PUBLIC DISCLOSURE COPY

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

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

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

OMB No. 1545-0047

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

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

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

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Taxpayer identification number (TIN)
46-0260288

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	Form 990-T (governmental entities)	15

- 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 25 , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

☒ calendar year 20 24 or
☐ tax year beginning ______ , 20 ____ , and ending ______ , 20 ____

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

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

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

EXTENSION GRANTED UNTIL NOVEMBER 17,2025

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning and ending

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

C Name of organization
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES
Doing business as
Number and street (or P.O. box if mail is not delivered to street address) Room/suite
315 N. WASHINGTON ST., PO BOX 368
City or town, state or province, country, and ZIP or foreign postal code
VIBORG, SD 57070-0368

D Employer identification number
46-0260288

E Telephone number
(605)326-5161

G Gross receipts $ 14,164,744.

F Name and address of principal officer: ISAAC GERDES
SAME AS C ABOVE

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

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

J Website: WWW.PIONEERMEMORIAL.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ 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 ☐ 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 2024 (Part V, line 2a)	5	192
6	Total number of volunteers (estimate if necessary)	6	200
7a	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.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	2,784,864.	73,626.
	9	Program service revenue (Part VIII, line 2g)	13,353,217.	13,605,472.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	260,939.	450,370.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	41,718.	35,276.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	16,440,738.	14,164,744.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	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)	7,419,718.	7,773,760.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) 101,095.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	4,851,497.	4,974,577.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	12,271,215.	12,748,337.
	19	Revenue less expenses. Subtract line 18 from line 12	4,169,523.	1,416,407.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	19,793,954.	21,167,879.
	21	Total liabilities (Part X, line 26)	1,300,042.	1,247,878.
	22	Net assets or fund balances. Subtract line 21 from line 20	18,493,912.	19,920,001.

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

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
LAURIE HANSON, CPA	LAURIE HANSON, CPA	10/24/25		P00851848

Firm's name EIDE BAILLY LLP Firm's EIN 45-0250958
Firm's address 345 N. REID PL., STE. 400
SIOUX FALLS, SD 57103-7034 Phone no. 605-339-1999

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

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
If "Yes," describe these new services on Schedule O.

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

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

4a (Code:) (Expenses $ 4,410,720. including grants of $) (Revenue $ 6,167,544.)
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 85 ACUTE AND SWING BED ADMISSIONS AND 585 PATIENT DAYS, 779 VISITS TO THE EMERGENCY ROOM AND PERFORMED 51 SURGERIES/SCOPE PROCEDURES. THE HOSPITAL HAD 10,387 OUTPATIENT VISITS DURING THE CURRENT YEAR.

4b (Code:) (Expenses $ 4,331,917. including grants of $) (Revenue $ 4,596,611.)
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 27 ADMISSIONS AND 14,314 RESIDENT DAYS. THERE WERE 2,499 RESIDENT DAYS IN THE SENIOR HOUSING FACILITY, AND 3,395 RESIDENT DAYS IN THE ASSISTED LIVING FACILITY.

4c (Code:) (Expenses $ 1,990,187. including grants of $) (Revenue $ 2,841,317.)
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 11,150 CLINIC VISITS. THE THREE RURAL HEALTH CLINICS ADMINISTERED 142 COVID VACCINATIONS IN FISCAL YEAR 2024.

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

4e Total program service expenses 10,732,824.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	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? *If "Yes," complete Schedule J*	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? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part 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? *If "Yes," complete Schedule L, Part II*	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? *If "Yes," complete Schedule L, Part III*	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? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in noncash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	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? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	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)? *If "Yes," complete Schedule R, Part V, line 2*	35b		X
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	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? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	18			
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	

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	192		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.		15		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		16		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.		17		

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

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

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.

[X] Own website [ ] Another's website [X] 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

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): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) GABRIEL JOHNSON DO-FAMILY MEDICINE	45.00 0.00					X		255,382.	0.	39,395.
(2) KAYLA MEHLHAF CERTIFIED NURSE PRACTITIONER	45.00 0.00					X		147,009.	0.	11,878.
(3) SHARON JACOBSEN DIRECTOR OF NURSING - HOSPITAL	45.00 0.00					X		120,900.	0.	18,593.
(4) EMILY BOSTIC PHYSICIAN ASSISTANT	45.00 0.00					X		123,164.	0.	3,695.
(5) ANNE CHRISTIANSEN CFO	45.00 1.00			X				110,028.	0.	16,468.
(6) MELODY SHRACK MD-FAMILY MEDICINE	16.00 0.00					X		113,813.	0.	1,514.
(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) CONNIE NYHAUG DIRECTOR FROM 04/2024	1.00 0.00	X						0.	0.	0.
(13) CHRIS PONCELET DIRECTOR	1.00 0.00	X						0.	0.	0.
(14) MELISSA BUCKNEBERG DIRECTOR UNTIL 03/2024	1.00 0.00	X						0.	0.	0.
(15) LUKE SUPRENANT DIRECTOR FROM 04/2024	1.00 0.00	X						0.	0.	0.
(16) LISA STANAGE DIRECTOR	1.00 0.00	X						0.	0.	0.
(17) LINDSEY HAUGER CEO UNTIL 06/2024	45.00 1.00			X				0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(18) ISAAC GERDES CEO FROM 07/2024	45.00 1.00			X				0.	0.	0.
(19) JOANNE POWELL DIRECTOR UNTIL 03/2024	1.00 0.00	X						0.	0.	0.
1b Subtotal								870,296.	0.	91,543.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								870,296.	0.	91,543.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization 8

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
SANFORD HEALTH NETWORK 1305 W 18TH STREET, SIOUX FALLS, SD 57117	CEO, IT AND MANAGEMENT SERVICES	564,195.
CONVERDIA HEALTH STAFFING 301 SHEYENNE ST, WEST FARGO, ND 58078	TEMP NURSING SERVICES	201,249.
CROSSMAD HEALTHCARE STAFFING 17002 MARCH ST, STE 120, OMAHA, NE 68118	TEMP NURSING SERVICES	146,147.
SOURCE MEDICAL STAFFING LLC 4509 S 143RD, SUITE 12-13, OMAHA, NE 68137	TEMP NURSING SERVICES	135,005.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization 4

