

Public Disclosure Copy

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

Type or print	Name of exempt organization or other filer, see instructions. ST. MICHAEL'S HOSPITAL, INC.	Taxpayer identification number (TIN) 46-0225414
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 410 WEST 16TH AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TYNDALL, SD 57066-2318	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

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

LISA RONKE

• The books are in the care of ▶ **410 W 16TH AVE - TYNDALL, SD 57066-2318**

Telephone No. ▶ **605-589-2100**

Fax No. ▶ **605-589-2115**

- 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 **MAY 15, 2024** , to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning **JUL 1, 2022** , and ending **JUN 30, 2023** .

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.

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.

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2022

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning **JUL 1, 2022** and ending **JUN 30, 2023**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ST. MICHAEL'S HOSPITAL, INC.		D Employer identification number 46-0225414
	Doing business as		E Telephone number 605-589-2100
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 13,792,150.
	410 WEST 16TH AVENUE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code TYNDALL, SD 57066-2318		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: ASHLI DANILKO SAME AS C ABOVE		H(c) Group exemption number 0928	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c)() (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.AVERA.ORG/ST-MICHAELS			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1966
			M State of legal domicile: SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities: TO PROVIDE HEALTHCARE SERVICES.	
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.	
Activities & Governance	3 Number of voting members of the governing body (Part VI, line 1a) 3 7
	4 Number of independent voting members of the governing body (Part VI, line 1b) 4 7
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a) 5 113
	6 Total number of volunteers (estimate if necessary) 6 10
	7a Total unrelated business revenue from Part VIII, column (C), line 12 7a 230,953.
	7b Net unrelated business taxable income from Form 990-T, Part I, line 11 7b 0.
	8 Contributions and grants (Part VIII, line 1h) 8 237,502. 296,542.
9 Program service revenue (Part VIII, line 2g) 9 12,577,297. 13,445,160.	
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d) 10 205,980. 46,676.	
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 11 3,650. 2,900.	
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 12 13,024,429. 13,791,278.	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3) 13 168. 0.
	14 Benefits paid to or for members (Part IX, column (A), line 4) 14 0. 0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 15 5,960,501. 6,749,583.
	16a Professional fundraising fees (Part IX, column (A), line 11e) 16a 0. 0.
	b Total fundraising expenses (Part IX, column (D), line 25) b 0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 17 5,312,361. 5,876,836.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 18 11,273,030. 12,626,419.
19 Revenue less expenses. Subtract line 18 from line 12 19 1,751,399. 1,164,859.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16) 20 21,985,702. 23,294,313.
	21 Total liabilities (Part X, line 26) 21 843,293. 678,694.
	22 Net assets or fund balances. Subtract line 21 from line 20 22 21,142,409. 22,615,619.

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: <i>Ashli Danilko</i>	Date: 5-3-2024			
	ASHLI DANILKO, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name Laurie Hanson, CPA	Preparer's signature Laurie Hanson, CPA	Date 04/25/24	Check if self-employed <input type="checkbox"/>	PTIN P00851848
	Firm's name EIDE BAILLY LLP	Firm's EIN 45-0250958		Phone no. 605-339-1999	
	Firm's address 345 N. REID PL., STE. 400 SIOUX FALLS, SD 57103-7034				

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 [X]

1 Briefly describe the organization's mission:

IT IS THE MISSION OF ST. MICHAEL'S HOSPITAL TO PROVIDE READILY ACCESSIBLE HEALTH CARE TO THE PEOPLE OF BON HOMME COUNTY AND THE SURROUNDING AREAS. IN KEEPING WITH THE HERITAGE OF THE CATHOLIC CHURCH, ST. MICHAEL'S WILL AIM TO PROMOTE THE PHYSICAL, MENTAL, SOCIAL

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 [X] 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 [X] 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 \$ 10,593,515. Including grants of \$) (Revenue \$ 13,217,107.) ST. MICHAEL'S HOSPITAL, INC. (SMH) OPERATES A 25-BED CRITICAL ACCESS HOSPITAL WITH PROVIDER BASED RURAL HEALTH CLINICS LOCATED IN TYNDALL AND IN AVON. PROVIDER STAFF, NURSING PERSONNEL, LABORATORY AND RADIOLOGY PERSONNEL ARE AVAILABLE AS NEEDED 24-HOURS A DAY, 7-DAYS A WEEK. DURING THE FISCAL YEAR ENDING JUNE 30, 2023, ACUTE PATIENT DAYS WERE 318 AND SWING-BED DAYS WERE 789.

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

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

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

4e Total program service expenses 10,593,515.

Part IV Checklist of Required Schedules

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

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		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	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		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		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		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		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		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		X
b A family member of any individual described in line 28a? If "Yes," complete Schedule L, Part IV	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		X
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		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		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		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		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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		
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		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		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	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		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee reporting, tax shelter transactions, and charitable contributions.

