBERG COLLEGE INSTITUTE OF PUBLIC OPINION IS DIRECTED BY DR. CHRISTOPHER BORICK, PROFESSOR OF POLITICAL SCIENCE AT MUHLENBERG COLLEGE. IN ADDITION, GOOD SHEPHERD PARTNERED WITH THE DISABILITY FRIENDLY COMMUNITY OF THE LEHIGH VALLEY WHICH INCLUDES PEOPLE WITH DISABILITIES, REPRESENTATIVES OF NON-PROFITS AND FOR-PROFIT SERVICE ORGANIZATIONS, CAREGIVERS, FAMILY MEMBERS, GOVERNMENT AND COMMUNITY LEADERS AS WELL AS PEOPLE ADVOCATING FOR INCLUSION.

Form 990 Part V Section C Supplemental Information for Part V, Section B.

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
GOOD SHEPHERD REHABILITATION HOSPITAL	PART V, SECTION B, LINE 11: ON JUNE 10, 2019, THE BOARD OF TRUSTEES OF GOOD SHEPHERD REHABILITATION NETWORK PASSED A RESOLUTION ADOPTING THEIR FY 2020-22 CHNA IMPLEMENTATION PLAN. THE PLAN IDENTIFIES STRATEGIES AND ACTION STEPS DESIGNED TO IMPACT PRIORITY AREAS IDENTIFIED THROUGH THE 2019 CHNA PROCESS. THE IMPLEMENTATION PLAN IDENTIFIED FOUR HEALTH PRIORITIES GOOD SHEPHERD COMMITTED TO WORKING ON OVER THE THREE YEAR PERIOD. THE FIRST GOAL IS IMPROVING DATA COLLECTION BY CREATING AND IMPLEMENTING A SURVEY THAT WILL BE ADMINISTERED TO OUR PATIENTS TO HELP US BETTER UNDERSTAND AND SERVE THEIR NEEDS. THE SECOND GOAL IS IMPROVING UNIVERSAL ACCESSIBILITY OF BATHROOMS BY CONVERTING EXISTING BATHROOMS INTO ACCESSIBLE BATHROOMS WHEN POSSIBLE AND BY STRIVING TO OFFER ACCESSIBLE BATHROOMS IN FUTURE GSRN FACILITIES. THE THIRD GOAL IS IMPROVING SERVICES & RESOURCES FOR FAMILIES WITH POST-TEENAGE CHILDREN IN THE 21-64 AGE RANGE BY CREATING AN EXPLORER POST TO EDUCATE HIGH SCHOOL STUDENTS ON WHAT GOOD SHEPHERD DOES AND HOPEFULLY INSPIRE THEM TO PURSUE A CAREER IN HEALTHCARE. IN ADDITION, WE WILL BE LOOKING TO LEARN MORE ABOUT OTHER RESOURCES AVAILABLE IN THE COMMUNITY THAT COULD BE USEFUL TO OUR PATIENTS AND CAREGIVERS. THE FOURTH GOAL IS INCREASING THE NUMBER OF SUPPORT GROUPS WE OFFER BY STRATEGICALLY IDENTIFYING LOCATIONS IN OUR SERVICE AREA THAT ARE IN NEED OF ADDITIONAL SUPPORT GROUPS AND SEEING IF WE CAN UTILIZE OUR OUTPATIENT LOCATIONS TO SERVE THESE NEEDS.
GOOD SHEPHERD REHABILITATION HOSPITAL	PART V, SECTION B, LINE 13H: GOOD SHEPHERD REHABILITATION HOSPITAL (THE HOSPITAL) HAS A WRITTEN CHARITY CARE POLICY. ALL PATIENTS ARE NOTIFIED OF GOOD SHEPHERD'S CHARITY CARE AVAILABILITY PRIOR TO THE START OF THEIR CARE. GENERALLY, PATIENTS AUTOMATICALLY QUALIFY UNDER THE HOSPITAL'S CHARITY CARE POLICY IF THEIR INCOME IS LESS THAN 200% OF THE CURRENT FEDERAL POVERTY GUIDELINES. HOWEVER, OTHER FACTORS ARE ALSO USED TO DETERMINE ELIGIBILITY INCLUDING:- SOURCES OF INCOME- LIVING EXPENSES- OTHER PERSONAL ASSETS AND LIABILITIES- DEMOGRAPHIC INFORMATION- ONGOING HEALTHCARE NEEDSQUALIFICATION UNDER THE HOSPITAL'S CHARITY CARE POLICY ENTITLES PATIENTS TO COMPLETELY FREE CARE. THE HOSPITAL DOES NOT OFFER A PROGRAM OF DISCOUNTED CHARITY CARE. HOWEVER, PATIENTS THAT DO NOT QUALIFY FOR CHARITY CARE AND HAVE NO INSURANCE ARE OFFERED A DISCOUNTED PRIVATE PAY RATE FOR SERVICES, PAYABLE AT THE TIME OF SERVICE. THE DISCOUNTED PRIVATE PAY RATE IS DETERMINED CONSIDERING THE ESTIMATED COST OF SERVICES PROVIDED.