Part VIII **Statement of Revenue**

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	73,468.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	158.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			73,626.			
Program Service Revenue		Business Code					
	2 a NET PATIENT SERVICE REVENUE	621110		12,924,655.	12924655.		
	b PHARMACY	456110		307,339.	307,339.		
	c OTHER REVENUE	900099		210,854.	210,854.		
	d CONTRACT REVENUE	900099		162,624.	162,624.		
	e						
	f All other program service revenue						
	g **Total.** Add lines 2a-2f			13,605,472.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			33,964.			33,964.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6 a Gross rents (6a)	35,276.					
	b Less: rental expenses (6b)	0.					
	c Rental income or (loss) (6c)	35,276.					
	d Net rental income or (loss)			35,276.			35,276.
		(i) Securities	(ii) Other				
	7 a Gross amount from sales of assets other than inventory (7a)	416,076.	330.				
	b Less: cost or other basis and sales expenses (7b)	0.	0.				
	c Gain or (loss) (7c)	416,076.	330.				
	d Net gain or (loss)			416,406.			416,406.
	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		Business Code					
	11 a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			14,164,744.	13605472.	0.	485,646.

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	126,770.		126,770.	
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	6,412,364.	5,750,173.	604,903.	57,288.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	122,601.	106,885.	15,107.	609.
9 Other employee benefits	642,417.	552,135.	87,148.	3,134.
10 Payroll taxes	469,608.	398,379.	68,966.	2,263.
11 Fees for services (nonemployees):				
a Management	288,143.		288,143.	
b Legal				
c Accounting	72,202.		72,202.	
d Lobbying	641.		641.	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	48,353.		48,353.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	2,249,450.	2,091,218.	154,535.	3,697.
12 Advertising and promotion	15,723.		3,479.	12,244.
13 Office expenses	590,429.	450,559.	120,565.	19,305.
14 Information technology				
15 Royalties				
16 Occupancy	276,056.	210,453.	65,047.	556.
17 Travel	19,136.	12,533.	4,604.	1,999.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	24,146.	18,410.	5,736.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	577,243.	469,970.	107,273.	
23 Insurance	129,957.	4,121.	125,836.	
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	664,123.	664,123.		
b MISCELLANEOUS	18,975.	3,865.	15,110.	
c				
d				
e All other expenses				
25 **Total functional expenses.** Add lines 1 through 24e	12,748,337.	10,732,824.	1,914,418.	101,095.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here [ ] if following SOP 98-2 (ASC 958-720)				

Part X Balance 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		2,033,410.	2	2,433,479.
	3	Pledges and grants receivable, net		2,694.	3	2,300.
	4	Accounts receivable, net		4,070,555.	4	4,185,344.
	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		219,839.	8	223,709.
	9	Prepaid expenses and deferred charges		204,883.	9	183,156.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 18,664,440.			
	b	Less: accumulated depreciation	10b 14,009,164.	4,763,189.	10c	4,655,276.
	11	Investments - publicly traded securities		8,361,501.	11	9,117,137.
	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		137,883.	15	367,478.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		19,793,954.	16	21,167,879.
Liabilities	17	Accounts payable and accrued expenses		1,013,202.	17	1,134,397.
	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		8,645.	21	7,438.
	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		278,195.	25	106,043.
	26	**Total liabilities.** Add lines 17 through 25		1,300,042.	26	1,247,878.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		18,455,813.	27	19,881,745.
	28	Net assets with donor restrictions		38,099.	28	38,256.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		18,493,912.	32	19,920,001.
	33	Total liabilities and net assets/fund balances		19,793,954.	33	21,167,879.

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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	14,164,744.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,748,337.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,416,407.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	18,493,912.
5	Net unrealized gains (losses) on investments	5	9,682.
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	19,920,001.

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: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		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	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number 46-0260288

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

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

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 [X] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

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

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2024.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

b **33 1/3% support test - 2023.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ☐

17a **10% -facts-and-circumstances test - 2024.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

b **10% -facts-and-circumstances test - 2023.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ☐

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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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 2024 (line 8, column (f), divided by line 13, column (f)) 15 %

16 Public support percentage from 2023 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f)) 17 %

18 Investment income percentage from **2023** Schedule A, Part III, line 17 18 %

19a **33 1/3% support tests - 2024.** 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 - 2023.** 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *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.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *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.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
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? *If "Yes," provide detail in* **Part VI.**	9b		
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? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

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

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

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

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

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

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, column A)	1		
2 Enter 0.85 of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

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

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 - *provide details in* **Part VI**)	5	
6 Other distributions (describe in **Part VI**). 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 (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2024 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-2024	**(iii)** Distributable Amount for 2024
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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

SCHEDULE C **(Form 990)**

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

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

OMB No. 1545-0047

2024

Open to Public Inspection

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

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

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

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

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

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

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

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

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.		

IF the amount on line 1e, column (a) or (b), is:	THEN 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.

	(a)	**(b)**
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	**(a)** 2021	**(b)** 2022	**(c)** 2023	**(d)** 2024	**(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) Yes	(a) No	(b) 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		641.
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	
j Total. Add lines 1c through 1i			641.
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) (Rev. December 2024)
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

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.

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

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

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

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

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

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

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

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

b Assets included in Form 990, Part X $ ______

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

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

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements

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

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

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

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

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

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

Part V Endowment Funds

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	420,265.	388,422.	440,681.	415,394.	391,581.
b Contributions					
c Net investment earnings, gains, and losses	25,085.	31,843.	-52,259.	25,287.	23,813.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	445,350.	420,265.	388,422.	440,681.	415,394.

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

a Board designated or quasi-endowment .0000 %
b Permanent endowment 61.8110 %
c Term endowment 38.1890 %

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

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		482,015.		482,015.
b Buildings		9,706,148.	7,797,755.	1,908,393.
c Leasehold improvements				
d Equipment		7,870,025.	5,713,901.	2,156,124.
e Other		606,252.	497,508.	108,744.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				4,655,276.

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	12,750.
(3) OPEARATING LEASE LIABILITY	93,293.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	106,043.

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 ... [X]

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	14,177,598.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a	9,682.		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d	3,330.		
e	Add lines 2a through 2d			2e	13,012.
3	Subtract line 2e from line 1			3	14,164,586.
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	158.		
c	Add lines 4a and 4b			4c	158.
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	14,164,744.

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	12,709,267.
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	9,283.		
e	Add lines 2a through 2d			2e	9,283.
3	Subtract line 2e from line 1			3	12,699,984.
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	48,353.		
b	Other (Describe in Part XIII.)	4b			
c	Add lines 4a and 4b			4c	48,353.
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	12,748,337.

