

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

2023

Name of filer

RIDGECREST REGIONAL HOSPITAL

EIN or SSN

95-2082686

Name and title of officer or person subject to tax JAMES SUVER
CEO**Part I** Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b 147,736,276.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WIPFLI LLP to enter my PIN 54403
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41718154403

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MICHAEL J PETERSON, CPA Date 11/14/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2023)

LHA 302521 01-05-24

17591114 147695 104659

2023.05000 RIDGECREST REGIONAL HOSPI 104659_1

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. RIDGECREST REGIONAL HOSPITAL	Taxpayer identification number (TIN) 95-2082686
	Number, street, and room or suite no. If a P.O. box, see instructions. 1081 N CHINA LAKE BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RIDGECREST, CA 93555	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JAMES SUVER**
1081 N CHINA LAKE BLVD - RIDGECREST, CA 93555

Telephone No. **760-446-3351** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

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

Form **8868** (Rev. 1-2024)

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

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

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

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

OMB No. 1545-0047

2023Open to Public
Inspection**A For the 2023 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

RIDGECREST REGIONAL HOSPITAL

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

1081 N CHINA LAKE BLVD

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

RIDGECREST, CA 93555

F Name and address of principal officer: JAMES SUVER

SAME AS C ABOVE

D Employer identification number

95-2082686

E Telephone number

760-446-3351

G Gross receipts \$ 147,764,992.**H(a)** Is this a group returnfor 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.RRH.ORG**K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: 1965 **M** State of legal domicile: CA**Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: COMMUNITY-BASED ORGANIZATION THAT PROVIDES AND PROMOTES COMPREHENSIVE QUALITY HEALTHCARE FOR THE
	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) 11
	4	Number of independent voting members of the governing body (Part VI, line 1b) 10
	5	Total number of individuals employed in calendar year 2023 (Part V, line 2a) 1100
	6	Total number of volunteers (estimate if necessary) 44
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 -508,294.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11 0.
Revenue	8	Contributions and grants (Part VIII, line 1h) 1,664,392.
	9	Program service revenue (Part VIII, line 2g) 144,066,825.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 1,245,774.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) -16,452.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 146,960,539.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 147,736,276.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 69,371,487.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 89,130,113.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 158,501,600.
	19	Revenue less expenses. Subtract line 18 from line 12 -11,541,061.
Net Assets or Fund Balances	20	Total assets (Part X, line 16) 155,656,130.
	21	Total liabilities (Part X, line 26) 73,501,559.
	22	Net assets or fund balances. Subtract line 21 from line 20 82,154,571.
	22	Net assets or fund balances. Subtract line 21 from line 20 70,055,665.

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	Date			
	JAMES SUVER, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	MICHAEL J PETERSON, CPA	MICHAEL J PETERSON,	11/14/24		P01833529
	Firm's name	Firm's EIN	39-0758449		
	Firm's address	1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812			
		Phone no. 218.722.4705			

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

LHA For Paperwork Reduction Act Notice, see the separate instructions.

332001 12-21-23

Form **990** (2023)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

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:

**TO BE A COMMUNITY-BASED ORGANIZATION THAT PROVIDES AND PROMOTES
COMPREHENSIVE QUALITY HEALTHCARE FOR THE PEOPLE OF THE SOUTHERN SIERRA
REGION.**

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 \$ 105,116,045. including grants of \$ 0.) (Revenue \$ 147,275,037.)

**RIDGECREST REGIONAL HOSPITAL PROVIDES INPATIENT AND OUTPATIENT CARE.
CHARITY CARE IS PROVIDED TO QUALIFIED PATIENTS WITH MINIMUM OR NO
CHARGE. CARE ACCOMPLISHMENTS FOR THE YEAR ARE AS FOLLOWS:**

NUMBER OF VISITS 65,844NUMBER OF PATIENT DAYS 5,889VISITING NURSE SERVICES VISITS 3,962HOSPICE ROUTINE CARE DAYS 1,131SNF RESIDENT DAYS 19,746RURAL HEALTH VISITS 58,370COMMUNITY CARE CLINIC VISITS 31,735**4b** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

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

4e Total program service expenses 105,116,045.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	243
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	

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

		Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 1100		
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X	
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7 Organizations that may receive deductible contributions under section 170(c).			
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9 Sponsoring organizations maintaining donor advised funds.			
a Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10 Section 501(c)(7) organizations. Enter:			
a Initiation fees and capital contributions included on Part VIII, line 12	10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11 Section 501(c)(12) organizations. Enter:			
a Gross income from members or shareholders	11a		
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.			
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c Enter the amount of reserves on hand	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17		

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

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

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

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	11			
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b Enter the number of voting members included on line 1a, above, who are independent		10		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?				X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?				X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?				X
6 Did the organization have members or stockholders?			X	
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			X	
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			X	
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			X	
b Each committee with authority to act on behalf of the governing body?			X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O				X

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

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

Section C. Disclosure

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

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records

JAMES SUVER - 760-446-3351
1081 N CHINA LAKE BLVD, RIDGECREST, CA 93555

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

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) HEALTHY DESAI PHYSICIAN	50.00				X			678,654.	0.	56,965.
(2) JAMES SUVER CEO	50.00 4.00			X				563,317.	0.	35,803.
(3) HANI CHAABO PHYSICIAN	40.00				X			358,833.	0.	35,297.
(4) HOPE ZISSOS PHYSICIAN	40.00				X			313,885.	0.	55,982.
(5) KEVIN FLANIGAN PHYSICIAN	40.00				X			317,956.	0.	47,279.
(6) MINU AMBIKA RAJENDRAN PHYSICIAN	50.00				X			311,057.	0.	36,791.
(7) DENNIS CRUISE CFO (THRU 11/2023)	50.00			X				250,078.	0.	27,197.
(8) LAWRENCE COSNER DIRECTOR/PHYSICIAN	40.00	X						73,661.	0.	14,997.
(9) CHRISTOPHER ELLIS DIRECTOR/CHAIRPERSON	1.20	X		X				0.	0.	0.
(10) GEORGE HASLAM DIRECTOR	1.20	X						0.	0.	0.
(11) DANA LYONS VICE CHAIR	1.20	X		X				0.	0.	0.
(12) SHROOQ ABU-ISSA SECRETARY	1.20	X		X				0.	0.	0.
(13) MARGARET HANNON TREASURER	1.20	X		X				0.	0.	0.
(14) MARTI HOPPUS DIRECTOR	1.20	X						0.	0.	0.
(15) WALTER MARTIN DIRECTOR (THRU 05/2023)	1.20	X						0.	0.	0.
(16) ANITA READ DIRECTOR	1.20	X						0.	0.	0.
(17) JIM RIZZARDINI DIRECTOR	1.20	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) PAIGE SORBO-NETZER DIRECTOR	1.20	X						0.	0.	0.
(19) JUDY THARP DIRECTOR	1.20	X						0.	0.	0.
1b Subtotal								2,867,441.	0.	310,311.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,867,441.	0.	310,311.

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

216

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

	Yes	No
3		X
4	X	
5		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
PROLINK HEALTHCARE, 4600 MONTGOMERY RD, SUITE 300, CINCINNATI, OH 45212	MEDICAL	6,456,964.
REGIONAL ANESTHESIA ASSOCIATES 7370 N PALM STE 101, FRESNO, CA 93711	MEDICAL	3,322,235.
HEALTHCOMP LLC 621 SANTA FE, FRESNO, CA 93721	BENEFITS ADMINISTRATION	1,386,665.
GHASSAN A MOHSEN 1017 MEADOWVIEW LANE, RIDGECREST, CA 93721	MEDICAL	1,368,068.
BARTON ASSOCIATES 300 JUBILEE DRIVE, PEABODY, MA 01960	MEDICAL	1,014,700.
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	82	

Form 990 (2023)

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	116,384.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	162,575.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a NET PATIENT SERVICE REV	Business Code	621990	145584074.	145584074.		
	b OTHER SUPPORTING REVENUE		621910	1,515,130.	1,181,123.		334,007.
	c PHARMACY REVENUE		456110	799,917.	509,840.	290,077.	
	d AMBULANCE S CORP		621910	-798,371.		-798,371.	
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			147100750.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			364,448.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses ...		6b	20,800.				
c Rental income or (loss)		6c	28,716.				
d Net rental income or (loss)			-7,916.				
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b		35.			
c Gain or (loss)		7c		0.			
d Net gain or (loss)				35.			35.
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			147736276.	147275037.	-508,294.	690,574.

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	875,505.	656,629.	218,876.	
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	52,511,929.	39,844,511.	12,667,418.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,266,542.	279,327.	987,215.	
9 Other employee benefits	16,711,824.	3,806,174.	12,905,650.	
10 Payroll taxes	4,531,267.	1,037,865.	3,493,402.	
11 Fees for services (nonemployees):				
a Management				
b Legal	1,046,566.	722,903.	323,663.	
c Accounting	193,160.	133,423.	59,737.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	43,850,290.	30,289,085.	13,561,205.	
12 Advertising and promotion				
13 Office expenses	4,636,457.	4,462,643.	173,814.	
14 Information technology				
15 Royalties				
16 Occupancy	2,632,744.	482,723.	2,150,021.	
17 Travel	651,045.	519,314.	131,731.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	2,178,666.	2,178,666.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	6,970,598.	4,600,595.	2,370,003.	
23 Insurance	2,063,876.	707,233.	1,356,643.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	8,525,850.	6,967,199.	1,558,651.	
b BAD DEBT EXPENSE	5,193,437.	5,193,437.		
c REPAIR & MAINTENANCE	4,019,268.	1,854,592.	2,164,676.	
d EQUIPMENT RENTAL	966,627.	314,056.	652,571.	
e All other expenses	3,322,100.	1,065,670.	2,256,430.	
25 Total functional expenses. Add lines 1 through 24e	162,147,751.	105,116,045.	57,031,706.	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 ☐ if following SOP 98-2 (ASC 958-720)				

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	3,474,905.	2	8,183,080.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	31,334,194.	4	33,060,443.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	95,104.	7	72,404.
	8 Inventories for sale or use	2,496,080.	8	2,566,247.
	9 Prepaid expenses and deferred charges	5,002,265.	9	4,850,222.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 167,360,196.		
	b Less: accumulated depreciation	10b 105,024,585.		
	11 Investments - publicly traded securities	66,889,628.	10c	62,335,611.
	12 Investments - other securities. See Part IV, line 11	25,406,476.	11	15,140,694.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets	2,083,334.	13	
	15 Other assets. See Part IV, line 11	18,874,144.	14	1,822,917.
16 Total assets. Add lines 1 through 15 (must equal line 33)	155,656,130.	15	16,825,370.	
17 Accounts payable and accrued expenses	19,037,602.	16	144,856,988.	
18 Grants payable		17	17,067,594.	
19 Deferred revenue	182.	18		
20 Tax-exempt bond liabilities		19	580,613.	
21 Escrow or custodial account liability. Complete Part IV of Schedule D	67,440.	20		
22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	75,177.	
23 Secured mortgages and notes payable to unrelated third parties	52,058,396.	22		
24 Unsecured notes and loans payable to unrelated third parties		23	45,701,393.	
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	2,337,939.	24		
26 Total liabilities. Add lines 17 through 25	73,501,559.	25	11,376,546.	
27 Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.		26	74,801,323.	
28 Net assets without donor restrictions	82,154,571.	27	70,055,665.	
29 Net assets with donor restrictions		28		
30 Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.				
31 Capital stock or trust principal, or current funds		29		
32 Paid-in or capital surplus, or land, building, or equipment fund		30		
33 Retained earnings, endowment, accumulated income, or other funds		31		
34 Total net assets or fund balances	82,154,571.	32	70,055,665.	
35 Total liabilities and net assets/fund balances	155,656,130.	33	144,856,988.	

Form 990 (2023)

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	147,736,276.
2	Total expenses (must equal Part IX, column (A), line 25)	2	162,147,751.
3	Revenue less expenses. Subtract line 2 from line 1	3	-14,411,475.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	82,154,571.
5	Net unrealized gains (losses) on investments	5	1,514,198.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	798,371.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	70,055,665.

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

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

Form 990 (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

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

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

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

f Enter the number of supported organizations _____

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2023

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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

Schedule A (Form 990) 2023

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2023 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

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

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2023

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

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

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
RIDGECREST REGIONAL HOSPITAL	95-2082686

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	US DEPT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVE, S.W. WASHINGTON, DC 20201	\$ 13,011.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
2	CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES 1501 CAPITOL AVE SACRAMENTO, CA 95814	\$ 48,011.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
3	COUNTY OF KERN 1115 TRUXTUN AVE BAKERSFIELD, CA 93301	\$ 55,362.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
4	BETA HEALTHCARE GROUP 1443 DANVILLE BLVD ALAMO, CA 94507	\$ 8,752.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
5	QUALITY CARE HEALTH FOUNDATION 2201 K STREET SACRAMENTO, CA 95814	\$ 24,000.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Name of organization

Employer identification number

RIDGECREST REGIONAL HOSPITAL

95-2082686

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

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

Name of organization

Employer identification number

RIDGECREST REGIONAL HOSPITAL**95-2082686****Part III**

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

Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

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

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

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

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

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

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

Name of organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.

2 Political campaign activity expenditures \$

3 Volunteer hours for political campaign activities

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 \$

2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527
exempt function activities \$

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL,
line 17b \$

4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No

5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990) 2023

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

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

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

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

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		10,740.
j Total. Add lines 1c through 1i			10,740.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

INCLUDES 11.04% LOBBYING PORTION OF MEMBERSHIP DUES PAID TO THE CALIFORNIA HOSPITAL ASSOCIATION, HOSPITAL ASSOCIATION OF SOUTHERN CALIFORNIA, AND HOSPITAL COUNCIL - NORTHERN AND CENTRAL CALIFORNIA.

THE ORGANIZATIONS ADVOCATE ON BEHALF OF THE COLLECTIVE MEMBERSHIP TO

Part IV Supplemental Information *(continued)*

IMPROVE THE OVERALL ENVIRONMENT OF HOSPITALS AND PATIENTS IN THE STATE
OF CALIFORNIA (WHICH INCLUDES ADVOCATING FOR CERTAIN LEGISLATIVE
MATTERS) .

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

2023

Open to Public
Inspection

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

Part I

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

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

Part II

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

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

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

Part III

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

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

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

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

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

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

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

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

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

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

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

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations? ☐ Yes ☐ No

(ii) Related organizations? ☐ Yes ☐ No

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,584,584.		3,584,584.
b Buildings		111,830,983.	63,151,859.	48,679,124.
c Leasehold improvements		294,632.	189,604.	105,028.
d Equipment		47,158,814.	41,683,122.	5,475,692.
e Other		4,491,183.		4,491,183.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				62,335,611.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) PROGRESSIVE AMBULANCE INTERCOMPANY RECEIVABLE	9,226,188.
(2) OPERATING AND FINANCE LEASES NET	7,599,182.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	16,825,370.

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	
(3) SETTLEMENTS	608,077.
(4) REFUNDS PAYABLE	3,103,342.
(5) FINANCE LEASE OBLIGATION	6,522,544.
(6) OPERATING LEASE OBLIGATION	1,142,583.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	11,376,546.

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

Schedule D (Form 990) 2023

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

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

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

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

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

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

Part XIII Supplemental Information

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

PART IV, LINE 2B:

SKILLED NURSING FACILITY RESIDENT PRIVATE MONIES MAINTAINED AS A DRAWING
ACCOUNT AS REQUIRED BY TITLE 22 OF THE CALIFORNIA CODE OF REGULATIONS.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

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	☒	
b If "Yes," was it a written policy?	☒	
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: ☒ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: ☐ 100% ☐ 150% ☒ 200% ☐ Other _____ %	☒	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☒ 400% ☐ 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"?	☒	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	☒	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		☒
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?	☒	
b If "Yes," did the organization make it available to the public?	☒	

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

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			513,242.		513,242.	.33%
b Medicaid (from Worksheet 3, column a)			50706104.	39869232.	10836872.	6.90%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			51219346.	39869232.	11350114.	7.23%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			209,663.	89,423.	120,240.	.08%
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			9,200.		9,200.	.01%
j Total. Other Benefits			218,863.	89,423.	129,440.	.09%
k Total. Add lines 7d and 7j			51438209.	39958655.	11479554.	7.32%

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			3,397.		3,397.	.00%
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development			16,830.		16,830.	.01%
9 Other			309,102.		309,102.	.20%
10 Total			329,329.		329,329.	.21%

Part III	Bad Debt, Medicare, & Collection Practices
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Section A. Bad Debt Expense

Section A. Bad Debt Expense		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	X	
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount		
	2	5,193,438.	
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	1,298,359.	
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	43,182,661.
6	Enter Medicare allowable costs of care relating to payments on line 5	6	42,715,479.
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	467,182.
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: ☐ Cost accounting system ☐ Cost to charge ratio ☒ Other		
Section C. Collection Practices			
9a	Did the organization have a written debt collection policy during the tax year?	9a	X
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	X

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

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

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

Name of hospital facility or letter of facility reporting group: RIDGECREST REGIONAL HOSPITAL

Line number of hospital facility, or line numbers of hospital

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

	Yes	No
Community Health Needs Assessment		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a ☒ A definition of the community served by the hospital facility		
b ☒ Demographics of the community		
c ☒ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☒ How data was obtained		
e ☒ The significant health needs of the community		
f ☒ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☒ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☒ The process for consulting with persons representing the community's interests		
i ☒ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>22</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a ☒ Hospital facility's website (list url): <u>SEE SUPPLEMENTAL SECTION</u>		
b ☐ Other website (list url):		
c ☒ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>23</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url): <u>SEE SUPPLEMENTAL SECTION</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**Name of hospital facility or letter of facility reporting group: RIDGECREST REGIONAL HOSPITAL

	Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:		
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13 X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a ☒ Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
b ☐ Income level other than FPG (describe in Section C)		
c ☒ Asset level		
d ☐ Medical indigency		
e ☒ Insurance status		
f ☒ Underinsurance status		
g ☐ Residency		
h ☒ Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	14 X	
15 Explained the method for applying for financial assistance?	15 X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a ☒ Described the information the hospital facility may require an individual to provide as part of their application		
b ☒ Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c ☒ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d ☒ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e ☐ Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	16 X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a ☒ The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b ☒ The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c ☒ A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d ☒ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e ☒ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f ☒ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h ☒ Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j ☒ Other (describe in Section C)		

Schedule H (Form 990) 2023

Part V Facility Information (continued)**Billing and Collections**Name of hospital facility or letter of facility reporting group: RIDGECREST REGIONAL HOSPITAL

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

Policy Relating to Emergency Medical Care

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

Schedule H (Form 990) 2023

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**Name of hospital facility or letter of facility reporting group: RIDGECREST REGIONAL HOSPITAL**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:

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

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

If "Yes," explain in Section C.

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

If "Yes," explain in Section C.

	Yes	No
23		X
24		X

Schedule H (Form 990) 2023

Part V Facility Information (continued)

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

RIDGECREST REGIONAL HOSPITAL:

PART V, SECTION B, LINE 5: INPUT FROM THE COMMUNITY WAS GATHERED THROUGH AN ONLINE SURVEY WITH 619 COMMUNITY RESIDENTS OVER A PERIOD OF SEVEN WEEKS FROM IN JUNE TO JULY 2022. INTERVIEWS WERE CONDUCTED WITH 8 KEY COMMUNITY STAKEHOLDERS. INDIVIDUALS CONSULTED INCLUDED 2 MEMBERS OF COMMUNITY INSTITUTIONS WITH HIGH VISIBILITY AND INVESTMENT IN THE PUBLIC HEALTH OF THE RIDGECREST COMMUNITY AND 5 MEMBERS OF THE HOSPITAL LEADERSHIP OR MANAGEMENT TEAM.