Schedule J (Form 990)	Compensation Information	OMB No. 1545-0047
		2019
		Open to Public Inspection
Department of the Treasury Internal Revenue Service	For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23. ▶ Attach to Form 990. ▶ Go to www.irs.gov/Form990 for instructions and the latest information.	
Name of the organization THE GOOD SHEPHERD REHABILITATION HOSPITAL		Employer identification number 23-1371947

Part I Questions Regarding Compensation		Yes	No
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 idemnification 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 (e.g., maid, chauffeur, chef)		
b If any of the boxes on Line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain		1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?		2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.			
<input type="checkbox"/> Compensation committee	<input type="checkbox"/> Written employment contract		
<input type="checkbox"/> Independent compensation consultant	<input type="checkbox"/> Compensation survey or study		
<input type="checkbox"/> Form 990 of other organizations	<input type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a Receive a severance payment or change-of-control payment?		4a	Yes
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		4b	No
c Participate in, or receive payment from, an equity-based compensation arrangement?		4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.			
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a The organization?		5a	No
b Any related organization?		5b	No
If "Yes," on line 5a or 5b, describe in Part III.			
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a The organization?		6a	No
b Any related organization?		6b	No
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 in lines 5 and 6? If "Yes," describe in Part III.		7	Yes
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		9	

For 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 are not 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.

[illegible]

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.

Return Reference	Explanation
PART I, LINE 3	THE CEO IS COMPENSATED BY GOOD SHEPHERD REHABILITATION NETWORK ("GSRN"), AN AFFILIATED TAX-EXEMPT ORGANIZATION. THE HOSPITAL RELIED ON GSRN'S USE OF COMPENSATION COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, FORM 990 OF OTHER ORGANIZATIONS, COMPENSATION SURVEY OR STUDY, AND APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE TO ESTABLISH COMPENSATION.
PART I, LINE 4A	FOLLOWING INDIVIDUALS RECEIVED SEVERANCE PAYMENTS DURING CALENDAR YEAR 2019: - RONALD J. PETULA (SVP FINANCE & CNO) - MICHAEL P. CIRBA (CHIEF INFORMATION OFFICER) - SAMUEL A. MIRANDA (SVP & CNO) FOLLOWING INDIVIDUALS ARE SCHEDULED TO RECEIVE SEVERANCE PAYMENTS DURING CALENDAR YEAR 2020: - MICHAEL P. CIRBA (CHIEF INFORMATION OFFICER) - SAMUEL A. MIRANDA (SVP & CNO)
PART I, LINE 7	GSRN HAS A PERFORMANCE COMPENSATION PROGRAM IN PLACE WHICH IS APPROVED BY THE BOARD. CERTAIN MEMBERS OF MANAGEMENT CAN RECEIVE AN ANNUAL PERFORMANCE PAYMENT WHEN PRE-DEFINED AND PRE-APPROVED FINANCIAL AND NON-FINANCIAL GOALS ARE ACHIEVED. FOR FISCAL YEAR 2020, A PERFORMANCE PAYMENT WAS NOT ACHIEVED. IN LIEU OF A PERFORMANCE PAYMENT, SPOT BONUSES WERE PAID. THIS IS NOT GUARANTEED EACH YEAR.