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 ACTS AS A CUSTODIAN FOR THE FUNDS OF THE RESIDENTS.

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 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	51,683.
INVESTMENT FEE	-48,353.
TOTAL TO SCHEDULE D, PART XI, LINE 2D	3,330.

PART XI, LINE 4B - OTHER ADJUSTMENTS:

DONOR RESTRICTED DONATION	158.

Part XIII Supplemental Information *(continued)*

PART XII, LINE 2D - OTHER ADJUSTMENTS:

FOUNDATION EXPENSES INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS 9,283.

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

2024

Open to Public Inspection

Name of the organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number 46-0260288

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial assistance at cost (from Worksheet 1)			26,119.		26,119.	.20%
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			26,119.		26,119.	.20%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)		2,399	11,197.		11,197.	.09%
f Health professions education (from Worksheet 5)		13	132,666.	4,900.	127,766.	1.00%
g Subsidized health services (from Worksheet 6)			6383605.	4993932.	1389673.	10.90%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)		20	19,592.	7,613.	11,979.	.09%
j Total. Other benefits		2,432	6547060.	5006445.	1540615.	12.08%
k Total. Add lines 7d and 7j		2,432	6573179.	5006445.	1566734.	12.28%

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

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing						
2	Economic development						
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy						
8	Workforce development						
9	Other			11,366.	7,850.	3,516.	.03%
10	**Total**			11,366.	7,850.	3,516.	.03%

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?			1 X	
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	396,790.		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's FAP. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	47,575.		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	2,560,957.
6	Enter Medicare allowable costs of care relating to payments on line 5	6	2,574,298.
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-13,341.

8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:

☐ Cost accounting system ☐ Cost to charge ratio ☒ Other

Section C. Collection Practices

			Yes	No
9a	Did the organization have a written debt collection policy during the tax year?	9a	X	
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	X	

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

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %

Part V Facility Information

Section A. Hospital Facilities

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

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

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):	Licensed hospital	Gen. medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 PIONEER MEMORIAL HOSPITAL & HEALTH SER 315 N WASHINGTON ST VIBORG, SD 57070 PIONEERMEMORIAL.ORG 48451	X				X		X		3 PROVIDER-BASED MEDICARE RURAL HEALTH CLINICS	

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

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

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

			Yes	No
	Did the hospital facility have in place during the tax year a written FAP that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	X	
	If "Yes," indicate the eligibility criteria explained in the FAP:			
a	[X] FPG, with FPG family income limit for eligibility for free care of and FPG family income limit 200 % for eligibility for discounted care of 350 %			
b	[X] Income level other than FPG (describe in Section C)			
c	[ ] Asset level			
d	[X] Medical indigency			
e	[X] Insurance status			
f	[X] Underinsurance status			
g	[ ] Residency			
h	[ ] Other (describe in Section C)			
14	Explained the basis for calculating amounts charged to patients?	14	X	
15	Explained the method for applying for financial assistance?	15	X	
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	[X] Described the information the hospital facility may require an individual to provide as part of their application			
b	[X] Described the supporting documentation the hospital facility may require an individual to submit as part of their application			
c	[X] Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	[X] Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	[ ] Other (describe in Section C)			
16	Was widely publicized within the community served by the hospital facility?	16	X	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	[X] The FAP was widely available on a website (list url): SEE PART V, LINE 16J NARRATIVE			
b	[X] The FAP application form was widely available on a website (list url): SEE PART V, LINE 16J NARRATIVE			
c	[X] A plain language summary of the FAP was widely available on a website (list url): SEE PART V, PAGE 8			
d	[X] The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	[X] The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	[X] 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	[X] 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	[X] Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	[X] 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	[X] 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
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	**17**	X	
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ Other similar actions (describe in Section C)			
f	☒ None of these actions or other similar actions were permitted			
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	**19**		X
	If "Yes," check all actions in which the hospital facility or a third party engaged:			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ Other similar actions (describe in Section C)			

20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):

- **a** ☒ Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** ☒ Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** ☒ Made presumptive eligibility determinations (if not, describe in Section C)
- **e** ☐ Other (describe in Section C)
- **f** ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

			Yes	No
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 FAP?	**21**	X	
	If "No," indicate why:			
a	☐ The hospital facility did not provide care for any emergency medical conditions			
b	☐ The hospital facility's policy was not in writing			
c	☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d	☐ Other (describe in Section C)			

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
22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:			
a ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period			
b ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
c ☒ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
d ☐ The hospital facility used a prospective Medicare or Medicaid method			
23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**23**		X
If "Yes," explain in Section C.			
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**24**		X
If "Yes," explain in Section C.			

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.

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

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 FOR 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.

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 NEEDS IN 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 HEATH 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, TORY SCHLAHT, CNP.
- INTRODUCTION TO YOUR LOCAL MEDICAL TEAM
- AT THE VIBORG CLINIC, YOU CAN SCHEDULE YOUR APPOINTMENT ON SATURDAY MORNINGS FROM 9:00 TO NOON AND OPEN UNTIL 8:00 PM ON MONDAYS.
- 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.
- ADDED TELEMED SERVICES IN 2024 FOR: INFECTIOUS DISEASE, HOSPICE / PALLIATIVE CARE, AND NEPHROLOGY.

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 THE DXA WEIGHT LOSS CHALLENGE TO PROMOTE WEIGHT LOSS AND HEALTHY LIFESTYLE. WE HAD 30 PARTICIPANTS.
- PROMOTED MOBILE MAMMOGRAPHY SERVICES AT CENTERVILLE MEDICAL CLINIC AND PARKER MEDICAL CLINIC.
- SPONSORED THE HEART AND VASCULAR SCREENING AT PIONEER MEMORIAL HOSPITAL ON FEBRUARY 1, 2024 AND ON JULY 18, 2024.
- SPRING FLING EVENT ON APRIL 9, 2024: OFFERED COMPREHENSIVE METABOLIC PANEL (CMP) AND LIPID PANEL AT A REDUCED COST.
- DANISH DAYS OPEN HOUSE ON JULY 18, 2024: KIDS ACTIVITIES INCLUDED MAKING FIRST AID KITS AND BLOOD PRESSURE CHECKS
- SPONSORED HEALTH FAIR ON 10/14/2024: FREE BLOOD PRESSURE CHECKS, FLU SHOTS, VISION SCREENING, SKIN CANCER SCREENING, BUILD A FIRST AID KIT, CPR DEMONSTRATION, MEDICARE 101 EDUCATION, AND LAB TEST SPECIALS (CMP AND LIPID PANEL).
- PARTICIPATED ON THE COMMUNITY COMMITTEE TO BE CERTIFIED IN THE SOUTH DAKOTA CARDIAC READY COMMUNITIES PROGRAM.
- SPONSORED HEARTSAVER TRAINING ON FEBRUARY 2, 2024.
- HOSTED BLOOD DRIVES (SPRING AND FALL)
- PROVIDED EDUCATION VIA PRINT AND SOCIAL MEDIA ON THE FOLLOWING: AWARENESS FOR CERVICAL CANCER, COLORECTAL CANCER, LUNG CANCER, BREAST CANCER, HEART HEALTH, INFECTION PREVENTION, GLAUCOMA, PARKINSON'S,AND MENTAL HEALTH
- SCREENINGS FOR: HEART AND VASCULAR; LUNG, AND SKIN CANCER