RIDGECREST REGIONAL HOSPITAL:

PART V, SECTION B, LINE 11: THE FOLLOWING NEEDS WERE IDENTIFIED IN THE 2022 CHNA AND WILL BE ADDRESSED THROUGH 2025:

- 1) ACCESS TO HEALTH CARE
- 2) MENTAL HEALTH
- 3) HEALTH EDUCATION/ WELLNESS/ DISEASE PREVENTION
- 4) SUBSTANCE USE OR ADDICTION
- 5) SEXUAL HEALTH
- 6) CHRONIC DISEASE
- 7) ELDER/ SENIOR CARE

THE HOSPITAL HAS CONTINUED TO MAKE PROGRESS IN 2023 TOWARDS THE NEEDS IDENTIFIED BY THE CHNA. THE FOLLOWING ACTION PLAN ITEMS AND STATUS TO DATE IS AS FOLLOWS:

- 1) ACCESS TO HEALTH CARE

A. EXPAND PRIMARY CARE SERVICES: PEDIATRICS, FAMILY MEDICINE, ADULT

Part V Facility Information (continued)

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

MEDICINE, INTERNAL MEDICINE AND WOMEN'S HEALTH/MATERNAL HEALTH. PEDIATRICS & WOMEN'S HEALTH CLINIC IS AT CAPACITY AND MEETS DEMAND OF COMMUNITY. SAME DAY APPOINTMENTS AND WALK-IN CLINIC ARE NOW AVAILABLE FOR ACUTE PATIENTS. SCHEDULING HAS BEEN IMPROVED BY OFFERING A NEW FEATURE TO REQUEST APPOINTMENTS ONLINE.

B. CONTINUE RECRUITMENT EFFORTS FOR PHYSICIANS AND ADVANCED PRACTICE PROVIDERS; INCLUDING PHYSICIAN ASSISTANTS, NURSE PRACTITIONERS AND CERTIFIED NURSE MIDWIVES. TWO PCPS JOINED IN 2023. RECRUITMENT EFFORTS CONTINUE TO FILL PRIMARY CARE ROLES. THE OB PROGRAM WAS SUSPENDED SO MIDWIVES WERE NOT RECRUITED.

C. INCREASE THE NUMBER OF ADVANCED PRACTICE PROVIDERS IN ALL PRIMARY CARE CLINICS IS IN PROGRESS.

D. CONTINUE ESTABLISHING PATIENT CENTERED MEDICAL HOME MODELS IN CLINICS. BUSINESS PLAN IN PROGRESS. SERVICES EXPECTED TO BEGIN IN QUARTER 3 OF 2024.

E. ESTABLISH HOSPITAL DISCHARGE CLINIC. NOT STARTED.

F. INCREASE PROMOTION AND ACCESS TO HEALTHCARE SERVICES THROUGH MARKETING AND ADVERTISING. INCREASED SOCIAL MEDIA POSTS.

G. PROVIDE FINANCIAL ASSISTANCE THROUGH BOTH FREE AND DISCOUNTED CARE FOR HEALTHCARE SERVICES. VARIOUS FINANCIAL ASSISTANCE PROGRAMS ARE OUTLINED ON THE HOSPITAL WEBSITE. A REPRESENTATIVE IS AVAILABLE TO WORK WITH PATIENTS. FREE AND DISCOUNTED CARE IS AVAILABLE FOR QUALIFYING PATIENTS.

H. INCREASE COMMUNITY KNOWLEDGE OF MEDICAL TRANSPORTATION RESOURCES AVAILABLE IN RIDGECREST AND THROUGH HEALTH CARE INSURANCE PLANS. THE RRH WEBSITE NOW INCLUDES THIS INFORMATION. THE INFORMATION IS ALSO LOCATED AT MULTIPLE LOCATIONS THROUGHOUT THE HOSPITALS/CLINICS AND SOCIAL MEDIA POSTS INCLUDE HIGHLIGHTING TRANSPORTATION AVAILABLE VIA INSURANCE.

Part V Facility Information (continued)

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

2) MENTAL HEALTH

A. CONTINUE TO RECRUIT ADDITIONAL CLINICAL STAFF.

B. ONGOING PARTNERSHIP WITH LOCAL SCHOOL DISTRICT THAT PROVIDES SUPPORT STAFF DEVELOPMENT, EDUCATION AND SUPERVISION.

C. THE NEED FOR ADDITIONAL BUILDING SPACE, HAS BEEN PUT ON HOLD DUE TO FUNDING.

D. CONTINUE TO RECRUIT FOR ADDITION OF MD.

E. WELLNESS GROUP PROGRAMMING IS RUNNING THROUGHOUT THE YEAR.

F. CREATING RELATIONSHIP WITH RECOGNIZED UNIVERSITIES IS ON HOLD DUE TO CONSTRAINTS REQUIRED TO IMPLEMENT.

3) HEALTH EDUCATION, WELLNESS, AND DISEASE PREVENTION

A. SEND LETTERS TO PATIENT WHEN THEY ARE DUE FOR ANNUAL WELLNESS VISITS WITH HANDOUT STATING WHAT AN ANNUAL WELLNESS VISIT IS, ALSO PROMOTE ANNUAL WELLNESS VISITS VIA SOCIAL MEDIA, PODCASTS AND LOCAL NEWSPAPER ADS. ANNUAL WELLNESS LETTERS WERE SENT, WELLNESS INFORMATION PROVIDED MULTIPLE LOCATIONS THROUGHOUT HOSPITALS/CLINICS, AND VIA SOCIAL MEDIA POSTS.

B. PROVIDE MONTHLY WELLNESS ARTICLES TO THE COMMUNITY FOCUSED ON WELL-BEING AND PREVENTION. HOSPITAL NOW PROVIDES A MONTHLY WELLNESS ARTICLE IN NEWSPAPERS, WEBSITE AND ON SOCIAL MEDIA.

C. PROVIDE EDUCATIONAL CLASSES, SEMINARS, AND PRESENTATION AT THE LOCAL LIBRARY FOCUSED ON HEALTH AND WELLNESS. IMPLEMENTED EDUCATIONAL DISPLAY ON ADDED SUGARS, OFFERED A BREAKFAST MEAL PREP SEMINAR WITH COOKING DEMO AND NUTRITIONAL INFORMATION.

D. PROVIDE DIABETES INFORMATION IN SPANISH. SPANISH DIABETES BOOKLETS ARE NOW AVAILABLE TO NEWLY DIAGNOSED INDIVIDUAL OR THOSE REQUIRING INFORMATION.

E. PROVIDED HEALTH PROMOTION MONTHS FOCUSED ON A PARTICULAR HEALTH CONCERN

Part V Facility Information (continued)

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

TO EDUCATE AND BRING AWARENESS. EACH MONTH A DIFFERENT TOPIC IS ADDRESSED, INFORMATION DISTRIBUTED VIA SOCIAL MEDIA, HEALTH TABLES THROUGHOUT THE HOSPITAL/CLINICS.

F. PROVIDE ALL LOCAL RESOURCES ON THE RRH WEBSITE. THEY HAVE BEEN POSTED ON WEBSITE IN ENGLISH AND SPANISH.

G. CONTINUE TO WORK WITH LOCAL ORGANIZATIONS TO PROVIDE HEALTH AND WELLNESS EDUCATION. TO DATE RRH HAS PARTICIPATED WITH LOCAL GROUPS OR SPONSORED EVENTS THAT OFFER SUPPORT, INFORMATION AND EDUCATION TO THE COMMUNITY.

H. OFFER HEALTH COACHING SERVICES. COACHING SERVICES ARE OFFERED AND ARE FREE TO THE COMMUNITY.

4) SUBSTANCE ABUSE OR ADDICTION

A. ADVERTISING CAMPAIGN TO RAISE AWARENESS IS COMMUNICATED TO COMMUNITY BY BILLBOARDS AND SOCIAL MEDIA.

B. OUTREACH IS ONGOING THROUGH MONTHLY COLLABORATIVE MEETINGS. HELD AN OPEN HOUSE.

C. CA BRIDGE PROGRAM GRANT PROVIDED FUNDING. GRANT REQUIREMENTS WERE SUCCESSFULLY MET.

D. HIRED A SUBSTANCE USE NAVIGATOR THAT COORDINATED ED PATIENTS WITH CLINIC SERVICES.

E. SUBOXONE CLINIC HAS OPENED. ENABLES APPOINTMENTS WITHOUT WAIT TIMES.

F. ADDITIONAL TRAINING OF ED DOCTORS IS CONTINUOUS.

5) SEXUAL HEALTH

A. PROVIDED INFORMATION AND RESOURCES FOR THE PUBLIC AND PROVIDERS AND THEIR STAFF

B. EDUCATION OF PROVIDERS IS ONGOING

6) CHRONIC DISEASE

Part V Facility Information (continued)

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

A. PROVIDE MONTHLY WELLNESS ARTICLES TO THE COMMUNITY. HOSPITAL NOW

PROVIDES A MONTHLY WELLNESS ARTICLE IN NEWSPAPERS, WEBSITE AND ON SOCIAL MEDIA.

B. PROVIDE EDUCATIONAL CLASSES AND PRESENTATIONS AT THE LOCAL LIBRARY.

IMPLEMENTED EDUCATIONAL DISPLAY ON ADDED SUGARS, OFFERED A BREAKFAST MEAL PREP SEMINAR WITH COOKING DEMO AND NUTRITIONAL INFORMATION.

C. PROVIDE DIABETES INFORMATION IN SPANISH. SPANISH DIABETES BOOKLETS ARE NOW AVAILABLE TO NEWLY DIAGNOSED INDIVIDUAL OR THOSE REQUIRING INFORMATION.

D. PROVIDE HEALTH PROMOTION MONTHS FOCUSED ON A PARTICULAR HEALTH CONCERN TO EDUCATE AND BRING AWARENESS. EACH MONTH A DIFFERENT TOPIC IS ADDRESSED, INFORMATION DISTRIBUTED VIA SOCIAL MEDIA, HEALTH TABLES THROUGHOUT THE HOSPITAL/CLINICS

E. PROVIDE ALL LOCAL RESOURCES ON THE RRH WEBSITE. THEY HAVE BEEN POSTED ON WEBSITE IN ENGLISH AND SPANISH.

F. CONTINUE TO WORK WITH LOCAL ORGANIZATIONS TO PROVIDE HEALTH AND WELLNESS EDUCATION. TO DATE RRH HAS PARTICIPATED WITH LOCAL GROUPS OR SPONSORED EVENTS THAT OFFER SUPPORT, INFORMATION AND EDUCATION TO THE COMMUNITY.

G. OFFER HEALTH COACHING SERVICES. COACHING SERVICES ARE OFFERED AND ARE FREE TO THE COMMUNITY.

7) ELDER/SENIOR CARE

A. CONTINUOUS COMMUNICATION CAMPAIGN TO GET THE WORD OUT REGARDING RESOURCES AVAILABLE.

B. SOCIAL MEDIA POSTS INCLUDE REMINDERS OF SENIOR SCAMS, FOOD BANKS, CAREGIVER SUPPORT GROUPS, COOLING CENTERS AND OTHER INFORMATION USEFUL TO COMMUNITY.

Part V Facility Information (continued)

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

C. UPDATES TO WEBSITE WHEN HOURS CHANGE OR SERVICES.

D. SENIOR SERVICES ENSURES PHYSICIAN'S OFFICES AND CASE MANAGEMENT HAS

ACCESS TO INFORMATION AND PROVIDES BROCHURES TO COMMUNITY.

THE FOLLOWING NEEDS WILL NOT BE ADDRESSED BECAUSE IT WAS DETERMINED THAT

THE NEEDS WERE BEST SERVED BY OTHERS IN THE COMMUNITY WHO HAVE THE

EXPERTISE, CAPACITY AND ADEQUATE RESOURCES:

1) MATERNAL HEALTH

2) ACUTE ILLNESS AND INJURY

3) ENVIRONMENTAL CONDITIONS

RIDGECREST REGIONAL HOSPITAL:

PART V, SECTION B, LINE 13H: UNINSURED, SELF-PAY PATIENTS WITH INCOMES AT

OR BELOW 300% OF THE FEDERAL POVERTY LEVEL ARE OFFERED FREE CARE. INSURED

PATIENTS WITH HIGH MEDICAL COSTS (ANNUAL EXPENSES EXCEED 10% OF INCOME)

AND INCOMES AT OR BELOW 300% OF THE FEDERAL POVERTY LEVEL ARE ELIGIBLE FOR

DISCOUNTED CARE. MONETARY ASSETS ARE CONSIDERED IN CONNECTION WITH

ELIGIBILITY FOR CHARITY CARE, BUT NOT FOR DISCOUNTED CARE.

RIDGECREST REGIONAL HOSPITAL:

PART V, SECTION B, LINE 16J: IN ADDITION TO FINANCIAL PACKETS BEING

PROVIDED TO EACH SELF-PAY PATIENT, IT IS ALSO PROVIDED IN THE FOLLOWING

METHODS: A WEBSITE REFERENCE TO THE POLICY, AN ONSITE FINANCIAL COUNSELOR

MADE AVAILABLE TO PATIENTS, AND POSTING OF THE POLICY IN ALL PATIENT

ACCESS AREAS. THE HOSPITAL ALSO POSTS A COMPREHENSIVE PRICING LIST AND

TOP 25 PROCEDURES PRICING LIST ON THE WEBSITE:

Part V Facility Information *(continued)*

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

[HTTPS://WWW.RRH.ORG/PATIENTS-VISITORS/BILLING/FINANCIAL-ASSISTANCE-PROGRAM-POLICY/](https://www.rrh.org/patients-visitors/billing/financial-assistance-program-policy/)

SCHEDULE H LINE 16A, 16B AND 16C (WEBSITES)**LINE 16 A:**

[HTTPS://WWW.RRH.ORG/IMAGES/FINANCIAL-ASSISTANCE-PROGRAM-POLICY-WEBSITE-2023.2\).PDF](https://www.rrh.org/images/financial-assistance-program-policy-website-2023.2).pdf)

LINE 16B

[HTTPS://WWW.RRH.ORG/IMAGES/FINANCIAL-ASSISTANCE-APPLICATION-COVER-LETTER-WEBSITE-VERSION.PDF](https://www.rrh.org/images/financial-assistance-application-cover-letter-website-version.pdf)

[HTTPS://WWW.RRH.ORG/IMAGES/ES_FINANCIAL-ASSISTANCE-APPLICATION-WEBSITE.PDF](https://www.rrh.org/images/es_financial-assistance-application-website.pdf)

LINE 16C

[HTTPS://WWW.RRH.ORG/IMAGES/PLAIN-LANGUAGE-SUMMARY-OF-HOSPITAL-FINANCIAL-ASSISTANCE-POLICY-WEBSITE-POSTER-ENGLISH-2023.PDF](https://www.rrh.org/images/plain-language-summary-of-hospital-financial-assistance-policy-website-poster-english-2023.pdf)

[HTTPS://WWW.RRH.ORG/IMAGES/ES_PLAIN-LANGUAGE-SUMMARY-OF-HOSPITAL-FINANCIAL-ASSISTANCE-POLICY-WEBS....PDF](https://www.rrh.org/images/es_plain-language-summary-of-hospital-financial-assistance-policy-webs....pdf)

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? 21

Name and address	Type of facility (describe)
1 RIDGECREST REGIONAL HOSPITAL RURAL HE 1111 N CHINA LAKE BLVD RIDGECREST, CA 93555	RURAL HEALTH CLINIC
2 BELLA SERRA SKILLED NURSING FACILITY 1131 N CHINA LAKE BLVD RIDGECREST, CA 93555	SKILLED NURSING FACILITY
3 PHYSICAL & SPEECH THERAPY 540 PERDEW AVE RIDGECREST, CA 93555	PHYSICAL THERAPY
4 CENTER PROFESSIONAL PHARMACY 1109 N CHINA LAKE BLVD RIDGECREST, CA 93555	CENTER PROFESSIONAL PHARMACY
5 SOUTHERN SIERRA MEDICAL CLINIC 105 E SYDNOR AVE RIDGECREST, CA 93555	PRIMARY CARE CLINIC
6 CHINA LAKE COMMUNITY HEALTH CLINIC 1041 N CHINA LAKE BLVD RIDGECREST, CA 93555	COMMUNITY HEALTH CLINIC
7 RIDGECREST REGIONAL HOSPITAL URGENT C 1111 N CHINA LAKE BLVD RIDGECREST, CA 93555	URGENT CARE
8 RIDGECREST REGIONAL HOSP VISITING NUR 1653 N TRIANGLE DR RIDGECREST, CA 93555	VISITING NURSE SERVICES
9 SOUTHERN SIERRA SPECIALTY - DERMATOLO 105 E SYDNOR AVE RIDGECREST, CA 93555	DERMATOLOGY CLINIC
10 RIDGECREST REGIONAL HOSPITAL OBSTETRI 1011 N CHINA LAKE BLVD RIDGECREST, CA 93555	OBGYN CLINIC

Schedule H (Form 990) 2023

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? 21

Name and address	Type of facility (describe)
11 REHABILITATION SERVICES 540 PERDEW AVE RIDGECREST, CA 93555	OCCUPATIONAL THERAPY
12 RIDGECREST REGIONAL HOSP PAIN CLINIC 105 E SYDNOR AVE RIDGECREST, CA 93555	PAIN CLINIC
13 SSMC SPECIALTY CLINIC 105 E SYDNOR AVE RIDGECREST, CA 93555	SPECIALTY CLINIC
14 RIDGECREST REGIONAL HOSPITAL PERSONAL 1653 N TRIANGLE DR RIDGECREST, CA 93555	PERSONAL CARE SERVICE
15 RRH CANCER CENTER 1011 N CHINA LAKE BLVD RIDGECREST, CA 93555	CANCER CENTER
16 AMBULATORY SURGERY CENTER 1111 N CHINA LAKE BLVD-STE. 220 RIDGECREST, CA 93555	AMBULATORY SURGERY CENTER
17 RIDGECREST REGIONAL HOSPITAL HOSPICE 1653 N TRIANGLE DR RIDGECREST, CA 93555	HOSPICE
18 RIDGECREST REGIONAL HOSP CHIRO CLINIC 840 N NORMA ST RIDGECREST, CA 93555	CHIROPRACTIC CLINIC
19 RIDGECREST REGIONAL HOSP SENIOR SERVI 417 DRUMMOND AVE RIDGECREST, CA 93555	SENIOR SERVICES
20 STEMMER CLINIC 1011 N CHINA LAKE BLVD RIDGECREST, CA 93555	SURGERY CLINIC

Schedule H (Form 990) 2023

Part V	Facility Information <i>(continued)</i>
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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? 21

[illegible]

Schedule H (Form 990) 2023

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 7:

LINES 7A, 7B, 7G WERE CONVERTED TO COST BASED ON AN AVERAGE RATIO OF COSTS TO GROSS CHARGES ACCORDING TO COSTS ALLOCATED TO THE RELEVANT COST CENTERS ON THE MEDICARE COST REPORT.

LINES 7E, 7F, AND 7I WERE BASED ON ACTUAL EXPENSES.

PART I, LINE 7, COLUMN (F):

THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25(A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 5,193,437.

PART II, COMMUNITY BUILDING ACTIVITIES:

ACTIVITIES INCLUDE: PROVIDED FREE OFFICE SPACE FOR ORGANIZATIONS WITHIN THE COMMUNITY, COMMUNITY COLLABORATION THROUGH SUPPORT AND OTHER ADVOCACY GROUPS, PHYSICIAN RECRUITMENT TO ENSURE BASIC AND SPECIALTY CARE IS AVAILABLE LOCALLY, AND COLLABORATED WITH OTHER EMERGENCY SERVICES ON DISASTER AND EMERGENCY PREPAREDNESS.