Additional Data

Software ID:

Software Version:

EIN: 23-1371947

Name: THE GOOD SHEPHERD REHABILITATION HOSPITAL

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(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				
1GARY R SCHMIDT CHAIR/INTERIM PRES. & CEO	(i)	0	0	0	0	0	0	0
	(ii)	561,337	0	0	8,520	1,030	570,887	0
1SANDEEP SINGH SVP & CMO	(i)	319,579	151,160	0	15,100	16,829	502,668	0
	(ii)	0	0	0	0	0	0	0
2RONALD J PETULA SVP FINANCE & CFO (UNTIL 11/1/19)	(i)	0	0	0	0	0	0	0
	(ii)	320,536	21,656	39,981	8,192	9,807	400,172	0
3ASARE B CHRISTIAN ASSOC. MEDICAL DIRECTOR	(i)	258,373	93,563	0	13,772	10,793	376,501	0
	(ii)	0	0	0	0	0	0	0
4JAMES B KIM STAFF PHYSIATRIST	(i)	236,876	41,916	0	18,327	11,740	308,859	0
	(ii)	0	0	0	0	0	0	0
5ANDREW G REISH STAFF PHYSIATRIST	(i)	145,317	124,267	0	14,428	14,959	298,971	0
	(ii)	0	0	0	0	0	0	0
6KIMBERLY S KUCHINSKI PROG. DIR. PEDS PHYSIATRY	(i)	223,831	39,647	0	15,571	15,165	294,214	0
	(ii)	0	0	0	0	0	0	0
7AYANNA S KERSEY-MCMULLEN HOSPITALIST	(i)	182,311	51,338	0	4,889	10,733	249,271	0
	(ii)	0	0	0	0	0	0	0
8DEBORAH KIMMEL TRUSTEE	(i)	188,655	15,000	0	10,999	5,762	220,416	0
	(ii)	0	0	0	0	0	0	0
9JENNIFER D SILVA SCHMALZ VP & CNO	(i)	0	0	0	0	0	0	0
	(ii)	197,335	0	0	4,198	16,700	218,233	0
10SAMUEL A MIRANDA JR FORMER SVP & CNO (UNTIL 09/22/18)	(i)	0	0	0	0	0	0	0
	(ii)	0	0	211,616	0	0	211,616	0
11MICHAEL P CIRBA FORMER CIO (UNTIL 06/15/19)	(i)	0	0	0	0	0	0	0
	(ii)	106,435	3,505	49,073	876	467	160,356	0

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization
THE GOOD SHEPHERD REHABILITATION
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.

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Employer identification number