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.

- CPR AND AED AWARENESS
- HEART HEALTHY AT ANY AGE
- VIBORG-HURLEY ELEMENTARY BIKE TO SCHOOL DAY
- WELL-CHILD EXAMS
- IMMUNIZATIONS AND VACCINATIONS
- HALLOWEEN SAFETY TIPS
- HEALTHY AGING
- SUICIDE PREVENTION
- CHOLESTEROL EDUCATION

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 SER
PART V, LINE 16C, FAP PLAIN LANGUAGE SUMMARY WEBSITE:
SEE PART V, LINE 16J NARRATIVE

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

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 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.

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 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
2 PIONEER INN 315 N WASHINGTON ST VIBORG, SD 57070	ASSISTED LIVING
3 PIONEER VILLA 315 N WASHINGTON ST VIBORG, SD 57070	CONGREGATE HOUSING
4 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 FAP.

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

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 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 II, COMMUNITY BUILDING ACTIVITIES:
PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHHS) 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. PMHHS 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

Part VI Supplemental Information *(Continuation)*

PATIENTS AND RESIDENTS.

PART III, LINE 3:
THE METHODOLOGY USED WAS A PERCENTAGE OF DEMOGRAPHICS BELOW POVERTY LEVEL.

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 BAD DEBT EXPENSE.

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.

HOSPITAL SERVICES REIMBURSED ON A FEE SCHEDULE ARE NOT INCLUDED IN THE MEDICARE CALCULATION PER THE 990 INSTRUCTIONS. HAD THIS BEEN REPORTED THE HOSPITAL WOULD HAVE HAD A GREATER LOSS FROM MEDICARE SERVICES OF $46,830.

MEDICARE FEE SCHEDULE REVENUE:
$54,554
MEDICARE ESTIMATED COSTS OF CARE RELATING TO PAYMENTS
$(101,385)
NET (SHORTAGE)
$(46,930)

PART III, LINE 9B:
PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHHS) IS COMMITTED TO PROVIDING FINANCIAL ASSISTANCE TO THOSE PATIENTS DEMONSTRATING AN INABILITY TO PAY FOR THE MEDICAL SERVICES PROVIDED. PMHHS 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. PMHHS WILL MAKE REASONABLE EFFORTS TO DETERMINE IF PATIENTS ARE ELIGIBLE FOR FINANCIAL ASSISTANCE. IF THE PATIENT/GUARANTOR HAS PROVIDED AN ACCURATE MAILING ADDRESS TO PMHHS, 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

Part VI Supplemental Information *(Continuation)*

DELIVERABLE MAILING ADDRESS, THEN THEIR BALANCES MAY BE ASSIGNED TO A THIRD PARTY COLLECTION VENDOR PRIOR TO 4 STATEMENTS BEING PROVIDED. IF PMHHS IS REASONABLY ABLE TO DETERMINE THAT A PATIENT IS UNABLE TO PAY THEIR MEDICAL BILL, PMHHS MAY GRANT FINANCIAL ASSISTANT PRIOR TO THE 4 STATEMENTS BEING PROVIDED. NEITHER PMHHS NOR ANY OF ITS THIRD PARTY COLLECTION VENDORS WILL TAKE ANY EXTRAORDINARY COLLECTION EFFORTS UNTIL PMHHS AND THE THIRD PARTY COLLECTION VENDOR HAVE MADE REASONABLE EFFORTS TO DETERMINE IF A PATIENT IS ELIGIBLE FOR FINANCIAL ASSISTANCE UNDER THE PMHHS FINANCIAL ASSISTANCE POLICY. PMHHS 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 PMHHS 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 FINANCIAL ASSISTANCE APPLICATION, PMHHS WILL NOTIFY THE THIRD PARTY COLLECTION VENDOR TO SUSPEND ALL EXTRAORDINARY COLLECTION ACTIVITIES APPENDING 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 FROM 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:
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 Supplemental Information *(Continuation)*

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, 2%, 6% AND 60% OF TOTAL HOSPITAL PATIENTS.

COMMUNITY	POPULATION	AVERAGE INCOME	AVG HOUSEHOLD SIZE
VIBORG	1,380	$ 59,444	2.30
CENTERVILLE	1,558	$ 77,383	2.4
DAVIS	226	$ 74,594	2.2
HURLEY	816	$ 81,563	2.4
IRENE	885	$ 67,857	2.3
PARKER	2,110	$ 92,708	2.7
WAKONDA	610	$ 70,893	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)

(Rev. December 2024)

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

Open to Public Inspection

Name of the organization: PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number: 46-0260288

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	1b		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	2		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	4a		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b		X
c	Participate in or receive payment from an equity-based compensation arrangement?	4c		X
	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?	5a		X
b	Any related organization?	5b		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	6a	X	
b	Any related organization?	6b		X
	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	7		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

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	(i)	255,263.	0.	119.	8,172.	31,495.	295,049.	0.
DO-FAMILY MEDICINE	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) KAYLA MEHLHAF	(i)	146,951.	0.	58.	4,621.	7,530.	159,160.	0.
CERTIFIED NURSE PRACTITIONER	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
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	(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 UNTIL 06/28/2024 AND ISAAC GERDES, CEO ARE 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) (Rev. December 2024) 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 instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization: PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number 46-0260288

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.
MELANIE PARSONS AND PAUL CHRISTENSEN 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 WAS THE CEO THROUGH JUNE, 2024. SANFORD HEALTH NETWORK PAID LINDSEY HAUGER $92,843 IN COMPENSATION AND $21,920 IN BENEFITS.