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records
LISA RONKE - 605-589-2100
410 W 16TH AVE, TYNDALL, SD 57066-2318

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

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

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

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) DR. MELVIN WALLINGA FAMILY PRACTICE PHYSICIAN	28.00				X			215,905.	0.	36,431.
(2) ASHLI DANILKO CEO	40.00			X				168,717.	0.	42,336.
(3) JACLYN DVORACEK PHARMACY MANAGER	36.00				X			147,469.	0.	16,309.
(4) JEREMIAH BERTSCHINGER PHARMACIST	40.00				X			135,889.	0.	16,191.
(5) TARA SCHAFERS PHARMACIST	40.00				X			135,897.	0.	14,847.
(6) ANGELA SCHNETZER PA-C	32.00				X			127,787.	0.	5,104.
(7) LISA RONKE DIRECTOR OF FINANCE	40.00			X				78,245.	0.	5,552.
(8) CONNIE TJEERDSMA BOARD CHAIR	1.00	X		X				0.	0.	0.
(9) AUSTIN KOCH VICE CHAIR	1.00	X		X				0.	0.	0.
(10) LAURIE JURRENS SECRETARY	1.00	X		X				0.	0.	0.
(11) FATHER JOE FORCELE MEMBER	1.00	X						0.	0.	0.
(12) RICHARD R. PIER MEMBER UNTIL DEC 2022	1.00	X						0.	0.	0.
(13) DR. JAMES TORSNEY MEMBER	1.00	X						0.	0.	0.
(14) SUSAN SHRADER MEMBER BEG JAN 2023	1.00	X						0.	0.	0.
(15) BEN HELLMANN MEMBER BEG JAN 2023	1.00	X						0.	0.	0.

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					
	1 b	Membership dues					
	1 c	Fundraising events					
	1 d	Related organizations					
	1 e	Government grants (contributions)	296,442.				
	1 f	All other contributions, gifts, grants, and similar amounts not included above	100.				
	1 g	Noncash contributions included in lines 1a-1f					
	1 g	Total. Add lines 1a-1f	296,542.				
	Program Service Revenue			Business Code			
2 a		PATIENT SERVICE FEES	621110	10,148,808.	10148808.		
2 b		RETAIL PHARMACY	456110	3,249,833.	3,018,880.	230,953.	
2 c							
2 d							
2 e							
2 f		All other program service revenue	900099	46,519.	46,519.		
2 g	Total. Add lines 2a-2f		13,445,160.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		3,045.		3,045.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
				2,900.			
	6 b	Less: rental expenses		0.			
	6 c	Rental income or (loss)		2,900.			
	6 d	Net rental income or (loss)		2,900.	2,900.		
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
				44,503.			
	7 b	Less: cost or other basis and sales expenses		0.	872.		
	7 c	Gain or (loss)		44,503.	-872.		
7 d	Net gain or (loss)		43,631.		43,631.		
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
8 b	Less: direct expenses						
8 c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
9 c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10 b	Less: cost of goods sold						
10 c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue			Business Code				
	11 a						
	11 b						
	11 c						
	11 d	All other revenue					
11 e	Total. Add lines 11a-11d						
12	Total revenue. See instructions		13,791,278.	13217107.	230,953.	46,676.	

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

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
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	322,389.		322,389.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	76,053.		76,053.	
7 Other salaries and wages	5,135,879.	4,697,691.	438,188.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	232,848.	212,079.	20,769.	
9 Other employee benefits	595,706.	539,747.	55,959.	
10 Payroll taxes	386,708.	344,909.	41,799.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	69,760.		69,760.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,343,210.	1,042,509.	300,701.	
12 Advertising and promotion	13,201.	3,161.	10,040.	
13 Office expenses	40,223.	17,726.	22,497.	
14 Information technology	193,434.	3,366.	190,068.	
15 Royalties				
16 Occupancy	166,432.	119,455.	46,977.	
17 Travel	25,849.	22,324.	3,525.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	3,456.	2,201.	1,255.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	732,767.	490,615.	242,152.	
23 Insurance	94,573.	63,320.	31,253.	
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 SUPPLIES	2,780,783.	2,718,560.	62,223.	
b REPAIRS AND MAINTENANCE	245,146.	164,026.	81,120.	
c EQUIPMENT	66,971.	62,150.	4,821.	
d DUES AND SUBSCRIPTIONS	39,698.	29,775.	9,923.	
e All other expenses	61,333.	59,901.	1,432.	
25 Total functional expenses. Add lines 1 through 24e	12,626,419.	10,593,515.	2,032,904.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance 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	10,901,794.	2 11,723,875.
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	1,616,130.	4 1,586,757.
	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 77,777.
	8	Inventories for sale or use	392,559.	8 396,947.
	9	Prepaid expenses and deferred charges	50,479.	9 35,253.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,944,798.	
	b	Less: accumulated depreciation	10b 7,708,224.	10c 4,236,574.
	11	Investments - publicly traded securities		11
	12	Investments - other securities. See Part IV, line 11	4,722,066.	12 4,270,760.
	13	Investments - program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	325,807.	15 966,370.
16	Total assets. Add lines 1 through 15 (must equal line 33)	21,985,702.	16 23,294,313.	
Liabilities	17	Accounts payable and accrued expenses	769,575.	17 678,694.
	18	Grants payable		18
	19	Deferred revenue	73,718.	19 0.
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable to unrelated third parties		24
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	843,293.	26 678,694.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27	Net assets without donor restrictions	21,121,223.	27 22,594,433.
	28	Net assets with donor restrictions	21,186.	28 21,186.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29
	30	Paid-in or capital surplus, or land, building, or equipment fund		30
	31	Retained earnings, endowment, accumulated income, or other funds		31
	32	Total net assets or fund balances	21,142,409.	32 22,615,619.
33	Total liabilities and net assets/fund balances	21,985,702.	33 23,294,313.	