23-1371947

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART V, LINE 1:	ACCOUNTS PAYABLE PAYMENTS ARE CONSOLIDATED UNDER A COMMON REPORTING SYSTEM. SINCE TOTALS FOR EACH VENDOR MAY CONTAIN TRANSACTIONS FROM MULTIPLE CORPORATIONS, THE NUMBER OF 1099'S FILED ON BEHALF OF THE GOOD SHEPHERD REHABILITATION HOSPITAL BY THE COMMON REPORTING AGENT CANNOT BE SEPARATELY IDENTIFIED AND DETERMINED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART V, LINE 2:	THE GOOD SHEPHERD REHABILITATION HOSPITAL IS THE COMMON PAY AGENT FOR W-2 REPORTING FOR ALL AFFILIATES. THE NUMBER OF W-2S REPORTED ON FORM 990, PART V, LINE 2 REPRESENTS THE TOTAL NUMBER OF W-2 FORMS FILED FOR HOSPITAL EMPLOYEES. THERE WERE 1,710 W-2S FILED FOR ALL AFFILIATE ENTITIES FOR CALENDAR YEAR 2019.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE IS COMPRISED OF THE CHAIRS OF ALL THE BOARD COMMITTEES AS WELL AS THE CHAIR AND VICE CHAIR OF THE BOARD. ALL EXECUTIVE COMMITTEE MEMBERS ARE MEMBERS OF THE BOARD OF TRUSTEES. THE EXECUTIVE COMMITTEE CAN ACT ON BEHALF OF THE BOARD OF TRUSTEES IN MOST CASES. ANY FUNDAMENTAL CHANGES WILL GO TO THE FULL BOARD.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	THE SOLE CORPORATE MEMBER OF THE ORGANIZATION IS THE GOOD SHEPHERD REHABILITATION NETWORK ("GSRN"), A RELATED TAX-EXEMPT ENTITY. GSRN HAS THE ULTIMATE AUTHORITY AND RESPONSIBILITY FOR THE FOLLOWING ACTIVITIES WITH RESPECT TO THE GOOD SHEPHERD REHABILITATION HOSPITAL: AMENDMENT, APPROVAL OR REVOCATION OF BYLAWS; INSTITUTIONAL DEVELOPMENT; CORPORATE AND STRATEGIC PLANNING; FINANCIAL PLANNING AND BUDGETING; AUDIT AND FISCAL MATTERS; RESOURCE ALLOCATION; PUBLIC RELATIONS; APPOINTMENT OF TRUSTEES AND OFFICERS; AND COMPENSATION AND HUMAN RESOURCE POLICIES.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	SEE EXPLANATION FOR FORM 990, PART VI, SECTION A, LINE 7A.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE IRS FORM 990 IS PREPARED USING INFORMATION SOLICITED FROM OFFICERS, DIRECTORS, TRUSTEES, BOARD COMMITTEE MEMBERS, AND MANAGEMENT. THIS GROUP OF INDIVIDUALS IS PROVIDED A DRAFT RETURN BEFORE THE FINAL RETURN IS FILED. QUESTIONS, COMMENTS, AND ADDITIONAL INFORMATION PROVIDED BY THIS GROUP ARE INCORPORATED INTO THE FINAL RETURN. THE FINAL RETURN IS REVIEWED AT A COMMITTEE LEVEL OF THE BOARD PRIOR TO IT BEING FILED.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THERE IS A SYSTEMATIC PROCESS COORDINATED THROUGH THE GOVERNANCE COMMITTEE WHERE THE CONFLICT OF INTEREST STATEMENTS COMPLETED ANNUALLY BY BOARD MEMBERS AND SENIOR LEADERSHIP TEAM MEMBERS ARE REVIEWED BY THE GOVERNANCE COMMITTEE. WHENEVER THE COMMITTEE FEELS THE CONFLICT STATEMENT IS EITHER INCOMPLETE OR FEELS SOMETHING MAY BE MISSING, THE COMMITTEE WILL ASK MANAGEMENT TO PURSUE FURTHER DUE DILIGENCE. WHEN A BOARD MEMBER DOES HAVE AN INHERENT CONFLICT, THE TRUSTEE IS ASKED TO EITHER ABSTAIN FROM VOTING OR EXCUSE HIMSELF FROM THE ROOM DURING THE DISCUSSION AND VOTING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	<p>THE BOARD OF TRUSTEES OF GOOD SHEPHERD REHABILITATION NETWORK (GSRN) DELEGATE RESPONSIBILITY FOR ADHERENCE TO ALL LEGAL AND REGULATORY REQUIREMENTS AFFECTING EXECUTIVE COMPENSATION TO THE HUMAN RESOURCES / COMPENSATION COMMITTEE OF THE BOARD (THE COMMITTEE). THE COMMITTEE IS PERMITTED TO ENGAGE EXTERNAL RESOURCES AS NECESSARY TO EDUCATE THEM ON NEW LEGAL OR REGULATORY GUIDELINES, MARKET TRENDS AND TO SUPPORT DELIBERATIONS AND DECISION MAKING RELATED TO EXECUTIVE COMPENSATION. THE COMMITTEE SELECTED AND UTILIZES AN INDEPENDENT COMPENSATION CONSULTANT, MERCER- A MARSH & MCCLENNAN COMPANY, (THE CONSULTANT) AS A RESOURCE TO ASSIST WITH DECISIONS RELATED TO EXECUTIVE COMPENSATION. IN ACCORDANCE WITH THE COMMITTEE'S ANNUAL WORK PLAN, THE COMMITTEE REVIEWED AT THE JUNE 2020 MEETING THE FOLLOWING: MERCER (US), INC. CERTIFIES THAT IT (1) IS A COMPENSATION CONSULTING FIRM, (2) PERFORMS COMPENSATION VALUATION STUDIES OF THIS TYPE ON A REGULAR BASIS, AND (3) IS QUALIFIED TO PERFORM THE VALUATIONS OF THE TYPE OF PROPERTY OR SERVICES INVOLVED. DURING MERCER'S REVIEW OF EXECUTIVE COMPENSATION, IT WAS FOUND IN THEIR OPINION TO BE FAIR, REASONABLE AND MARKET APPROPRIATE BASED ON THEIR ANALYSIS OF COMPETITIVE COMPENSATION AND BENEFIT PRACTICES FOR FUNCTIONALLY COMPARABLE POSITIONS IN SIMILARLY SITUATED ORGANIZATIONS. ALL OF THE COMPENSATION MEETINGS ARE FORMALLY DOCUMENTED CONSISTENT WITH BEST GOVERNANCE PRACTICES.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND POLICIES ARE AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	PENSION LIABILITY ADJUSTMENT -6,593,521.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XII, LINE 2C:	THE PROCESSES USED BY THE COMMITTEE THAT ASSUMES RESPONSIBILITY FOR OVERSIGHT OF THE AUDIT OF THE ORGANIZATION'S FINANCIAL STATEMENTS AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT HAVE NOT CHANGED FROM THE PRIOR YEAR.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
► Attach to Form 990.
► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization
THE GOOD SHEPHERD REHABILITATION
HOSPITAL