Part VI Supplemental Information (Continuation)

PART III, LINE 2:

LINE 2 INCLUDES IMPLICIT PRICE CONCESSIONS. IMPLICIT PRICE CONCESSIONS IS ESTIMATED BASED ON ITS HISTORICAL COLLECTION EXPERIENCE WITH THIS CLASS OF PATIENTS AND RESIDENTS.

PART III, LINE 3:

THE ORGANIZATION ESTIMATES THAT ABOUT 25% OF THEIR FINANCIAL APPLICATIONS ARE NOT RETURNED TO THE HOSPITAL. THEREFORE, THE HOSPITAL IS ESTIMATING APPROXIMATELY 25% OF THE IMPLICIT PRICE CONCESSIONS WOULD BE CONSIDERED CHARITY CARE IF THEY WERE COMPLETED.

PART III, LINE 4:

FN 1, PG. 15: SUBSEQUENT CHANGES THAT ARE DETERMINED TO BE THE RESULT OF AN ADVERSE CHANGE IN THE PATIENT'S ABILITY TO PAY ARE RECORDED AS BAD DEBT EXPENSE. BAD DEBT EXPENSE FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022, WAS NOT SIGNIFICANT.

PART III, LINE 8:

ONE HUNDRED PERCENT OF ANY SHORTFALL SHOULD BE TREATED AS COMMUNITY BENEFIT. A FACILITY MUST BE ABLE TO RECOVER ITS COSTS IN ORDER TO CONTINUE TO PROVIDE QUALITY CARE TO MEDICARE PATIENTS AND THE COMMUNITY AS A WHOLE. SERVICES ARE PROVIDED TO PATIENTS UNDER THE MEDICARE PROGRAM KNOWING THAT NOT ALL COSTS ASSOCIATED WITH PROVIDING THESE SERVICES WILL BE RECOVERED. PROVIDING THESE SERVICES IS ESSENTIAL TO THESE PATIENTS AND THE COMMUNITY AND INCREASE THEIR ACCESS TO HEALTHCARE SERVICES. THEREFORE, THE ENTIRE MEDICARE SHORTFALL IS CONSIDERED A COMMUNITY BENEFIT. MEDICARE ALLOWABLE COSTS OF CARE ARE BASED ON THE MEDICARE COST REPORT.

Part VI Supplemental Information (Continuation)

THE MEDICARE COST REPORT IS COMPLETED BASED ON THE RULES AND REGULATIONS
SET FORTH BY CENTERS FOR MEDICARE AND MEDICAID SERVICES.

PART III, LINE 9B:

RIDGECREST REGIONAL HOSPITAL WILL MAKE REASONABLE EFFORTS TO PROVIDE
PATIENTS WITH INFORMATION ABOUT OUR FINANCIAL ASSISTANCE POLICY BEFORE WE
OR OUR AGENCY REPRESENTATIVES TAKE EXTRAORDINARY ACTIONS TO COLLECT YOUR
BILL.

RRH SHALL PROVIDE COLLECTION AGENCIES WITH THIS POLICY AND SHALL OBTAIN
WRITTEN AGREEMENT THAT THE AGENCY SHALL COMPLY WITH THIS POLICY.

THE HOSPITAL SHALL NOT KNOWINGLY ASSIGN AN ACCOUNT TO A COLLECTION AGENCY
IF THE PATIENT HAS A PENDING APPLICATION FOR A COUNTY, STATE, OR FEDERAL
HEALTH ASSISTANCE PROGRAM.

FOR A PATIENT WHO LACKS INSURANCE COVERAGE OR A PATIENT WHO PROVIDES
INFORMATION THAT HE OR SHE MAY BE A PATIENT WITH HIGH MEDICAL COSTS,
NEITHER RRH, NOR ANY ASSIGNEE OF THE HOSPITAL OR OTHER OWNER OF THE
PATIENT DEBT, INCLUDING A COLLECTION AGENCY, SHALL REPORT ADVERSE
INFORMATION TO A CREDIT REPORTING BUREAU OR ENGAGE IN EXTRAORDINARY DEBT
COLLECTION ACTIVITIES ("ECA") AT ANY TIME PRIOR TO 180 DAYS AFTER THE
FIRST BILLING, AND ONLY AFTER PROVIDING A THIRTY DAY NOTICE OF THE ECA
THAT WILL BE COMMENCED.

PART VI, LINE 2:

IN ADDITION TO THE COMMUNITY HEALTH NEEDS ASSESSMENT, RIDGECREST REGIONAL
HOSPITAL USES PATIENT SATISFACTION SURVEYS TO ASSESS THE HEALTH CARE NEEDS

Schedule H (Form 990)

Part VI Supplemental Information (Continuation)

OF THE COMMUNITY, ALONG WITH CONDUCTING BLOOD DRAWS AT HEALTH FAIRS.

PART VI, LINE 3:

SIGNS ARE POSTED IN REGISTRATION AREAS INFORMING PATIENTS OF ASSISTANCE WITH THEIR BILLS AND INCLUDES CITING A PHONE NUMBER TO CALL FOR ASSISTANCE IN THIS AREA. SELF-PAY PATIENTS ARE SENT A PACKET OF INFORMATION REGARDING FINANCIAL ASSISTANCE PROGRAMS.

PART VI, LINE 4:

RURAL CALIFORNIA DESERT COMMUNITY LOCATED IN KERN COUNTY; MORE THAN 50 MILES FROM THE NEXT NEAREST HOSPITAL. THE POPULATION IS APPROXIMATELY 38,000 AND APPROXIMATELY 4% OF THAT POPULATION IS UNINSURED.

PART VI, LINE 5:

RIDGECREST REGIONAL HOSPITAL'S GOVERNING BODY IS COMPRISED OF PERSONS WHO RESIDE IN THE ORGANIZATION'S PRIMARY SERVICE AREA. THE HOSPITAL APPLIES ANY SURPLUS FUNDS TO IMPROVE THE FACILITY AND EQUIPMENT TO IMPROVE PATIENT CARE. THE HOSPITAL ALSO EXTENDS MEDICAL STAFF PRIVILEGES TO OTHER QUALIFIED PHYSICIANS IN THE COMMUNITY.

RIDGECREST REGIONAL HOSPITAL (RRH) OFFERS A VARIETY OF FREE OUTREACH CLASSES INCLUDING: 16 WEEKLY EXERCISE CLASSES TO SENIORS WITHIN THE COMMUNITY, FREE OF CHARGE. A SENIORS GROUP IS ALSO OFFERED TWICE A MONTH CATERED TO FINDING JOY AND HAPPINESS IN LIFE WHILE SOCIALIZING AND BUILDING SUPPORT SYSTEMS. RIDGECREST REGIONAL HOSPITAL ALSO OFFERS 4 ROCK STEADY BOXING EXERCISE CLASSES PER WEEK FOR THOSE WITH PARKINSON'S DISEASE, FREE OF CHARGE AS WELL AS 2 TAI CHI CLASSES A WEEK FOR THOSE OF ANY AGE. RIDGECREST REGIONAL HOSPITAL OFFERS THE DIABETES EDUCATION EMPOWERMENT PROGRAM TM WORKSHOPS FOUR TIMES A YEAR AND A DIABETES GROCERY

Schedule H (Form 990)

Part VI Supplemental Information (Continuation)

STORE TOUR IS ALSO OFFERED SEVERAL TIMES THROUGHOUT THE YEAR. THE FOLLOWING SUPPORT GROUPS ARE OFFERED FREE OF CHARGE TO THE COMMUNITY: ALZHEIMER'S CAREGIVER, CONGESTIVE HEART FAILURE, AND DIABETES. THE WELLNESS RESOURCE CENTER PROVIDES FREE ACCESS TO INFORMATION ON HEALTH AND NUTRITION, INCLUDING VIDEOS AND BOOKS. IN ADDITION, THE WELLNESS RESOURCE CENTER PROVIDES NUTRITION PROGRAMS, COOKING CLASSES AND PRESENTATIONS TO SCHOOLS, CHURCHES, BUSINESSES, PARENTS, AND OTHER ORGANIZATIONS. A MONTHLY WELLNESS ARTICLE IS PUBLISHED IN THE LOCAL NEWSPAPERS TO HIGHLIGHT THE BENEFITS OF WELL-BEING.

RRH PROVIDES A BROCHURE WITH INFORMATION FOR LOCAL MENTAL HEALTH SERVICES AND DISTRIBUTES THIS THROUGHOUT TOWN AND IS PROVIDED ON THE RRH WEBSITE. RRH ALSO HAD SEVERAL EMPLOYEES VOLUNTEER AT THE LOCAL SALVATION ARMY AS BELL RINGERS FOR THE HOLIDAYS.

PART VI, LINE 6:

N/A

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

Part I Questions Regarding Compensation

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

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

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

	Yes	No
1b	X	

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

2		X
----------	--	---

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

- | | |
|--|---|
| ☒ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☒ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

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

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

4a		X
4b		X
4c		X

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

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

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

5a		X
5b		X

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

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

6a		X
6b		X

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

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

9		
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For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) HEALTHY DESAI PHYSICIAN	(i)	571,244.	106,600.	810.	21,349.	35,616.	735,619.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JAMES SUVER CEO	(i)	387,912.	152,303.	23,102.	15,578.	20,225.	599,120.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) HANI CHAABO PHYSICIAN	(i)	316,945.	21,625.	20,263.	12,904.	22,393.	394,130.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) HOPE ZISSOS PHYSICIAN	(i)	284,775.	27,844.	1,266.	11,928.	44,054.	369,867.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KEVIN FLANIGAN PHYSICIAN	(i)	307,743.	8,840.	1,373.	12,600.	34,679.	365,235.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) MINU AMBIKA RAJENDRAN PHYSICIAN	(i)	270,608.	40,000.	449.	0.	36,791.	347,848.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DENNIS CRUISE CFO (THRU 11/2023)	(i)	224,180.	0.	25,898.	5,092.	22,105.	277,275.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 1A:

DENNIS CRUISE RECEIEVED \$6,656 IN HOUSING FRINGE BENEFITS FOR THE YEAR OF
2023.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

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

PEOPLE OF THE SOUTHERN SIERRA REGION.

FORM 990, PART VI, SECTION A, LINE 6:

THERE IS ONE CLASS OF MEMBERS, CORPORATE MEMBERS AND AN HONORARY NONVOTING
GROUP OF INDIVIDUALS CALLED EMERITUS MEMBERS WHO ARE APPOINTED BY THE BOARD
OF DIRECTORS AND HAVE LIMITED RIGHTS.

CORPORATE MEMBERSHIP IS LIMITED TO THIRTY (30) PERSONS, WHO MUST RESIDE IN
THE HOSPITAL SERVICE AREA (AS SUCH SERVICE AREA IS DETERMINED BY THE BOARD
OF DIRECTORS WHO ARE ELECTED TO MEMBERSHIP BY A VOTE OF THE CORPORATE
MEMBERS PRESENT OR REPRESENTED AT A MEETING OF CORPORATE MEMBERS.

FORM 990, PART VI, SECTION A, LINE 7A:

THE CORPORATE MEMBERS HAVE THE RIGHT TO ELECT THE MEMBERS OF THE BOARD OF
DIRECTORS

FORM 990, PART VI, SECTION A, LINE 7B:

UNDER THE BYLAWS, THE CORPORATE MEMBERS HAVE THE RIGHT TO: ELECT THE
MEMBERS OF THE BOARD OF DIRECTORS; FILL A VACANCY ON THE BOARD OF
DIRECTORS; AND RATIFY THE BYLAWS THAT HAVE BEEN APPROVED BY THE BOARD OF
DIRECTORS. IN ADDITION, MEMBERS HAVE CERTAIN RIGHTS GRANTED PURSUANT TO THE
CALIFORNIA NONPROFIT PUBLIC BENEFIT CORPORATION ACT INCLUDING THE RIGHT TO:
REMOVE A DIRECTOR; APPROVE MOST AMENDMENTS TO THE ARTICLES OF
INCORPORATION; APPROVE A SALE OF ASSETS NOT IN THE USUAL AND REGULAR COURSE
OF ITS BUSINESS; MERGE WITH ANOTHER ENTITY; AND DISSOLVE.

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number

95-2082686

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

THE FORM 990 IS PROVIDED TO THE BOARD OF DIRECTORS VIA ELECTRONIC
DISTRIBUTION PRIOR TO FILING WITH THE IRS.

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

THERE IS ANNUAL DISCLOSURE ON CONFLICT OF INTEREST POLICY FOR DIRECTORS,
OFFICERS, MEDICAL STAFF OFFICERS, AND ADMINISTRATIVE EMPLOYEES, AND
CORPORATE MEMBERS. COMPLIANCE WITH CONFLICT OF INTEREST POLICY IS MONITORED
BY THE CEO. ANY NOTED CONFLICTS ARE REVIEWED AND DISCUSSED BY THE BOARD OF
DIRECTORS. THE INDIVIDUAL WITH THE POTENTIAL CONFLICT MUST ABSTAIN FROM THE
DISCUSSION AND VOTE ON THE POTENTIAL CONFLICT.

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

COMPENSATION FOR THE CEO WAS DETERMINED BY A COMPENSATION COMMITTEE OF THE
BOARD OF DIRECTORS USING COMPENSATION COMPARISON PROVIDED BY HASC. FOR
OTHER OFFICERS, THE HASC SALARY SURVEY IS USED TO COMPLY WITH PROHIBITION
FROM DIRECT SOLICITATION OF SALARY INFORMATION DUE TO ANTI-TRUST
REGULATIONS.

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

ALL PUBLIC DOCUMENTS ARE MADE AVAILABLE UPON REQUEST.

FORM 990, PART IX, LINE 11G, OTHER FEES:

CONSULTING AND PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES	30,289,085.
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MANAGEMENT AND GENERAL EXPENSES	13,561,205.
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FUNDRAISING EXPENSES	0.
----------------------	----

Name of the organization	Employer identification number
RIDGECREST REGIONAL HOSPITAL	95-2082686

TOTAL EXPENSES

43,850,290.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A

43,850,290.

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

BOOK TO TAX DIFFERENCE IN S CORP INVESTMENT

798,371.

FORM 990, PART XII, LINE 2C:

THERE WERE NO CHANGES MADE FROM 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

2023

**Open to Public
Inspection**

Name of the organization

RIDGECREST REGIONAL HOSPITAL

Employer identification number
95-2082686

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
RIDGECREST REGIONAL HOSPITAL FOUNDATION - 46-4181603, 1081 N CHINA LAKE BLVD, RIDGECREST, CA 93555	RAISING HOSPITAL CAPITAL EQUIPMENT FUNDS	CALIFORNIA	501(C)(3)	LINE 7	RIDGECREST REGIONAL HOSPITAL	X	

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

Schedule R (Form 990) 2023

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
PROGRESSIVE AMBULANCE, INC - 33-0736730 1325 W. RIDGECREST BLVD RIDGECREST, CA 93555	AMBULANCE SERVICE	CA	RIDGECREST REGIONAL HOSPITAL	S CORP	-798,371.	6,730,984.	100%		X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) PROGRESSIVE AMBULANCE, INC	Q	497,495.	CHANGE IN DUE FROM ACCOUNT
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

[illegible]

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

Type and Entity: RETAIL PHARMACY POST-2017 NOL FED
 Section 382 Annual Limitation

DETAIL CARRYOVER SCHEDULE

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for 12/31/22	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2020	49,926.	49,926.		49,926.							
B	2021	1,607.	1,607.		1,607.							
C	2023	49,853.										
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	E S B C	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

Type and Entity: PROGRESSIVE AMBULANCE, POST-2017 NO
 Section 382 Annual Limitation

DETAIL CARRYOVER SCHEDULE

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/21	Amount Used for 12/31/22	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2020	827,589.	827,589.	48,079.	779,510.							
B	2023	798,371.										
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	E S B C	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A												
B												
C												
D												
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

FEIN: 95-2082686

Type and Entity: NOL CA

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation

Section 382 Carryover

[illegible]

Form 8879-TE

IRS E-file Signature Authorization
for a Tax Exempt Entity

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

RIDGECREST REGIONAL HOSPITAL

EIN or SSN

95-2082686

Name and title of officer or person subject to tax JAMES SUVER
CEO

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☐	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	☒	b Total tax (Form 990-T, Part III, line 4)	6b 0.
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize WIPFLI LLP to enter my PIN 54403
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

41718154403

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature MICHAEL J PETERSON, CPA

Date 11/14/24

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form 8879-TE (2023)

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. RIDGECREST REGIONAL HOSPITAL	Taxpayer identification number (TIN) 95-2082686
	Number, street, and room or suite no. If a P.O. box, see instructions. 1081 N CHINA LAKE BLVD	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. RIDGECREST, CA 93555	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **JAMES SUVER**
1081 N CHINA LAKE BLVD - RIDGECREST, CA 93555

Telephone No. **760-446-3351** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 **23** or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

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

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

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

Form **8868** (Rev. 1-2024)

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

For calendar year 2023 or other tax year beginning _____, and ending _____

Go to www.irs.gov/Form990T for instructions and the latest information.

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

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

A ☐ Check box if address changed. B Exempt under section ☒ 501(c)(3) ☐ 408(e) ☐ 220(e) ☐ 408A ☐ 530(a) ☐ 529(a) ☐ 529A	Print or Type	Name of organization (☐ Check box if name changed and see instructions.) RIDGECREST REGIONAL HOSPITAL Number, street, and room or suite no. If a P.O. box, see instructions. 1081 N CHINA LAKE BLVD City or town, state or province, country, and ZIP or foreign postal code RIDGECREST, CA 93555 C Book value of all assets at end of year 144,856,988.	D Employer identification number 95-2082686 E Group exemption number (see instructions) F ☐ Check box if an amended return.
G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ State college/university ☐ 6417(d)(1)(A) Applicable entity			
H Check if filing only to claim ☐ Credit from Form 8941 ☐ Refund shown on Form 2439 ☐ Elective payment amount from Form 3800			
I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐			
J Enter the number of attached Schedules A (Form 990-T) 2			
K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No If "Yes," enter the name and identifying number of the parent corporation			
L The books are in care of JAMES SUVER Telephone number 760-446-3351			

Part I Total Unrelated Business Taxable Income

1 Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions) ...	1	0.
2 Reserved	2	
3 Add lines 1 and 2	3	
4 Charitable contributions (see instructions for limitation rules)	4	0.
5 Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	
6 Deduction for net operating loss. See instructions	6	
7 Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	
8 Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9 Trusts. Section 199A deduction. See instructions	9	
10 Total deductions. Add lines 8 and 9	10	1,000.
11 Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1 Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	0.
2 Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11, from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041)	2	
3 Proxy tax. See instructions	3	
4 Other tax amounts. See instructions	4	
5 Alternative minimum tax	5	
6 Tax on noncompliant facility income. See instructions	6	
7 Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b Other credits (see instructions)	1b		
c General business credit. Attach Form 3800 (see instructions)	1c		
d Credit for prior-year minimum tax (attach Form 8801 or 8827)	1d		
e Total credits. Add lines 1a through 1d	1e		
2 Subtract line 1e from Part II, line 7	2		0.
3a Amount due from Form 4255	3a		
b Amount due from Form 8611	3b		
c Amount due from Form 8697	3c		
d Amount due from Form 8866	3d		
e Other amounts due (see instructions)	3e		
f Total amounts due. Add lines 3a through 3e	3f		0.
4 Total tax. Add lines 2 and 3f (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here	4		0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)	5		0.