ISSAC GERDES BECAME THE CEO BEGINNING JULY, 2024. SANFORD HEALTH NETWORK PAID ISAAC GERDES $102,670 IN COMPENSATION AND $14,412 IN BENEFITS.

THE CEO 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.

FORM 990, PART VI, SECTION A, LINE 6:
MEMBERSHIP CERTIFICATES SHALL BE GIVEN TO EACH PERSON CONTRIBUTING TO THE 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.

Name of the organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number 46-0260288

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.

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	18,060.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	18,060.
SERVICE CONTRACTS:	
PROGRAM SERVICE EXPENSES	615,340.
MANAGEMENT AND GENERAL EXPENSES	93,021.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	708,361.
QUALITY CONTROL:	
PROGRAM SERVICE EXPENSES	6,653.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	6,653.
PURCHASED STAFFING SERVICES:	
PROGRAM SERVICE EXPENSES	863,909.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	863,909.
OTHER PURCHASED SERVICES:	
PROGRAM SERVICE EXPENSES	58,013.
MANAGEMENT AND GENERAL EXPENSES	47,594.

Name of the organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number 46-0260288

FUNDRAISING EXPENSES	3,697.
TOTAL EXPENSES	109,304.
OUTSIDE MEDICAL SERVICES:	
PROGRAM SERVICE EXPENSES	277,639.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	277,639.
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	13,920.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	13,920.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	2,249,450.

SCHEDULE R
(Form 990)
(Rev. January 2025)
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

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	X	

For Paperwork Reduction Act Notice, see the Instructions for Form 990. **Schedule R (Form 990) (Rev. 1-2025)**

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? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

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	(i) No

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

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

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.?		(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate 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		Yes	No	

432164 10-23-24

Part VII Supplemental Information

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

CARRYOVER DATA TO 2025

Name	Employer Identification Number
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	46-0260288

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL PRE-2018 NET OPERATING LOSS	247,912.

Name: PIONEER MEMORIAL HOSPITAL AND HEALTH FEIN: 46-0260288

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 ____	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	2004	9,021.										
B	2005	2,659.										
C	2007	16,332.										
D	2008	6,044.										
E	2009	12,467.										
F	2010	24,214.										
G	2011	41,302.										
H	2012	35,596.										
I	2013	16,892.										
J	2014	20,990.										
K	2015	24,255.										
L	2016	31,198.										
M	2017	15,963.										
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, 2024 and 2023

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

EideBailly®

eidebailly.com

EideBailly
CPAs & BUSINESS ADVISORS

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, 2024 and 2023, 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, 2024 and 2023, 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 10, 2025

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	$ 2,655,353	$ 2,258,415
Short-term investments	90,071	40,133
Receivables		
Patient and resident	1,628,164	1,331,314
Estimated third-party payor settlements	275,000	-
Employee Retention Credit	2,504,825	2,431,076
Other	54,655	324,215
Supplies	223,709	219,839
Prepaid expenses	183,156	204,883
Total current assets	7,614,933	6,809,875
Assets Limited as to Use		
By donors	508,397	483,154
By Board for capital improvements	8,874,741	8,128,760
Total assets limited as to use	9,383,138	8,611,914
Property and Equipment, Net	4,655,276	4,763,189
Operating Lease Right-of-use Asset	92,478	132,795
Total assets	$ 21,745,825	$ 20,317,773
Liabilities and Net Assets		
Current Liabilities		
Current maturities of operating lease liability	$ 42,281	$ 41,403
Accounts payable		
Trade	483,949	457,988
Estimated third-party payor settlements	-	132,000
Accrued expenses		
Salaries and wages	277,974	262,498
Vacation	239,558	239,867
Pension	8,275	4,499
Payroll taxes and other	144,829	81,852
Total current liabilities	1,196,866	1,220,107
Operating Lease Liability, Less Current Maturities	51,011	93,293
Total liabilities	1,247,877	1,313,400
Net Assets		
Without donor restrictions	19,989,551	18,521,219
With donor restrictions	508,397	483,154
Total net assets	20,497,948	19,004,373
Total liabilities and net assets	$ 21,745,825	$ 20,317,773

	2024	2023
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient and resident service revenue	$ 12,924,655	$ 12,788,103
Other revenue	708,229	658,212
COVID-19 stimulus programs		
Employee Retention Credit	73,749	2,431,076
Total revenues, gains, and other support without donor restrictions	13,706,633	15,877,391
Expenses		
Salaries and wages	6,527,303	6,217,009
Employee benefits	1,246,458	1,202,710
Purchased services	2,464,294	2,185,645
Medical supplies	664,123	785,272
Other direct expenses	379,228	385,466
Utilities	276,055	256,318
Non-medical supplies	429,042	393,842
Professional fees	145,521	367,707
Depreciation	577,243	502,492
Total expenses	12,709,267	12,296,461
Operating Income	997,366	3,580,930
Other Income		
Investment returns	416,017	279,348
Gifts and bequests without donor restrictions	54,949	91,633
Total other income, net	470,966	370,981
Revenues in Excess of Expenses	1,468,332	3,951,911
Contributions for Long-lived Assets	-	249,888
Change in Net Assets Without Donor Restrictions	$ 1,468,332	$ 4,201,799

	2024	2023
Net Assets Without Donor Restrictions		
Revenues in excess of expenses	$ 1,468,332	$ 3,951,911
Contributions for long-lived assets	-	249,888
Funds released from restrictions	-	11,928
Change in net assets without donor restrictions	1,468,332	4,213,727
Net Assets With Donor Restrictions		
Contributions for purchase of property and equipment and endowment earnings	18,371	14,901
Funds released from restrictions	-	(11,928)
Net realized and unrealized gains and losses on investments	6,872	17,173
Change in net assets with donor restrictions	25,243	20,146
Change in Net Assets	1,493,575	4,233,873
Net Assets, Beginning of Year	19,004,373	14,770,500
Net Assets, End of Year	$ 20,497,948	$ 19,004,373