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	13,791,278.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,626,419.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,164,859.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	21,142,409.
5	Net unrealized gains (losses) on investments	5	232,989.
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	75,362.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	22,615,619.

Part XII Financial Statements and Reporting

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

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

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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 6, column (f), divided by line 11, column (f)) **14** %

15 Public support percentage from 2021 Schedule A, Part II, line 14 **15** %

16a 33 1/3% support test - 2022. 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 - 2021. 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 - 2022. 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 - 2021. 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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 2022 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2021 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2021 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2022. 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 - 2021. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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		(A) Prior Year	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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2022 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-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - <i>explain in Part VI</i>). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	Total of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	Excess distributions carryover to 2023. Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization ST. MICHAEL'S HOSPITAL, INC. Employer identification number 46-0225414

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

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

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

Form with multiple questions (1-9) about conservation easements, including checkboxes for types of easements, a table for tracking easements held at the end of the tax year, and questions about monitoring and reporting.

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.

Form with questions (1a, 1b, 2) about reporting art and historical treasures, including fields for revenue and asset values.

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 on 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	20,893.	20,893.	20,893.	20,893.	20,763.
b Contributions	0.				130.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	20,893.	20,893.	20,893.	20,893.	20,893.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment 0.0000 %
 - b Permanent endowment 100 %
 - c Term endowment 0.0000 %
- 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 | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| 3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | <input type="checkbox"/> | <input type="checkbox"/> |
- 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	5,000.	34,375.		39,375.
b Buildings		7,052,405.	4,283,851.	2,768,554.
c Leasehold improvements				
d Equipment		4,705,740.	3,311,626.	1,394,114.
e Other		147,278.	112,747.	34,531.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				4,236,574.

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) INVESTMENT IN AVERA		
(B) POOLED FUND	3,191,952.	END-OF-YEAR MARKET VALUE
(C) INTEREST IN NET ASSETS OF		
(D) AVERA HEALTH FOUNDATION	1,078,808.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	4,270,760.	

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, col. (B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	

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

Part 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	14,099,629.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a	Net unrealized gains (losses) on investments	2a	232,989.	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	232,989.	
3	Subtract line 2e from line 1	3	13,866,640.	
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	-75,362.	
c	Add lines 4a and 4b	4c	-75,362.	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	13,791,278.	

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	12,626,419.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII.)	2d		
e	Add lines 2a through 2d	2e	0.	
3	Subtract line 2e from line 1	3	12,626,419.	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII.)	4b		
c	Add lines 4a and 4b	4c	0.	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	12,626,419.	

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 V, LINE 4:

THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS IS TO PROVIDE FOR CAPITAL NEEDS THAT MAY ARISE.

PART X, LINE 2:

THE HOSPITAL 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 HOSPITAL 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.

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2022

Open to Public Inspection

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.

Department of the Treasury
Internal Revenue Service

Name of the organization **ST. MICHAEL'S HOSPITAL, INC.** Employer identification number **46-0225414**

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			20,000.		20,000.	.16%
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			20,000.		20,000.	.16%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			259,669.	11,793.	247,876.	1.96%
f Health professions education (from Worksheet 5)			23,479.	2,250.	21,229.	.17%
g Subsidized health services (from Worksheet 6)			2480927.	1294125.	1186802.	9.40%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			13,047.		13,047.	.10%
j Total. Other Benefits			2777122.	1308168.	1468954.	11.63%
k Total. Add lines 7d and 7j			2797122.	1308168.	1488954.	11.79%

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: ST. MICHAEL'S HOSPITAL, INC.

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>21</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V SECTION B</u>		
b <input checked="" type="checkbox"/> Other website (list url): <u>SEE PART V SECTION B</u>		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>21</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url): <u>SEE PART V SECTION B</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: ST. MICHAEL'S HOSPITAL, INC.

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100</u> % and FPG family income limit for eligibility for discounted care of <u>200</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical Indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input checked="" type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group: ST. MICHAEL'S HOSPITAL, INC.

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

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group: ST. MICHAEL'S HOSPITAL, INC.

		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 <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
	b <input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
	c <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d <input type="checkbox"/> 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?		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?		X
	If "Yes," explain in Section C.		

Schedule H (Form 990) 2022

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.