Part III Tax and Payments (continued)

6 a	Payments: Preceding year's overpayment credited to the current year	6a		
b	Current year's estimated tax payments. Check if section 643(g) election applies ☐	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Elective payment election amount from Form 3800	6g		
h	Payment from Form 2439	6h		
i	Credit from Form 4136	6i		
j	Other (see instructions)	6j		
7	Total payments. Add lines 6a through 6j	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ☐	8		
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9		
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11		

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

1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	CEO	Title
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed
	MICHAEL J PETERSON, CPA	MICHAEL J PETERSON, CPA	11/14/24	
	Firm's name	Firm's EIN		PTIN
	WIPFLI LLP	39-0758449		P01833529
	Firm's address		Phone no.	
	1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812		218.722.4705	

Form **990-T** (2023)

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

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

1
OMB No. 1545-0047

2023

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

A Name of the organization RIDGECREST REGIONAL HOSPITAL	B Employer identification number 95-2082686
C Unrelated business activity code (see instructions) 456110	D Sequence: 1 of 2

E Describe the unrelated trade or business **RETAIL PHARMACY**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales	1,468,715.			
b Less returns and allowances		1c 1,468,715.		
2 Cost of goods sold (Part III, line 8)		2 1,178,638.		
3 Gross profit. Subtract line 2 from line 1c		3 290,077.		290,077.
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 290,077.		290,077.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	278,880.
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	34,771.
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 1	14	26,279.
15 Total deductions. Add lines 1 through 14	15	339,930.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-49,853.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-49,853.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

N/A

1	Inventory at beginning of year	1	0.
2	Purchases	2	1,178,638.
3	Cost of labor	3	0.
4	Additional section 263A costs (attach statement)	4	0.
5	Other costs (attach statement)	5	0.
6	Total. Add lines 1 through 5	6	1,178,638.
7	Inventory at end of year	7	0.
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	1,178,638.
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ☐ Yes ☒ No		

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

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

Part V Unrelated Debt-Financed Income (see instructions)

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

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

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

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

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

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

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

Schedule A (Form 990-T) 2023

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

A ☐

B ☐

C ☐

D ☐

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

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

a

3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B)	0.			

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter -0- on line 8.

5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter -0-				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

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

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

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

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

Part XI	Supplemental Information (see instructions)
----------------	--

[illegible]

FORM 990-T (A)	OTHER DEDUCTIONS	STATEMENT 1
DESCRIPTION		AMOUNT
CONSULTING FEES		25,715.
DUES & SUBSCRIPTIONS		564.
TOTAL TO SCHEDULE A, PART II, LINE 14		26,279.

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

Department of the Treasury
Internal Revenue Service

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

Go to www.irs.gov/Form990T for instructions and the latest information.

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

2

OMB No. 1545-0047

2023

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

A Name of the organization RIDGECREST REGIONAL HOSPITAL	B Employer identification number 95-2082686
C Unrelated business activity code (see instructions) 621910	D Sequence: 2 of 2

E Describe the unrelated trade or business **PROGRESSIVE AMBULANCE, INC.**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6		
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement) STMT 2		12 -798,371.		-798,371.
13 Total. Combine lines 3 through 12		13 -798,371.		-798,371.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-798,371.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-798,371.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

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

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

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

Part V Unrelated Debt-Financed Income (see instructions)

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

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

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

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

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

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

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

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

Schedule A (Form 990-T) 2023

FORM 990-T (A)

OTHER INCOME

STATEMENT 2

DESCRIPTION	AMOUNT
S-CORPORATION INCOME	-798,371.
TOTAL TO SCHEDULE A, PART I, LINE 12	-798,371.

Alternative Minimum Tax-Corporations

OMB No. 1545-0123

2023

Attach to your tax return.

Go to www.irs.gov/Form4626 for instructions and the latest information.

Name RIDGECREST REGIONAL HOSPITAL	Employer identification number 95-2082686
---	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? ☐ Yes ☒ No
If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)

If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation	1a		
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b		
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c		
d Adjustment for certain consolidating entries (see instructions)	1d		
e Specified additional net income or loss item B. Reserved for future use	1e		
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f		
2 Adjustments:			
a Financial statements covering different tax years	2a		
b Corporations that are not included on the taxpayer's consolidated return (see instructions)	2b		
c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0- (see instructions for special rules if completing this form for an FPMG)	2c		
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d		
e Certain taxes (see instructions)	2e		
f Patronage dividends and per-unit retain allocations (cooperatives only)	2f		
g Alaska native corporations	2g		
h Certain credits (see instructions)	2h		
i Mortgage servicing income	2i		
j Tax-exempt entities (organizations subject to tax under section 511) ...	2j		
k Depreciation	2k		
l Qualified wireless spectrum	2l		
m Covered transactions	2m		
n Adjustments related to bankruptcy and insolvency	2n		
o Certain insurance company adjustments	2o		
p Adjustment P - Reserved for future use	2p		
q Adjustment Q - Reserved for future use	2q		
r Adjustment R - Reserved for future use	2r		
s Adjustment S - Reserved for future use	2s		
z Other (see instructions)	2z		
3 Specified adjustment. Reserved for future use	3		
4 Total adjustments. Combine lines 2a through 2z	4		
5 AFSI. Combine lines 1f and 4	5		
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5		6	
7 3-year average annual AFSI (see instructions)		7	

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) (continued)

- 8** Is line 7 more than \$1 billion?
☐ **Yes.** Continue to line 9.
☐ **No.** STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?
☐ **Yes.** Continue to line 10.
☐ **No.** Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10 AFSI for purposes of the \$100 million test before adjustments:			
a AFSI from line 5	10a		
b Aggregation differences (see instructions)	10b		
c Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b	10c		
11 Adjustments:			
a Income not effectively connected to a U.S. trade or business	11a		
b Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	11b		
c Reserved for future use - Other adjustments 1	11c		
d Reserved for future use - Other adjustments 2	11d		
12 Total adjustments. Combine lines 11a and 11b	12		
13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12	13		
14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13			14
15 3-year average annual AFSI for purposes of the \$100 million test			15
16 Is line 15 \$100 million or more? ☐ Yes. Continue to Part II. ☐ No. STOP here. Attach to your tax return.			

Form **4626** (2023)

Part II Corporate Alternative Minimum Tax

1 Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
a Consolidated net income or loss per the AFS of the corporation	1a	-849,224.
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b	
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c	
d Adjustment for certain consolidating entries (see instructions)	1d	
e Specified additional net income or loss item D. Reserved for future use	1e	
f AFS net income or loss before adjustments. Combine lines 1a through 1d	1f	-849,224.
2 Adjustments:		
a Financial statements covering different tax years	2a	
b Reserved for future use - Adjustment 2b	2b	
c Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c	
d The corporation's distributive share of adjusted financial statement income of partnerships	2d	
e Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-. (See instructions)	2e	
f Amounts that are not effectively connected to a U.S. trade or business	2f	
g Certain taxes. Enter the amount from Part III, line 7	2g	
h Patronage dividends and per-unit retain allocations (cooperatives only)	2h	
i Alaska native corporations	2i	
j Certain credits (see instructions)	2j	
k Mortgage servicing income	2k	
l Covered benefit plans described in section 56A(c)(11)(B)	2l	
m Tax-exempt entities (organizations subject to tax under section 511)	2m	
n Depreciation	2n	
o Qualified wireless spectrum	2o	
p Covered transactions	2p	
q Adjustments related to bankruptcy and insolvency	2q	
r Certain insurance company adjustments	2r	
s AFSI adjustment S - Reserved for future use	2s	
t AFSI adjustment T - Reserved for future use	2t	
u AFSI adjustment U - Reserved for future use	2u	
z Other (see instructions)	2z	
3 Total adjustments. Combine lines 2a through 2z	3	
4 AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4	-849,224.
5 Financial statement net operating loss (FSNOL) (see instructions)	5	
6 AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6	
7 Multiply line 6 by 15% (0.15)	7	
8 Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8	
9 Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9	
10 Regular tax liability (see instructions)	10	
11 Base erosion minimum tax (see instructions)	11	
12 Combine lines 10 and 11	12	
13 Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13	

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1 Current income tax provision - Foreign	1	
2 Current income tax provision - Federal	2	
3 Deferred income tax provision - Foreign	3	
4 Deferred income tax provision - Federal	4	
5 Income taxes included in equity method investment income	5	
6a Adjustment A - Reserved for future use	6a	
b Adjustment B - Reserved for future use	6b	
c Adjustment C - Reserved for future use	6c	
d Adjustment D - Reserved for future use	6d	
e Adjustment E - Reserved for future use	6e	
f Adjustment F - Reserved for future use	6f	
g Adjustment G - Reserved for future use	6g	
h Adjustment H - Reserved for future use	6h	
z Income taxes in other places	6z	
7 Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7	

Part IV Alternative Minimum Tax - Corporations Foreign Tax Credit**Section I - AMT Foreign Tax Credit**

1	Domestic corporation AMT foreign income taxes:			
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a		
b	Adjustment	1b		
c	Adjustment	1c		
d	Adjustment	1d		
e	Adjustment	1e		
f	Adjustment	1f		
g	Adjustment	1g		
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g		2	
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:			
a	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b		
c	Total CFC AMT foreign income taxes. Add lines 3a and 3b		3c	
d	Percentage specified in section 55(b)(2)(A)(i)	3d	15%	
e	Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	3e		
f	CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)		3f	
g	Allowable CFC AMT foreign income taxes (lesser of line 3c or line 3f)		3g	
4	CAMT FTC Line 4 - Reserved for future use		4	
5	CAMT FTC Line 5 - Reserved for future use		5	
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, line 8		6	

Form **4626** (2023)

Electronic Filing PDF Attachment

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Ridgecrest, California

Consolidated Financial Statements and
Supplementary Information

Years Ended December 31, 2023 and 2022



WIPFLI

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Years Ended December 31, 2023 and 2022

Table of Contents

Independent Auditor's Report.....	2
-----------------------------------	---

Supplementary Information

Consolidated Balance Sheets.....	5
Consolidated Statement of Operations and Changes in Net Assets.....	7
Consolidated Statement of Cash Flows.....	8
Notes to Consolidated Financial Statements.....	9

Supplementary Information

Consolidating Balance Sheets.....	32
Consolidating Statements of Operations and Changes in Net Assets.....	34
Reconciling Adjustments and Notes to Supplemental Financial Statements as Required by HUD.....	35
Schedule of Expenditures of Federal Awards.....	39
Notes to Schedule of Expenditures of Federal Awards.....	40
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	41
Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	43
Schedule of Audit Findings and Questioned Costs.....	46
Schedule of Prior Year Findings and Questioned Costs.....	47

Independent Auditor's Report

Board of Directors
Ridgecrest Regional Hospital, Subsidiary, and Affiliate
Ridgecrest, California

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements (the "financial statements") of Ridgecrest Regional Hospital, Subsidiary, and Affiliate, which comprise the balance sheets as of December 31, 2023 and 2022, and the related statements of operations and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Ridgecrest Regional Hospital, Subsidiary, and Affiliate as of December 31, 2023 and 2022, and the results of its operations for the years then ended in accordance with accounting principles generally accepted in the United States ("GAAP").

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ridgecrest Regional Hospital, Subsidiary, and Affiliate and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Ridgecrest Regional Hospital, Subsidiary, and Affiliate's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements as a whole. The consolidating balance sheets, consolidating statements of operations and changes in net assets, reconciling adjustments and notes to supplemental financial statements as required by HUD, and the accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2024 on our consideration of Ridgecrest Regional Hospital, Subsidiary, and Affiliate's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ridgecrest Regional Hospital, Subsidiary, and Affiliate's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Ridgecrest Regional Hospital, Subsidiary, and Affiliate's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Wipfli LLP". The signature is written in a cursive, flowing style.

Wipfli LLP

Spokane, Washington

April 29, 2024

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidated Balance Sheets

<i>As of December 31,</i>	2023	2022
Current assets:		
Cash and cash equivalents	\$ 9,778,356	\$ 5,964,555
Patient accounts receivable - Net	19,467,433	21,249,450
Other receivables	16,273,603	12,995,070
Estimated third-party payor settlements	547,000	343,393
Inventories	2,721,262	2,625,745
Prepaid expenses and other	4,877,144	5,050,330
Total current assets	53,664,798	48,228,543
Investments and assets limited as to use	15,140,694	25,406,476
Property and equipment - Net	63,008,823	67,789,404
Other assets:		
Deferred income taxes	2,485	2,485
Goodwill	4,185,706	4,783,664
Right-of-use asset - Operating leases	1,233,087	2,093,605
Right-of-use asset - Finance leases	6,618,481	7,580,104
Total other assets	12,039,759	14,459,858
TOTAL ASSETS	\$ 143,854,074	\$ 155,884,281

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidated Balance Sheets (Continued)

<i>As of December 31,</i>	2023	2022
Current liabilities:		
Current portion of notes payable	\$ 2,853,430	\$ 2,751,858
Current portion of finance lease obligations	907,936	890,367
Current portion of operating lease obligations	851,295	1,062,220
Accounts payable	8,019,476	7,793,171
Accrued payroll and related liabilities	6,353,110	6,339,371
Accrued health care claims	1,280,205	1,231,408
Accrued interest	130,799	140,167
Other accrued expenses	1,803,011	4,079,067
Refunds payable	3,103,342	1,681,332
Estimated third-party payor settlements	608,077	-
Refundable advances	655,790	67,622
Total current liabilities	26,566,471	26,036,583
Long-term liabilities:		
Notes payable, less current portion	42,847,963	40,190,048
Finance lease obligations, less current portion	5,795,964	6,693,895
Operating lease obligations, less current portion	364,727	994,358
Line of credit, less current portion	369,787	552,976
Total long-term liabilities	49,378,441	48,431,277
Total liabilities	75,944,912	74,467,860
Net assets without donor restrictions	67,909,162	81,416,421
TOTAL LIABILITIES AND NET ASSETS	\$ 143,854,074	\$ 155,884,281

See accompanying notes to consolidated financial statements.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidated Statements of Operations and Changes in Net Assets

<i>Years Ended December 31,</i>	2023	2022
Revenues:		
Patient service	\$ 149,304,175	\$ 149,654,974
Other operating	1,531,416	1,021,449
Contribution and grant	480,048	1,906,734
Total revenues	151,315,639	152,583,157
Expenses:		
Salaries and wages	58,893,343	54,474,086
Employee benefits	24,103,245	21,368,057
Legal and professional fees	23,786,974	24,765,105
Supplies	13,181,026	15,302,953
Contract services	7,185,171	14,866,281
Purchased services	12,015,017	9,617,987
Depreciation	7,081,248	7,559,782
Amortization - Goodwill	597,958	597,958
Repairs and maintenance	4,602,507	4,611,725
Utilities	2,824,996	2,718,346
Insurance	2,105,605	1,341,323
Consulting fees	2,648,867	2,649,771
Building and equipment rent	1,190,564	663,146
Licenses and permits	681,320	404,589
Travel	677,709	508,296
Telephone	336,954	446,645
Other	2,790,403	3,377,027
Interest expense	2,218,603	2,162,860
Total expenses	166,921,510	167,435,937
Loss from operations	(15,605,871)	(14,852,780)
Other income (expense):		
Investment income (loss)	1,878,646	(3,830,541)
Gain (loss) on disposal of fixed assets	35	(2,627)
Rental income	20,800	16,068
Other nonoperating income	199,931	646,108
Federal income taxes	(800)	(1,050)
Total other income (expense)	2,098,612	(3,172,042)
Expenses in excess of revenue and change in net assets	(13,507,259)	(18,024,822)
Net assets at beginning of year	81,416,421	99,441,243
Net assets at end of year	\$ 67,909,162	\$ 81,416,421

See accompanying notes to consolidated financial statements.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidated Statements of Cash Flows

Years Ended December 31,	2023	2022
Cash flows from operating activities:		
Change in net assets	\$ (13,507,259)	\$ (18,024,822)
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	7,081,248	7,559,782
Amortization of debt issuance costs	11,346	11,346
Amortization of goodwill	597,958	597,957
Loss on disposal of equipment	-	2,627
Change in right-of-use asset and lease obligation - Operating leases	19,962	(37,027)
Change in right-of-use asset and lease obligation - Finance leases	122,878	(805,861)
Changes in assets and liabilities		
Patient accounts receivable	1,782,017	3,086,675
Other receivables	(3,278,533)	(4,659,325)
Due to/from third-party reimbursement programs	404,470	(1,531,667)
Inventories	(95,517)	80,538
Prepaid expenses and other	173,186	438,358
Accounts payable	226,305	549,224
Accrued payroll and related liabilities	13,739	612,842
Accrued health care claims	48,797	20,542
Other accrued expenses	(863,414)	1,025,070
Refundable advances	588,168	(1,203,877)
Net cash from operating activities	(6,674,649)	(12,277,618)
Cash flows from investing activities:		
Cash paid for purchase of property and equipment	(1,451,996)	(2,936,157)
Net change in investments	10,265,782	9,903,040
Net cash from investing activities	8,813,786	6,966,883
Cash flows from financing activities:		
Principal payments on long-term debt	(2,751,859)	(4,329,681)
Proceeds from issuance of long-term debt	5,500,000	-
Payments on line of credit	(183,189)	(175,954)
Payments on finance lease obligations	(890,288)	(810,870)
Net cash from financing activities	1,674,664	(5,316,505)
Change in cash and cash equivalents	3,813,801	(10,627,240)
Cash and cash equivalents at beginning of year	5,964,555	16,591,795
Cash and cash equivalents at end of year	\$ 9,778,356	\$ 5,964,555
Supplemental cash flow information:		
Cash paid for interest	\$ 2,227,971	\$ 2,022,693

See accompanying notes to consolidated financial statements.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies

The Entity

Ridgecrest Regional Hospital, Subsidiary, and Affiliate (collectively referred to as the "Organization") consists of the following entities:

Ridgecrest Regional Hospital (the "Hospital") is a 25-bed, general acute care facility located in Ridgecrest, California and was designated as a Medicare Critical Access Hospital (CAH) effective August 2012. The Hospital provides general routine acute care and intensive care services and associated ancillary and outpatient services. It also provides rural health and community care services under a hospital-based setting. In addition to the general acute care services and rural health and community care clinics, it's licensed for a 125-bed hospital-based skilled nursing facility. The Hospital is organized as a California nonprofit corporation and is exempt from federal income taxes.

Ridgecrest Regional Hospital Foundation (the "Foundation") is an affiliate established to provide fundraising assistance to the Hospital.

Liberty Ambulance Inc. (the "Ambulance") serves residents of the High Desert area with emergency medical services 24 hours a day, 7 days a week.

Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Hospital, the Foundation, and the Ambulance. All significant intercompany accounts and transactions have been eliminated in preparing the accompanying consolidated financial statements.

Financial Statement Presentation

The Organization follows accounting standards set by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The ASC is the single source of authoritative accounting principles generally accepted in the United States (GAAP) to be applied to nongovernmental entities.

Use of Estimates in Preparation of Consolidated Financial Statements

The preparation of the accompanying consolidated financial statements in conformity with GAAP requires management to make certain estimates and assumptions that directly affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results may differ from these estimates.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash Equivalents

The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents, excluding amounts held as short-term investments in the investment portfolio and amounts whose use is limited or restricted.

Patient Accounts Receivable and Credit Policy

Patient accounts receivable are reported at the amount that reflects the consideration to which the Organization expects to be entitled, in exchanged for providing patient services. Accounts receivable are recorded in the accompanying consolidated balance sheet net of contractual adjustments and implicit price concessions, which reflect management's estimate of the transaction price. The Organization estimates the transaction price based on negotiated contractual agreements, historical experience, and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions and is recorded through a reduction of gross revenue and a credit to accounts receivable. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. The Organization does not have a policy to charge interest on past due accounts.

