

PUBLIC DISCLOSURE COPY

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2023

Prepared For:

Pioneer Memorial Hospital and
Health Services
315 N. Washington St., PO Box 368
Viborg, SD 57070-0368

Prepared By:

Eide Bailly LLP
345 N. Reid Pl., Ste. 400
Sioux Falls, SD 57103-7034

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

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

Department of the Treasury
Internal Revenue Service

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

Electronic filing (e-file). You can electronically file Form 8868 to request 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 <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Taxpayer identification number (TIN) <p align="center">46-0260288</p>
	Number, street, and room or suite no. If a P.O. box, see instructions. 315 N. WASHINGTON ST., PO BOX 368	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. VIBORG, SD 57070-0368	

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 **ANNE CHRISTIANSEN**
315 N. WASHINGTON ST. - VIBORG, SD 57070

Telephone No. **605-326-3004** 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.

EXTENSION GRANTED UNTIL NOVEMBER 15, 2024
Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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.

2023

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES		D Employer identification number 46-0260288
	Doing business as		E Telephone number (605) 326-5161
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 16,446,025.
	315 N. WASHINGTON ST., PO BOX 368		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code VIBORG, SD 57070-0368		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: ISAAC GERDES SAME AS C ABOVE		If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.PIONEERMEMORIAL.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		L Year of formation: 1959	M State of legal domicile: SD

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PROMOTION OF HEALTH		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	9
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	191
	6 Total number of volunteers (estimate if necessary)	6	200
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year 324,058.	Current Year 2,784,864.
	9 Program service revenue (Part VIII, line 2g)	12,395,783.	13,353,217.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	47,288.	260,939.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	42,095.	41,718.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12,809,224.	16,440,738.
	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.	0.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		7,270,636.	7,419,718.
16a Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
b Total fundraising expenses (Part IX, column (D), line 25)		86,899.	
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		4,916,571.	4,851,497.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,187,207.	12,271,215.	
19 Revenue less expenses. Subtract line 18 from line 12	622,017.	4,169,523.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 15,368,923.	End of Year 19,793,954.
	21 Total liabilities (Part X, line 26)	1,069,584.	1,300,042.
	22 Net assets or fund balances. Subtract line 21 from line 20	14,299,339.	18,493,912.

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		
	ISAAC GERDES, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	LAURIE HANSON, CPA	LAURIE HANSON, CPA	10/28/24	<input type="checkbox"/>	P00851848
Preparer Use Only	Firm's name	Firm's EIN		Phone no.	
	EIDE BAILLY LLP 345 N. REID PL., STE. 400 SIOUX FALLS, SD 57103-7034	45-0250958		605-339-1999	

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

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Form 990 (2023)

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Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: COMMITTED TO HEALTH, HEALING AND COMMUNITY

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 4,225,011. including grants of \$) (Revenue \$ 5,914,594.) PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES A 12-BED CRITICAL ACCESS HOSPITAL. THE ORGANIZATION PROVIDES HEALTHCARE SERVICES TO VIBORG AND SURROUNDING RURAL COMMUNITIES. DURING THE CURRENT YEAR, THE HOSPITAL HAD 86 ACUTE AND SWING BED ADMISSIONS AND 644 PATIENT DAYS, 800 VISITS TO THE EMERGENCY ROOM AND PERFORMED 37 SURGERIES/SCOPE PROCEDURES. THE HOSPITAL HAD 10,112 OUTPATIENT VISITS DURING THE CURRENT YEAR.

4b (Code:) (Expenses \$ 4,054,646. including grants of \$) (Revenue \$ 4,662,439.) PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES A 46-BED SKILLED NURSING FACILITY, A 20-UNIT SENIOR HOUSING FACILITY, AND A 10-UNIT ASSISTED LIVING FACILITY. IN THE NURSING HOME, THERE WERE 32 ADMISSIONS AND 15,092 RESIDENT DAYS. THERE WERE 2,780 RESIDENT DAYS IN THE SENIOR HOUSING FACILITY, AND 3,130 RESIDENT DAYS IN THE ASSISTED LIVING FACILITY.

4c (Code:) (Expenses \$ 1,913,176. including grants of \$) (Revenue \$ 2,776,184.) PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES THREE MEDICARE-CERTIFIED RURAL HEALTH CLINICS LOCATED IN CENTERVILLE, PARKER AND VIBORG, SD. IN THE RURAL HEALTH CLINICS, THERE WERE 11,070 CLINIC VISITS. THE THREE RURAL HEALTH CLINICS ADMINISTERED 331 COVID VACCINATIONS IN FISCAL YEAR 2023.

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

4e Total program service expenses 10,192,833.

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

Part IV Checklist of Required Schedules

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

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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 Compliance

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

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	15
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	X

PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

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		191
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		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?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
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?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	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	

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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

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

Section A. Governing Body and Management

			Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	1a	9		
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	1b	9		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		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?	3		X	
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6		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?	7a		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?	7b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?	8a		X	
b Each committee with authority to act on behalf of the governing body?	8b			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	9			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?	10a			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?	10b			
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		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	12a		X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		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	12c		X	
13 Did the organization have a written whistleblower policy?	13		X	
14 Did the organization have a written document retention and destruction policy?	14		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	15a			X
b Other officers or key employees of the organization	15b		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?	16a			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?	16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 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
ANNE CHRISTIANSEN - 605-326-3004
315 N. WASHINGTON ST., VIBORG, SD 57070

PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

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

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

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

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) GABRIEL JOHNSON DO-FAMILY MEDICINE	45.00 0.00					X	255,395.	0.	38,741.	
(2) KAYLA MEHLHAF CERTIFIED NURSE PRACTITIONER	45.00 0.00					X	140,965.	0.	11,622.	
(3) ANNE CHRISTIANSEN CFO	45.00 2.00			X			106,487.	0.	15,637.	
(4) SHARON JACOBSEN DIRECTOR OF NURSING - HOSPITAL	45.00 0.00					X	104,550.	0.	17,580.	
(5) ALEX KALSBECK CERTIFIED NURSE PRACTITIONER	45.00 0.00					X	105,543.	0.	13,490.	
(6) MELODY SHRACK MD-FAMILY MEDICINE	16.00 0.00					X	113,860.	0.	1,439.	
(7) MELANIE PARSONS PRESIDENT	2.00 0.30	X		X			0.	0.	0.	
(8) PAUL CHRISTENSEN VICE PRESIDENT	1.00 0.30	X		X			0.	0.	0.	
(9) KIM LARSEN SECRETARY	1.00 0.00	X		X			0.	0.	0.	
(10) TROY LEE DIRECTOR	1.00 0.00	X					0.	0.	0.	
(11) RYAN PENNING DIRECTOR	1.00 0.00	X					0.	0.	0.	
(12) LINDA ANDAL DIRECTOR UNTIL 03/2023	1.00 0.00	X					0.	0.	0.	
(13) CHRIS PONCELET DIRECTOR	1.00 0.00	X					0.	0.	0.	
(14) MELISSA BUCKNEBERG DIRECTOR	1.00 0.00	X					0.	0.	0.	
(15) JOANNE POWELL DIRECTOR	1.00 0.30	X					0.	0.	0.	
(16) LISA STANAGE DIRECTOR FROM 04/2023	1.00 0.00	X					0.	0.	0.	
(17) LINDSEY HAUGER CEO	45.00 2.00			X			0.	0.	0.	

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Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	32,316.				
	e Government grants (contributions)	1e	2,734,384.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	18,164.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			2,784,864.			
Program Service Revenue	2 a NET PATIENT SERVICE REVENUE	Business Code					
		621110	12,788,103.	12788103.			
	b PHARMACY	456110	251,561.	251,561.			
	c CONTRACT REVENUE	900099	183,239.	183,239.			
	d OTHER REVENUE	900099	130,314.	130,314.			
	e _____						
	f All other program service revenue						
g Total. Add lines 2a-2f			13,353,217.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		126,587.			126,587.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	41,718.			
			(ii) Personal				
	b Less: rental expenses ...	6b	0.				
	c Rental income or (loss)	6c	41,718.				
	d Net rental income or (loss)			41,718.		41,718.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	139,639.			
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b	0.	5,287.			
	c Gain or (loss)	7c	139,639.	-5,287.			
d Net gain or (loss)			134,352.		134,352.		
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			16,440,738.	13353217.	0.	302,657.	

**PIONEER MEMORIAL HOSPITAL AND
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Part IX Statement of Functional Expenses

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

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

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	122,352.		122,352.	
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	6,106,240.	5,445,244.	605,032.	55,964.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	108,280.	96,102.	11,632.	546.
9 Other employee benefits	644,079.	561,732.	79,156.	3,191.
10 Payroll taxes	438,767.	377,824.	58,797.	2,146.
11 Fees for services (nonemployees):				
a Management	53,442.		53,442.	
b Legal				
c Accounting	295,489.		295,489.	
d Lobbying	644.		644.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	15,894.		15,894.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,204,298.	1,857,900.	343,809.	2,589.
12 Advertising and promotion	11,669.		1,630.	10,039.
13 Office expenses	518,697.	386,159.	122,696.	9,842.
14 Information technology				
15 Royalties				
16 Occupancy	289,655.	233,323.	55,799.	533.
17 Travel	15,263.	11,765.	1,642.	1,856.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	27,123.	21,260.	5,863.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	502,491.	409,110.	93,381.	
23 Insurance	118,711.	5,596.	113,115.	
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	785,467.	785,467.		
b MISCELLANEOUS	12,654.	1,351.	11,110.	193.
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	12,271,215.	10,192,833.	1,991,483.	86,899.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**PIONEER MEMORIAL HOSPITAL AND
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Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing		1		
	2 Savings and temporary cash investments	6,294,726.	2	2,033,410.	
	3 Pledges and grants receivable, net	9,452.	3	2,694.	
	4 Accounts receivable, net	1,247,455.	4	4,070,555.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use	214,988.	8	219,839.	
	9 Prepaid expenses and deferred charges	113,034.	9	204,883.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 18,269,063.			
	b Less: accumulated depreciation	10b 13,505,874.	4,545,088.	10c	4,763,189.
	11 Investments - publicly traded securities	2,661,703.	11	8,361,501.	
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	282,477.	15	137,883.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	15,368,923.	16	19,793,954.		
Liabilities	17 Accounts payable and accrued expenses	943,997.	17	1,013,202.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	8,468.	21	8,645.	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	117,119.	25	278,195.	
	26 Total liabilities. Add lines 17 through 25	1,069,584.	26	1,300,042.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	14,249,543.	27	18,455,813.	
	28 Net assets with donor restrictions	49,796.	28	38,099.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	14,299,339.	32	18,493,912.	
	33 Total liabilities and net assets/fund balances	15,368,923.	33	19,793,954.	

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**PIONEER MEMORIAL HOSPITAL AND
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Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,440,738.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,271,215.
3	Revenue less expenses. Subtract line 2 from line 1	3	4,169,523.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	14,299,339.
5	Net unrealized gains (losses) on investments	5	25,050.
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	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	18,493,912.

Part XII Financial Statements and Reporting

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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						<input type="checkbox"/>

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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

PIONEER MEMORIAL HOSPITAL AND
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Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
1		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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 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 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
--	---

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 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
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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	<hr/> <hr/> <hr/>	\$ <u>32,316.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ <u>7,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ <u>10,433.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<hr/> <hr/> <hr/>	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
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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 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
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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	
(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	
(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	
(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	

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2023

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.

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.

Table with 2 columns: Name of organization (PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES) and Employer identification number (46-0260288)

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.

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

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" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>not over \$500,000,</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>over \$500,000 but not over \$1,000,000,</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>over \$1,000,000 but not over \$1,500,000,</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>over \$1,500,000 but not over \$17,000,000,</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>over \$17,000,000,</td> <td>\$1,000,000.</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	not over \$500,000,	20% of the amount on line 1e.	over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.	over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.	over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.	over \$17,000,000,	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
not over \$500,000,	20% of the amount on line 1e.													
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.													
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.													
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.													
over \$17,000,000,	\$1,000,000.													
g Grassroots nontaxable amount (enter 25% of line 1f)														
h Subtract line 1g from line 1a. If zero or less, enter -0-														
i Subtract line 1f from line 1c. If zero or less, enter -0-														
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

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					

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		644.
j Total. Add lines 1c through 1i			644.
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:

THE ORGANIZATION IS A MEMBER OF CERTAIN ORGANIZATIONS RELATED TO THE INDUSTRY WHICH HAVE LOBBYING EXPENSES. THE AMOUNT LISTED IS A PERCENTAGE OF THE DUES THAT WERE USED FOR LOBBYING.