ST. MICHAEL'S HOSPITAL, INC.:

PART V, SECTION B, LINE 5: SMH HELD FOCUS GROUPS IN THE FALL OF 2021, CONDUCTED IN-PERSON ONE ON ONE CONVERSATIONS AND FACILITATED AN ELECTRONIC SURVEY FEBRUARY & MARCH 2022. GROUPS AND INDIVIDUALS WERE CHOSEN TO PARTICIPATE BASED ON BEING A MEMBER OF THE COMMUNITY THE HOSPITAL SERVES AND/OR BEING A PROVIDER OF SERVICES TO THE COMMUNITY IN SOME CAPACITY. VARIOUS INDIVIDUALS, AS WELL AS REPRESENTATIVES FROM BON HOMME AND AVON SCHOOLS, MINISTERIAL ASSOCIATION, FOOD PANTRY, BON HOMME COUNTY HEALTH NURSE, BARGAIN SHOPPE, CHAMBER OF COMMERCE, MIKE DURFEE STATE PRISON, EMS, FIRE DEPARTMENTS, NURSING HOME, SENIOR CITIZENS, BOARD MEMBERS, MEDICAL STAFF AND EMPLOYEES WERE ENGAGED AND PROVIDED INPUT.

ST. MICHAEL'S HOSPITAL, INC.:

PART V, SECTION B, LINE 11: AS PART OF THE CHNA COMPLETED IN 2021, THE COMMITTEE DISCUSSED THE DATA GATHERED AND CAME TO A CONSENSUS, RANKING THE HEALTH NEEDS AND FOCUS AREAS FOR THE COMMUNITY AS FOLLOWS:

1. HEALTHCARE ACCESS FOR BON HOMME COUNTY INCLUDING RECRUITMENT OF AN ADDITIONAL FAMILY PRACTICE PHYSICIAN.
2. CONTINUE EFFORTS FROM THE PREVIOUS CHNA BY ADDRESSING PHYSICAL INACTIVITY IN OUR SERVICE AREA.

ACTION PLANS HAVE BEEN DETAILED TO SOLVE THE NEEDS IDENTIFIED IN THE CHNA.

1. HEALTHCARE ACCESS FOR BON HOMME COUNTY, RECRUITMENT OF ADDITIONAL

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.

FAMILY PRACTICE PHYSICIAN.

A. WITH THE BOARD DIRECTION, SUPPORT, AND ENGAGEMENT, WORK WITH AVERA'S PHYSICIAN RECRUITER TO IDENTIFY WORKLOAD TO SUPPORT OUR RECRUITMENT EFFORTS.

B. EXPLORE THE USE OF A RECRUITMENT COMPANY TO IMPROVE OUR EFFORTS.

C. ENGAGE MEDICAL STAFF IN THE RECRUITMENT PROCESS.

D. REQUEST COMMUNITY ENGAGEMENT IN HIRING AND ONBOARDING PROCESS.

E. ADDITIONAL STEPS TO BE DETERMINED AS THE PROCESS IS UNDERWAY.

2. CONTINUE EFFORTS FROM THE PREVIOUS CHNA BY ADDRESSING THE PHYSICAL INACTIVITY IN OUR SERVICE AREA.

A. EDUCATE COMMUNITY ON INCIDENCE OF DISEASE IN THE COUNTY AND ITS RELATION TO PHYSICAL INACTIVITY. POTENTIAL EDUCATIONAL OFFERINGS: SMH WOMEN'S NIGHT, DIABETIC EDUCATION, WELLNESS CENTER CLASSES, DISCHARGE PLANNING, EMPLOYEE WELLNESS CHALLENGES, ETC.

B. ENGAGE COMMUNITY GROUPS AND EMPLOYEES IN EDUCATION AND PROGRAMMING EFFORTS. GROUPS TO COLLABORATE WITH: OTHER COMMUNITY FITNESS CENTERS, CIVIC GROUPS, LOCAL BUSINESSES, SCHOOL DISTRICT EVENTS AND SPORTS, ETC.

C. UTILIZE EXISTING PROGRAMS AND SERVICES TO BUILD IN PREVENTATIVE EDUCATION AND PHYSICAL ACTIVITY. THESE PROGRAMS AND SERVICES INCLUDE PLANET HEART, OSTEOPOROSIS STRENGTH CLASS, PHARMACY CONSULTS, FOOT CLINIC, ETC.

D. PREVENTATIVE PROGRAM FOCUS WOULD INCLUDE OBESITY, CARDIOVASCULAR DISEASE, AND DIABETES.

IN THE CURRENT YEAR ST. MICHAEL'S HOSPITAL HAS HIRED A FAMILY PRACTICE PHYSICIAN, WHICH SATISFIES ONE OF THE NEEDS IDENTIFIED IN THE MOST RECENT

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19a, 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.

CHNA. SMH HAS ALSO CONTINUED WITH EFFORTS TO INCREASE EDUCATION AND PROMOTE PROGRAMS AND SERVICES TO ADDRESS PHYSICAL INACTIVITY IN OUR SERVICE AREA.

DUE TO RESOURCE CONSTRAINTS, THE OTHER PRIORITY AREAS OF BEHAVIORAL HEALTH, DIABETES PREVALENCE AND OBESITY ARE NOT THE MAIN FOCUS AND WOULD NATURALLY BE CONDUITS OF IMPROVED OUTCOMES BASED ON THE TWO PRIORITY TOPICS CHOSEN.