Employer identification number
23-1371947

Part I

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

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

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1)GOOD SHEPHERD HOME LONG-TERM CARE FACILITY INC GOOD SHEPHERD PLAZA 850 SOUTH 5TH S ALLENTOWN, PA 18103 23-2215800	OPERATES TWO SKILLED NURSING FACILITIES FOR THE SEVERELY DISABLED	PA	501(C)(3)	LINE 3	GOOD SHEPHERD REHABILITATION NETWORK		No
(2)GOOD SHEPHERD HOUSING DEVELOPMENT CORPORATION GOOD SHEPHERD PLAZA 850 SOUTH 5TH S ALLENTOWN, PA 18103 23-3073390	PROVIDES INDEPENDENT LIVING APTS FOR DISABLED, LOW-INCOME ADULTS	PA	501(C)(3)	LINE 10	GOOD SHEPHERD REHABILITATION NETWORK		No
(3)GOOD SHEPHERD REHABILITATION NETWORK GOOD SHEPHERD PLAZA 850 SOUTH 5TH S ALLENTOWN, PA 18103 23-2216041	PROVIDES MANAGEMENT SERVICES IN SUPPORT OF ITS TAX-EXEMPT AFFILIATES	PA	501(C)(3)	LINE 7	N/A		No
(4)PHILADELPHIA POST-ACUTE PARTNERS LLC 1800 LOMBARD STREET PHILADELPHIA, PA 19146 20-8283421	OPERATES INPATIENT REHAB HOSP, ACUTE CARE HOSP & 8 OUTPATIENT FACILITIES	PA	501(C)(3)	LINE 3	GOOD SHEPHERD REHABILITATION NETWORK		No
(5)THE ALLENTOWN SPECIALTY HOSPITAL INC GOOD SHEPHERD PLAZA 850 SOUTH 5TH S ALLENTOWN, PA 18103 23-3009874	PROVIDES INPATIENT SVCS THROUGH OPERATION OF A LONG-TERM ACUTE CARE HOSP	PA	501(C)(3)	LINE 3	GOOD SHEPHERD REHABILITATION NETWORK		No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512(b) (13) controlled entity?	
								Yes	No
(1) GOOD SHEPHERD RECIPROCAL RISK RETENTION GROUP 7301 RIVERS AVENUE SUITE 230 NORTH CHARLESTON, SC 29406 20-4065112	RISK RETENTION GROUP	SC	N/A	C					No

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

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

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity

b Gift, grant, or capital contribution to related organization(s)

c Gift, grant, or capital contribution from related organization(s)

d Loans or loan guarantees to or for related organization(s)

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

j Lease of facilities, equipment, or other assets to related organization(s)

k Lease of facilities, equipment, or other assets from related organization(s)

l Performance of services or membership or fundraising solicitations for related organization(s)

m Performance of services or membership or fundraising solicitations by related organization(s)

n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

r Other transfer of cash or property to related organization(s)

s Other transfer of cash or property from related organization(s)

Yes

No

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

Yes

1j

No

1k

No

1l

No

1m

Yes

1n

No

1o

Yes

1p

Yes

1q

Yes

1r

No

1s

Yes

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Schedule R (Form 990) 2019

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

[illegible]

Part VII **Supplemental Information**

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

Return Reference	Explanation