	2024	2023
Operating Activities		
Change in net assets	$ 1,493,575	$ 4,233,873
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	577,243	502,492
Net realized and unrealized gains and losses on investments	(6,872)	(17,173)
Loss on disposal of equipment	-	5,287
Contributions restricted by donors or grantors	(18,371)	(14,901)
Changes in assets and liabilities		
Receivables	(376,039)	(2,664,698)
Supplies	(3,870)	(4,850)
Prepaid expenses	21,727	(91,849)
Operating lease assets and liabilities	(1,087)	26
Accounts payable	(151,568)	332,850
Accrued expenses	81,920	22,631
Net Cash from Operating Activities	1,616,658	2,303,688
Investing Activities		
Purchase of property and equipment	(423,801)	(865,873)
Purchase of investments	(69,869)	(31,186)
Sales of investments	52,740	15,081
Purchases of certificates of deposit	(238,923)	(1,427,020)
Maturities of certificates of deposit	316,164	2,862,304
Net Cash from (used for) Investing Activities	(363,689)	553,306
Financing Activities		
Contributions restricted by donors or grantors	18,371	14,901
Net Change in Cash, Cash Equivalents and Restricted Cash	1,271,340	2,871,895
Cash, Cash Equivalents and Restricted Cash, Beginning of Year	10,297,010	7,425,115
Cash, Cash Equivalents and Restricted Cash, End of Year	$ 11,568,350	$ 10,297,010
Cash and Cash Equivalents	$ 2,655,353	$ 2,258,415
Cash included in Assets Limited as to Use	8,912,997	8,038,595
Total cash, cash equivalents and restricted cash	$ 11,568,350	$ 10,297,010
Supplemental Disclosure of Noncash Investing and Financing Activities		
Equipment purchases included in accounts payable	$ 50,490	$ 4,961

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, 2024 and 2023, 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.

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.

Short-Term Investments

Short-term investments include certificates of deposit and U.S. Treasury securities with an original maturity of three to twelve months, 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.

The Organization records credit losses for patient and resident receivables based on the current expected credit losses. Credit losses are recorded after consideration of any contractual or implicit price concessions. Management believes that the historical loss information it has compiled is a reasonable basis on which to determine expected credit losses at December 31, 2024 and 2023 because the composition of the patient, resident, and other receivables at those dates are consistent with that used in developing the historical credit loss percentages. Management considers historical write off and recovery information, its past history with similar cases, and current conditions and reasonable and supportable forecasts, to estimate the appropriate allowance for credit losses. The allowance for credit losses as of December 31, 2024 and 2023 was insignificant.

The Organization’s January 1, 2023 patient and resident receivables and other receivables balances were $1,205,038 and $42,417, respectively.

Supplies

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

Investments and Investment Returns

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 returns (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

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, 2024 and 2023.

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 $7,438 and $8,645 at December 31, 2024 and 2023, 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.

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 the performance indicator, 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.

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.

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 $26,119 and $16,578 for the years ended December 31, 2024 and 2023, 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, 2024 and 2023, respectively, the Organization recognized $307,339 and $251,560 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 statements 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, that is, those with a measurable performance or other barrier, and a right of return, 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 $26,171 and $19,291, were incurred during 2024 and 2023, 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, 2024 and 2023, the Organization had approximately $2,704,000 and $2,503,000, 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.

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.

Reclassifications

Certain reclassifications of amounts previously reported have been made to the accompanying financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets or changes in net assets.

Subsequent Events

Subsequent events have been evaluated through March 10, 2025, 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, 2024 and 2023.

	2024	2023
Charity care - charges foregone	$ 43,659	$ 26,035
Cash and in-kind donations	6,973	1,095
Total community benefit	$ 50,632	$ 27,130

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, 2022. 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.

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, 2024 and 2023:

	2024	2023
Medicare	34%	33%
Medicaid	18%	14%
Blue Cross	16%	14%
Commercial insurance	12%	13%
Other third-party payors, patients and residents	20%	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 decreased by approximately $19,600 and increased by approximately $72,400 for the years ended December 31, 2024 and 2023, 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.

The Organization’s estimated third-party payor settlement receivable balance as of January 1, 2023 was $165,000.

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, 2024 and 2023 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.)

For the years ended December 31, 2024 and 2023, the Organization recognized revenue of $12,924,655 and $12,788,103, respectively, from services and goods provided over time.

Note 4 - Investments

Assets Limited as to Use – By Board

The composition of assets limited as to use at December 31, 2024 and 2023, is shown in the following table.

	2024	2023
By Board for capital improvements		
Cash and cash equivalents	$ 8,874,741	$ 8,000,496
Certificates of deposit	-	128,264
	$ 8,874,741	$ 8,128,760

Assets Limited as to Use – By Donor

The composition of assets limited as to use at December 31, 2024 and 2023:

	2024	2023
Restricted cash and cash equivalents	$ 38,256	$ 38,099
Certificates of deposit	49,666	48,734
Mutual funds	420,475	396,321
	$ 508,397	$ 483,154

Mutual funds consists of approximately 57% fixed income, 28% United States (US) equities, 8% Non-US equities, and 7% cash and cash alternatives as of December 31, 2024. 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.

Investment Income

Investment income consists of $416,017 and $279,348 of interest income and gains and losses on assets limited as to use, investments, and cash equivalents for the years ended December 31, 2024 and 2023, respectively. Endowment earnings are shown in Note 11 and are included in net assets with donor restrictions at December 31, 2024 and 2023.

Note 5 - Fair Value of Assets

The Organization reports certain assets at fair value in the financial statements. Fair value is the price that would be received to sell an asset in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. These include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, inputs other than quoted prices that are observable for the asset, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to the entire measurement requires judgment, taking into account factors specific to the asset. The categorization of an asset within the hierarchy is based upon the pricing transparency of the asset and does not necessarily correspond to an assessment of the quality, risk or liquidity profile of the asset or liability.

Assets measured at fair value and the related fair values of these assets at December 31, 2024 and 2023, are as follows:

		Fair Value Measurements at Report Date Using		
	Total	(Level 1)	(Level 2)	(Level 3)
December 31, 2024				
Mutual funds	$ 420,475	$ 420,475	$ -	$ -
December 31, 2023				
Mutual funds	$ 396,321	$ 396,321	$ -	$ -

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, 2024.