ST. MICHAEL'S HOSPITAL, INC.:

PART V, SECTION B, LINE 13H: PRESUMPTIVE ELIGIBILITY IS UTILIZED AS A LAST RESORT.

ST. MICHAEL'S HOSPITAL, INC.

PART V, LINE 16A, FAP WEBSITE:

WWW.AVERA.ORG/LOCATIONS/PROFILE/ST-MICHAELS-HOSPITAL-AVERA/

ST. MICHAEL'S HOSPITAL, INC.

PART V, LINE 16B, FAP APPLICATION WEBSITE:

WWW.AVERA.ORG/LOCATIONS/PROFILE/ST-MICHAELS-HOSPITAL-AVERA/

ST. MICHAEL'S HOSPITAL, INC.

PART V, LINE 16C, FAP PLAIN LANGUAGE SUMMARY WEBSITE:

WWW.AVERA.ORG/LOCATIONS/PROFILE/ST-MICHAELS-HOSPITAL-AVERA/

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3, 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.

ST. MICHAEL'S HOSPITAL, INC.:

PART V, SECTION B, LINE 16J: A SUMMARY OF THE FINANCIAL ASSISTANCE POLICY IS POSTED IN THE EMERGENCY ROOM, RECEPTION AREA AND WAITING AREAS. STAFF DISCUSS THE AVAILABILITY OF THE FACILITY'S FINANCIAL ASSISTANCE POLICY WITH PATIENTS DURING THEIR STAY. NOTICE IS ALSO INCLUDED IN PAYMENT REMINDER LETTERS AND IN STATEMENTS.

ST. MICHAEL'S HOSPITAL, INC.:

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. SECTION B, LINE 7A

THE COMMUNITY HEALTH NEEDS ASSESSMENT IS AVAILABLE AT [HTTPS://WWW.AVERA.ORG/ABOUT/COMMUNITY-HEALTH-NEEDS-ASSESSMENTS/#MICHAEL](https://www.avera.org/about/community-health-needs-assessments/#MICHAEL)

PART V. SECTION B, LINE 10A

THE IMPLEMENTATION STRATEGY IS AVAILABLE UPON REQUEST AND AT [HTTPS://WWW.AVERA.ORG/ABOUT/COMMUNITY-HEALTH-NEEDS-ASSESSMENTS/#MICHAEL](https://www.avera.org/about/community-health-needs-assessments/#MICHAEL)

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? 1

Name and address	Type of facility (describe)
1 BON HOMME FAMILY PRACTICE CLINIC 130 MAIN STREET AVON, SD 57315	FAMILY PRACTICE CLINIC

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 3C:

IN ADDITION TO THE USE OF FPG TO DETERMINE ELIGIBILITY FOR FREE OR DISCOUNTED CARE, SMH ALSO LOOKS AT THE PATIENT'S MEDICAL INDIGENCY, INSURANCE STATUS AND ELIGIBILITY FOR MEDICARE/MEDICAID. BEING IN A RURAL COMMUNITY WITH A SMALL POPULATION, SMH MAY ALSO USE KNOWN INFORMATION OF A PATIENT'S HARDSHIPS IN MAKING THE FINAL DETERMINATION. PRESUMPTIVE ELIGIBILITY IS UTILIZED AS A LAST RESORT.

PART I, LINE 7:

CHARITY CARE EXPENSE WAS CONVERTED TO COST ON LINE 7A BASED ON AN OVERALL COST-TO-CHARGE RATIO ADDRESSING ALL PATIENT SEGMENTS. LINES 7E, 7F, AND 7I WERE OBTAINED UTILIZING THE ACTUAL GENERAL LEDGER SYSTEM. LINE 7G WAS OBTAINED FROM THE MEDICARE COST REPORT.

PART I, LINE 7G:

PHYSICIAN CLINIC COSTS ARE INCLUDED IN SUBSIDIZED HEALTH SERVICES. REVENUES OF \$704,372 AND COSTS OF \$1,863,284 WERE INCLUDED FOR A NET COMMUNITY BENEFIT OF \$1,158,912.

Part VI Supplemental Information (Continuation)

PART II, COMMUNITY BUILDING ACTIVITIES:

SMH IS INVOLVED WITH THE AREA CHAMBER OF COMMERCE AND ROTARY CLUB. SMH WORKS TO ENHANCE THE QUALITY OF LIFE AND EMPOWER ITS PATIENTS, CARE-GIVERS AND COMMUNITY WITH THE RESOURCES THEY NEED WHEN THEY NEED THEM. SMH ALSO PROVIDES HEALTHCARE CAREER EDUCATION TO PROMOTE HEALTHCARE CAREERS AND RURAL HEALTH.

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 THIS CLASS OF PATIENTS.

PART III, LINE 3:

THE ESTIMATED AMOUNT OF THE ORGANIZATION'S IMPLICIT PRICE CONCESSIONS ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S CHARITY CARE POLICY IS CALCULATED BASED ON THE PERCENTAGE OF INDIVIDUALS LIVING BELOW THE POVERTY LEVEL IN 2022. THEREFORE, 14.5% OF IMPLICIT PRICE CONCESSIONS CAN REASONABLY BE CONSIDERED A COMMUNITY BENEFIT AS IT WOULD HAVE BEEN WRITTEN OFF TO CHARITY CARE.