California Hospital Fee Program

The state of California enacted legislation for a California Hospital Fee Program (the "Program") to fund certain Medi-Cal coverage expansions. The Program provides supplemental Medi-Cal payments to certain California hospitals. The Program is funded by a quality assurance fee paid by participating hospitals that is used to obtain matching federal funds for Medi-Cal with the proceeds redistributed as supplemental payments from either the California Department of Health Care Services, managed care plans, or a combination of both.

The Program covers the period of January 1, 2022, through December 31, 2024. The Organization recognized the net proceeds from this Program in patient service revenue in 2023 and 2022.

Investments, Assets Limited as to Use, and Investment Income

Investments, including assets limited as to use, are recorded at fair value in the accompanying consolidated balance sheet.

Investments are available for general operating purposes. Assets limited as to use consist of assets designated by the Board of Directors for future capital improvements or debt retirement and funds set aside by the Foundation for future projects.

Investment income or loss (including realized and unrealized gains and losses, interest, and dividends) is reported as other income and is included in revenue in excess of expenses unless the income is restricted by donor or law.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventories are valued at the lower of cost, determined on the first-in, first-out method, or net realizable value.

Goodwill

The Organization amortizes goodwill on a straight-line basis over a period of 10 years. The Organization tests goodwill for impairment only when a triggering event has occurred that indicates it is more likely than not that the fair value of the reporting unit is below its carrying value. The Organization evaluates the impairment as of the end of the reporting period (interim or annual) in which the triggering event has occurred. No impairment adjustment was deemed necessary for the years ended December 31, 2023 and 2022.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs, such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Property, Equipment, and Depreciation

Property and equipment acquisitions are recorded at cost or, if donated, at fair value at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Property and equipment under capital leases are amortized on the straight-line method over the shorter period of the lease term or the estimated economic life. Such amortization is included with depreciation expense. Leasehold improvements are amortized over the shorter period of the estimated useful life or the remaining term of the lease. Estimated useful lives range from 8 to 25 years for land improvements, 5 to 40 years for buildings and improvements, and 3 to 25 years for equipment.

Interest costs incurred on borrowed funds during the period of construction of capital assets are capitalized as a component of the cost of acquiring those assets, net of any earnings on these funds. No interest costs were capitalized in 2023 or 2022.

Gifts of long-lived assets, such as land, buildings, or equipment are reported as net assets without donor restrictions, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used, and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations regarding the length of time long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed into service.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Impairment of Long-Lived Assets

The Organization reviews long-lived assets, including property and equipment and intangible assets, for impairment whenever events or changes in business circumstances indicate that the carrying amount of an asset may not be fully recoverable. An impairment loss would be recognized when the estimated future cash flows from the use of the asset and its fair value are less than the carrying amount of that asset. The Organization has not recognized any impairment of long lived assets during 2023 and 2022.

Net Assets

Net assets without donor restrictions consist of investments and otherwise amounts without restriction that are available for use in carrying out the mission of the Organization and include those expendable resources, which have been designated for special use by the Organization's Board of Directors. Net assets with donor restrictions are those whose use by the Organization has been limited by donors to a specific time period, purpose, or in perpetuity allowing for the related income to be used by the Organization.

Patient Service Revenue

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

Performance obligations are determined based on the nature of the services provided. Revenue from performance obligations satisfied over time is recognized based on actual charges incurred. Generally, performance obligations satisfied over time relate to patients receiving inpatient hospital acute care services and sub-acute care services. For these services, the Organization measures the performance obligation from admission to the point when there are no further services required for the patient, which is generally at the time of discharge. For outpatient services provided at hospitals, clinics, and home health and sub-acute services, the performance obligation is satisfied as the patient simultaneously receives and consumes the benefits provided as the services are performed. In the case of these outpatient services, recognition of the obligation over time yields the same result as recognizing the obligation at a point in time. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Because the Organization's performance obligations relate to contracts with a duration of less than one year, the Organization has elected to apply the optional exemption and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The Organization uses a portfolio approach to account for categories of patient contracts as a collective group rather than recognizing revenue on an individual contract basis. The Organization used the following factors to develop portfolios: major payor classes, type of service (i.e., inpatient, outpatient, clinic), and geographic location. Using historical collection trends and other analyzes, the Organization evaluated the accuracy of its estimate and determined that recognizing revenue by utilizing the portfolio approach approximates the revenue that would have been recognized if an individual contract approach was used.

The nature, amount, timing, and uncertainty of revenue and cash flows are affected by several factors that the Organization considers in its recognition of revenue. Following are some of the factors considered:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement/payment methodologies
- Length of the patient's service/episode of care
- Geography of the service location
- Organization's line of business that provided the service (for example, hospital, nursing home, etc.)

The Organization determines the transaction price, which involves significant estimates and judgment, based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Organization's policy, and implicit price concessions provided to patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy, and historical experience. The Organization determines its estimate of implicit price concessions based on its historical collection experience for each patient portfolio based on payor class and service type.

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

Hospital Medicare: The Hospital is designated as a CAH. Under this designation, inpatient, outpatient, and swing bed services rendered to Medicare program beneficiaries are paid based on a cost-reimbursement methodology, with the exception of certain lab and mammography services, which are reimbursed based on fee schedules.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Hospital Medi-Cal: Inpatient, swing bed and outpatient services rendered to Medi-Cal program beneficiaries are paid based on a fee schedule. The Hospital also applies for and receives supplemental reimbursement for its inpatient and outpatient services.

Hospital - Other: The Organization has entered into payment agreements with commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge, discounts from established charges, fee schedules, and prospectively determined daily rates.

Clinic Services: Professional services rendered to Medicare and Medi-Cal beneficiaries qualify for reimbursement as Medicare-approved rural health clinic services. Substantially, all Medicare services are reimbursed based on a cost-reimbursement methodology. Medi-Cal is paid on a prospective rate per encounter basis for substantially all physician services, updated annually for inflation.

Skilled Nursing Facility - Medicare: Medicare pays the skilled nursing facility for Part A services based on a predetermined rate per resident day, which varies depending on a resident's level of care and the types of services provided.

Skilled Nursing Facility - Medi-Cal: Long-term care services are reimbursed at a daily rate, which is adjusted annually.

Ambulance - Medicare: Emergency medical transport services are provided to Medicare beneficiaries based on a cost-reimbursement methodology.

Ambulance - Medi-Cal: The Organization provides services to both fee-for-service and managed-care beneficiaries. Fee-for-service transports are later settled through the Ground Emergency Medical Transport (GEMT) supplemental reimbursement, which pays 50% of uncompensated cost. Medi-Cal transports provided to managed-care beneficiaries are not eligible for the GEMT program.

Ambulance Others: The Organization's ambulance service does not contract or enter into payment agreements with any commercial insurance carriers, health maintenance organizations, or preferred provider organizations. However, most commercial insurance pays the amount it has independently determined as reasonable. The Organization must pursue reimbursement from the third-party payor or bill the patient for the balance.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. Because of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims, or penalties would have upon the Organization. The Centers for Medicare and Medicaid Services (CMS) uses recovery audit contractors (RACs) to search for potentially inaccurate Medicare payments that may have been made to health care providers and that were not detected through existing CMS program integrity efforts. Once the RAC identifies a claim it believes is inaccurate, the RAC makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment. The Organization has not been notified by the RAC of any potential significant reimbursement adjustments. In addition, the contracts the Organization has with commercial payors also provide for retroactive audit and review of claims.

Settlements with third-party payors for retroactive adjustments due to audits, reviews, or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Organization's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations. Adjustments arising from a change in the transaction price were not significant in 2023 and 2022.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Organization also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Organization estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts, and implicit price concessions.

Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. Bad debt expense for the years ended December 31, 2023 and 2022, was not significant.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Service Revenue (Continued)

Consistent with the Organization's mission, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with those patients. The Organization's policy is to provide a discount from established charges to uninsured patients. This policy did not change in 2023 or 2022.

The estimated amount of consideration from patients and third-party payors has not been adjusted for the effects of a significant financing component due to the Organization's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less. However, the Organization does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

All incremental customer contract acquisition costs are expensed as they are incurred as the amortization period of the asset that the Organization otherwise would have recognized is one year or less in duration.

For uninsured patients who do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). On the basis of historical experience, a significant portion of the Organization's uninsured patients and residents will be unable or unwilling to pay for the services provided. Thus, the Organization includes price concessions related to uninsured patients in the period the services are provided.

Charity Care

The Organization provides care to patients who meet certain criteria under its community care policy without charge or at amounts less than its established rates. Such amounts determined to qualify as community care are not reported as net patient service revenue.

The estimated cost of providing care to patients under the Organization's financial assistance policy is calculated by multiplying the ratio of cost to gross charges for the Organization times the gross uncompensated charges associated with providing community care.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

ASC 842 Lease Accounting

The Organization is a lessee in multiple noncancelable operating and financing leases. If the contract provides the Organization the right to substantially all the economic benefits and the right to direct the use of the identified asset, it is considered to be or contain a lease. Right-of-use (ROU) assets and lease liabilities are recognized at the lease commencement date based on the present value of the future lease payments over the expected lease term. The ROU asset is also adjusted for any lease prepayments made, lease incentives received, and initial direct costs incurred.

The lease liability is initially and subsequently recognized based on the present value of its future lease payments. Variable payments are included in the future lease payments when those variable payments depend on an index or a rate. Increases (decreases) to variable lease payments due to subsequent changes in an index or rate are recorded as variable lease expense (income) in the future period in which they are incurred.

The Organization has elected to use a risk-free rate for a term similar to the underlying lease as the discount rate if the implicit rate in the lease contract is not readily determinable.

The ROU asset for operating leases is subsequently measured throughout the lease term at the amount of the remeasured lease liability (i.e., present value of the remaining lease payments), plus unamortized initial direct costs, plus (minus) any prepaid (accrued) lease payments, less the unamortized balance of lease incentives received, and any impairment recognized. The ROU asset for finance leases is amortized on a straight-line basis over the lease term. For operating leases with lease payments that fluctuate over the lease term, the total lease costs are recognized on a straight-line basis over the lease term.

For all underlying classes of assets, the Organization has elected to not recognize ROU assets and lease liabilities for short-term leases that have a lease term of 12 months or less at lease commencement and do not include an option to purchase the underlying asset that the Organization is reasonably certain to exercise. Leases containing termination clauses in which either party may terminate the lease without cause and the notice period is less than 12 months are deemed short-term leases with lease costs included in short-term lease expense. The Organization recognizes short-term lease cost on a straight-line basis over the lease term.

The Organization made an accounting policy election to not separate the lease components of a contract and its associated non-lease components.

Expenses in Excess of Revenue

The accompanying consolidated statements of operations and changes in net assets include expenses in excess of revenue, which is considered the operating indicator. Changes in net assets without donor restrictions that are excluded from the operating indicator include contributions of long-lived assets and net assets released from restrictions for capital additions.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Contributions

Contributions, including promises to give, are considered conditional or unconditional, depending on the nature and existence of any donor or grantor conditions. A contribution or promise to give contains a donor or grantor condition when both of the following are present:

- a) An explicit identifying of a barrier, that is more than trivial, that must be overcome before the revenue can be earned and recognized.
- b) An implicit right of return of assets transferred or a right of release of a donor or grantor's obligation to transfer assets promised, if the condition is not met.

Conditional contributions are recognized when the barrier(s) to entitlement are overcome. Unconditional contributions are recognized as revenue when received.

When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of operations and changes in net assets as net assets released from restrictions. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the fiscal year in which the contributions are recognized.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

Donated services are recognized as contributions if the services: (a) create or enhance nonfinancial assets or (b) require specialized skills are performed by people with those skills, and would otherwise be purchased.

Refundable Advances and Grant Income

The Organization receives certain government grants for a variety of purposes. Revenue from grants is considered earned when the Organization incurs the related expenditures or otherwise meets the terms and conditions of the grant. Grant income is included with other operating income in the statements of operations and changes in net assets. Grants earned, but not received are recorded in other receivables, and grants received, but not yet earned are recorded as refundable advances in the accompanying balance sheet.

Advertising and Public Relations Costs

Advertising and public relations costs are expensed as incurred. Advertising and public relations expense was \$434,904 and 567,979 for the years ended December 31, 2023 and 2022, respectively.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Income Taxes

Both the Hospital and the Foundation are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. The Hospital and the Foundation are also exempt from state income taxes on related income.

The Ambulance has elected to be treated as a subchapter S corporation for Federal and California tax purposes. As such, the Ambulance pays no Federal tax, but is subject to California franchise tax at the rate of 1.5% of net income, with a minimum tax of \$800. The taxable income is passed through to the Hospital. The pass-through net income from the Ambulance is subject to income tax by the Hospital as net income derived from business activities that are unrelated to its exempt purpose.

Accounting Pronouncements Adopted

In June 2016, the FASB issued ASU No. 2016-13, Financial Instruments - Credit Losses. The standard requires financial assets (including accounts receivable) to be recorded at the net amounts expected to be collected over their remaining contractual lives. Estimated credit losses are based on relevant information about historical experience, current conditions, and reasonable and supportable forecasts that affect the collectability of the reported amounts. Thus, the statements of activities will reflect the measurement of credit losses for newly recognized financial assets, as well as the expected increases or decreases of expected credit losses for newly recognized financial assets, as well as the expected increases or decreases of expected credit losses that have taken place during the period. The Organization adopted this guidance beginning January 1, 2023. The adoption of the ASU did not materially impact the financial statements.

Subsequent Events

Subsequent events have been evaluated through April 29, 2024, which is the date the consolidated financial statements were available to be issued.

Note 2: Patient Accounts Receivable - Net

Patient accounts receivable - net consisted of the following at December 31:

	2023	2022
Patient accounts receivable	\$ 66,701,973	\$ 66,094,874
Less - Contractual adjustments and implicit price concessions	47,234,540	44,845,424
Patient accounts receivable - Net	\$ 19,467,433	\$ 21,249,450

Patient accounts receivable - net at January 1, 2022 was \$24,336,125

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 3: Other Receivables

Other receivables consisted of the following at December 31:

	2023	2022
Hospital fee program receivable	\$ 12,198,693	\$ 8,083,511
340B Pharmacy rx	1,249,721	1,132,039
Workers compensation collateral	996,221	774,123
Tax and insurance	822,754	303,258
Patient accruals	133,519	149,952
Physician and employee advances	72,404	95,104
Interest receivable	23,176	5,386
Malpractice insurance receivable	608,141	2,287,994
Miscellaneous	168,974	163,703
Totals	\$ 16,273,603	\$ 12,995,070

Note 4: Investments, Assets Limited as to Use, and Investment Income

Investments and assets limited as to use consisted of the following at December 31:

	2023	2022
Cash and money market mutual funds	\$ 8,813,606	\$ 8,581,800
Mutual funds	6,218,040	10,492,497
Equities	109,048	2,100,017
U.S. Treasury bonds	-	2,739,090
Municipal bonds	-	297,072
Certificates of deposit	-	1,196,000
Total investments and assets limited as to use	\$ 15,140,694	\$ 25,406,476

Investment Income

Investment income consisted of the following for the years ended December 31:

	2023	2022
Interest and dividend income	\$ 364,448	\$ 716,047
Unrealized gain (loss) on trading securities	1,514,198	(4,546,588)
Total investment income (loss)	\$ 1,878,646	\$ (3,830,541)

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 5: Fair Value Measurements

The following is a description of the valuation methodologies used for assets measured at fair value:

Quoted market prices are used to determine the fair value of investments in publicly traded equities. Certificates of deposit, municipal bonds, and corporate bonds are valued using quotes from pricing vendors based on recent trading activity and other observable market data.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31:

2023	Level 1	Level 2	Level 3	Total Assets at Fair Value
Mutual funds	\$ 6,218,040	\$ -	\$ -	\$ 6,218,040
Equities	109,048	-	-	109,048
Totals	\$ 6,327,088	\$ -	\$ -	\$ 6,327,088

2022	Level 1	Level 2	Level 3	Total Assets at Fair Value
Mutual funds	\$ 10,492,497	\$ -	\$ -	\$ 10,492,497
Equities	2,100,017	-	-	2,100,017
U.S. Treasury bonds	2,739,090	-	-	2,739,090
Municipal bonds	-	297,072	-	297,072
Certificates of deposit	-	1,196,000	-	1,196,000
Totals	\$ 15,331,604	\$ 1,493,072	\$ -	\$ 16,824,676

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 6: Property and Equipment

Property and equipment consisted of the following at December 31:

	2023	2022
Land	\$ 3,584,584	\$ 3,584,584
Land improvements	1,222,711	1,222,711
Buildings and improvements	110,957,687	110,790,911
Major moveable equipment	46,708,407	46,161,975
Fixed equipment	3,144,892	2,921,195
 Total property and equipment	 165,618,281	 164,681,376
Less: Accumulated depreciation	107,100,641	101,031,115
 Net depreciated value	 58,517,640	 63,650,261
Construction in progress	4,491,183	4,139,143
 Property and equipment - Net	 \$ 63,008,823	 \$ 67,789,404

Construction in progress relates to routine capital projects for renovating and updating the Organization's facilities and other projects.

Note 7: Notes Payable

Notes payable consisted of the following at December 31:

	2023	2022
FHA Insured Mortgage Payable; interest of 3.63%; principal and interest payments of \$355,662 due monthly through 2035; collateralized by Hospital revenues and the related property, net of accumulated unamortized debt issuance costs of \$131,423 and \$142,768 in 2023 and 2022, respectively, with accumulated amortization of \$99,276 and \$87,931 based on effective interest rate of 3.63%.	\$ 40,332,816	\$ 43,084,674
Distressed Hospital Loan from the California Health Facilities Financing Authority; interest free monthly payments of \$101,852 starting June 1, 2025 through November 2029; collateralized by Medi-Cal receivables.	5,500,000	-
 Total notes payable	 45,832,816	 43,084,674
Less: Current maturities	(2,853,430)	(2,751,858)
Less: Unamortized debt issuance costs	(131,423)	(142,768)
 Notes payable, less current maturities	 \$ 42,847,963	 \$ 40,190,048

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 7: Notes Payable (Continued)

Scheduled payments of principal on notes payable, including current portion, are summarized as follows for the years ended December 31:

2024	\$ 2,853,430
2025	3,671,714
2026	4,290,180
2027	4,403,418
2028	4,520,836
Thereafter	26,093,238
Total	\$ 45,832,816

Note 8: Line of Credit

The Ambulance has a line of credit with an unrelated party. The Ambulance can borrow up to \$1,800,000 at a rate of 3.99%. The line of credit is due in December 2025. Principal and interest payments are due monthly in the amount of \$14,556 as of December 31, 2023. The outstanding balance was \$369,787 and \$552,976 at December 31, 2023 and 2022, respectively.

The Hospital had a line of credit with an unrelated party. The Hospital could have borrow up to \$3,000,000 at the lender's prevailing rate. The line of credit matured in August 2023 and was not renewed. As of December 31, 2022 there were no borrowings outstanding on the line of credit.

Note 9: Leases

The Organization leases certain facilities and equipment. The majority of leases entered into include one or more options to renew. The exercise of lease renewal options is at the Organization's sole discretion. Renewal option periods are included in the measurement of the ROU asset and lease liability when the exercise is reasonably certain to occur. Any renewal options the Organization intends to exercise have been recognized in the respective right-of-use asset and liability.

The depreciable life of assets and leasehold improvements are limited by the expected lease term, unless there is a transfer of title or purchase option reasonably certain of exercise.