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 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES Employer identification number 46-0260288

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d for conservation contributions, and questions about monitoring, expenses, and reporting requirements.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts for revenue and assets.

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

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) SECURITY DEPOSITS	11,500.
(3) OPEARATING LEASE LIABILITY	134,695.
(4) ESTIMATED THIRD PARTY PAYOR	
(5) SETTLEMENTS	132,000.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	278,195.

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 ...

PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

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	16,498,260.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	25,050.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	32,703.
e	Add lines 2a through 2d	2e	57,753.
3	Subtract line 2e from line 1	3	16,440,507.
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	231.
c	Add lines 4a and 4b	4c	231.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	16,440,738.

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	12,296,461.
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	41,140.
e	Add lines 2a through 2d	2e	41,140.
3	Subtract line 2e from line 1	3	12,255,321.
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	15,894.
c	Add lines 4a and 4b	4c	15,894.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	12,271,215.

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:

THE ORGANIZATION DOES REPORT ON ITS BALANCE SHEET THE FUNDS MAINTAINED FOR RESIDENT TRUST FUNDS. THE RESIDENT TRUST FUNDS FOR THE NURSING HOME AND ASSISTED LIVING ARE MAINTAINED IN SEPARATE CHECKING ACCOUNTS THAT ARE NOT CO-MINGLED WITH THE FUNDS OF THE ORGANIZATION.

PART V, LINE 4:

THE PRINCIPAL OF THE ENDOWMENT IS PERMANENT AND WILL BE HELD IN PERPETUITY. THE INTEREST INCOME MAY BE USED FOR CURRENT PROJECTS.

PART X, LINE 2:

THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX

Part XIII Supplemental Information (continued)

POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH,
DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE
FINANCIAL STATEMENTS. THE ORGANIZATION WOULD RECOGNIZE FUTURE ACCRUED
INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND
LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES WERE
INCURRED.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

FOUNDATION INCOME INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS	48,597.
INVESTMENT FEE	-15,894.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	32,703.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR RESTRICTED DONATION	231.
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PART XII, LINE 2D - OTHER ADJUSTMENTS:

FOUNDATION EXPENSES INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS	41,140.
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PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT FEE	15,894.
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**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number	46-0260288
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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	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year: <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	<input checked="" type="checkbox"/>	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input checked="" type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	<input checked="" type="checkbox"/>	
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"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
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?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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)			16,578.		16,578.	.14%
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			16,578.		16,578.	.14%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			10,237.		10,237.	.08%
f Health professions education (from Worksheet 5)			203,563.	7,860.	195,703.	1.59%
g Subsidized health services (from Worksheet 6)			6193128.	5024485.	1168643.	9.52%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			15,523.	5,175.	10,348.	.08%
j Total. Other Benefits			6422451.	5037520.	1384931.	11.27%
k Total. Add lines 7d and 7j			6439029.	5037520.	1401509.	11.41%

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: PIONEER MEMORIAL HOSPITAL AND HEALTH SER

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

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: PIONEER MEMORIAL HOSPITAL AND HEALTH SER

	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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200</u> % and FPG family income limit for eligibility for discounted care of <u>350</u> %		
b <input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c <input type="checkbox"/> Asset level		
d <input checked="" type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input checked="" type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	X	
15 Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of their application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e <input type="checkbox"/> Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, LINE 16J NARRATIVE</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, LINE 16J NARRATIVE</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, LINE 16J NARR</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j <input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group: PIONEER MEMORIAL HOSPITAL AND HEALTH SER

	Yes	No
<p>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?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>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):</p> <p>a <input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
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Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group: PIONEER MEMORIAL HOSPITAL AND HEALTH SER

	Yes	No
<p>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:</p> <p>a <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p>b <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period</p> <p>c <input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period</p> <p>d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>		
<p>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?</p> <p>If "Yes," explain in Section C.</p>	23	X
<p>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?</p> <p>If "Yes," explain in Section C.</p>	24	X

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.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 5: PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES

WORKED WITH SANFORD HEALTH TO UTILIZE A PROCESS DEVELOPED IN COORDINATION WITH PUBLIC HEALTH EXPERTS, COMMUNITY LEADERS, AND OTHER HEALTH CARE PROVIDERS WITHIN THE LOCAL COMMUNITY AND ACROSS SOUTH DAKOTA, NORTH DAKOTA, AND MINNESOTA TO DEVELOP A MULTI-FACETED ASSESSMENT PROGRAM DESIGNED TO ESTABLISH MULTIPLE PATHWAYS FOR HEALTH NEEDS ASSESSMENT.

A SURVEY WAS SENT TO COMMUNITY STAKEHOLDERS, HEALTH EXPERTS, PUBLIC HEALTH OFFICIALS AND ELECTED OFFICIALS WITH KNOWLEDGE AND CONNECTIONS AMONGST MEDICALLY UNDERSERVED, LOW INCOME, OR MINORITY POPULATIONS. A TOTAL OF 74 RESPONDENTS COMPLETED THE SURVEY. COUNTY HEALTH RANKINGS WERE BASED UPON THE UW POPULATION HEALTH MODEL AND SERVE AS THE MAIN SECONDARY DATA SOURCE UTILIZED FOR THE COMMUNITY HEALTH NEEDS ASSESSMENT. SANFORD HEALTH'S OFFICE OF STRATEGIC PLANNING PROVIDED ANALYSIS TO IDENTIFY THE INITIAL COMMUNITY HEALTH NEEDS LIST. COMMUNITY ASSET MAPPING WAS CONDUCTED TO FIND THE COMMUNITY RESOURCES AVAILABLE TO ADDRESS THE IDENTIFIED NEEDS. EACH UNMET NEED WAS RESEARCHED TO DETERMINE WHAT RESOURCES WERE AVAILABLE TO ADDRESS THE NEEDS. ONCE GAPS WERE DETERMINED, THE PRIORITIZATION EXERCISE FOLLOWED WITH KEY STAKEHOLDER GROUPS DETERMINING THE TOP NEEDS. COMMUNITY STAKEHOLDERS WERE INVITED TO ATTEND A PRESENTATION OF THE FINDINGS OF THE CHNA RESEARCH. HOSPITAL LEADERSHIP PROPOSED WHICH SPECIFIC HEALTH NEEDS WOULD BE ADDRESSED WITHIN THE IMPLEMENTATION PLAN, WITH INPUT AND SUPPORT FROM THE COMMUNITY MEMBERS.

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.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 7D: LINES 7A AND 10A:

[HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/COMMUNITY-HEALTH-NEEDS-ASSESSMENT](https://www.pioneerhospital.org/custom/community-health-needs-assessment)

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 11: IN THE MOST RECENT CHNA CONDUCTED, THE FOLLOWING NEEDS WERE IDENTIFIED:

- 1. AFFORDABLE HOUSING:
- 2. TRANSPORTATION
- 3. ACCESS TO HEALTH CARE PROVIDERS
- 4. HEALTHY LIVING

THE ORGANIZATION WILL NOT ADDRESS THE FOLLOWING NEEDS IDENTIFIED:

AFFORDABLE HOUSING: NOT INCLUDED IN THE IMPLEMENTATION PLAN AS THERE ARE OTHER COMMUNITY ENTITIES BETTER SUITED TO LEAD IN THIS SPACE. INFORMATION FROM THE CHNA SURVEY WAS SHARED WITH COMMUNITY MEMBERS AND LOCAL ORGANIZATIONS AS NEEDED AND AS AFFORDABLE HOUSING SOLUTIONS ARE DISCUSSED. PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OFFERS FINANCIAL ASSISTANCE FOR HEALTH CARE COSTS FOR THOSE FACING FINANCIAL HARDSHIP.

TRANSPORTATION: WHILE IMPORTANT, THIS WAS NOT INCLUDED IN THE PRIORITIZATION PLAN AS IT WILL REQUIRE BROAD COMMUNITY PARTNERSHIPS BEYOND THE HEALTH CARE SECTOR. THERE ARE CURRENTLY A FEW LOCAL OPTIONS, WHICH ARE OUTLINED IN THE ASSET MAP UNDER TRANSPORTATION. PIONEER MEMORIAL FACILITATES RIDES TO APPOINTMENTS WHEN NEEDED FOR PATIENTS IF OTHER OPTIONS ARE NOT AVAILABLE AND/OR FEASIBLE.

PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Schedule H (Form 990) 2023

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Part V Facility Information (continued)

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

IN THE CURRENT TAX YEAR, THE ORGANIZATION HAS TAKEN THE FOLLOWING ACTIONS
TO ADDRESS THE NEED OF THE CHNA:

ACCESS TO HEALTH CARE PROVIDERS: THE PROJECTED IMPACT IS THE COMMUNITY
WILL BE BETTER INFORMED AS TO THE HEALTHCARE RESOURCES AND ACCESSIBILITY
TO AVAILABLE HEALTH CARE SERVICES. TWO GOALS WERE IDENTIFIED: (1) THE
COMMUNITY WILL BECOME MORE AWARE OF PROVIDER AVAILABILITY AND ACCESS TO
HEALTH CARE RESOURCES, AND (2) ENSURE CLINIC HOURS AND SPECIALTY
AVAILABILITY VIA TELEMEDICINE MEET THE NEEDS OF THE SERVED POPULATION.

- PROVIDED INFORMATION VIA PRINT AD AND SOCIAL MEDIA ON THE FOLLOWING:

- RECOGNIZED OUR PROVIDER STAFF DURING NATIONAL DOCTOR DAY, NATIONAL
CERTIFIED NURSE PRACTITIONER WEEK AND NATIONAL PHYSICIAN ASSISTANT WEEK.

- WELCOME TO NEW PROVIDER, STACY WACHHOLTZ, CNP.

- INTRODUCTION TO YOUR HOMETOWN MEDICAL TEAM

- AT THE VIBORG CLINIC, YOU CAN SCHEDULE YOUR APPOINTMENT OVER THE NOON
HOUR OR ON SATURDAY MORNINGS.

- WELL CHILD EXAMS

- TELEMED IS AVAILABLE IN VIBORG.

- DRIVE-THRU FLU SHOT CLINICS

- INVOLVED THE PROVIDERS WITH COMMUNITY INTERACTION AT LOCAL EVENTS
THROUGHOUT THE YEAR.

- REVIEWED HOURS OF CLINIC AVAILABILITY, AND BEGAN OFFERING APPOINTMENT
TIMES FROM 12:00 PM TO 1:00 PM MONDAY THROUGH FRIDAY AT THE VIBORG MEDICAL
CLINIC ON 05/01/2023.

- ADDED ENDOCRINOLOGY TELEMED SERVICES ON 06/12/2023 IN VIBORG.

- SUBMITTED A VIRTUAL CARE PROJECT REQUEST TO SANFORD IN OCTOBER 2023

ASKING TO ADD: PULMONOLOGY, UROLOGY, HEMATOLOGY/ONCOLOGY, AND NEUROLOGY

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.

AS SPECIALTIES TO BE OFFERED IN VIBORG.

- SPONSORED THE HEART AND VASCULAR SCREENING AT PARKER MEDICAL CLINIC ON 05/10/2023.

HEALTHY LIVING: THE PROJECTED IMPACT IS TO INCREASE THE AWARENESS AND AVAILABILITY OF HEALTHY LIVING OPPORTUNITIES IN THE COMMUNITIES. TWO GOALS WERE IDENTIFIED: (1) ADD ADDITIONAL HEALTH PREVENTION SERVICES IN PARKER AND CENTERVILLE WHILE STILL OFFERING AT VIBORG, AND (2) EDUCATE, PROMOTE AND OFFER HEALTHY LIVING OPPORTUNITIES TO AREA COMMUNITIES.

- SPONSORED HEART AND VASCULAR SCREENING AT PARKER MEDICAL CLINIC ON 05/10/2023.

- ADDED MOBILE MAMMOGRAPHY SERVICES AT CENTERVILLE MEDICAL CLINIC AND PARKER MEDICAL CLINIC BEGINNING MARCH 2023.