PART III, LINE 4:

THE FOOTNOTE THAT DESCRIBES IMPLICIT PRICE CONCESSIONS IS ON PAGES 9-10 OF THE ATTACHED AUDITED FINANCIAL STATEMENT.

PART III, LINE 8:

MEDICARE ALLOWABLE COST OF CARE WAS CALCULATED FROM THE MEDICARE COST REPORT FOR FISCAL YEAR ENDING 6/30/23.

Part VI Supplemental Information (Continuation)

MANY PATIENTS IN OUR SERVICE AREA QUALIFY FOR MEDICARE. THE FACILITY PROVIDES SERVICES TO THESE PATIENTS EVEN THOUGH MEDICARE REIMBURSEMENT IS NOT SUFFICIENT TO COVER THE COST OF PROVIDING THIS CARE. PROVIDING SERVICES TO THIS POPULATION PROMOTES ACCESS TO HEALTHCARE SERVICES WHICH ARE NEEDED IN OUR COMMUNITY, THEREBY PROVIDING A BENEFIT TO OUR COMMUNITY.

PART III, LINE 9B:

SMH PROVIDES CARE TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS CHARITY CARE POLICY WITHOUT CHARGE OR AT AMOUNTS LESS THAN ITS ESTABLISHED RATES. THE HOSPITAL DOES NOT PURSUE COLLECTIONS OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE.

PART VI, LINE 2:

IN ORDER TO DETERMINE NEEDS OF THE COMMUNITY WE SERVE, ST. MICHAEL'S HOSPITAL CONDUCTS PATIENT SURVEYS VIA TELEPHONE THROUGH HEALTHSTREAMS, AND OUR PROVIDERS HAVE MONTHLY MEETINGS FOR CLINIC AND MEDICAL STAFF AT WHICH TIME MAY DISCUSS NEEDS THAT ARE IDENTIFIED THROUGH THE SURVEYS AND THROUGH OFFICE VISITS. INPUT IS ALSO RECEIVED FROM OUR BOARD OF DIRECTORS MEETINGS AND STAFF ROUNDING MEETINGS.

PART VI, LINE 3:

THE SMH STAFF ASSISTS PATIENTS WHO MAY BE ELIGIBLE FOR FINANCIAL ASSISTANCE BY DISCUSSING THE AVAILABILITY OF VARIOUS GOVERNMENT BENEFITS, SUCH AS MEDICAID OR STATE PROGRAMS, AND ASSISTING THE PATIENT WITH QUALIFICATION FOR SUCH PROGRAMS WHERE APPLICABLE. THE PROGRAMS ARE DISCUSSED DURING THEIR STAY AND PATIENT REQUEST. POSTERS HIGHLIGHTING VARIOUS ASSISTANCE OPTIONS ARE POSTED IN THE ADMISSION AREA. SMH STAFF

Part VI Supplemental Information (Continuation)

ALSO DISCUSS THE AVAILABILITY OF ITS CHARITY CARE POLICY WITH PATIENTS DURING THEIR STAY.

PART VI, LINE 4:

SMH SERVES A RURAL POPULATION IN BON HOMME COUNTY WHICH INCLUDES THE CITIES OF TYNDALL, AVON, TABOR AND SPRINGFIELD. THERE IS ONE OTHER HOSPITAL IN BON HOMME COUNTY LOCATED IN SCOTLAND.

THE POPULATION ESTIMATES AS OF JULY 2023 REPORT 7,062 PEOPLE WITH 14.5% OF THE POPULATION AT POVERTY LEVEL IN BON HOMME COUNTY. 21% OF BON HOMME COUNTY'S POPULATION IS AGE 65 OR OLDER, COMPARED TO THE 18% IN THE STATE OF SOUTH DAKOTA.

PART VI, LINE 5:

SMH'S GOVERNING BODY IS COMPRISED OF PERSONS WHO RESIDE IN BON HOMME COUNTY WHO ARE NEITHER EMPLOYEES NOR CONTRACTORS OF THE ORGANIZATION, NOR FAMILY MEMBERS THEREOF. THE ORGANIZATION EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN ITS COMMUNITY FOR SOME OR ALL OF ITS DEPARTMENTS. SMH APPLIES SURPLUS FUNDS TO IMPROVEMENTS IN PATIENT CARE AND PROVIDES READILY ACCESSIBLE HEALTH CARE TO THE PEOPLE OF BON HOMME COUNTY AND THE SURROUNDING AREA.