Note 6 - Property and Equipment

A summary of property and equipment at December 31, 2024 and 2023 follows:

	2024		2023	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land and land improvements	$ 1,081,744	$ 497,508	$ 1,078,378	$ 488,091
Buildings and fixed equipment	9,706,148	7,797,755	9,614,470	7,614,905
Major movable equipment	7,870,025	5,713,901	7,560,692	5,402,878
Construction in progress	6,523	-	15,523	-
	$ 18,664,440	$ 14,009,164	$ 18,269,063	$ 13,505,874
Property and equipment, net		$ 4,655,276		$ 4,763,189

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). There is a matching contribution provision included in the plan through 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, 2024 and 2023 was $126,349 and $111,603, 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, 2024 and 2023, was as follows:

	2024	2023
Medicare	36%	34%
Medicaid	10%	8%
Blue Cross	11%	8%
Commercial insurance	18%	19%
Other third-party payors, patients and residents	25%	31%
	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:

	2024	2023
Cash and cash equivalents	$ 2,647,915	$ 2,249,770
Paitent and resident receivables	1,628,164	1,331,314
Estimated third-party payor settlements receivable	275,000	-
Employee Retention Credit receivable	2,504,825	2,431,076
Other receivables	54,655	324,215
Short-term investments	90,071	40,133
	$ 7,200,630	$ 6,376,508

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 program updates released by the Internal Revenue Service, which have 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, 2024 and 2023:

	2024	2023
Subject to expenditure for a specified purpose		
Special projects and capital improvements	$ 63,047	$ 62,889
Unexpended endowment earnings for healthcare services	170,067	144,982
Perpetual time restriction		
Endowment for health care services	275,283	275,283
	$ 508,397	$ 483,154

During 2024, there was $-0- of net assets released from donor restrictions by incurring expenditures satisfying the restricted purposes. During 2023, there were $11,928 worth of net assets released from donor restrictions by incurring expenditures satisfying the restricted purposes.

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, 2024 and 2023, the Organization had the following endowment net asset composition by type of fund:

	Without Donor Restrictions	With Donor Restrictions	Total
December 31, 2024			
Donor-restricted endowment funds			
Original donor-restricted gift amount	$ -	$ 275,283	$ 275,283
Accumulated investment gains	-	170,067	170,067
	$ -	$ 445,350	$ 445,350
December 31, 2023			
Donor-restricted endowment funds			
Original donor-restricted gift amount	$ -	$ 275,283	$ 275,283
Accumulated investment gains	-	144,982	144,982
	$ -	$ 420,265	$ 420,265

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, 2024 and 2023.

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, 2024 and 2023 are as follows:

	Without Donor Restrictions	With Donor Restrictions	Total
Endowment net assets, January 1, 2023	$ -	$ 388,422	$ 388,422
Investment return, net	-	14,670	14,670
Unrealized and realized losses, net	-	17,173	17,173
Endowment net assets, December 31, 2023	-	420,265	420,265
Investment return, net	-	18,213	18,213
Unrealized and realized gains, net	-	6,872	6,872
Endowment net assets, December 31, 2024	$ -	$ 445,350	$ 445,350

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.

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, 2024 and 2023 were as follows:

	2024	2023
Operating lease cost	$ 43,004	$ 40,688
Short-term lease cost	3,102	8,005

The following table summarizes the supplemental cash flow information for the years ended December 31, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flow from operating leases	$ 44,090	$ 40,663
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, 2024 and 2023:

	2024	2023
Weighted-average remaining lease term		
Operating leases	2.38 years	3.32 years
Weighted-average discount rate		
Operating leases	2.44%	2.34%

The future minimum lease payments under noncancelable operating leases with terms greater than one year are listed below as of December 31, 2024.

Years Ending December 31,	
2025	$ 44,090
2026	36,668
2027	14,400
2028	1,200
Total lease payments	96,358
Less interest	(3,066)
Present value of lease liabilities	$ 93,292

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, 2024 are as follows:

	Health Care Services					
	Hospital Services	Clinic Services	Nursing Home Services	General and Administrative	Fundraising	Total
Salaries and wages	$ 2,042,145	$ 1,438,645	$ 2,269,384	$ 719,841	$ 57,288	$ 6,527,303
Employee benefits	342,134	198,666	516,599	183,053	6,006	1,246,458
Purchased services	1,104,699	39,688	928,791	387,419	3,697	2,464,294
Medical supplies	431,654	157,301	75,168	-	-	664,123
Other direct expenses	34,075	43,354	17,626	241,460	42,713	379,228
Utilities	60,464	50,417	99,572	65,046	556	276,055
Non-medical supplies	48,587	13,655	332,170	34,512	118	429,042
Professional fees	2,360	-	15,700	127,461	-	145,521
Depreciation	344,602	48,461	76,907	107,273	-	577,243
	$ 4,410,720	$ 1,990,187	$ 4,331,917	$ 1,866,065	$ 110,378	$ 12,709,267

Expenses related to providing these services by functional class for the year ended December 31, 2023 are as follows:

	Health Care Services					
	Hospital Services	Clinic Services	Nursing Home Services	General and Administrative	Fundraising	Total
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
	$ 4,225,011	$ 1,913,176	$ 4,054,646	$ 1,975,589	$ 128,039	$ 12,296,461

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 $55,529 and $53,442, for the years ended December 31, 2024 and 2023, respectively. Information technology platform maintenance and support fees incurred from Sanford were $277,092 for the years ended December 31, 2024 and 2023.

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 the latter of 2027 or two years after the date the claim is paid. 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 years ended December 31, 2024 and 2023, the Organization recognized a benefit of $73,749 and $2,431,076, respectively, related to the credit, which is presented in the consolidated statements of operations as Employee Retention Credit revenue. Of the amounts recognized during the years ended December 31, 2024 and 2023, $73,749 and $169,634, respectively, is related to the interest that is estimated to be received with the credit.

Supplementary Information
December 31, 2024 and 2023

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

CPAs & BUSINESS ADVISORS

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, 2024 and 2023, and have issued our report thereon dated March 10, 2025, 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 are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the 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, 2022, 2021, and 2020, none of which are presented herein, and we expressed unmodified opinions on those financial statements. In our opinion, the December 31, 2022, 2021 and 2020 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.