- PROVIDED EDUCATION VIA PRINT AND SOCIAL MEDIA ON THE FOLLOWING: - AWARENESS FOR CERVICAL CANCER, GLAUCOMA, PARKENSON'S, MENTAL HEALTH AND BREAST CANCER

- SCREENINGS FOR: HEART AND VASCULAR; LUNG, AND SKIN CANCER

- HEARTSAVER CPR TRAINING

- HEART HEALTHY AT ANY AGE

- VIBORG-HURLEY ELEMENTARY BIKE TO SCHOOL DAY

- WELL-CHILD EXAMS

- WHERE TO GO FOR CARE: CLINIC OR THE EMERGENCY ROOM

- IMMUNIZATIONS AND VACCINATIONS

- SYMPTOMS OF HEAT EXHAUSTION VS HEAT STROKE. HEAT INDEX AND HOW TO STAY SAFE.

- THE AVAILABILITY OF MEALS ON WHEELS

Part V Facility Information (continued)

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

- COMMUNITY HEALTH FAIR: LEARN ABOUT WOUND CARE, DIABETIC EDUCATION, THERAPIES, CARDIAC REHAB AND SOCIAL SERVICES. HEALTHY SNACKS AND PREVENTATIVE SCREENINGS WERE PROVIDED.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 13B: FINANCIAL ASSISTANCE IS PROVIDED UP TO 100% FOR INDIVIDUALS WHO ARE AT 200% OR BELOW THE FEDERAL POVERTY GUIDELINES, AND A SLIDING SCALE DISCOUNT IS OFFERED TO INDIVIDUALS FROM 201% UP TO 350% OF THE FEDERAL POVERTY GUIDELINES. THE DETERMINATION OF FINANCIAL ASSISTANCE IS BASED ON THE FEDERAL POVERTY GUIDELINES, BUT WE ALSO TAKE INTO CONSIDERATION OTHER FACTORS SUCH AS SERIOUS ILLNESS, LOSS OF EMPLOYMENT, INSURANCE COVERAGE AND OTHER EXTENUATING CIRCUMSTANCES IN DETERMINING ELIGIBILITY FOR FINANCIAL ASSISTANCE OR DISCOUNTED CARE.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 16J: PART V, SECTION B, LINE 16A-C: THE FINANCIAL ASSISTANCE POLICY, APPLICATION, AND PLAIN LANGUAGE SUMMARY ARE POSTED AT [HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/FINANCIAL-ASSISTANCE](https://www.pioneerhospital.org/custom/financial-assistance)

PART V, SECTION B, LINE 16J: SIGNS ARE POSTED IN THE ADMISSIONS OFFICES AND EMERGENCY ROOM THAT DISCOUNTED FEES ARE AVAILABLE FOR PATIENTS MEETING THE CRITERIA, AND PATIENTS ARE ENCOURAGED TO CONTACT PATIENT FINANCIAL SERVICES TO DISCUSS THEIR CHARGES. PATIENTS ARE INFORMED OF THE AVAILABILITY OF FINANCIAL ASSISTANCE ON THE BILLING STATEMENT AND ARE GIVEN THE TELEPHONE NUMBER TO CONTACT PATIENT FINANCIAL SERVICES WITH

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.

QUESTIONS OR TO INQUIRE ABOUT FINANCIAL ASSISTANCE. INFORMATION ON FINANCIAL ASSISTANCE IS PROVIDED TO PATIENTS IN THE REMINDER LETTERS AND COLLECTION LETTERS SENT TO PATIENTS WITH DELINQUENT BALANCES. PATIENT FINANCIAL SERVICES VISIT WITH INPATIENTS THAT ARE ADMITTED TO THE HOSPITAL WITH NO INSURANCE TO DISCUSS PAYMENT OPTIONS AND THE AVAILABILITY OF FINANCIAL ASSISTANCE.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 20E: STATEMENT FOR PART V, SECTION B, LINE 20D REGARDING PRESUMPTIVE ELIBIGILITY DETERMINATIONS: ONCE A FINANCIAL ASSISTANCE APPLICATION IS COMPLETED AND APPROVED, IT WILL REMAIN IN EFFECT FOR SIX MONTHS FROM THE DATE OF APPROVAL. SERVICES PROVIDED DURING THE SIX MONTH PERIOD WILL BE ELIGIBLE FOR FINANCIAL ASSISTANCE AS DETERMINED DURING THE APPLICATION APPROVAL PROCESS.

STATEMENT FOR PART V, SECTION B, LINE 20E - NOT APPLICABLE.

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE:

PART V, SECTION B, LINE 24: THE HOSPITAL FINANCIAL ASSISTANCE POLICY DOES NOT COVER ELECTIVE PROCEDURES. THE HOSPITAL MAY HAVE CHARGED FAP ELIGIBLE PATIENTS GROSS CHARGES FOR SERVICES THAT ARE NOT COVERED UNDER THE FINANCIAL ASSISTANCE POLICY.

Part V Facility Information (continued)

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

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

How many non-hospital health care facilities did the organization operate during the tax year? 4

Name and address	Type of facility (describe)
1 PIONEER MEMORIAL NURSING HOME 315 N WASHINGTON ST VIBORG, SD 57070	SKILLED NURSING
5 PIONEER INN 315 N WASHINGTON ST VIBORG, SD 57070	ASSISTED LIVING
6 PIONEER VILLA 315 N WASHINGTON ST VIBORG, SD 57070	CONGREGATE HOUSING
7 TURNER COUNTY PUBLIC HEALTH 315 N WASHINGTON ST VIBORG, SD 57070	COMMUNITY PUBLIC HEALTH

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 3C:

FINANCIAL ASSISTANCE IS PROVIDED UP TO 100% FOR INDIVIDUALS WHO ARE AT 200% OR BELOW THE FEDERAL POVERTY GUIDELINES AND A SLIDING SCALE DISCOUNT IS OFFERED TO INDIVIDUALS FROM 201% UP TO 350% OF THE FEDERAL POVERTY GUIDELINES. THE DETERMINATION OF FINANCIAL ASSISTANCE IS BASED ON THE FEDERAL POVERTY GUIDELINES, BUT WE ALSO TAKE INTO CONSIDERATION OTHER FACTORS SUCH AS SERIOUS ILLNESS, LOSS OF EMPLOYMENT, INSURANCE COVERAGE AND OTHER EXTENUATING CIRCUMSTANCES IN DETERMINING ELIGIBILITY FOR FINANCIAL ASSISTANCE OR DISCOUNTED CARE.

PART I, LINE 6B:

THE ORGANIZATION'S COMMUNITY BENEFIT REPORT CAN BE FOUND ON ITS WEBSITE AT [HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/COMMUNITY-HEALTH-NEEDS-ASSESSMENT](https://www.pioneerhospital.org/custom/community-health-needs-assessment)

PART I, LINE 7:

CHARITY CARE (LINE A) WAS CALCULATED USING THE OVERALL COST TO CHARGE RATIO ADDRESSING ALL PATIENT SEGMENTS. COMMUNITY HEALTH IMPROVEMENT SERVICES (LINE E), HEALTH PROFESSIONS EDUCATION (LINE F) AND CASH AND

Part VI Supplemental Information (Continuation)

IN-KIND CONTRIBUTIONS (LINE I) ARE BASED ON ACTUAL PROGRAM EXPENSES
RECORDED IN THE GENERAL LEDGER. SUBSIDIZED HEALTH SERVICES (LINE G) IS
REPORTED USING THE MEDICARE COST REPORTS.

PART I, LINE 7G:

SUBSIDIZED HEALTH SERVICES INCLUDES CLINIC REVENUE OF \$1,908,642 AND
EXPENSE OF \$2,443,443, FOR A NET LOSS FROM CLINIC OPERATIONS OF \$534,801.

PART II, COMMUNITY BUILDING ACTIVITIES:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHS) PROVIDES FOR THE
HEALTH AND SAFETY OF THE COMMUNITIES WE SERVE THROUGH FINANCIAL AND
IN-KIND CONTRIBUTIONS TO THE LOCAL VOLUNTEER FIRE DEPARTMENTS, AMBULANCES
AND FIRST RESPONDERS, SENIOR CITIZENS CENTERS, FOOD PANTRIES, DOMESTIC
VIOLENCE SHELTERS, COMMUNITY AND SCHOOL EVENTS AND OTHER COMMUNITY
ORGANIZATIONS THAT SERVE THE BETTERMENT OF THE COMMUNITIES WE SERVE.
PMHS IS ACTIVELY INVOLVED WITH THE TURNER COUNTY DISASTER PREPAREDNESS
AND TURNER COUNTY CHILD PROTECTION TEAM. THE DESCRIBED ACTIVITY FURTHERS
HEALTH IN THE COMMUNITY AS THE SUPPORT TO THESE ORGANIZATIONS PROVIDE
SAFETY AND HEALTH SUPPORT TO INDIVIDUALS IN THE COMMUNITY.

PART III, LINE 2:

THE AMOUNT ON LINE 2 REPRESENTS IMPLICIT PRICE CONCESSIONS. THE
ORGANIZATION DETERMINES ITS ESTIMATE OF IMPLICIT PRICE CONCESSIONS BASED
ON ITS HISTORICAL COLLECTION EXPERIENCE WITH THE RESPECTIVE CLASS OF
PATIENTS AND RESIDENTS.

PART III, LINE 3:

THE METHODOLOGY USED WAS A PERCENTAGE OF DEMOGRAPHICS BELOW POVERTY LEVEL.

Part VI Supplemental Information (Continuation)

THE POPULATION AND POVERTY RATES WERE OBTAINED FOR EACH OF THE COMMUNITIES IN OUR SERVICE AREA. THE PERCENTAGE OF POPULATION BY COMMUNITY TO THE TOTAL SERVICE AREA WAS CALCULATED, AND THIS PERCENTAGE WAS APPLIED TO THE COMMUNITY'S POVERTY RATE. THE AVERAGE WEIGHTED POVERTY RATE BY EACH COMMUNITY WAS TOTALED TO CALCULATE THE TOTAL AVERAGE WEIGHTED POVERTY RATE FOR OUR SERVICE AREA. THIS AVERAGE WEIGHTED POVERTY RATE WAS APPLIED TO THE AMOUNT OF THE IMPLICIT PRICE CONCESSION.

PART III, LINE 4:

THE FOOTNOTE TO THE ORGANIZATION'S FINANCIAL STATEMENTS THAT DESCRIBES IMPLICIT PRICE CONCESSION IS LOCATED IN THE AUDITED FINANCIAL STATEMENT REPORT ON PAGES 10-11.

PART III, LINE 8:

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES PROVIDES SERVICES TO PATIENTS UNDER THE MEDICARE PROGRAM KNOWING THEY WILL NOT RECEIVE ALL THE COSTS ASSOCIATED WITH PROVIDING THESE SERVICES. PROVIDING THESE SERVICES IS ESSENTIAL TO THESE PATIENTS AND THE COMMUNITY AND INCREASES THEIR ACCESS TO HEALTHCARE SERVICES. IN THE EVENT MEDICARE PRODUCES A SHORTFALL, IT IS CONSIDERED A COMMUNITY BENEFIT.