SMH PROVIDES A VARIETY OF COMMUNITY BENEFIT HEALTH ACTIVITIES AT NO COST OR LESS THAN COST. THESE ACTIVITIES INCLUDE WELLNESS PROGRAMS, NUTRITION EDUCATION, FOOT CLINICS, CPR CLASSES, AND BLOOD PRESSURE SCREENINGS. A VARIETY OF PROGRAMS ARE PROVIDED AT NO CHARGE FOR THE CHILDREN IN OUR COMMUNITIES SUCH AS THE IMPACT CONCUSSION PROGRAM, FLU SHOT CLINICS, AND ATHLETIC SCREENINGS. SMH ALSO PROVIDES ATHLETIC PHYSICALS FOR STUDENTS AT

Part VI Supplemental Information (Continuation)

A DISCOUNTED RATE. SMH PROVIDES A NURSE ON AN AS NEEDED BASIS FOR
AMBULANCE TRANSFERS AT NO COST TO THE LOCAL AMBULANCE SERVICE.
APPROXIMATELY 16 CLIENTS WERE SERVED DURING THE FISCAL YEAR ENDED 6/30/23
FOR AMBULANCE TRIPS.

SMH PROVIDED FINANCIAL AND IN KIND DONATIONS FOR VARIOUS COMMUNITY NEEDS
SUCH AS MEETING ROOM AVAILABILITY, MEDICAL STAFF COVERAGE AT LOCAL
SPORTING EVENTS, AND HEALTH EDUCATION, INCLUDING HEALTH PROFESSION
EDUCATION FOR STUDENTS GOING INTO THE HEALTHCARE FIELD.

SMH PROVIDES EMERGENCY SERVICES 24-HOURS A DAY, 7-DAYS A WEEK. IN
ADDITION TO NURSING STAFF, A MIDLEVEL PROVIDER AND/OR PHYSICIAN ARE IN
HOUSE OR ON CALL AT ALL TIMES TO PROVIDE CARE TO ANYONE PRESENTING WITH AN
EMERGENCY CONDITION REGARDLESS OF THEIR ABILITY TO PAY. FOR FISCAL YEAR
ENDED 6/30/23, THERE WERE 946 PATIENTS WHO RECEIVED EMERGENCY CARE AT SMH.

SMH ALSO MAKES AVAILABLE E-EMERGENCY SERVICES THROUGH AN ARRANGEMENT WITH
AVERA ECARE WHEREBY EMERGENCY PHYSICIANS AND OTHER SPECIALISTS ARE
AVAILABLE VIA VIDEO CONFERENCING TO ASSIST THE MEDICAL STAFF AND NURSES
WITH PATIENTS PRESENTING TO THE SMH EMERGENCY ROOM. THE E-EMERGENCY AND
E-HOSPITALIST SERVICES ARE PROVIDED AT NO COST TO THE PATIENT. 34 PATIENTS
BENEFITED FROM THESE SERVICES DURING THE FISCAL YEAR ENDED 6/30/2023.

PART VI, LINE 6:

SMH IS A MANAGED FACILITY OF AVERA HEALTH. AVERA HEALTH AND THE HOSPITAL
WORK COOPERATIVELY TO ENHANCE HEALTHCARE THROUGHOUT THE COMMUNITY SERVED
BY SMH.

Part VI Supplemental Information (Continuation)

SMH ALSO HAS ACCESS TO "BACK OFFICE" SUPPORT SERVICES, SUCH AS LEGAL CONSULTATION, QUALITY BENCHMARKING, CODING, COMPUTER SERVICES, CONTRACT NEGOTIATIONS, ADMINISTRATIVE CONSULTATION, GROUP PURCHASING, HUMAN RESOURCES ASSISTANCE AND MANY OTHER SERVICES. AVERA HEALTH IS ABLE TO PROVIDE THESE SERVICES TO SMH AT A COST BELOW THAT WHICH THE HOSPITAL COULD OTHERWISE ACHIEVE. IN TURN, LOCAL CAREGIVERS ARE ABLE TO DEVOTE MORE RESOURCES TO PATIENT CARE.

AVERA HEALTH AND SMH DEDICATE RESOURCES TO ENDEAVORS THAT MAKE A POSITIVE DIFFERENCE TO IMPROVE THE HEALTH OF THE COMMUNITIES THEY SERVE. THESE ACTIVITIES INCLUDE LEADERSHIP DEVELOPMENT AND TRAINING FOR COMMUNITY MEMBERS, ECONOMIC DEVELOPMENT, PHYSICAL IMPROVEMENTS IN THE COMMUNITY, CONTRIBUTIONS TO NONPROFIT COMMUNITY ORGANIZATIONS, NONPROFIT EVENT SPONSORSHIPS, DONATED MEDICAL SUPPLIES, COMMUNITY HEALTH EDUCATION AND SUPPORT GROUPS, HEALTH SCREENINGS, FLU-SHOT CLINICS, COMMUNITY HEALTH EDUCATION AND VARIOUS OTHER ACTIVITIES.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

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.

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ST. MICHAEL'S HOSPITAL, INC.

Employer identification number

46-0225414

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2022

Part III Supplemental Information

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

SCHEDULE J LINE 3

ASHLI DANILKO, CEO, IS COMPENSATED THROUGH AN ARRANGEMENT WITH AVERA

SACRED HEART HOSPITAL, 501 SUMMIT STREET, YANKTON, SD 57078.

SCHEDULE L
(Form 990)

Transactions With Interested Persons

OMB No. 1545-0047

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.

2022

Attach to Form 990 or Form 990-EZ.