The Organization's lease agreements do not contain any material residual value guarantees or material restrictive covenants. Payments due under the lease contracts include fixed payments.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 9: Leases (Continued)

Components of lease expense were as follows for the year ended December 31:

	2023	2022
Lease cost		
Finance lease cost:		
Interest	\$ 121,611	\$ 138,882
Amortization of right-of-use asset	967,445	967,445
Operating lease cost	1,134,910	1,125,157
Short-term lease cost	-	26,224
Variable lease cost	-	2,000
Total lease cost	\$ 2,223,966	\$ 2,259,708

Lease expense for operating leases, included in building and equipment rent in the accompanying consolidated statements of operations and changes in net assets for the year ended December 31, 2023 and 2022 was approximately \$1,134,910 and \$1,151,381, respectively. Lease expense for finance leases, included in depreciation expense in the accompanying consolidated statements of operations and changes in net assets for the year ended December 31, 2023 and 2022 was approximately \$967,445 and \$963,572, respectively.

Supplemental cash flow information related to leases is as follows for the year ended December 31:

	2023	2022
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from finance leases	\$ 123,066	\$ 127,963
Operating cash flows from operating leases	\$ 1,114,948	\$ 1,093,297
Financing cash flows from finance leases	\$ 890,288	\$ 885,391
Right-of-use assets obtained in exchange for new finance lease liabilities	\$ -	\$ 8,553,370
Right-of-use assets obtained in exchange for new operating lease liabilities	\$ 254,644	\$ 3,193,097

Supplemental information for the year ended December 31:

	2023	2022
Weighted-average remaining lease term - Finance leases	7.41	8.31
Weighted-average remaining lease term - Operating leases	1.93	2.13
Weighted-average discount rate - Finance leases	1.69 %	1.72 %
Weighted-average discount rate - Operating leases	1.71 %	1.04 %

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 9: Leases (Continued)

Maturities of lease liabilities are as follows as of December 31:

	Finance Leases	Operating Leases
2024	\$ 1,013,353	\$ 864,832
2025	963,028	210,484
2026	903,219	89,252
2027	914,510	50,646
2028	930,316	29,247
Thereafter	2,403,316	-
Total lease payments	7,127,742	1,244,461
Less imputed interest	(423,842)	(28,439)
Total	\$ 6,703,900	\$ 1,216,022

Note 10: Patient Service Revenue

Patient service revenue consisted of the following for the years ended December 31:

	2023	2022
Medicare	\$ 53,869,908	\$ 56,257,502
Medi-Cal	38,621,280	31,785,026
Other third-party payors	52,770,268	58,100,103
Patients	4,042,719	3,512,343
Patient service revenue	\$ 149,304,175	\$ 149,654,974

The composition of patient service revenue based on the Organization's service lines are as follows for the years ended December 31:

	2023	2022
Service lines:		
Hospital services	\$ 100,210,768	\$ 102,426,664
Clinic services	30,168,630	29,333,835
Skilled nursing facility	10,011,239	8,729,639
Ambulance	8,913,538	9,164,836
Patient service revenue	\$ 149,304,175	\$ 149,654,974

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 11: Functional Expenses

The Organization provides general health care services to residents within its geographic location. Expenses related to providing these services by functional class were as follows for the years ended December 31:

2023	Hospital	Skilled Nursing Facility	Pharmacy	Clinics	Ambulance	General and Administrative	Total
Salaries and wages	\$ 24,068,757	\$ 4,870,332	\$ 1,155,950	\$ 10,359,518	\$ 5,568,019	\$ 12,870,767	\$ 58,893,343
Employee benefits	3,012,769	538,685	113,882	1,499,362	1,536,752	17,401,795	24,103,245
Legal and professional fees	9,725,653	4,211	-	11,927,742	13,460	2,115,908	23,786,974
Supplies	9,376,823	582,282	84,250	1,274,497	304,523	1,558,651	13,181,026
Contract services	4,852,651	734,580	528,697	169,661	507,453	392,129	7,185,171
Purchased services	2,252,056	170,425	168,277	334,706	-	9,089,553	12,015,017
Depreciation	-	-	-	-	371,067	6,710,181	7,081,248
Amortization	-	-	-	-	337,541	260,417	597,958
Repairs and maintenance	1,623,593	73,849	86,148	73,451	580,790	2,164,676	4,602,507
Utilities	7,926	203,568	-	282,474	181,007	2,150,021	2,824,996
Insurance	235,430	-	-	471,803	41,729	1,356,643	2,105,605
Consulting fees	8,615	-	266,205	4,200	22,833	2,347,014	2,648,867
Building and equipment rent	229,631	125,209	-	144,010	39,143	652,571	1,190,564
Licenses and permits	22,690	1,049	2,824	27,217	66,569	560,971	681,320
Travel	189,393	19,105	594	309,534	27,352	131,731	677,709
Telephone	7,887	28,049	-	93,310	33,894	173,814	336,954
Other	461,817	14,972	60,080	486,885	71,190	1,695,459	2,790,403
Interest expense	2,178,666	-	-	-	39,937	-	2,218,603
Totals	\$ 58,254,357	\$ 7,366,316	\$ 2,466,907	\$ 27,458,370	\$ 9,743,259	\$ 61,632,301	\$ 166,921,510

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 11: Functional Expenses (Continued)

2022	Hospital	Skilled Nursing Facility	Pharmacy	Clinics	Ambulance	General and Administrative	Total
Salaries and wages	\$ 19,402,640	\$ 4,295,946	\$ 1,277,630	\$ 10,736,061	\$ 5,050,068	\$ 13,711,741	\$ 54,474,086
Employee benefits	2,547,270	562,330	138,289	1,767,788	1,420,587	14,931,793	21,368,057
Legal and professional fees	9,629,874	16,133	-	12,771,402	18,855	2,328,841	24,765,105
Supplies	11,381,736	535,569	92,763	1,439,656	241,074	1,612,155	15,302,953
Contract services	12,528,546	826,154	327,462	58,312	594,316	531,491	14,866,281
Purchased services	3,118,942	182,250	157,320	315,014	-	5,844,461	9,617,987
Depreciation	-	-	-	-	623,495	6,936,287	7,559,782
Amortization	-	-	-	-	337,541	260,417	597,958
Repairs and maintenance	1,698,509	45,997	126,917	125,120	546,290	2,068,892	4,611,725
Utilities	9,109	184,359	-	286,639	191,393	2,046,846	2,718,346
Insurance	165,551	-	-	508,389	94,468	572,915	1,341,323
Consulting fees	329,514	44,975	236,073	-	30,622	2,008,587	2,649,771
Building and equipment rent	271,084	91,486	-	209,738	41,529	49,309	663,146
Licenses and permits	22,074	653	-	26,517	49,869	302,635	401,748
Travel	173,308	14,357	2,841	154,216	20,505	145,910	511,137
Telephone	9,746	27,119	-	121,957	35,090	252,733	446,645
Other	489,233	97,018	2,326	411,718	63,554	2,313,178	3,377,027
Interest expense	2,095,638	-	-	-	67,213	9	2,162,860
Totals	\$ 63,872,774	\$ 6,924,346	\$ 2,361,621	\$ 28,932,527	\$ 9,426,469	\$ 55,918,200	\$ 167,435,937

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 12: Retirement Plan

The Organization maintains a contributory defined contribution retirement plan covering substantially all of its employees. Eligible employees become fully vested after six years of employment. They are not eligible during the first year of employment, but become 20% vested after the second year. Thereafter, the employees' vesting schedule increases 20% each year until they become fully vested on the anniversary of their sixth year. The Organization makes a matching contribution of up to 4% of compensation for eligible participants. Total expense related to this plan for the years ended December 31, 2023 and 2022, was \$1,287,212 and \$1,074,382, respectively.

Note 13: COVID-19 Relief Funds and Grant Revenue

During the year ended December 31, 2022, the Organization received \$258,376 in grant funding from the U.S. Department of Health and Human Services (HHS) Provider Relief Fund and American Rescue Plan Act, which was established as a result of the CARES Act. Based on the terms and conditions of the grant, the Organization earns the grant by incurring healthcare-related expenses attributable to COVID-19 that another source has not reimbursed and is not obligated to reimburse, or by incurring lost revenue. During the year ended December 31, 2022, the Organization recognized \$1,461,236, in grant revenue related to this and other programs which is included in grants and contributions on the statements of operations and changes in net assets. This reflects management's estimate of the amount of the grant earned.

Note 14: Malpractice Insurance

The Organization's professional liability insurance for claim losses of less than \$5,000,000 per claim and \$15,000,000 per year covers professional liability claims reported during a policy year ("claims made" coverage). The Organization is charged a deductible of \$10,000 per claim. The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the period extending to December 1, 2023.

Under a claims-made policy, the risk for claims and incidents not asserted within the policy period remains with the Organization. The Organization has recorded reserves of \$734,191 and \$2,382,531, in other accrued expenses in the accompanying consolidated balance sheets for known or probable losses that can be reasonably estimated as of December 31, 2023 and 2022, respectively. The Organization has also recorded estimated insurance recoveries of \$608,141 and \$2,287,994, in other receivables in the accompanying consolidated balance sheets as of December 31, 2023 and 2022, respectively. Although there exists the possibility of additional claims arising from services provided to patients through December 31, 2023, which have not yet been asserted, the Organization is unable to determine the ultimate cost, if any, of such possible claims and, accordingly, no provision has been made for them.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 15: Employee Health and Workers' Compensation Self-Insured Plans

The Organization is self-insured for health and has a zero deductible workers compensation policy. The claims continue to be accrued as the incidents that give rise to them occur. Unpaid claim accruals are based on the estimated ultimate costs of the claims, including claims administration expenses, in accordance with the Organization's past experience. Estimated liabilities for claims incurred but not reported (IBNR) are reported as accrued health care claims of \$1,280,205 and \$1,231,408 in the accompanying consolidated balance sheets at December 31, 2023 and 2022. As of December 31, 2023 and 2022, the Organization has accrued estimates of approximately \$996,221 and \$774,123, respectively, for claims IBNR for workers' compensation claims, which is included in accrued payroll and related liabilities on the accompanying consolidated balance sheets.

Note 16: Liquidity and Availability

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled debt service payments, and capital items were as follows at December 31:

	2023	2022
Financial assets:		
Cash and cash equivalents	\$ 9,778,356	\$ 5,964,555
Investments and assets limited as to use	15,140,694	25,406,476
Patient accounts receivable, net	19,467,433	21,249,450
Other accounts receivable	16,273,603	12,995,070
Estimated third-party payor settlements	547,000	343,393
Total financial assets	61,207,086	65,958,944
Liquidity resources -		
Line of credit available	1,430,213	4,247,024
Total financial assets and liquidity resources available for general expenditures within one year	\$ 62,637,299	\$ 70,205,968

The Organization does not have a formal liquidity policy, but generally strives to maintain financial assets in liquid form such as cash and cash equivalents to be available as its general expenditures and obligations come due.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Notes to Consolidated Financial Statements

Note 17: Concentration of Credit Risk

Financial instruments that subject the Organization to possible credit risk consist principally of accounts receivable, cash deposits in excess of insured limits, and investments that are uninsured.

The mix of receivables from patients and third-party payors is as follows at December 31:

	2023	2022
Medicare	22 %	21 %
Medi-Cal	14	20
Other third-party payors	45	47
Patients	19	12
Totals	100 %	100 %

The Organization maintains depository relationships with area financial institutions that are FDIC-insured institutions. Depository accounts at these institutions are insured by the FDIC up to \$250,000. At December 31, 2023, the Organization's deposits exceeded FDIC-insured limits by approximately \$1,683,000. In addition, other investments held by financial institutions are uninsured.

Note 18: Reclassifications

Certain reclassifications have been made to the 2022 financial statements to conform to the 2023 classifications.

Supplementary Information

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidating Balance Sheets

December 31, 2023

Assets	Ridgecrest Regional Hospital	Foundation	Progressive Ambulance	Eliminations	Total
Current assets:					
Cash and cash equivalents	\$ 8,183,080	\$ 1,492,290	\$ 102,986	\$ -	\$ 9,778,356
Patient accounts receivable - Net	16,859,244	-	2,608,189	-	19,467,433
Due from related party	9,226,188	-	-	(9,226,188)	-
Other receivables	16,273,603	-	-	-	16,273,603
Estimated third-party payor settlements	-	-	547,000	-	547,000
Inventories	2,566,247	-	155,015	-	2,721,262
Prepaid expenses and other	4,850,222	-	26,922	-	4,877,144
Total current assets	57,958,584	1,492,290	3,440,112	(9,226,188)	53,664,798
Investments and assets limited as to use	15,140,694	-	-	-	15,140,694
Property and equipment - Net	62,335,611	-	673,212	-	63,008,823
Other assets:					
Deferred income taxes	-	-	2,485	-	2,485
Goodwill	1,822,917	-	2,362,789	-	4,185,706
Right-of-use asset - Operating leases	1,159,056	-	74,031	-	1,233,087
Right-of-use asset - Finance leases	6,440,126	-	178,355	-	6,618,481
Total other assets	9,422,099	-	2,617,660	-	12,039,759
TOTAL ASSETS	\$ 144,856,988	\$ 1,492,290	\$ 6,730,984	\$ (9,226,188)	\$ 143,854,074

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidating Balance Sheets (Continued)

December 31, 2023

Liabilities and Net Assets	Ridgecrest Regional Hospital	Foundation	Progressive Ambulance	Eliminations	Total
Current liabilities:					
Current portion of notes payable	\$ 2,853,430	\$ -	\$ -	\$ -	2,853,430
Current portion of finance lease obligations	785,743	-	122,193	-	907,936
Current portion of operating lease obligations	782,304	-	68,991	-	851,295
Accounts payable	7,881,678	1,615	136,183	-	8,019,476
Due to related parties	-	-	9,226,188	(9,226,188)	-
Accrued payroll and related liabilities	6,056,247	-	296,863	-	6,353,110
Accrued health care claims	1,280,205	-	-	-	1,280,205
Accrued interest	130,799	-	-	-	130,799
Other accrued expenses	1,718,665	-	84,346	-	1,803,011
Refunds payable	3,103,342	-	-	-	3,103,342
Estimated third-party payor settlements	608,077	-	-	-	608,077
Refundable advances	655,790	-	-	-	655,790
Total current liabilities	25,856,280	1,615	9,934,764	(9,226,188)	26,566,471
Long-term liabilities:					
Notes payable, less current portion	42,847,963	-	-	-	42,847,963
Finance lease obligations, less current portion	5,736,801	-	59,163	-	5,795,964
Operating lease obligations, less current portion	360,279	-	4,448	-	364,727
Line of credit, less current portion	-	-	369,787	-	369,787
Total long-term liabilities	48,945,043	-	433,398	-	49,378,441
Total liabilities	74,801,323	1,615	10,368,162	(9,226,188)	75,944,912
Net assets (deficit) without donor restrictions	70,055,665	1,490,675	(3,637,178)	-	67,909,162
TOTAL LIABILITIES AND NET ASSETS	\$ 144,856,988	\$ 1,492,290	\$ 6,730,984	\$ (9,226,188)	\$ 143,854,074

See Independent Auditor's Report.

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Consolidating Statements of Operations and Changes in Net Assets (Deficit)

Year Ended December 31, 2023

	Ridgecrest Regional Hospital	Foundation	Progressive Ambulance	Eliminations	Total
Revenues:					
Patient service	\$ 140,390,637	\$ -	\$ 8,913,538	\$ -	\$ 149,304,175
Other operating	1,515,130	-	16,286	-	1,531,416
Contribution and grant	278,959	201,089	-	-	480,048
Total revenues	142,184,726	201,089	8,929,824	-	151,315,639
Expenses:					
Salaries and wages	53,325,324	-	5,568,019	-	58,893,343
Employee benefits	22,571,743	-	1,531,502	-	24,103,245
Legal and professional fees	23,773,514	-	13,460	-	23,786,974
Supplies	12,875,898	-	305,128	-	13,181,026
Contract services	6,677,718	-	507,453	-	7,185,171
Purchased services	12,015,017	-	-	-	12,015,017
Depreciation	6,710,181	-	371,067	-	7,081,248
Amortization - Goodwill	260,417	-	337,541	-	597,958
Repairs and maintenance	4,020,818	-	581,689	-	4,602,507
Utilities	2,643,677	-	181,319	-	2,824,996
Insurance	2,063,876	-	41,729	-	2,105,605
Consulting fees	2,623,767	-	625,100	(600,000)	2,648,867
Building and equipment rent	966,627	-	223,937	-	1,190,564
Licenses and permits	614,752	-	66,568	-	681,320
Travel	651,045	-	26,664	-	677,709
Telephone	302,645	-	34,309	-	336,954
Other	2,707,345	11,871	71,187	-	2,790,403
Interest expense	2,178,666	-	39,937	-	2,218,603
Total expenses	156,983,030	11,871	10,526,609	(600,000)	166,921,510
Income (loss) from operations	(14,798,304)	189,218	(1,596,785)	600,000	(15,605,871)
Other income (expense):					
Investment income (loss)	1,878,646	-	-	-	1,878,646
Loss on disposal of fixed assets	35	-	-	-	35
Rental income	20,800	-	-	-	20,800
Other nonoperating income	799,917	-	14	(600,000)	199,931
Federal income taxes	-	-	(800)	-	(800)
Total other income (expense)	2,699,398	-	(786)	(600,000)	2,098,612
Excess (deficiency) of revenue over expenses and change in net assets (deficit)	(12,098,906)	189,218	(1,597,571)	-	(13,507,259)
Net assets (deficit) at beginning of year	82,154,571	1,301,457	(2,039,607)	-	81,416,421
Net assets (deficit) at end of year	\$ 70,055,665	\$ 1,490,675	\$ (3,637,178)	\$ -	\$ 67,909,162

See Independent Auditor's Report

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Reconciling Adjustments and Notes to Supplemental Financial Statements as required by HUD

Year Ended December 31, 2023

Statement of Cash Flows of Mortgager

	Mortgager (Hospital)	Other Activities	Consolidated
Cash flows from operating activities:			
Change in net assets	\$ (12,159,163)	\$ (1,410,005)	\$ (13,569,168)
Adjustments to reconcile change in net assets to net cash from operating activities:			
Depreciation	6,710,181	371,067	7,081,248
Amortization of debt issuance costs	11,346	-	11,346
Amortization of goodwill	260,417	337,541	597,958
Change in right-of-use asset and liability - Operating lease	15,526	4,436	19,962
Change in right-of-use asset and liability - Finance lease	102,380	20,498	122,878
Changes in assets and liabilities			
Patient accounts receivable	1,574,984	207,033	1,782,017
Other receivables	(3,278,533)	-	(3,278,533)
Due from third-party reimbursement programs	(48,530)	453,000	404,470
Due to/from related party	521,598	(521,598)	-
Inventories	(70,167)	(25,350)	(95,517)
Prepaid expenses and other	152,043	21,143	173,186
Accounts payable	333,704	(66,235)	267,469
Accrued compensation and related expenses	(58,031)	71,770	13,739
Accrued health care claims	48,797	-	48,797
Other current liabilities	(831,304)	(11,365)	(842,669)
Deferred revenue	588,168	-	588,168
Net cash from operating activities	(6,126,584)	(548,065)	(6,674,649)
Cash flows from investing activities:			
Cash paid for purchase of property and equipment	(1,415,886)	(36,110)	(1,451,996)
Net change in investments	10,265,782	-	10,265,782
Net cash from investing activities	8,849,896	(36,110)	8,813,786
Cash flows from financing activities:			
Proceeds from issuance of long-term debt	5,500,000	-	5,500,000
Principal payments on long-term debt	(2,751,859)	-	(2,751,859)
Payments on line of credit	-	(183,189)	(183,189)
Payments of finance lease obligation	(763,278)	(127,010)	(890,288)
Net cash from financing activities	1,984,863	(310,199)	1,674,664
Change in cash and cash equivalents	4,708,175	(894,374)	3,813,801
Cash and cash equivalents at beginning of year	3,474,905	2,489,650	5,964,555
Cash and cash equivalents at end of year	\$ 8,183,080	\$ 1,595,276	\$ 9,778,356