MEDICARE ALLOWABLE COSTS OF CARE ARE BASED ON THE MEDICARE COST REPORT. 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:

Part VI Supplemental Information (Continuation)

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHS) IS COMMITTED TO PROVIDING FINANCIAL ASSISTANCE TO THOSE PATIENTS DEMONSTRATING AN INABILITY TO PAY FOR THE MEDICAL SERVICES PROVIDED. PMHS WILL NOTIFY PATIENTS OF THEIR BALANCES BY BILLING STATEMENTS WHICH ARE MAILED APPROXIMATELY EVERY 28 DAYS FROM THE DATE THE ACCOUNT IS CONSIDERED SELF-PAY. THE BILLING STATEMENT PROVIDES INFORMATION REGARDING AVAILABILITY OF FINANCIAL ASSISTANCE. PMHS WILL MAKE REASONABLE EFFORTS TO DETERMINE IF PATIENTS ARE ELIGIBLE FOR FINANCIAL ASSISTANCE. IF THE PATIENT/GUARANTOR HAS PROVIDED AN ACCURATE MAILING ADDRESS TO PMHS, THE PATIENT/GUARANTOR WILL BE PROVIDED A MINIMUM OF 4 BILLING STATEMENTS BEFORE AN UNPAID SELF-PAY BALANCE WOULD BE ASSIGNED TO AN OUTSIDE COLLECTION VENDOR. IF THE PATIENT HAS FAILED TO PROVIDE A CORRECT OR DELIVERABLE MAILING ADDRESS, THEN THEIR BALANCES MAY BE ASSIGNED TO A THIRD PARTY COLLECTION VENDOR PRIOR TO 4 STATEMENTS BEING PROVIDED. IF PMHS IS REASONABLY ABLE TO DETERMINE THAT A PATIENT IS UNABLE TO PAY THEIR MEDICAL BILL, PMHS MAY GRANT FINANCIAL ASSISTANCE PRIOR TO THE 4 STATEMENTS BEING PROVIDED. NEITHER PMHS NOR ANY OF ITS THIRD PARTY COLLECTION VENDORS WILL TAKE ANY EXTRAORDINARY COLLECTION EFFORTS UNTIL PMHS AND THE THIRD PARTY COLLECTION VENDOR HAVE MADE REASONABLE EFFORTS TO DETERMINE IF A PATIENT IS ELIGIBLE FOR FINANCIAL ASSISTANCE UNDER THE PMHS FINANCIAL ASSISTANCE POLICY. PMHS DICTATES THAT ITS THIRD PARTY COLLECTION VENDORS CANNOT TAKE EXTRAORDINARY COLLECTION ACTIVITIES UNTIL A BALANCE IS AT LEAST 241 DAYS PAST THE FIRST SELF-PAY STATEMENT DATE PROVIDED TO THE PATIENT/GUARANTOR. THIS IS TO ENSURE THAT BOTH PMHS AND ITS THIRD PARTY COLLECTION VENDORS ARE TAKING ANY AND ALL NECESSARY STEPS TO NOTIFY PATIENTS OF ITS FINANCIAL ASSISTANCE POLICY AND ALLOWING THE APPROPRIATE TIME FOR A PATIENT/GUARANTOR TO FILL OUT A FINANCIAL ASSISTANCE APPLICATION. IF A PATIENT/GUARANTOR FILLS OUT A COMPLETED

Part VI Supplemental Information (Continuation)

FINANCIAL ASSISTANCE APPLICATION, PMHS WILL NOTIFY THE THIRD PARTY COLLECTION VENDOR TO SUSPEND ALL EXTRAORDINARY COLLECTION ACTIONS PENDING THE OUTCOME OF THE FINANCIAL ASSISTANCE DETERMINATION. IF REQUIRED BY REGULATION OR LAW AND THE PATIENT HAS FILLED OUT A FINANCIAL ASSISTANCE APPLICATION PRIOR TO 240 DAYS FORM THE FIRST SELF-PAY STATEMENT DATE, THEN THE THIRD PARTY COLLECTION VENDOR WILL TAKE STEPS TO REVERSE EXTRAORDINARY COLLECTION EFFORT FOR ANY PATIENT THAT QUALIFIES FOR FINANCIAL ASSISTANCE.

PART VI, LINE 2:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMH&HS) ASSESSES THE HEALTH CARE NEEDS OF THE COMMUNITIES IT SERVES AS PART OF ITS ANNUAL STRATEGIC PLANNING PROCESS. INFORMATION IS ALSO OBTAINED THROUGHOUT THE YEAR FROM THE SATISFACTION SURVEYS COMPLETED BY PATIENTS OF THE HOSPITAL AND CLINICS AND THE RESIDENTS IN THE NURSING HOME IN ACCESSING HEALTH CARE NEEDS.

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES BASED OUT OF VIBORG, SD WORKED IN PARTNERSHIP WITH SANFORD HEALTH TO CONDUCT THE COMMUNITY HEALTH NEEDS ASSESSMENT IN 2022, AND THE PMH&HS BOARD OF DIRECTORS APPROVED THE 2022 COMMUNITY HEALTH NEEDS ASSESSMENT AND THE COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION STRATEGY 2023-2025 ON OCTOBER 27, 2022. THE ASSESSMENT TARGETED THE SURROUNDING COMMUNITY, CONSIDERING THE NEEDS OF INDIVIDUALS AND HOUSEHOLDS WITHIN THE DEFINED RESEARCH AREA INCLUDING ADJACENT RURAL COMMUNITIES SUCH AS CENTERVILLE, DAVIS, HURLEY, PARKER, IRENE AND WAKONDA, AMONG OTHERS. AN IMPLEMENTATION STRATEGY WAS DEVELOPED THAT IDENTIFIES THE NEED AREAS AND THEIR RESPECTIVE GOALS AND ACTIVITIES THAT PMH&HS AIMS TO ACHIEVE IN THE COMING THREE-YEAR PERIOD.

PART VI, LINE 3:

Part VI Supplemental Information (Continuation)

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (1) POSTS CONTACT INFORMATION IN ADMISSIONS, EMERGENCY ROOM, AND OTHER AREAS OF THE ORGANIZATION FOR CONCERNS WITH CHARGES; (2) INCLUDES FINANCIAL ASSISTANT CONTACT INFORMATION ON PATIENT STATEMENTS AND COLLECTION LETTERS; (3) CONTACTS EMERGENCY ROOM PATIENTS WITH NO INSURANCE AND DISCUSSES PAYMENT OPTIONS AND FINANCIAL ASSISTANCE; (4) CONTACTS PATIENTS WITH NO INSURANCE WHO ARE SCHEDULED FOR PROCEDURES AND DISCUSSES PAYMENT OPTIONS AND FINANCIAL ASSISTANCE; (5) DISCUSSES WITH THE PATIENT THE AVAILABILITY OF VARIOUS GOVERNMENT BENEFITS, SUCH AS MEDICAID OR STATE PROGRAMS, AND ASSISTS THE PATIENT WITH QUALIFICATION FOR SUCH PROGRAMS, WHERE APPLICABLE.

PART VI, LINE 4:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES SERVES THE RURAL COMMUNITIES OF VIBORG, CENTERVILLE, DAVIS, HURLEY, IRENE, PARKER AND WAKONDA. PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS A CRITICAL ACCESS HOSPITAL AND IS THE ONLY HOSPITAL LOCATED IN TURNER COUNTY. THERE ARE TWO TERTIARY HOSPITALS AND ONE HEART HOSPITAL LOCATED IN THE SIOUX FALLS METROPOLITAN AREA (45 MILES AWAY), AND ONE HOSPITAL LOCATED IN YANKTON (35 MILES AWAY). TURNER COUNTY IS A HEALTHCARE PROFESSIONAL SHORTAGE AREA. THE UNINSURED, MEDICAID AND MEDICARE PATIENTS REPRESENT RESPECTIVELY, 3%, 4% AND 61% OF TOTAL HOSPITAL PATIENTS.

COMMUNITY	POPULATION	AVERAGE INCOME	AVG HOUSEHOLD SIZE
VIBORG	1,037	\$ 45,179	2.3
CENTERVILLE	1,290	\$ 59,125	2.4
DAVIS	172	\$ 73,750	2.2
HURLEY	623	\$ 63,021	2.4

PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Part VI Supplemental Information (Continuation)

IRENE	687	\$ 66,652	2.3
PARKER	1,433	\$ 86,699	2.7
WAKONDA	349	\$ 73,971	2.2

PART VI, LINE 5:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES AN EMERGENCY ROOM THAT IS AVAILABLE TO ALL REGARDLESS OF ABILITY TO PAY.

THE DIRECTOR OF SAFETY AT PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS A MEMBER OF THE TURNER COUNTY DISASTER PREPAREDNESS TEAM. THE TEAM HAS ALSO BEEN INVOLVED WITH STATEWIDE DRILLS FOR DIFFERENT DISASTER SCENARIOS (I.E. TORNADO, PANDEMIC OUTBREAK) SO THE HOSPITAL IS PREPARED TO RESPOND IF AN ACTUAL EVENT WERE TO OCCUR. THE PUBLIC HEALTH NURSE IS A MEMBER OF THE TURNER COUNTY CHILD PROTECTION TEAM AND IS TRAINED TO STEP INTO A SITUATION INVOLVING THE WELFARE OF A CHILD IF THE NEED SHOULD ARISE.

THE GOVERNING BOARD OF PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS COMPRISED OF PERSONS WHO RESIDE IN THE PRIMARY SERVICE AREA WHO ARE NEITHER EMPLOYEES NOR CONTRACTORS OF THE ORGANIZATION, NOR FAMILY MEMBERS THEREOF. THE FACILITY HAS AN OPEN MEDICAL STAFF. THE USE OF SURPLUS FUNDS IS RE-INVESTED IN CAPITAL AND PLANT AND ALSO ALLOCATED FOR IMPROVING PATIENT CARE.

**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 **PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES** Employer identification number **46-0260288**

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2023

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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) GABRIEL JOHNSON DO-FAMILY MEDICINE	(i)	255,335.	0.	60.	8,171.	30,798.	294,364.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KAYLA MEHLHAF CERTIFIED NURSE PRACTITIONER	(i)	140,911.	0.	54.	4,437.	7,413.	152,815.	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 6:

THE COMPENSATION PACKAGE FOR PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES
INCLUDES A 0%-1% ONE-TIME BONUS BASED ON NET INCOME OF THE ORGANIZATION.
ALL EMPLOYEES ARE ELIGIBLE FOR THE ONE-TIME BONUS EXCEPT THE CONTRACTED
EMPLOYEES.

SCHEDULE J, PART I, LINE 3:

THE ORGANIZATION RELIES ON SANFORD HEALTH NETWORK, AN UNRELATED
MANAGEMENT COMPANY, TO DETERMINE THE COMPENSATION PAID TO THE CEO. THE
ORGANIZATION'S BOARD OF DIRECTORS APPROVES THE CONTRACT WITH SANFORD
HEALTH NETWORK.

COMPENSATION FOR LINDSEY HAUGER, CEO, IS REFLECTED AS PART OF THE
MANAGEMENT FEE IN FORM 990, PART VII SECTION B FOR SERVICES RENDERED TO
THE FILING ORGANIZATION.

**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 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
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FORM 990, PART VI, SECTION A, LINE 1A:

THE ORGANIZATION HAS AN EXECUTIVE COMMITTEE WHICH CONSISTS OF THE PRESIDENT, VICE PRESIDENT, AND SECRETARY. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY TO TRANSACT ALL REGULAR BUSINESS OF THE ORGANIZATION DURING THE PERIOD BETWEEN MEETINGS OF THE BOARD OF DIRECTORS, SUBJECT TO ANY PRIOR LIMITATION IMPOSED BY THE BOARD OF DIRECTORS AND WITH THE UNDERSTANDING THAT ALL MATTERS OF MAJOR IMPORTANCE WILL BE REFERRED TO THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 2:

TROY LEE AND ANNE CHRISTIANSEN HAVE A BUSINESS RELATIONSHIP.

FORM 990, PART VI, SECTION A, LINE 3:

MANAGEMENT SERVICES ARE PROVIDED TO THE ORGANIZATION BY SANFORD HEALTH NETWORK UNDER A MANAGEMENT SERVICES AGREEMENT. LINDSEY HAUGER IS THE CEO. AS THE CEO SHE IS RESPONSIBLE FOR LOCAL PLANNING AND MANAGEMENT OF ALL ACTIVITIES IN THE ORGANIZATION, CARRYING OUT THE MISSION AND GOALS OF THE FACILITY AND ENSURING THE HIGHEST POSSIBLE HEALTH STATUS OF THE COMMUNITY WITHIN THE LIMITS OF AVAILABLE RESOURCES. THE BASIC MANAGEMENT FUNCTIONS OF THE POSITION INCLUDE PLANNING, ORGANIZING, MANAGING HUMAN AND FINANCIAL RESOURCES, DIRECTING STAFF AND CONTROLLING THE OPERATIONS. SANFORD HEALTH NETWORK PAID LINDSEY HAUGER \$159,650 IN COMPENSATION AND \$38,691 IN BENEFITS.

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

MEMBERSHIP CERTIFICATES SHALL BE GIVEN TO EACH PERSON CONTRIBUTING TO THE

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

Schedule O (Form 990) 2023

Name of the organization	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number	46-0260288
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ORGANIZATION, SUBJECT HOWEVER TO THE CONDITION THAT SUCH CONTRIBUTIONS SHALL BE NOT LESS THAN THE SUM OF \$100.