Eide Bailly LLP

Sioux Falls, South Dakota
March 10, 2025

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	2024			2023		
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total
Patient and Resident Service Revenue						
Routine services						
Nursing facility	$ 4,596,611	$ -	$ 4,596,611	$ 4,662,439	$ -	$ 4,662,439
Adults and pediatrics	812,240	-	812,240	930,265	-	930,265
Assisted living	386,257	-	386,257	352,851	-	352,851
Senior housing	99,916	-	99,916	114,789	-	114,789
Observation	-	81,000	81,000	-	98,275	98,275
	5,895,024	81,000	5,976,024	6,060,344	98,275	6,158,619
Ancillary services						
Laboratory	106,520	2,093,818	2,200,338	115,662	1,867,374	1,983,036
Viborg clinic	-	1,892,316	1,892,316	-	1,817,436	1,817,436
Centerville clinic	-	515,014	515,014	-	456,585	456,585
Parker clinic	-	433,987	433,987	-	502,163	502,163
Rehab outreach	-	225,218	225,218	-	208,558	208,558
Emergency room	4,987	1,770,607	1,775,594	11,067	1,732,618	1,743,685
Pharmacy	177,936	495,666	673,602	211,346	404,799	616,145
Central service	37,445	26,587	64,032	48,153	18,184	66,337
Physical therapy	65,780	686,150	751,930	81,942	676,655	758,597
Radiology	78,683	3,201,807	3,280,490	87,448	3,189,913	3,277,361
Operating room	7,502	206,966	214,468	-	128,535	128,535
Electrocardiography	4,704	291,118	295,822	12,562	335,049	347,611
Anesthesiology	-	126,924	126,924	-	77,690	77,690
Occupational therapy	47,480	92,425	139,905	62,206	72,122	134,328
Ultrasound	-	139,904	139,904	3,480	103,729	107,209
Cardiac rehabilitation	-	70,132	70,132	-	108,770	108,770
Speech therapy	11,012	39,039	50,051	6,526	32,550	39,076
Nuclear medicine	-	13,727	13,727	-	34,206	34,206
Wound therapy	-	22,878	22,878	-	67,613	67,613
Respiratory therapy	-	13,529	13,529	100	4,938	5,038
	542,049	12,357,812	12,899,861	640,492	11,839,487	12,479,979
	$ 6,437,073	$ 12,438,812	18,875,885	$ 6,700,836	$ 11,937,762	18,638,598
Charity care			(43,659)			(26,035)
Contractual price concessions			(5,510,781)			(5,382,769)
Implicit price concessions			(396,790)			(441,691)
Total patient and resident service revenue			$ 12,924,655			$ 12,788,103

	2024	2023
Other Revenue		
Pharmacy 340B program	$ 307,339	$ 251,560
Contract services therapy	162,624	183,239
Rental	35,276	41,718
Grants	65,554	57,711
Late payment fees	39,599	38,097
Public health	14,977	17,229
Reference lab	18,970	20,750
Cafeteria	9,459	9,580
Wellness	1,830	2,365
Gift shop	249	362
Gain (loss) on disposal of equipment	330	(5,287)
Other	52,022	40,888
	$ 708,229	$ 658,212

Pioneer Memorial Hospital & Health Services and Pioneer Memorial Foundation

Consolidated Operational, Statistical, and Financial Highlights

Years Ended December 31, 2024, 2023, 2022, 2021, and 2020

	2024	2023	2022	2021	2020
Operational					
Revenues, Gains, and Other Support Without Donor Restrictions					
Patient and resident service revenue					
Routine services	$ 5,976,024	$ 6,158,619	$ 5,510,946	$ 4,757,551	$ 5,035,161
Ancillary services	12,899,861	12,479,979	11,171,429	11,977,223	10,636,953
Charity care	(43,659)	(26,035)	(184,864)	(111,541)	(106,465)
Contractual price concessions	(5,510,781)	(5,382,769)	(4,689,429)	(5,377,001)	(4,935,830)
Implicit price concessions	(396,790)	(441,691)	(261,173)	(453,622)	(307,352)
Total patient and resident service revenue	12,924,655	12,788,103	11,546,909	10,792,610	10,322,467
Gain (loss) on disposal of equipment	330	(5,287)	(900)	-	20
Other revenue	707,899	663,499	918,080	959,557	730,129
COVID-19 stimulus programs	73,749	2,431,076	250,436	3,042,164	2,453,147
Total revenues, gains, and other support without donor restrictions	13,706,633	15,877,391	12,714,525	14,794,331	13,505,763
Expenses					
Salaries and benefits	7,773,761	7,419,719	7,270,634	7,166,302	7,268,097
Drugs, food, supplies and other	4,358,263	4,374,250	4,444,624	3,498,081	3,244,934
Depreciation	577,243	502,492	493,178	484,640	483,323
Interest	-	-	-	-	8,519
Total expenses	12,709,267	12,296,461	12,208,436	11,149,023	11,004,873
Operating Income	$ 997,366	$ 3,580,930	$ 506,089	$ 3,645,308	$ 2,500,890
Statistical - Unaudited					
Hospital					
Number of beds	12	12	12	12	12
Patient days					
Acute	130	134	164	154	206
Swing bed	455	510	378	367	316
Percentage of occupancy, including swing beds	13.4%	14.7%	12.4%	11.9%	11.9%
Average daily census, including swing beds	1.6	1.8	1.5	1.4	1.4
Number of admissions, excluding swing beds	43	49	60	58	72
Average acute length of stay (days)	3.0	2.7	2.7	2.7	2.9
Medicare patients					
Acute days of care	89	90	101	118	137
Percentage of acute patient days	68.5%	67.2%	61.6%	76.6%	66.5%
Nursing Facility					
Number of beds - end of year	46	46	46	43	43
Resident days	14,154	15,092	14,264	11,727	12,707
Percentage of occupancy	84.3%	89.9%	85.0%	74.7%	81.0%
Senior Housing					
Number of units	20	20	20	20	20
Resident days	2,283	2,780	3,482	4,789	6,523
Percentage of occupancy	31.3%	38.1%	47.7%	65.6%	89.4%
Assisted Living					
Number of units	10	10	10	10	10
Resident days	3,413	3,130	3,214	3,103	3,520
Percentage of occupancy	93.5%	85.8%	88.1%	85.0%	96.4%
Clinic Visits					
Centerville	2,503	2,369	2,515	2,431	2,462
Parker	2,278	2,533	2,371	2,480	1,942
Viborg	6,333	6,168	6,195	6,723	7,683
Financial					
Current Ratio	6.36	5.58	8.38	6.89	1.86
Number of Days Revenue in Patient and Resident Accounts Receivable	46	38	38	36	38
Percentage of Salaries and Benefits to Total Expenses	61.2%	60.3%	59.6%	64.3%	66.0%