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Reconciling Adjustments and Notes to Supplemental Financial Statements as required by HUD (Continued)

As of December 31, 2023

Statement of Property and Equipment of Mortgager

Property and equipment and estimated useful lives (in years) are summarize as follows as of December 31, 2023:

	Mortgager (Hospital)	Non Mortgaged	Consolidated
Land	\$ 3,584,584	\$ -	\$ 3,584,584
Land improvements	1,222,711	-	1,222,711
Building and improvements	110,902,904	54,783	110,957,687
Major moveable equipment	44,013,922	2,694,485	46,708,407
Fixed Equipment	3,144,892	-	3,144,892
 Total property and equipment	 162,869,013	 2,749,268	 165,618,281
Less: Accumulated depreciation	105,024,585	2,076,056	107,100,641
 Net depreciated value	 57,844,428	 673,212	 58,517,640
Construction in progress	4,491,183	-	4,491,183
 Total property and equipment - Net	 \$ 62,335,611	 \$ 673,212	 \$ 63,008,823

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Reconciling Adjustments and Notes to Supplemental Financial Statements as required by HUD (Continued)

As of December 31, 2023

Debt Borrowings and Capital Lease Obligations

As of December 31, 2023, the Hospital debt borrowings are as follows:	Mortgaged Entity (Hospital)	Non Mortgaged Entity	Consolidated Total
FHA Insured Mortgage Payable; interest of 3.63%; principal and interest payments of \$355,662 due monthly through 2035; collateralized by Hospital revenues and the related property, net of accumulated unamortized debt issuance costs of \$131,423 and \$142,768 in 2023 and 2022, respectively, with accumulated amortization of \$99,276 and \$87,931 based on effective interest rate of 3.63%.	\$ 40,332,816	\$ -	\$ 40,332,816
Distressed Hospital Loan from the California Health Facilities Financing Authority; interest free monthly payments of \$101,852 starting June 1, 2025 through November 2029; collateralized by Medi-Cal receivables.	5,500,000	-	5,500,000
Finance lease of skilled nursing facility; due in monthly lease payments of approximately \$73,800 to July 2025, \$75,300 to July 2027, and \$77,500 to July 2031.	6,522,544	-	6,522,544
Finance lease obligation to Bank of America dated February 18, 2020, for one 2019 van ambulance. The monthly base rent is \$2,427 plus sales tax and interest at 4.21%, is secured by equipment using a stipulated loss value and matures March 2025.	-	37,702	37,702
Finance lease obligation to Bank of America dated June 24, 2020, for two 2020 van ambulances. The monthly base rent is \$5,382 plus sales tax and interest at 4.02%, is secured by equipment using a stipulated loss value and matures June 2025.	-	98,905	98,905
Finance lease obligation to Bank of America dated June 6, 2020, for two 2020 vehicles. The monthly base rent is \$2,845 plus sales tax and interest at 4.60%, is secured by equipment using a stipulated loss value and matures July 2025.	\$ -	\$ 44,748	\$ 44,748
Total debt borrowings	46,855,360	181,355	47,036,715
Less: Current maturities of debt borrowings	(3,639,173)	(122,193)	(3,761,366)
Total long-term debt liabilities	\$ 43,216,187	\$ 59,162	\$ 43,275,349

Ridgecrest Regional Hospital, Subsidiary, and Affiliate

Reconciling Adjustments and Notes to Supplemental Financial Statements as required by HUD (Continued)

As of December 31, 2023

Debt Borrowings and Capital Lease Obligations (Continued)

Principal maturities in the mortgage agreement effective at year end for the next five years were: \$2,853,430 in 2024, \$2,958,750 in 2025, \$3,067,958 in 2026, \$3,181,196 in 2027, \$3,298,614 in 2028, and \$24,972,868 thereafter. Principal maturities in the non-mortgage agreement effective at year end for the next five years were: \$0 in 2024, \$712,964 in 2025, \$1,222,222 in 2026, \$1,222,222 in 2027, \$1,222,222 in 2028, and \$1,120,370 thereafter. Finance lease obligations of the mortgager for the next five years were: \$785,822 in 2024, \$806,047 in 2025, \$829,645 in 2026, \$854,507 in 2027, \$884,431 in 2028 and \$2,362,092 thereafter. Nonmortgager obligations effective at year end for the next five years were: \$122,113 in 2024, and \$59,242 in 2025.

Balance Sheet Adjustments

No adjustments were required.

Statement of Operations Adjustments

No adjustments were required.

Statement of Cash Flows Adjustments

No adjustments were required.

Ratios:

	2023	2022
Debt service coverage	(2.10)	(1.23)
Current ratio	2.24	2.04
Average payment period	62.88	61.16
Equity financing ratio	0.48	0.53

See Independent Auditor's Report.

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 109

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Ridgecrest Regional Hospital
1081 N China Lake Blvd
Ridgecrest, CA 93555

Prepared By:

Wipfli LLP
1502 London Road, Suite 200
Duluth, MN 55812

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount		0
Plus: nterest and penalties	\$	0
No payment required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

CALIFORNIA FORM 199

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Ridgecrest Regional Hospital
1081 N China Lake Blvd
Ridgecrest, CA 93555

Prepared By:

Wipfli LLP
1502 London Road, Suite 200
Duluth, MN 55812

To be Signed and Dated By:

Not applicable

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment is required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

This return has qualified for electronic filing. Please review the return for completeness and accuracy. We will then transmit your return electronically to the FTB. Do not mail the paper copy of the return to the FTB.

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested with the stamp validated at a postal station in order to have proof of timely mailing.

2023

California Exempt Organization
Annual Information Return

199

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy)

, and ending (mm/dd/yyyy)

Corporation/Organization name

RIDGECREST REGIONAL HOSPITAL

Additional information. See instructions.

California corporation number

0440789

FEIN

95-2082686

Street address (suite or room)

1081 N CHINA LAKE BLVD

City

RIDGECREST

State

CA

ZIP code

93555

Foreign country name

Foreign province/state/county

Foreign postal code

- A** First return ☐ Yes ☒ No
- B** Amended return ☐ Yes ☒ No
- C** IRC Section 4947(a)(1) trust ☐ Yes ☒ No
- D** Final information return?
- ☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
- Enter date: (mm/dd/yyyy) • _____
- E** Check accounting method: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- F** Federal return filed? (1) • ☒ 990T (2) • ☐ 990PF (3) • ☒ Sch H (990)
- (4) ☒ Other 990 series
- G** Is this a group filing? See instructions ☐ Yes ☒ No
- H** Is this organization in a group exemption ☐ Yes ☒ No
- If "Yes," what is the parent's name? _____

- I** Did the organization have any changes to its guidelines not reported to the FTB? See instructions ☐ Yes ☒ No
- J** If exempt under R&TC Section 23701d, has the organization engaged in political activities? See instructions. ☐ Yes ☒ No
- K** Is the organization exempt under R&TC Section 23701g? ☐ Yes ☒ No
- If "Yes," enter the gross receipts from nonmember sources \$ _____
- L** Is the organization a limited liability company? ☐ Yes ☒ No
- M** Did the organization file Form 100 or Form 109 to report taxable income? ☒ Yes ☐ No
- N** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- O** Is federal Form 1023/1024 pending? ☐ Yes ☒ No
- Date filed with IRS _____

Part I Complete Part I unless not required to file this form. See General Information B and C.

Receipts and Revenues	1	Gross sales or receipts from other sources. From Side 2, Part II, line 8	1	147,486,033	00
	2	Gross dues and assessments from members and affiliates	2		00
	3	Gross contributions, gifts, grants, and similar amounts received	3	278,959	00
	4	Total gross receipts for filing requirement test. Add line 1 through line 3.			
		This line must be completed. If the result is less than \$50,000, see General Information B	4	147,764,992	00
	5	Cost of goods sold	5		00
	6	Cost or other basis, and sales expenses of assets sold	6		00
	7	Total costs. Add line 5 and line 6	7		00
8	Total gross income. Subtract line 7 from line 4	8	147,764,992	00	
Expenses	9	Total expenses and disbursements. From Side 2, Part II, line 18	9	162,176,467	00
	10	Excess of receipts over expenses and disbursements. Subtract line 9 from line 8	10	-14,411,475	00
Payments	11	Total payments	11		00
	12	Use tax. See General Information K	12		00
	13	Payments balance. If line 11 is more than line 12, subtract line 12 from line 11	13		00
	14	Use tax balance. If line 12 is more than line 11, subtract line 11 from line 12	14		00
	15	Penalties and interest. See General Information J	15		00
	16	Balance due. Add line 12 and line 15. Then subtract line 11 from the result	16		00
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Title CEO	Date	• Telephone	
Paid Preparer's Use Only	Preparer's signature	MICHAEL J PETERSON, CPA	Date 11/14/24	Check if self-employed ☐	• PTIN P01833529
	Firm's name (or yours, if self-employed) and address	WIPFLI LLP 1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812			• Firm's FEIN 39-0758449
					• Telephone 218.722.4705
		May the FTB discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No			

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts - complete Part II or furnish substitute information.

328951 12-26-23

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions	•	1		00
	2	Interest	•	2	364,448	00
	3	Dividends	•	3		00
	4	Gross rents	•	4	20,800	00
	5	Gross royalties	•	5		00
	6	Gross amount received from sale of assets (See instructions)	•	6	35	00
	7	Other income	•	7	147,100,750	00
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1	•	8	147,486,033	00
	9	Contributions, gifts, grants, and similar amounts paid	•	9		00
	10	Disbursements to or for members	•	10		00
	11	Compensation of officers, directors, and trustees	•	11	875,505	00
	12	Other salaries and wages	•	12	52,511,929	00
	13	Interest	•	13	2,178,666	00
	14	Taxes	•	14	4,531,267	00
	15	Rents	•	15	2,632,744	00
	16	Depreciation and depletion (See instructions)	•	16	0	00
	17	Other expenses and disbursements	•	17	99,446,356	00
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9	•	18	162,176,467	00

Schedule L Balance Sheet

Beginning of taxable year

End of taxable year

Assets	(a)	(b)	(c)	(d)
1 Cash		3,474,905	•	8,183,080
2 Net accounts receivable		31,334,194	•	33,060,443
3 Net notes receivable STMT 5		95,104	•	72,404
4 Inventories		2,496,080	•	2,566,247
5 Federal and state government obligations			•	
6 Investments in other bonds			•	
7 Investments in stock			•	
8 Mortgage loans			•	
9 Other investments STMT 6		25,406,476	•	15,140,694
10 a Depreciable assets	162,359,729		163,775,612	
b Less accumulated depreciation	99,054,685	63,305,044	105,024,585	58,751,027
11 Land		3,584,584	•	3,584,584
12 Other assets STMT 7		25,959,743	•	23,498,509
13 Total assets		155,656,130		144,856,988
Liabilities and net worth				
14 Accounts payable		19,037,602	•	17,067,594
15 Contributions, gifts, or grants payable			•	
16 Bonds and notes payable STMT 8		67,440	•	75,177
17 Mortgages payable		52,058,396	•	45,701,393
18 Other liabilities STMT 9		2,338,121		11,957,159
19 Capital stock or principal fund			•	
20 Paid-in or capital surplus. Attach reconciliation			•	
21 Retained earnings or income fund		82,154,571	•	70,055,665
22 Total liabilities and net worth		155,656,130		144,856,988

Schedule M-1 Reconciliation of income per books with income per return

Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.

1 Net income per books	• -14,411,475	7 Income recorded on books this year not included in this return. Attach schedule	•
2 Federal income tax	•	8 Deductions in this return not charged against book income this year. Attach schedule	•
3 Excess of capital losses over capital gains	•	9 Total. Add line 7 and line 8	
4 Income not recorded on books this year. Attach schedule	•	10 Net income per return. Subtract line 9 from line 6	-14,411,475
5 Expenses recorded on books this year not deducted in this return. Attach schedule	•		
6 Total. Add line 1 through line 5	-14,411,475		

CA 199

CASH CONTRIBUTIONS
INCLUDED ON PART I, LINE 3

STATEMENT 1

CONTRIBUTOR'S NAME	CONTRIBUTOR'S ADDRESS	DATE OF GIFT	AMOUNT
US DEPT OF HEALTH AND HUMAN SERVICES	200 INDEPENDENCE AVE, S.W. WASHINGTON, DC 20201		13,011.
CALIFORNIA DEPARTMENT OF HEALTH CARE SERVICES	1501 CAPITOL AVE SACRAMENTO, CA 95814		48,011.
COUNTY OF KERN	1115 TRUXTUN AVE BAKERSFIELD, CA 93301		55,362.
BETA HEALTHCARE GROUP	1443 DANVILLE BLVD ALAMO, CA 94507		8,752.
QUALITY CARE HEALTH FOUNDATION	2201 K STREET SACRAMENTO, CA 95814		24,000.
TOTAL INCLUDED ON LINE 3			149,136.

CA 199

GROSS AMOUNT FROM SALE OF ASSETS

STATEMENT 2

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED
DISPOSAL OF FIXED ASSETS			PURCHASED
	COST OR OTHER BASIS	DEPREC.	EXPENSE OF SALE
	GROSS SALES PRICE		
	0.	0.	0.
	35.		
TOTAL TO FORM 199, PAGE 2, LN 6	0.	0.	0.
	35.		

CA 199	OTHER INCOME	STATEMENT 3
DESCRIPTION		AMOUNT
CONTRIBUTIONS		0.
COST BASIS OF DISPOSED ASSETS		0.
COST OF GOODS SOLD		0.
NET PATIENT SERVICE REV		145,584,074.
OTHER SUPPORTING REVENUE		1,515,130.
PHARMACY REVENUE		799,917.
AMBULANCE S CORP		-798,371.
TOTAL TO FORM 199, PART II, LINE 7		147,100,750.

CA 199	OTHER EXPENSES	STATEMENT 4
DESCRIPTION		AMOUNT
DEPRECIATION		6,970,598.
MEDICAL SUPPLIES		8,525,850.
BAD DEBT EXPENSE		5,193,437.
REPAIR & MAINTENANCE		4,019,268.
EQUIPMENT RENTAL		966,627.
RENTAL EXPENSES		28,716.
PENSION PLAN CONTRIBUTIONS		1,266,542.
OTHER EMPLOYEE BENEFITS		16,711,824.
LEGAL FEES		1,046,566.
ACCOUNTING FEES		193,160.
OTHER PROFESSIONAL FEES		43,850,290.
OFFICE EXPENSES		4,636,457.
TRAVEL		651,045.
INSURANCE		2,063,876.
ALL OTHER EXPENSES		3,322,100.
TOTAL TO FORM 199, PART II, LINE 17		99,446,356.

CA 199	NET NOTES RECEIVABLE	STATEMENT 5
DESCRIPTION	BEG. OF YEAR	END OF YEAR
NOTES AND LOANS RECEIVABLE, NET	95,104.	72,404.
TOTAL TO FORM 199, SCHEDULE L, LINE 3	95,104.	72,404.

CA 199	OTHER INVESTMENTS	STATEMENT 6
DESCRIPTION	BEG. OF YEAR	END OF YEAR
OTHER PUBLICLY TRADED SECURITIES	25,406,476.	15,140,694.
TOTAL TO FORM 199, SCHEDULE L, LINE 9	25,406,476.	15,140,694.

CA 199	OTHER ASSETS	STATEMENT 7
DESCRIPTION	BEG. OF YEAR	END OF YEAR
PROGRESSIVE AMBULANCE INTERCOMPANY RECEIVABLE	9,728,693.	9,226,188.
PREPAID EXPENSES	5,002,265.	4,850,222.
INTANGIBLE ASSETS	2,083,334.	1,822,917.
OPERATING AND FINANCE LEASES NET	9,145,451.	7,599,182.
TOTAL TO FORM 199, SCHEDULE L, LINE 12	25,959,743.	23,498,509.

CA 199	BONDS AND NOTES PAYABLE	STATEMENT 8
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ESCROW ACCOUNT LIABILITIES	67,440.	75,177.
TOTAL TO FORM 199, SCHEDULE L, LINE 16	67,440.	75,177.

CA 199	OTHER LIABILITIES	STATEMENT 9
DESCRIPTION	BEG. OF YEAR	END OF YEAR
ESTIMATED THIRD PARTY PAYOR SETTLEMENTS	656,607.	608,077.
REFUNDS PAYABLE	1,681,332.	3,103,342.
DEFERRED REVENUE	182.	580,613.
FINANCE LEASE OBLIGATION	0.	6,522,544.
OPERATING LEASE OBLIGATION	0.	1,142,583.
TOTAL TO FORM 199, SCHEDULE L, LINE 18	2,338,121.	11,957,159.

TAXABLE YEAR

2023**California e-file Return Authorization for
Exempt Organizations**

FORM

8453-EO

Exempt Organization name

Identifying number

RIDGECREST REGIONAL HOSPITAL**95-2082686****Part I Electronic Return Information** (whole dollars only)

1	Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	147,764,992
2	Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	147,764,992
3	Total expenses and disbursements (Form 199, line 9)	3	162,176,467
4	Tax due (Form 109, line 23)	4	
5	Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023**6** ☐ Direct Deposit of refund (Form 109 only.)**7** ☐ Electronic funds withdrawal **7a** Amount**7b** Withdrawal date (mm/dd/yyyy)**Part III Schedule of Estimated Tax Payments for Taxable Year 2024** (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)**10** Routing number _____**11** Account number _____**12** Type of account: ☐ Checking ☐ Savings**Part V Declaration of Officer**

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

**Sign
Here**

Signature of officer

Date

**CEO**

Title

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO	ERO's signature	MICHAEL J PETERSON, CPA	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's PTIN P01833529
Must Sign	Firm's name (or yours if self-employed) and address	WIPFLI LLP 1502 LONDON ROAD, SUITE 200 DULUTH, MN				Firm's FEIN 39-0758449 ZIP code 55812

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer	Paid preparer's signature		Date	Check if self-employed ☐	Paid preparer's PTIN
Must Sign	Firm's name (or yours if self-employed) and address				Firm's FEIN ZIP code

2023

California Exempt Organization
Business Income Tax Return

Calendar Year 2023 or fiscal year beginning (mm/dd/yyyy), and ending (mm/dd/yyyy)

Corporation/Organization name
RIDGECREST REGIONAL HOSPITALCalifornia corporation number
0440789

Additional information. See instructions.

FEIN
95-2082686Street address (suite/room no.)
1081 N CHINA LAKE BLVD

PMB no.