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

ALL MEMBERS SHALL BE PRIVILEGED TO ATTEND AND PARTICIPATE IN ALL SESSIONS OF THE ANNUAL OR SPECIAL MEETINGS OF THE CORPORATION AND SHALL BE ELIGIBLE TO SERVE AS A DIRECTOR OR OFFICER, EXCEPT WHERE SPECIFICALLY PROHIBITED BY LAW. THEY ARE INVITED TO ANNUAL MEETINGS AND SPECIAL MEETINGS. AT SUCH MEETINGS, EACH MEMBER SHALL BE ENTITLED TO CAST ONE VOTE. MEMBERS DO ELECT THE BOARD OF DIRECTORS - NOMINATED BY THE NOMINATING COMMITTEE. MOTION IS PASSED BY THE MEMBERS AT THE ANNUAL MEETING TO ELECT BOARD MEMBERS.

FORM 990, PART VI, SECTION A, LINE 8B:

THE ORGANIZATION DID NOT HAVE ANY MEETINGS HELD BY THE EXECUTIVE COMMITTEE DURING THE YEAR.

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

THE DRAFT FORM 990 WILL BE REVIEWED BY THE CFO. IT WILL BE MAILED OR E-MAILED OUT TO THE BOARD OF DIRECTORS FOR A PERIOD OF TIME DURING WHICH IT WILL BE OPEN FOR COMMENT PRIOR TO FINALIZING.

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

BOARD MEMBERS AND OFFICERS COMPLETE AN ANNUAL CONFLICT OF INTEREST FORM AT EITHER THE APRIL OR MAY BOARD MEETING. THE FORM IS REVIEWED INITIALLY BY THE CEO, AND ANY ACTUAL CONFLICTS ARE REVIEWED BY THE BOARD OF DIRECTORS. CONFLICT OF INTEREST IS ENFORCED AT EVERY MEETING. BOARD MEMBERS WILL REFRAIN FROM VOTING IF A CONFLICT OF INTEREST IS PRESENT.

Name of the organization	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number	46-0260288
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FORM 990, PART VI, SECTION B, LINE 15B:

CEO: SANFORD PRESENTS A COMPARATIVE SCHEDULE ON CEO SALARIES WITH MEDIAN AND HIGH/LOW SALARIES, FOR COMPARABLE POSITIONS AND AREAS OF RESPONSIBILITIES. THE CURRENT MARKET AND LONGEVITY IS ALSO INCLUDED IN THE EVALUATION OF COMPENSATION. THE SANFORD NETWORK VICE PRESIDENT PRESENTS THE COMPENSATION SUBSTANTIATION TO THE BOARD OF DIRECTORS AT A MEETING THAT EXCLUDES THE CEO. PERFORMANCE EVALUATIONS ARE COMPLETED BY EACH BOARD MEMBER, THE VICE PRESIDENT AND CEO SELF EVALUATION.

ADMINISTRATIVE STAFF (CFO, DIRECTOR OF HR/MATERIALS, DIRECTOR OF SUPPORT SERVICES, HOSPITAL DON, LTC DON): THE CEO COMPARES COMPENSATION TO SDAHO SALARY SURVEY AND ALSO CONTACTS SANFORD FOR COMPENSATION COMPARISON WITH LIKE-SIZED FACILITIES AND RESPONSIBILITIES. SALARY INCREASES ARE PRESENTED TO THE BOARD OF DIRECTORS AS PART OF THE BUDGET APPROVAL PROCESS.

THIS PROCESS WAS LAST UNDERTAKEN IN THE CURRENT YEAR.

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

THE CONFLICT OF INTEREST POLICY, GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

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

CONSULTING SERVICES:

PROGRAM SERVICE EXPENSES	18,777.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	18,777.

Name of the organization	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number	46-0260288
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SERVICE CONTRACTS:

PROGRAM SERVICE EXPENSES	404,355.
MANAGEMENT AND GENERAL EXPENSES	100,352.
FUNDRAISING EXPENSES	2,589.
TOTAL EXPENSES	507,296.

QUALITY CONTROL:

PROGRAM SERVICE EXPENSES	6,330.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	6,330.

PURCHASED STAFFING SERVICES:

PROGRAM SERVICE EXPENSES	705,464.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	705,464.

CONTRACT PHYSICIAN SERVICES:

PROGRAM SERVICE EXPENSES	818.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	818.

OTHER PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES	181,261.
MANAGEMENT AND GENERAL EXPENSES	230,275.
FUNDRAISING EXPENSES	0.

Name of the organization	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number	46-0260288
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TOTAL EXPENSES 411,536.

OUTSIDE MEDICAL SERVICES:

PROGRAM SERVICE EXPENSES 289,291.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 289,291.

PURCHASED SERVICES - SANDFORD HEALTH:

PROGRAM SERVICE EXPENSES 251,604.

MANAGEMENT AND GENERAL EXPENSES 0.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 251,604.

COLLECTION AGENCY:

PROGRAM SERVICE EXPENSES 0.

MANAGEMENT AND GENERAL EXPENSES 13,182.

FUNDRAISING EXPENSES 0.

TOTAL EXPENSES 13,182.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 2,204,298.

**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 **PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES** Employer identification number **46-0260288**

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
PIONEER MEMORIAL FOUNDATION - 26-1832061 315 NORTH WASHINGTON STREET VIBORG, SD 57070	FUNDRAISING	SOUTH DAKOTA	501(C)(3)	LINE 7	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	<input checked="" type="checkbox"/>	

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

Schedule R (Form 990) 2023

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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

**PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**

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

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

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

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

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

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

Type and Entity: PRE-2018 NOL FED **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation		Section 382 Carryover									
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/06	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	2003	5,805.	2,652.	2,652.							
B	2004	9,021.									
C	2005	2,659.									
D	2007	16,332.									
E	2008	6,044.									
F	2009	12,467.									
G	2010	24,214.									
H	2011	41,302.									
I	2012	35,596.									
J	2013	16,892.									
K	2014	20,990.									
L	2015	24,255.									
M	2016	31,198.									
N	2017	15,963.									
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	ESBC	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											
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Q											
R											
S											
T											
U											
V											
W											

Type and Entity: AMT NOL FED **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation		Section 382 Carryover										
Year Originated	Original Carryover Amount	Total Amount Used	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	2012	35,596.										
B	2013	16,892.										
C	2014	20,990.										
D	2015	24,255.										
E	2016	29,546.										
F	2017	14,877.										
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												
Detail Type	ESBC	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												
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Electronic Filing PDF Attachment



Consolidated Financial Statements
December 31, 2023 and 2022

**Pioneer Memorial Hospital & Health
Services and Pioneer Memorial
Foundation**

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

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December 31, 2023 and 2022

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Independent Auditor's Report

The Board of Directors
Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Viborg, South Dakota

Opinion

We have audited the consolidated financial statements (financial statements) of Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation (Organization), which comprise the consolidated balance sheets as of December 31, 2023 and 2022, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2023 and 2022, and the results of its operations, changes in net assets, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 the Organization'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.

Eide Bailly LLP

Sioux Falls, South Dakota
March 12, 2024

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Consolidated Balance Sheets
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,258,415	\$ 6,541,992
Short-term investments	40,133	-
Receivables		
Patient and resident	1,331,314	1,205,038
Estimated third-party payor settlements	-	165,000
Employee Retention Credit	2,431,076	-
Other	310,859	51,869
Supplies	219,839	214,989
Prepaid expenses	204,883	113,034
Total current assets	<u>6,796,519</u>	<u>8,291,922</u>
Assets Limited as to Use		
By donors	483,154	463,008
By Board for capital improvements	8,128,760	2,435,573
Total assets limited as to use	<u>8,611,914</u>	<u>2,898,581</u>
Property and Equipment, Net	4,763,189	4,545,087
Operating Lease Right-of-use Asset	132,795	104,494
Total assets	<u>\$ 20,304,417</u>	<u>\$ 15,840,084</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of operating lease liability	\$ 41,403	\$ 26,197
Accounts payable		
Trade	444,632	397,130
Estimated third-party payor settlements	132,000	-
Accrued expenses		
Salaries and wages	262,498	235,896
Vacation	239,867	249,892
Pension	4,499	4,168
Payroll taxes and other	81,852	76,129
Total current liabilities	<u>1,206,751</u>	<u>989,412</u>
Operating Lease Liability, Less Current Maturities	93,293	80,172
Total liabilities	<u>1,300,044</u>	<u>1,069,584</u>
Net Assets		
Without donor restrictions	18,521,219	14,307,492
With donor restrictions	483,154	463,008
Total net assets	<u>19,004,373</u>	<u>14,770,500</u>
Total liabilities and net assets	<u>\$ 20,304,417</u>	<u>\$ 15,840,084</u>

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Consolidated Statements of Operations
Years Ended December 31, 2023 and 2022

	2023	2022
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient and resident service revenue	\$ 12,788,103	\$ 11,546,909
Other revenue	658,212	917,180
COVID-19 stimulus programs		
Employee Retention Credit	2,431,076	-
Provider Relief Fund revenue	-	250,436
	15,877,391	12,714,525
Expenses		
Salaries and wages	6,217,009	6,027,286
Employee benefits	1,202,710	1,243,348
Purchased services	2,185,645	2,194,545
Medical supplies	785,272	1,077,304
Other direct expenses	385,466	385,808
Utilities	256,318	261,704
Non-medical supplies	393,842	386,708
Professional fees	367,707	138,555
Depreciation	502,492	493,178
	12,296,461	12,208,436
Operating Income	3,580,930	506,089
Other Income		
Investment income	279,348	44,760
Gifts and bequests without donor restrictions	91,633	64,014
	370,981	108,774
Revenues in Excess of Expenses	3,951,911	614,863
Contributions for Long-lived Assets	249,888	-
Change in Net Assets Without Donor Restrictions	\$ 4,201,799	\$ 614,863

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Consolidated Statements of Changes in Net Assets
Years Ended December 31, 2023 and 2022

	2023	2022
Net Assets Without Donor Restrictions		
Revenues in excess of expenses	\$ 3,951,911	\$ 614,863
Contributions for long-lived assets	249,888	-
Funds released from restrictions	11,928	-
Change in net assets without donor restrictions	4,213,727	614,863
Net Assets With Donor Restrictions		
Contributions for purchase of property and equipment and endowment earnings	14,901	22,876
Funds released from restrictions	(11,928)	-
Net realized and unrealized gains and losses on investments	17,173	(63,473)
Change in net assets with donor restrictions	20,146	(40,597)
Change in Net Assets	4,233,873	574,266
Net Assets, Beginning of Year	14,770,500	14,196,234
Net Assets, End of Year	\$ 19,004,373	\$ 14,770,500

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Consolidated Statements of Cash Flows
Years Ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Operating Activities		
Change in net assets	\$ 4,233,873	\$ 574,266
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	502,492	493,178
Net realized and unrealized gains and losses on investments	(17,173)	63,473
Loss on disposal of equipment	5,287	900
Contributions restricted by donors or grantors	(14,901)	(22,876)
Changes in assets and liabilities		
Receivables	(2,651,342)	(264,223)
Supplies	(4,850)	(4,004)
Prepaid expenses	(91,849)	(6,334)
Operating lease assets and liabilities	26	1,875
Accounts payable	319,494	6,133
Accrued expenses	22,631	(45,730)
Refundable advances	-	(258,575)
Net Cash from Operating Activities	<u>2,303,688</u>	<u>538,083</u>
Investing Activities		
Purchase of property and equipment	(865,873)	(132,687)
Purchase of investments	(31,186)	(68,583)
Sales of investments	15,081	60,833
Purchases of certificates of deposit	(1,427,020)	(1,911,171)
Maturities of certificates of deposit	2,862,304	866,836
Payment received on notes receivable	-	71,742
Net Cash from (used for) Investing Activities	<u>553,306</u>	<u>(1,113,030)</u>
Financing Activities		
Contributions restricted by donors or grantors	<u>14,901</u>	<u>22,876</u>
Net Change in Cash, Cash Equivalents and Restricted Cash	2,871,895	(552,071)
Cash, Cash Equivalents and Restricted Cash, Beginning of Year	<u>7,425,115</u>	<u>7,977,186</u>
Cash, Cash Equivalents and Restricted Cash, End of Year	<u>\$ 10,297,010</u>	<u>\$ 7,425,115</u>
Cash and Cash Equivalents	\$ 2,258,415	\$ 6,541,992
Cash included in Assets Limited as to Use	<u>8,038,595</u>	<u>883,123</u>
Total cash, cash equivalents and restricted cash	<u>\$ 10,297,010</u>	<u>\$ 7,425,115</u>
Supplemental Disclosure of Noncash Investing and Financing Activities		
Equipment financed through accounts payable	\$ 4,961	\$ 144,953

Note 1 - Organization and Significant Accounting Policies

Organization

Pioneer Memorial Hospital & Health Services (Hospital) consists of a 12-bed critical access hospital, a 46-bed nursing facility, a 20-unit senior housing facility, a 10-unit assisted living facility, and clinics located in Viborg, Parker, and Centerville, South Dakota. The Hospital is a South Dakota nonprofit corporation and has been recognized by the Internal Revenue Service as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

Management services are provided to the Hospital by Sanford Regional Health Network (Sanford) under a management services agreement (Note 14).