City (If the corporation has a foreign address, see instructions.)
RIDGECRESTState
CAZIP code
93555

Foreign country name Foreign province/state/county Foreign postal code

- A** First return filed? ☐ Yes ☒ No
- B** Is this an education IRA within the meaning of R&TC Section 23712? ☐ Yes ☒ No
- C** Is the organization under audit by the IRS or has the IRS audited in a prior year? ☐ Yes ☒ No
- D** Final return?
☐ Dissolved ☐ Surrendered (Withdrawn) ☐ Merged/Reorganized
Enter date (mm/dd/yyyy)
- E** Amended return? ☐ Yes ☒ No
- F** Accounting method used: (1) ☐ Cash (2) ☒ Accrual (3) ☐ Other
- G** Nature of trade or business **AMBULANCE S CORP**
- H** Is the organization a non-exempt charitable trust as described in IRC Section 4947(a)(1)? ☐ Yes ☒ No
- I** Is this organization claiming any former Enterprise Zone (EZ), Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or Manufacturing Enhancement Area (MEA) tax benefits? ☐ Yes ☒ No
- J** Is this organization a qualified pension, profit-sharing, or stock bonus plan as described in IRC Section 401(a)? ☐ Yes ☒ No
- K** Unrelated Business Activity (UBA) code **621910**
- L** Is this a hospital? ☒ Yes ☐ No
If "Yes," attach federal Schedule H (Form 990)

Taxable Corporation	1	Unrelated business taxable income from Side 2, Part II, line 30	1	- 848,224	00
	2	Mult. In 1 by the avg. appt. pctg % from the Sch. R, Appt. Formula Wksht, Part A, In 2 or Part B, In 5. See instr.	2		00
	3	Enter the lesser amt from In 1 or In 2. If the unrelated bus. activity is wholly in CA and Sch. R was not compltd, enter the amt from In 1	3	- 848,224	00
Taxable Trust	4	Unrelated business taxable income from Side 2, Part II, line 30	4		00
Tax Computation	5	Unrelated business taxable income from line 3 or line 4	5	- 848,224	00
	6	EZ, LAMBRA, or TTA NOL carryover deduction	6		00
	7	Net Operating Loss deduction. See General Information N	7		00
	8	Add line 6 and line 7	8		00
	9	Net unrelated business taxable income. Subtract line 8 from line 5	9	- 848,224	00
	10	Tax 8.84 % x line 9. See General Information J	10		00
	11	Tax credits from Schedule B. See instructions	11		00
Total Tax	12	Balance. Subtract line 11 from line 10. If line 11 is greater than line 10, enter -0-	12		00
	13	Alternative minimum tax. See General Information O	13		00
	14	Total tax. Add line 12 and line 13	14		0 00
Payments	15	Overpayment from a prior year allowed as a credit	15		00
	16	2023 estimated tax payments. See instructions	16		00
	17	Withholding (Form 592-B and/or 593). See instructions	17		00
	18	Amount paid with extension (form FTB 3539)	18		00
	19	Total payments and credits. Add line 15 through line 18	19		00
Use Tax/ Tax Due/ Overpayment	20	Use tax. See instructions	20		00
	21	Payments balance. If line 19 is more than line 20, subtract line 20 from line 19	21		00
	22	Use tax balance. If line 20 is more than line 19, subtract line 19 from line 20	22		00
	23	Tax due. Subtract line 21 from line 14. Pay entire amount with return. See instructions	23		00
	24	Overpayment. Subtract line 14 from line 21. See instructions	24		00
	25	Enter amount of line 24 to be applied to 2024 estimated tax	25		00

Refund or Amount Due	26 Refund. If line 25 is less than line 24, then subtract line 25 from line 24	26	00
	a Fill in the account information to have the refund directly deposited. Routing number	26a	
	b Type: Checking ☐ Savings ☐ c Account Number	26c	
	27 Penalties and interest. See General Information M	27	00
	28 ☐ Check if estimate penalty computed using Exception B or C and attach form FTB 5806		
	29 Total amount due. Add line 22, line 23, line 25, and line 27, then subtract line 24	29	00

Unrelated Business Taxable Income**Part I Unrelated Trade or Business Income**

1 a Gross receipts or gross sales	1,468,715	b Less returns and allowances		c Balance		1c	1,468,715	00
2 Cost of goods sold and/or operations (Schedule A, line 7)						2	1,178,638	00
3 Gross profit. Subtract line 2 from line 1c						3	290,077	00
4 a Capital gain net income. See Specific Line Instructions - Trusts attach Schedule D (541)						4a		00
b Net gain (loss) from Schedule D-1, Part II						4b		00
c Capital loss deduction for trusts						4c		00
5 Income (or loss) from partnerships, limited liability companies, or S corporations. See Specific Line Instructions. Attach Schedule K-1 (565, 568, or 100S) or similar schedule						5	-798,371	00
6 Rental income (Schedule C)						6		00
7 Unrelated debt-financed income (Schedule D)						7		00
8 Investment income of an R&TC Section 23701g, 23701i, or 23701n organization (Schedule E)						8		00
9 Interest, Annuities, Royalties and Rents from controlled organizations (Schedule F)						9		00
10 Exploited exempt activity income (Schedule G)						10		00
11 Advertising income (Schedule H, Part III, Column A)						11		00
12 Other income. Attach schedule						12		00
13 Total unrelated trade or business income. Add line 3 through line 12						13	-508,294	00

Part II Deductions Not Taken Elsewhere (Except for contributions, deductions must be directly connected with the unrelated business income.)

14 Compensation of officers, directors, and trustees from Schedule I		14		00
15 Salaries and wages		15	278,880	00
16 Repairs		16		00
17 Bad debts		17		00
18 Interest. Attach schedule		18		00
19 Taxes. Attach schedule		19		00
20 Contributions. See instructions and attach schedule		20		00
21 a Depreciation (Corporations and Associations - Schedule J) (Trusts - form FTB 3885F)	21a			00
b Less: depreciation claimed on Schedule A. See instructions	21b			00
22 Depletion. Attach schedule		22		00
23 a Contributions to deferred compensation plans		23a		00
b Employee benefit programs. See instructions		23b	34,771	00
24 Other deductions. Attach schedule	SEE STATEMENT 10	24	26,279	00
25 Total deductions. Add line 14 through line 24		25	339,930	00
26 Unrelated business taxable income before allowable excess advertising costs. Subtract line 25 from line 13		26	-848,224	00
27 Excess advertising costs (Schedule H, Part III, Column B)		27		00
28 Unrelated business taxable income before specific deduction. Subtract line 27 from line 26		28	-848,224	00
29 Specific deduction. See instructions		29		00
30 Unrelated business taxable income. Subtract line 29 from line 28. If line 28 is a loss, enter line 28		30	-848,224	00

Sign Here	Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and search for 1131 to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code 948 when instructed.			
	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Title CEO	Date	• Telephone
Paid Preparer's Use Only	Preparer's signature	MICHAEL J PETERSON, CPA	Date 11/14/24	• PTIN P01833529
	Firm's name (or yours, if self-employed)	WIPFLI LLP		• Firm's FEIN 39-0758449
	and address	1502 LONDON ROAD, SUITE 200 DULUTH, MN 55812		• Telephone 218.722.4705
	May the FTB discuss this return with the preparer shown above? See instructions			• ☒ Yes ☐ No

Schedule A Cost of Goods Sold and/or Operations.

Method of inventory valuation (specify)

N/A

1	Inventory at beginning of year	1		00
2	Purchases	2	1,178,638	00
3	Cost of labor	3		00
4 a	Additional IRC Section 263A costs. Attach schedule	4a		00
b	Other costs. Attach schedule	4b		00
5	Total. Add line 1 through line 4b	5	1,178,638	00
6	Inventory at end of year	6		00
7	Cost of goods sold and/or operations. Subtract line 6 from line 5. Enter here and on Side 2, Part I, line 2	7	1,178,638	00

Do the rules of IRC Section 263A (with respect to property produced or acquired for resale) apply to this organization? ☐ Yes ☒ No

Schedule B Tax Credits.

1	Enter credit name	code	1		00
2	Enter credit name	code	2		00
3	Enter credit name	code	3		00
4	Total. Add line 1 through line 3. If claiming more than 3 credits, enter the total of all claimed credits on line 4. Enter here and on Side 1, line 11	4			00

Schedule K Add-On Taxes or Recapture of Tax. See instructions.

1	Interest computation under the look-back method for completed long-term contracts. Attach form FTB 3834	1		00
2	Interest on tax attributable to installment: a Sales of certain timeshares or residential lots	2a		00
	b Method for non-dealer installment obligations	2b		00
3	IRC Section 197(f)(9)(B)(ii) election to recognize gain on the disposition of intangibles	3		00
4	Credit recapture. Credit name	4		00
5	Total. Combine the amounts on line 1 through line 4. See instructions	5		00

Schedule R Apportionment Formula Worksheet. Use only for unrelated trade or business amounts.**Part A. Standard Method - Single-Sales Factor Formula.** Complete this part only if the corporation uses the single-sales factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Total sales	•	•	
2 Apportionment percentage. Divide total sales column (b) by total sales column (a) and multiply the result by 100. Enter the result here and on Form 109, Side 1, line 2.			•

Part B. Three Factor Formula. Complete this part only if the corporation uses the three-factor formula.

	(a) Total within and outside California	(b) Total within California	(c) Percent within California [(b) ÷ (a)] x 100
1 Property factor: See instructions	•	•	•
2 Payroll factor: Wages and other compensation of employees	•	•	•
3 Sales factor: Gross sales and/or receipts less returns and allowances	•	•	•
4 Total percentage: Add the percentages in column (c)			
5 Average apportionment percentage: Divide the factor on line 4 by 3 and enter the result here and on Form 109, Side 1, line 2. See instructions for exceptions			•

Schedule C Rental Income from Real Property and Personal Property Leased with Real Property

For rental income from debt-financed property, use Schedule D, R&TC Section 23701g, Section 23701i, and Section 23701n organizations. See instructions for exceptions.

(a) Description of property		(b) Rent received or accrued	(c) Percentage of rent attributable to personal property	
			%	
			%	
			%	
(d) Complete if any item in column (c) is more than 50%, or for any item if the rent is determined on the basis of profit or income		(e) Complete if any item in column (c) is more than 10%, but not more than 50%		
(I) Deductions directly connected	(II) Income includible, column (b) less column (d)(i)	(I) Gross income reportable, column (b) x column (c)	(II) Deductions directly connected with personal property (attach schedule)	(III) Net income includible, column (e)(i) less column (e)(ii)
Add the amounts in columns (d)(ii) and column (e)(iii). Enter here and on Side 2, Part I, line 6				
4				

Schedule D Unrelated Debt-Financed Income

(a) Description of debt-financed property				(b) Gross income from or allocable to debt-financed property	(c) Deductions directly connected with or allocable to debt-financed property	
					(i) Straight-line depreciation (attach schedule)	(ii) Other deductions (attach schedule)
1	•			•	•	•
2	•			•	•	•
3	•			•	•	•
(d) Amount of average acquisition indebtedness on or allocable to debt-financed property (attach schedule)	(e) Average adjusted basis of or allocable to debt-financed property (attach schedule)	(f) Debt basis percentage, column (d) ÷ column (e)		(g) Gross income reportable, column (b) x column (f)	(h) Allocable deductions, total of columns (c)(i) and (c)(ii) x column (f)	(i) Net income (or loss) includible, column (g) less column (h)
1	•	•	%	•	•	•
2	•	•	%	•	•	•
3	•	•	%	•	•	•
4 Total. Enter here and on Side 2, Part I, line 7						4

Schedule E Investment Income of an R&TC Section 23701g, Section 23701i, or Section 23701n Organization

(a) Description	(b) Amount	(c) Deductions directly connected	(d) Net investment income, column (b) less column (c)	(e) Set-asides	(f) Balance of investment income, column (d) less column (e)
1					
2					
3 Total. Enter here and on Side 2, Part I, line 8					3
4 Enter gross income from members (dues, fees, charges, or similar amounts)					4

Schedule F Interest, Annuities, Royalties and Rents from Controlled Organizations

Exempt Controlled Organizations					
(a) Name of controlled organizations	(b) Employer identification number	(c) Net unrelated income (loss)	(d) Total of specified payments made	(e) Part of column (d) that is included in the controlling organization's gross income	(f) Deductions directly connected with income in column (e)
1					
2					
3					
Nonexempt Controlled Organizations					
(g) Taxable income	(h) Net unrelated income (loss)	(i) Total of specified payments made	(j) Part of column (i) that is included in the controlling organization's gross income	(k) Deductions directly connected with income in column (j)	
1					
2					
3					
4 Add the amounts in columns (e) and (j)				4	
5 Add the amounts in columns (f) and (k)					5
6 Subtract line 5 from line 4. Enter here and on Side 2, Part I, line 9					6

Schedule G Exploited Exempt Activity Income, other than Advertising Income

(a) Description of exploited activity (attach schedule if more than one unrelated activity is exploiting the same exempt activity)	(b) Gross unrelated business income from trade or business	(c) Expenses directly connected with production of unrelated business income	(d) Net income from unrelated trade or business, col. (b) less col. (c)	(e) Gross income from activity that is not unrelated business income	(f) Expenses attributable to column (e)	(g) Excess exempt expense, column (f) less column (e) but not more than column (d)	(h) Net income includible, column (d) less column (g) but not less than zero
1							
2							
3							
4							
5 Total. Enter here and on Side 2, line 10							5

Schedule H Advertising Income and Excess Advertising Costs**Part I Income from Periodicals Reported on a Consolidated Basis**

(a) Name of periodical	(b) Gross advertising income	(c) Direct advertising costs	(d) Advertising income or excess advertising costs. If column (b) is greater than column (c), complete columns (e), (f), and (g). If column (c) is greater than column (b), enter the excess in Part III, column B(b). Do not complete columns (e), (f), and (g).	(e) Circulation income	(f) Readership costs	(g) If column (e) is greater than column (f), enter the income shown in column (d), in Part III, column A(b). If column (f) is greater than column (e), subtract the sum of column (f) and column (c) from the sum of column (e) and column (b). Enter amount in Part III, column A(b). If the amount is less than zero, enter -0-.
1 •	•	•		•	•	
2 •	•	•		•	•	
3 •	•	•		•	•	
4 Totals 4	•	•	•	•	•	•

Part II Income from Periodicals Reported on a Separate Basis

1 •	•	•	•	•	•	•
2 •	•	•	•	•	•	•
3 •	•	•	•	•	•	•

Part III Column A - Net Advertising Income**Part III Column B - Excess Advertising Costs**

(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, columns (d) or (g), and amount listed in Part II, columns (d) or (g)	(a) Enter "consolidated periodical" and/or names of non-consolidated periodicals	(b) Enter total amount from Part I, column (d), and amounts listed in Part II, column (d)
1 •	•	•	•
2 •	•	•	•
3 •	•	•	•
4 Enter total here and on Side 2, Part I, line 11 ...	•	5 Enter total here and on Side 2, Part II, line 27	•

Schedule I Compensation of Officers, Directors, and Trustees

(a) Name	(b) Title	(c) Percent of time devoted to business	(d) Compensation attributable to unrelated business
1		%	
2		%	
3		%	
4		%	
5		%	
6 Total. Enter here and on Side 2, Part II, line 14		6	

Schedule J Depreciation (Corporations and Associations only. Trusts use form FTB 3885F.)

(a) Group and guideline class or description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in prior years	(e) Method of computing depreciation	(f) Life or rate	(g) Depreciation for this year
1 Total additional first-year depreciation (do not include in items below)						
2 Depreciation:						
2a Buildings	2a					
2b Furniture and fixtures	2b					
2c Transportation equipment	2c					
2d Machinery and other equipment ...	2d					
2e Other (specify)	2e					
3 Other depreciation	3					
4 Total	4					
5 Amount of depreciation claimed elsewhere on return						5
6 Balance. Subtract line 5 from line 4. Enter here and on Side 2, Part II, line 21a						6

CA 109

OTHER DEDUCTIONS

STATEMENT 10

DESCRIPTION

AMOUNT

CONSULTING FEES

25,715.

DUES AND SUBSCRIPTIONS

564.

TOTAL TO FORM 109, PAGE 2, LINE 24

26,279.

2023

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

California corporation number

RIDGECREST REGIONAL HOSPITAL

0440789

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☐ C corporation☒ S corporation ☒ Exempt organization ☐ Limited liability company (electing to be taxed as a corporation)

FEIN

95-2082686

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

☐

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2.

Enter as a positive number

☒ 1 848,224 00

2 2023 disaster loss included in line 1. Enter as a positive number

☒ 2 00

3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions

☒ 3 848,224 004 a Enter the amount of the loss incurred by a new business included in line 3 ☒ 4a

00

b Enter the amount of the loss incurred by an eligible small business included in line 3 ☒ 4b

00

c Add line 4a and line 4b

☒ 4c 00

5 General NOL. Subtract line 4c from line 3

☒ 5 848,224 00

6 Current year NOL. Add line 2, line 4c, and line 5. See instructions

☒ 6 848,224 00**Part II NOL carryover and disaster loss carryover limitations.** See instructions.

1 Net income - Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-).

(g) Available balance

0

Prior Year NOLs

(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
2 ☒ 2020	☒	☒ GEN	☒ 1,367,110	☒ 459,043	☒ 0	☒ 0	☒ 459,043
☒ 2021	☒	☒ GEN	☒ 424,351	☒ 424,351	☒ 0	☒ 0	☒ 424,351
☒	☒	☒	☒	☒	☒	☒	☒
☒	☒	☒	☒	☒	☒	☒	☒

Current Year NOLs

	(a) Year of loss	(b) Code - See instructions	(c) Type of NOL - See below *	(d) Initial loss - See instructions	(e) Carryover from 2022	(f) Amount used in 2023	(g) Available balance	(h) Carryover to 2024 col. (e) minus col. (f)
3	2023		DIS					col. (d) minus col. (f) See instructions.
4	2023		GEN	848,224				848,224
	2023							
	2023							
	2023							

* Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2023 NOL deduction

1 Total the amounts in Part II, line 2, column (f)

☒ 1 00

2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0-

☒ 2 00

3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7

☒ 3 0 00

TAXABLE YEAR
2023**California e-file Return Authorization for
Exempt Organizations**FORM
8453-EO

Exempt Organization name

Identifying number

RIDGECREST REGIONAL HOSPITAL**95-2082686****Part I Electronic Return Information** (whole dollars only)

1 Total gross receipts or unrelated business taxable income (Form 199, line 4 or Form 109, line 5)	1	-848,224
2 Total gross income or total tax (Form 199, line 8 or Form 109, line 14)	2	
3 Total expenses and disbursements (Form 199, line 9)	3	
4 Tax due (Form 109, line 23)	4	
5 Overpayment (Form 109, line 24)	5	

Part II Settle Your Account Electronically for Taxable Year 2023

- 6** ☐ Direct Deposit of refund (Form 109 only.)
- 7** ☐ Electronic funds withdrawal **7a** Amount **7b** Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2024 (These are NOT installment payments for the current amount the exempt organization owes.)

	First Payment	Second Payment	Third Payment	Fourth Payment
8 Amount				
9 Withdrawal Date				

Part IV Banking Information (Have you verified the exempt organization's banking information?)

- 10** Routing number _____
- 11** Account number _____ **12** Type of account: ☐ Checking ☐ Savings

Part V Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return. If I check Part II, box 7, I authorize an electronic funds withdrawal for the amount listed on line 7a and any estimated payment amounts listed on Part III, line 8 from the bank account specified in Part IV.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2023 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's tax liability, the exempt organization will remain liable for the tax liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay or the date when the refund was sent.**

Sign Here  _____ **CEO**  _____

Signature of officer _____ Date _____ Title _____

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB. I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2023 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO ERO's signature  **MICHAEL J PETERSON, CPA** Date _____ Check if also paid preparer ☒ Check if self-employed ☐ ERO's PTIN **P01833529**

Must Sign Firm's name (or yours if self-employed) and address  **WIPFLI LLP** Firm's FEIN **39-0758449**
1502 LONDON ROAD, SUITE 200
DULUTH, MN ZIP code **55812**

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Paid preparer's signature  Date _____ Check if self-employed ☐ Paid preparer's PTIN _____

Must Sign Firm's name (or yours if self-employed) and address  _____ Firm's FEIN _____
ZIP code _____