Foundation

In September 2007, Pioneer Memorial Foundation (Foundation) was formed to support the Hospital. The sole member of the Foundation is the Hospital. The Foundation has been recognized by the Internal Revenue Service as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3).

Principles of Consolidation

The consolidated financial statements (financial statements) as of and for the years ended December 31, 2023 and 2022, include the accounts of Pioneer Memorial Hospital & Health Services and the Pioneer Memorial Foundation (collectively, the Organization). All significant intercompany accounts and transactions have been eliminated in the financial statements.

Use of Estimates

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

Fair Value Measurements

The Organization has determined the fair value of certain assets and liabilities in accordance with generally accepted accounting principles, which provides a framework for measuring fair value.

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Valuation techniques should maximize the use of observable inputs and minimize the use of unobservable inputs.

A fair value hierarchy has been established, which prioritizes the valuation inputs into three broad levels. Level 1 inputs consist of quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date. Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the related asset or liability. Level 3 inputs are unobservable inputs related to the asset or liability.

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

Patient and Resident Receivables

Patient and resident receivables are uncollateralized customer and third-party obligations. Payments for services are generally required partly in advance and partly upon receipt of the bill after payment by insurance, if any. Unpaid patient and resident receivables, excluding amounts due from third-party payors, with invoice dates over 90 days old have interest assessed at 1.0% per month. Due to the uncertainty of collecting private pay accounts, these interest charges are recognized as income when received. Payments of patient and resident receivables are allocated to the specific claims identified on the remittance advice or, if unspecified, are applied to the earliest unpaid claim.

Patient and resident accounts receivable are stated net of any contractual and implicit price concessions and then further reduced by an allowance for doubtful accounts. In evaluating the collectability of accounts receivable, the Organization analyzes accounts for adverse changes in a patient's or third-party payor's ability to pay that may have occurred subsequent to recognition. Management regularly reviews specific data about receivable balances and its past history with similar cases to estimate contractual and implicit price concessions, and any allowances for credit losses.

The Organization's January 1, 2022 patient and resident receivables and other receivables balances were \$1,070,524 and \$52,902, respectively.

Supplies

Supplies are stated at lower of cost (first-in, first-out) or net realizable value.

Investments and Investment Income

Investments in equity securities with readily determinable fair values are measured at fair value in the consolidated balance sheets. Investments in certificates of deposit are recorded at cost plus accrued interest. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in the performance indicator unless the income or loss is restricted by donor or law.

Assets Limited as to Use

Assets limited as to use include assets set aside by the Board of Directors for future capital improvements, over which the Board retains control and may subsequently use for other purposes at its discretion, and assets limited as to use by donors for special projects, capital improvements and endowments. Assets limited as to use that are available for obligations classified as current liabilities are reported in current assets.

Property and Equipment

Property and equipment acquisitions in excess of \$1,500 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. The estimated useful lives of property and equipment are as follows:

Land improvements	5-20 years
Buildings and fixed equipment	5-25 years
Major movable equipment	3-30 years

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to net assets without donor restrictions and are excluded from revenues in excess of expenses, 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 about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when donated or when acquired long-lived assets are placed in service. The Organization considers whether indicators of impairment are present and performs the necessary analysis to determine if the carrying values of assets are appropriate. No impairment was identified for the years ended December 31, 2023 and 2022.

Income Taxes

The Hospital and Foundation are organized as nonprofit corporations and have been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Hospital and Foundation are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Hospital and Foundation are subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Hospital files an Exempt Organization Business Income Tax Return (Form 990T) with the IRS to report its unrelated business taxable income.

The Hospital and Foundation believe that they have appropriate support for any tax positions taken affecting its annual filing requirements, and as such, do not have any uncertain tax positions that are material to the financial statements. The Hospital and Foundation would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Resident Trust Funds

The Organization acts as a custodian for the funds of the residents. These funds are included in cash and trade accounts payable in the accompanying financial statements. Resident trust funds totaled \$8,645 and \$8,468 at December 31, 2023 and 2022, respectively.

Net Assets with Donor Restrictions

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Performance Indicator

Revenues in excess of expenses is the performance indicator and excludes transfers of assets to and from related parties for other than goods and services and contributions for long-lived assets, including assets acquired using contributions which were restricted by donors.

Patient and Resident Service Revenue

Patient and resident service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients or residents, 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 or residents and third-party payors several days after the services are performed and/or the patient or resident is discharged from the facilities. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. 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. Generally, performance obligations related to patient and resident services are satisfied over time as the patients or residents receive inpatient acute, outpatient, clinic, or nursing care services. The Organization measures the performance obligation associated with inpatient acute services from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. The Organization measures the performance obligation for outpatient and medical clinic services over the patient encounter, which is generally short in duration. The Organization measures the performance obligation associated with residents receiving skilled nursing services from the beginning of the performance period generally admission or the beginning of the month, to the sooner of completion of services to that resident, discharge or the end of the month. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided, and the Organization does not believe it is required to provide additional goods or services to the patient or resident.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual price concessions provided to third-party payors, discounts provided to uninsured patients and residents in accordance with the Organization's policy, and/or implicit price concessions provided to uninsured patients and residents. The Organization determines its estimates of contractual price concessions and discounts based on contractual agreements, its discount policies and historical experience applied to a portfolio of accounts. The Organization determines its estimate of implicit price concessions based on its historical collection experience with the respective class of patients and residents.

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.

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

The Organization provides health care services to patients and residents who meet certain criteria under its charity care policy without charge or at amounts less than established rates. Since the Organization does not pursue collection of these amounts, they are not reported as patient or resident service revenue. The estimated cost of providing these services was \$16,578 and \$109,193 for the years ended December 31, 2023 and 2022, respectively, calculated by multiplying the ratio of cost to gross charges for the Organization by the gross uncompensated charges associated with providing charity care to patients or residents.

Other Revenue

The Organization participates in the 340B Drug Pricing Program (340B Program) enabling the Organization to receive discounted prices from drug manufacturers on outpatient pharmaceutical purchases and enter into certain contracts with unrelated pharmacies who provide certain prescription drugs to patients who receive rural health clinic and outpatient services. This program is overseen by the Health Resources and Services Administration (HRSA) Office of Pharmacy Affairs (OPA). HRSA conducts routine audits of these programs at health care organizations and monitors program compliance. Laws and regulations governing the 340B Program are complex and subject to interpretation and changes. During the years ended December 31, 2023 and 2022, respectively, the Organization recognized \$251,560 and \$586,902 of other revenue from operations related to its 340B Program contract with an unrelated pharmacy. Other revenue also includes income from public health and contract therapy services, rentals, cafeteria and meals sales, operating grants and other operating transactions.

Other revenue is recognized when obligations under the terms of each contract are satisfied, at an amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing the goods and services. The majority of the other revenue sources are earned by the Organization over time, with the exception of cafeteria and meal revenues which are earned at the point in time that the goods are provided to the customer.

Donor-Restricted Gifts

The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of changes in net assets as net assets released from restrictions.

Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

Advertising Costs

The Organization expenses advertising costs as incurred. Advertising costs of \$19,291 and \$23,050, were incurred during 2023 and 2022, respectively.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash, money market accounts and investments with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per depositor, per insured bank, for each account ownership category. At December 31, 2023 and 2022, the Organization had approximately \$2,503,000 and \$7,123,000, respectively, in excess of FDIC-insured limits. To date, the Organization has not experienced losses in any of these accounts. Although the fair values of investments are subject to fluctuation on a year-to-year basis, management believes that the investment policies and guidelines are prudent for the long-term welfare of the Organization.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in Note 13, which presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, such as depreciation, interest and other occupancy costs, are allocated to a function based on a square-footage or units-of-service basis. Allocated healthcare service costs not allocated on a units-of-service basis are otherwise allocated based on revenue.

Subsequent Events

Subsequent events have been evaluated through March 12, 2024, the date the financial statements were available to be issued.

Note 2 - Community Benefit

The Organization maintains records to identify and monitor the level of community benefit it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy, and equivalent service statistics.

The Organization also provides services to the community free of charge as follows during the years ended December 31, 2023 and 2022.

	2023	2022
Charity care - charges foregone	\$ 26,035	\$ 184,864
Cash and in-kind donations	1,095	1,409
Total community benefit	<u>\$ 27,130</u>	<u>\$ 186,273</u>

Note 3 - Patient and Resident Service Revenue

The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare – Hospital and Clinics: The Organization is licensed as a Critical Access Hospital (CAH). The Organization is reimbursed for most acute care services under a cost-based methodology with final settlement determined after submission of annual cost reports by the Organization subject to audits thereof by the Medicare Administrative Contractor (MAC). The Organization's Medicare cost reports have been audited by the MAC through the year ended December 31, 2021. Clinical services are paid on a fixed fee schedule or on a cost related basis for rural health clinic services.

Medicare – Nursing Home: Under the Medicare program, payment for resident services is made on a prospectively determined per diem rate that varies based on a case-mix resident classification system.

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

Medicaid – Hospital and Clinics: Inpatient acute care services rendered to Medicaid program beneficiaries are paid on a percentage of charges basis. Outpatient services rendered to Medicaid program beneficiaries are reimbursed under a percentage of charges or fee schedule methodology. Clinical services are paid on a fixed fee schedule for rural health clinic services.

Medicaid – Nursing Home: Resident service revenue for Medicaid beneficiaries is recorded at prospectively determined rates per day. These rates vary according to a resident classification system that is based on individual care needed.

Blue Cross: Inpatient services rendered to Blue Cross subscribers are paid based on prospectively determined rates per discharge. Outpatient services rendered to Blue Cross subscribers are paid at prospectively determined rates per ambulatory encounter or visit.

The Organization has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the Organization under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Concentration of revenues by major payor accounted for the following percentages of the Organization’s patient and resident service revenue for the years ended December 31, 2023 and 2022:

	2023	2022
Medicare	33%	32%
Medicaid	14%	14%
Blue Cross	14%	15%
Commercial insurance	13%	13%
Other third-party payors, patients and residents	26%	26%
	100%	100%

Laws and regulations governing the Medicare, Medicaid, and other programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. Patient and resident service revenue increased by approximately \$72,400 and \$61,800 for the years ended December 31, 2023 and 2022, respectively, due to removal of allowances previously estimated that are no longer necessary as a result of final settlements and years that are no longer likely subject to audits, reviews, and investigations. In addition, patient and resident service revenue for the year ended December 31, 2022 increased by approximately \$150,000 as a result of changes in the allowances for implicit and contractual price concessions, due to actual collection activity varying from that which was previously estimated, and by approximately \$86,000 as a result of a onetime payment increase approved by the South Dakota Joint Committee on Appropriations, during 2022, for Medicaid nursing home services provided in South Dakota, from July 1, 2021 through December 31, 2021.

The Organization’s estimated third-party payor settlement receivable balance as of January 1, 2022 was \$46,000.

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

Generally, patients and certain residents 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 and residents 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 price concessions, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient and resident service revenue in the period of the change. The ability to estimate the collectability of uninsured and other self-pay patients or residents is contingent on the patient's or resident's ability or willingness to pay for the services provided. Subsequent changes that are determined to be the result of an adverse change in the patient's and resident's ability to pay are recorded as credit loss expense. Credit loss expense for the years ended December 31, 2023 and 2022 was not significant.

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 and resident) have different reimbursement/payment methodologies
- Length of the patient's and resident's service/episode of care
- Geography of the service location
- Organization's line of businesses that provided the service (for example, hospital, physician services, etc.)

Note 4 - Investments

Assets Limited as to Use – By Board

The composition of assets limited as to use at December 31, 2023 and 2022, is shown in the following table.

	<u>2023</u>	<u>2022</u>
By Board for capital improvements		
Cash and cash equivalents	\$ 8,000,496	\$ 829,783
Certificates of deposit	<u>128,264</u>	<u>1,605,790</u>
	<u>\$ 8,128,760</u>	<u>\$ 2,435,573</u>

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Notes to Consolidated Financial Statements
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Assets Limited as to Use – By Donor

Investments include the following at December 31, 2023 and 2022:

	2023	2022
Restricted cash and cash equivalents	\$ 38,099	\$ 53,340
Certificates of deposit	48,734	47,430
Mutual funds	396,321	362,238
	\$ 483,154	\$ 463,008

Mutual funds consists of approximately 59% fixed income, 27% United States (US) equities, 8% Non-US equities, and 6% cash and cash alternatives as of December 31, 2023. Mutual funds consists of approximately 59% fixed income, 26% US equities, 9% Non-US equities, and 6% cash and cash alternatives as of December 31, 2022.

Investment Income

Investment income consists of \$279,348 and \$44,760 of interest income and gains and losses on assets limited as to use, investments, and cash equivalents for the years ended December 31, 2023 and 2022, respectively. Endowment earnings are shown in Note 11 and are included in net assets with donor restrictions at December 31, 2023 and 2022.

Note 5 - Fair Value of Assets

Assets measured at fair value and the related fair values of these assets at December 31, 2023 and 2022, are as follows:

	Total	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>December 31, 2023</u>				
Mutual funds	\$ 396,321	\$ 396,321	\$ -	\$ -
<u>December 31, 2022</u>				
Mutual funds	\$ 362,238	\$ 362,238	\$ -	\$ -

The fair value for mutual funds is determined by reference to quoted market prices. Market volatility of marketable investment securities may substantially impact the value of such investments at any given time. It is possible that the value of the Organization's investments has changed since December 31, 2023.

Note 6 - Property and Equipment

A summary of property and equipment at December 31, 2023 and 2022 follows:

	2023		2022	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land and land improvements	\$ 1,078,378	\$ 488,091	\$ 1,056,193	\$ 478,941
Buildings and fixed equipment	9,614,470	7,614,905	9,412,728	7,447,948
Major movable equipment	7,560,692	5,402,878	7,160,477	5,163,945
Construction in progress	15,523	-	6,523	-
	\$ 18,269,063	\$ 13,505,874	\$ 17,635,921	\$ 13,090,834
Property and equipment, net		\$ 4,763,189		\$ 4,545,087

Note 7 - Pension Plan

The Organization has a 403(b) defined contribution retirement plan. The plan includes an automatic deferral feature, and accordingly, the employer automatically withholds a portion of the employee's compensation each payroll period unless the employee makes a contrary election. An employee becomes eligible for an employer contribution after completion of one year of service (832 hours). Effective January 1, 2022, a matching contribution provision was added to the plan in which the employer may make a discretionary matching contribution equal to a discretionary percentage determined by the employer for each payroll period of an employee's salary deferral. Employer contributions, of up to a three percent employer match, are deposited with the plan trustee who invest the plan assets. Employer retirement plan expense for the years ended December 31, 2023 and 2022 was \$111,603 and \$113,912, respectively.

Note 8 - Concentrations of Credit Risk

The Organization grants credit without collateral to its patients and residents, most of who are insured under third-party payor agreements. The mix of receivables from third-party payors, patients, and residents at December 31, 2023 and 2022, was as follows:

	2023	2022
Medicare	34%	35%
Medicaid	8%	8%
Blue Cross	8%	10%
Commercial insurance	19%	15%
Other third-party payors, patients and residents	31%	32%
	100%	100%

Note 9 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated balance sheet date, are comprised of the following:

	2023	2022
Cash and cash equivalents	\$ 2,258,415	\$ 6,541,992
Receivables	1,642,173	1,421,907
Employee Retention Credit receivable	2,431,076	-
Short-term investments	40,133	-
	\$ 6,371,797	\$ 7,963,899

Pioneer Memorial's goal is to maintain financial assets to meet 60 days of operating expenses (approximately \$2.0 million). As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

The Employee Retention Credit (ERC) receivable balance is expected to be received and available for general expenditure within one year, but the timing of these receipts is subject to potential delays based on the September 14, 2023 guidance released by the Internal Revenue Service, which indicated that submitted ERC claims will continue to be processed but at what is expected to be a slower rate.

Assets limited as to use by the Board of Directors for capital improvement and by donor are not available for general expenditure within the next year and are not reflected as financial assets to be available; however, these financial assets could be made available, if necessary, for potential liquidity needs.

Note 10 - Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at December 31, 2023 and 2022:

	2023	2022
Subject to expenditure for a specified purpose		
Special projects and capital improvements	\$ 62,889	\$ 74,586
Unexpended endowment earnings for healthcare services	144,982	113,139
Perpetual time restriction		
Endowment for health care services	275,283	275,283
	\$ 483,154	\$ 463,008

During 2023, there was \$11,928 of net assets released from donor restrictions by incurring expenditures satisfying the restricted purposes. During 2022, there were no net assets released from donor restrictions by incurring expenditures satisfying the restricted purposes.

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

Note 11 - Endowment Funds

The State of South Dakota adopted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with perpetual donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund consisting of accumulated investment gains is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

1. The duration and preservation of the fund.
2. The purposes of the Organization and the donor-restricted endowment fund.
3. General economic conditions.
4. The possible effect of inflation and deflation.
5. The expected total return from income and the appreciation of investments.
6. Other resources of the Organization.

At December 31, 2023 and 2022, the Hospital had the following endowment net asset composition by type of fund:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
December 31, 2023			
Donor-restricted endowment funds			
Original donor-restricted gift amount	\$ -	\$ 275,283	\$ 275,283
Accumulated investment gains	-	144,982	144,982
	<u>\$ -</u>	<u>\$ 420,265</u>	<u>\$ 420,265</u>
December 31, 2022			
Donor-restricted endowment funds			
Original donor-restricted gift amount	\$ -	\$ 275,283	\$ 275,283
Accumulated investment gains	-	113,139	113,139
	<u>\$ -</u>	<u>\$ 388,422</u>	<u>\$ 388,422</u>

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor restricted endowment funds may fall below the level that the donor requires the Organization to retain as a fund of perpetual duration. In accordance with generally accepted accounting principles, deficiencies of this nature are reported in net assets with donor restrictions. There were no such deficiencies that were deemed material as of December 31, 2023 and 2022.

Investment and Spending Policies

The Organization has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Under this policy the Organization's endowment assets are invested in a mix of cash and cash equivalents, certificates of deposit, and mutual funds. To satisfy its long-term rate-of-return objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends).

The Organization's policy is to maintain sufficient financial stability for the operations of the Organization. Interest and dividends, net of investment expense, are added to net assets with donor restrictions and appropriated by the Board periodically.

Changes in endowment net assets for the years ended December 31, 2023 and 2022 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, January 1, 2022	\$ -	\$ 440,681	\$ 440,681
Investment return, net	-	11,214	11,214
Unrealized and realized losses, net	-	(63,473)	(63,473)
Endowment net assets, December 31, 2022	-	388,422	388,422
Investment return, net	-	14,670	14,670
Unrealized and realized gains, net	-	17,173	17,173
Endowment net assets, December 31, 2023	<u>\$ -</u>	<u>\$ 420,265</u>	<u>\$ 420,265</u>

Note 12 - Leases

The Organization leases clinic space and copiers under long-term, non-cancelable operating lease agreements. The leases expire at various dates through 2028. The clinic space lease agreement provides for fixed increases in future minimum annual rental and generally requires the Organization to pay for insurance and repairs.

The weighted-average discount rate is based on the discount rate implicit in the leases. The Organization has elected the option to use the risk-free rate determined using a period comparable to the lease term as the discount rate for the leases where an implicit rate is not readily determinable.

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Notes to Consolidated Financial Statements

December 31, 2023 and 2022

The Organization has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on a straight-line basis.

Total lease costs for the years ended December 31, 2023 and 2022 were as follows:

	<u>2023</u>	<u>2022</u>
Operating lease cost	\$ 40,688	\$ 28,596
Short-term lease cost	8,005	12,904

The following table summarizes the supplemental cash flow information for the years ended December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flow from operating leases	\$ 40,663	\$ 26,721
Right-of-use assets obtained in exchange for lease liabilities		
Operating leases	\$ 65,861	\$ -

The following summarizes the weighted-average remaining lease term and weighted-average discount rate at December 31, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Weighted-average remaining lease term:		
Operating leases	3.32 years	3.75 years
Weighted-average discount rate:		
Operating leases	2.34%	1.37%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of December 31, 2023.

<u>December 31,</u>	
2024	\$ 44,090
2025	44,090
2026	36,668
2027	14,400
2028	<u>1,200</u>
Total lease payments	140,448
Less interest	<u>(5,752)</u>
Present value of lease liabilities	<u>\$ 134,696</u>

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Notes to Consolidated Financial Statements
December 31, 2023 and 2022

Note 13 - Functional Expenses

The Organization provides health care services to patients and residents within its geographic location. Expenses related to providing these services by functional class for the year ended December 31, 2023 are as follows:

	Health Care Services			General and Administrative	Fundraising	Total
	Hospital Services	Clinic Services	Nursing Home Services			
Salaries and wages	\$ 1,935,881	\$ 1,344,014	\$ 2,165,349	\$ 715,801	\$ 55,964	\$ 6,217,009
Employee benefits	335,100	194,582	505,975	161,170	5,883	1,202,710
Purchased services	1,013,075	33,044	793,005	343,809	2,712	2,185,645
Medical supplies	517,627	188,537	79,108	-	-	785,272
Other direct expenses	29,294	45,508	23,047	224,805	62,812	385,466
Utilities	57,459	47,690	94,838	55,798	533	256,318
Non-medical supplies	33,468	17,615	310,730	31,894	135	393,842
Professional fees	3,130	-	15,646	348,931	-	367,707
Depreciation	299,977	42,186	66,948	93,381	-	502,492
	<u>\$ 4,225,011</u>	<u>\$ 1,913,176</u>	<u>\$ 4,054,646</u>	<u>\$ 1,975,589</u>	<u>\$ 128,039</u>	<u>\$ 12,296,461</u>

Expenses related to providing these services by functional class for the year ended December 31, 2022 are as follows:

	Health Care Services			General and Administrative	Fundraising	Total
	Hospital Services	Clinic Services	Nursing Home Services			
Salaries and wages	\$ 1,974,331	\$ 1,291,249	\$ 2,018,659	\$ 686,439	\$ 56,608	\$ 6,027,286
Employee benefits	369,650	217,608	442,718	197,447	15,925	1,243,348
Purchased services	993,275	65,008	801,492	333,684	1,086	2,194,545
Medical supplies	872,317	145,269	59,718	-	-	1,077,304
Other direct expenses	26,799	40,119	17,581	248,446	52,863	385,808
Utilities	58,759	49,031	96,822	56,404	688	261,704
Non-medical supplies	34,582	25,334	287,425	39,062	305	386,708
Professional fees	2,910	-	15,139	120,506	-	138,555
Depreciation	265,629	56,393	79,083	92,073	-	493,178
	<u>\$ 4,598,252</u>	<u>\$ 1,890,011</u>	<u>\$ 3,818,637</u>	<u>\$ 1,774,061</u>	<u>\$ 127,475</u>	<u>\$ 12,208,436</u>

Note 14 - Commitments and Contingencies

Professional Liability

The Organization has professional liability coverage to provide protection for professional liability losses on a claims-made basis subject to a limit of \$1 million per claim and an annual aggregate limit of \$3 million. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, would be uninsured. The Organization is also insured under a claims-made excess umbrella insurance policy with a limit of \$5 million per claim and an annual aggregate limit of \$5 million.

Litigations, Claims, and Other Disputes

The Organization is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs. Management assesses the ultimate settlement of any litigations, claims, and disputes in process in determining whether a liability should be recorded, or a disclosure should be presented.

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations, specifically those relating to Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Federal government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations, which could result in the imposition of significant fines and penalties as well as significant repayments of previously billed and collected revenues for resident services. Management believes the Organization is in substantial compliance with current laws and regulations.

Management Agreement

On January 1, 2019, the Organization entered into an amended and restated management agreement with Sanford, for management services and information technology platform maintenance and support. Under the terms of the management agreement, the Organization is to reimburse Sanford for the salary and benefits of the Organization's Chief Executive Officer, who is an employee of Sanford. The management agreement requires the Organization to pay Sanford an annual base amount of \$45,000 per year, increasing annually based on the lesser of 3% or the increase in the consumer price index, for management services. The management agreement also requires the Organization to pay Sanford an annual base amount of \$243,842 per year, increasing annually based on the lesser of 4% or the increase in the consumer price index, for information technology platform maintenance and support fees. The amended and restated agreement is scheduled to continue through January 1, 2029. At that point, the amended and restated agreement will automatically extend for additional five-year terms unless either party notifies the other party in writing of its intent not to renew at least six months prior to the expiration of the then-current term. Management fees incurred from Sanford were \$53,442 and \$50,020, for the years ended December 31, 2023 and 2022, respectively. Information technology platform maintenance and support fees incurred from Sanford were \$277,092 and \$266,437 for the years ended December 31, 2023 and 2022, respectively.

Employee Retention Credit

The Organization's credit filings remain open for potential examination by the Internal Revenue Service through the statute of limitations, which has varying expiration dates extending through 2027. Any disallowed claims resulting from such examinations could be subject to repayment to the federal government.

Note 15 - COVID-19 Stimulus Programs**Employee Retention Credit**

The Coronavirus Aid, Relief, and Economic Security Act provided an employee retention credit (the credit) which is a refundable tax credit against certain employment taxes of up to \$5,000 per employee for eligible employers. The credit is equal to 50% of qualified wages paid to employees, capped at \$10,000 of qualified wages through December 31, 2020. During the year ended December 31, 2020, the Organization did not qualify for the credit and recorded no benefit related to it. The Consolidated Appropriations Act of 2021 and the American Rescue Plan Act of 2021 expanded the availability of the credit, extended the credit through September 30, 2021, and increased the credit to 70% of qualified wages, capped at \$10,000 per quarter. As a result of the changes to the credit, the maximum credit per employee increased from \$5,000 in 2020 to \$21,000 in 2021. During the year ended December 31, 2023, the Organization recognized a \$2,431,076 benefit related to the credit which is presented in the consolidated statements of operations as Employee Retention Credit revenue. Of this amount recognized, \$169,634 is related to the interest that is estimated to be received with the credit.

Provider Relief Funds

During the years ended December 31, 2023 and 2022, the Organization received \$-0- of Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Funds administered by the Department of Health and Human Services (HHS). The funds are subject to terms and conditions imposed by HHS. Among the terms and conditions is a provision that payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus. Recipients may not use the payments to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. HHS currently has varying deadlines to incur eligible expenses, based on the date the funds were received. Unspent funds will be expected to be repaid.

These funds are recorded as a refundable advance when received and are recognized as revenues in the accompanying consolidated statements of operations as all terms and conditions are considered met. The terms and conditions are subject to interpretation, changes and future clarification, the most recent of which have been considered through the date that the financial statements were available to be issued. In addition, this program may be subject to oversight, monitoring and audit. Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. During the years ended December 31, 2023 and 2022, the Organization recognized \$-0- and \$250,436 as Provider Relief Fund revenue, included as operating on the consolidated statements of operations.

Note 16 - Subsequent Events

Subsequent to year-end, the Organization entered into a contract for the purchase of equipment and related maintenance service and support totally approximately \$138,000. The majority of the equipment and related service and support costs are expected to be received and placed in service in 2024.

Subsequent to year-end, Change Healthcare experienced a material data breach which has caused significant disruption in the ability of healthcare providers across the United States to bill and collect outstanding claims, as well as other operational impacts. The Organization continues to monitor the developments associated with the breach and is currently assessing the impact of this incident on its operations. Given the inherent uncertainty surrounding such events, the ultimate impact on the Organization's financial statements cannot be reasonably estimated at this time.



Supplementary Information
December 31, 2023 and 2022

**Pioneer Memorial Hospital & Health
Services and Pioneer Memorial
Foundation**



Independent Auditor's Report on Supplementary Information

The Board of Directors
Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Viborg, South Dakota

We have audited the consolidated financial statements (financial statements) of Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation (Organization) as of and for the years ended December 31, 2023 and 2022, and have issued our report thereon dated March 12, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole.

The Consolidated Schedules of Patient and Resident Service Revenue, and Other Revenue on pages 27 and 28 and a portion of the Consolidated Operational, Statistical, and Financial Highlights on page 29 is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

A portion of the Consolidated Operational, Statistical, and Financial Highlights, on page 29, which is the responsibility of management, has not been subjected to auditing procedures and as such, we do not express an opinion or provide any assurance on it.

We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation as of and for the years ended December 31, 2021, 2020, and 2019, none of which are presented herein, and we expressed unmodified opinions on those financial statements. In our opinion, the December 31, 2021, 2020 and 2019 operational highlights on a portion of page 29 are fairly stated in all material respects in relation to the financial statements from which it has been derived.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Sioux Falls, South Dakota
March 12, 2024

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Consolidated Schedules of Patient and Resident Service Revenue
Years Ended December 31, 2023 and 2022

	2023			2022		
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total
Patient and Resident Service Revenue						
Routine services						
Nursing facility	\$ 4,662,439	\$ -	\$ 4,662,439	\$ 4,128,807	\$ -	\$ 4,128,807
Adults and pediatrics	930,265	-	930,265	789,925	-	789,925
Assisted living	352,851	-	352,851	351,606	-	351,606
Senior housing	114,789	-	114,789	137,298	-	137,298
Observation	-	98,275	98,275	-	103,310	103,310
	<u>6,060,344</u>	<u>98,275</u>	<u>6,158,619</u>	<u>5,407,636</u>	<u>103,310</u>	<u>5,510,946</u>
Ancillary services						
Laboratory	115,662	1,867,374	1,983,036	131,008	1,706,881	1,837,889
Viborg clinic	-	1,817,436	1,817,436	-	1,804,268	1,804,268
Centerville clinic	-	456,585	456,585	-	480,761	480,761
Parker clinic	-	502,163	502,163	-	451,175	451,175
Rehab outreach	-	208,558	208,558	-	197,679	197,679
Emergency room	11,067	1,732,618	1,743,685	18,969	1,788,251	1,807,220
Pharmacy	211,346	404,799	616,145	150,531	373,852	524,383
Central service	48,153	18,184	66,337	63,916	17,968	81,884
Physical therapy	81,942	676,655	758,597	63,517	571,885	635,402
Radiology	87,448	3,189,913	3,277,361	88,458	2,291,662	2,380,120
Operating room	-	128,535	128,535	-	141,031	141,031
Electrocardiography	12,562	335,049	347,611	7,859	313,356	321,215
Anesthesiology	-	77,690	77,690	-	67,747	67,747
Occupational therapy	62,206	72,122	134,328	59,945	77,124	137,069
Ultrasound	3,480	103,729	107,209	1,852	65,771	67,623
Cardiac rehabilitation	-	108,770	108,770	-	56,427	56,427
Speech therapy	6,526	32,550	39,076	9,483	22,591	32,074
Nuclear medicine	-	34,206	34,206	-	77,313	77,313
Wound therapy	-	67,613	67,613	-	67,510	67,510
Respiratory therapy	100	4,938	5,038	-	2,639	2,639
	<u>640,492</u>	<u>11,839,487</u>	<u>12,479,979</u>	<u>595,538</u>	<u>10,575,891</u>	<u>11,171,429</u>
	<u>\$ 6,700,836</u>	<u>\$ 11,937,762</u>	<u>18,638,598</u>	<u>\$ 6,003,174</u>	<u>\$ 10,679,201</u>	<u>16,682,375</u>
Charity care			(26,035)			(184,864)
Contractual price concessions			(5,382,769)			(4,689,429)
Implicit price concessions			(441,691)			(261,173)
Total patient and resident service revenue			<u>\$ 12,788,103</u>			<u>\$ 11,546,909</u>

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
 Consolidated Schedules of Other Revenue
 Years Ended December 31, 2023 and 2022

	2023	2022
Other Revenue		
Pharmacy 340B program	\$ 251,560	\$ 586,902
Contract services therapy	183,239	147,323
Rental	41,718	42,095
Grants	57,711	37,111
Late payment fees	38,097	32,877
Public health	17,229	17,084
Reference lab	20,750	14,685
Cafeteria	9,580	8,731
Wellness	2,365	1,825
Gift shop	362	103
Loss on disposal of equipment	(5,287)	(900)
Other	40,888	29,344
	\$ 658,212	\$ 917,180

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation
Consolidated Operational, Statistical, and Financial Highlights
Years Ended December 31, 2023, 2022, 2021, 2020, and 2019

	2023	2022	2021	2020	2019
Operational					
Revenues, Gains, and Other Support Without Donor Restrictions					
Patient and resident service revenue					
Routine services	\$ 6,158,619	\$ 5,510,946	\$ 4,757,551	\$ 5,035,161	\$ 5,321,084
Ancillary services	12,479,979	11,171,429	11,977,223	10,636,953	9,561,848
Charity care	(26,035)	(184,864)	(111,541)	(106,465)	(132,685)
Contractual price concessions	(5,382,769)	(4,689,429)	(5,377,001)	(4,935,830)	(4,377,414)
Implicit price concessions	(441,691)	(261,173)	(453,622)	(307,352)	(250,185)
Total patient and resident service revenue	12,788,103	11,546,909	10,792,610	10,322,467	10,122,648
Gain (loss) on disposal of equipment	(5,287)	(900)	-	20	(5,156)
Other revenue	663,499	918,080	959,557	730,129	751,043
COVID-19 stimulus programs	2,431,076	250,436	3,042,164	2,453,147	-
Total revenues, gains, and other support without donor restrictions	15,877,391	12,714,525	14,794,331	13,505,763	10,868,535
Expenses					
Salaries and benefits	7,419,719	7,270,634	7,166,302	7,268,097	7,427,154
Drugs, food, supplies and other	4,374,250	4,444,624	3,498,081	3,244,934	2,913,744
Depreciation	502,492	493,178	484,640	483,323	425,037
Interest	-	-	-	8,519	5,066
Total expenses	12,296,461	12,208,436	11,149,023	11,004,873	10,771,001
Operating Income	\$ 3,580,930	\$ 506,089	\$ 3,645,308	\$ 2,500,890	\$ 97,534
Statistical - Unaudited					
Hospital					
Number of beds	12	12	12	12	12
Patient days					
Acute	134	164	154	206	100
Swing bed	510	378	367	316	371
Percentage of occupancy, including swing beds	14.7%	12.4%	11.9%	11.9%	10.8%
Average daily census, including swing beds	1.8	1.5	1.4	1.4	1.3
Number of admissions, excluding swing beds	49	60	58	72	40
Average acute length of stay (days)	2.7	2.7	2.7	2.9	2.5
Medicare patients					
Acute days of care	90	101	118	137	73
Percentage of acute patient days	67.2%	61.6%	76.6%	66.5%	73.0%
Nursing Facility					
Number of beds - end of year	46	46	43	43	43
Resident days	15,092	14,264	11,727	12,707	14,082
Percentage of occupancy	89.9%	85.0%	74.7%	81.0%	89.7%
Senior Housing					
Number of units	20	20	20	20	20
Resident days	2,780	3,482	4,789	6,523	6,523
Percentage of occupancy	38.1%	47.7%	65.6%	89.4%	89.4%
Assisted Living					
Number of units	10	10	10	10	10
Resident days	3,130	3,214	3,103	3,520	3,228
Percentage of occupancy	85.8%	88.1%	85.0%	96.4%	88.4%
Clinic Visits					
Centerville	2,369	2,515	2,431	2,462	2,822
Parker	2,533	2,371	2,480	1,942	1,830
Viborg	6,168	6,195	6,723	7,683	6,018
Financial					
Current Ratio	5.63	8.38	6.89	1.86	2.99
Number of Days Revenue in Patient and Resident Accounts Receivable	38	38	36	38	36
Percentage of Salaries and Benefits to Total Expenses	60.3%	59.6%	64.3%	66.0%	69.0%