Open To Public Inspection

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

Department of the Treasury
Internal Revenue Service

Name of the organization: ST. MICHAEL'S HOSPITAL, INC.
Employer identification number: 46-0225414

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and section 501(c)(29) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b.

Table with 4 main columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No).

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a or Form 990, Part IV, line 26; or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22.

Table with 9 main columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization? (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No).

Total \$

Part III Grants or Assistance Benefiting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

Table with 5 main columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance.

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
CHAD JENSEN	BROTHER OF CEO	76,053.	EMPLOYEE WA		X

Part V Supplemental Information.

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: CHAD JENSEN

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE WAGES

**SCHEDULE O
(Form 990)**

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for the latest information.

2022
Open to Public
Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization

ST. MICHAEL'S HOSPITAL, INC.

Employer identification number
46-0225414

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

AND SPIRITUAL HEALTH OF ALL ITS PATIENTS. THE HEALTH CARE CENTERS WILL
CONTINUE TO OFFER QUALITY SERVICES BASED ON COMMUNITY NEEDS AND FISCAL
SOLVENCY.

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

THE BOARD OF DIRECTOR COMMITTEES ARE ADVISORY IN NATURE ONLY AND DO NOT
HAVE AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

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

THE CEO AND CFO REVIEW THE 990. THE 990 IS THEN PROVIDED TO EACH BOARD
MEMBER FOR THEIR REVIEW PRIOR TO THE ACTUAL FILING OF THE 990.

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

ST. MICHAEL'S HOSPITAL CONFLICT OF INTEREST POLICY COVERS ANY
DIRECTOR/TRUSTEE, OFFICER, MEMBER OF A COMMITTEE WITH BOARD-DELEGATED
POWERS, MEMBER OF MANAGEMENT WHO HAS A DIRECT OR INDIRECT FINANCIAL
INTEREST, CEO AND CFO AS WELL AS THEIR FAMILY MEMBERS.

SMH REQUIRES ANY DIRECTOR/TRUSTEE, BOARD COMMITTEE MEMBER, OFFICER AND
MEMBER OF MANAGEMENT TO DISCLOSE THE EXISTENCE OF A FINANCIAL INTEREST,
OTHER ACTUAL OR POSSIBLE CONFLICT OF INTEREST AND ALL MATERIAL FACTS
ANNUALLY BY COMPLETING A DISCLOSURE STATEMENT; AND IF A CONFLICT OF
INTEREST ARISES AFTER THE COMPLETION OF THE ANNUAL DISCLOSURE, AT THE TIME
THE NEW CONFLICT ARISES. THE BOARD OF DIRECTORS MAKES THE DETERMINATION AS
TO WHETHER A CONFLICT OF INTEREST EXISTS. THE BOARD OF DIRECTORS ADDRESSES

Name of the organization

ST. MICHAEL'S HOSPITAL, INC.

Employer identification number
46-0225414

CONFLICT OF INTERESTS VIA A FORMALIZED PROCEDURE. THIS PROCEDURE MAY INCLUDE A PRESENTATION BY THE INTERESTED PERSON, BUT EXCLUDES THE INTERESTED PERSON FROM FURTHER DISCUSSION OR VOTING ON THE TRANSACTION OR ARRANGEMENT THAT MAY CONSTITUTE A CONFLICT OF INTEREST. THE BOARD OF DIRECTORS ALSO INCLUDE A STANDING AGENDA ITEM AT THE BEGINNING OF EACH MEETING WHICH REQUIRES THE DISCLOSURE OF POTENTIAL CONFLICT OF INTEREST FOR ANY ITEMS INCLUDED ON THE AGENDA.

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

AVERA SACRED HEART HEALTH SERVICES AND SMH'S BOARD OF DIRECTORS USE COMPARABILITY DATA TO DETERMINE APPROPRIATE COMPENSATION OF THE CEO BASED ON EXPERIENCE AND PERFORMANCE. THE COMPENSATION AMOUNT IS APPROVED ANNUALLY BY THE BOARD OF DIRECTORS.

THE CEO DETERMINES THE COMPENSATION FOR OTHER MEMBERS OF MANAGEMENT INCLUDING THE CFO BASED ON AN ANNUAL PERFORMANCE APPRAISAL AND USE OF COMPARABILITY DATA.

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

THE FACILITY MAKES THE CONFLICT OF INTEREST POLICY AND BYLAWS AVAILABLE TO THE GENERAL PUBLIC UPON REQUEST.

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

CONSULTING FEES:

PROGRAM SERVICE EXPENSES	27,521.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	27,521.

Name of the organization

ST. MICHAEL'S HOSPITAL, INC.

Employer identification number
46-0225414PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES	773,407.
MANAGEMENT AND GENERAL EXPENSES	123,912.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	897,319.

OTHER FEES:

PROGRAM SERVICE EXPENSES	3,518.
MANAGEMENT AND GENERAL EXPENSES	1,924.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	5,442.

CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	238,063.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	238,063.

SHARED SERVICES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	174,865.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	174,865.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	1,343,210.
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN INTEREST IN NET ASSETS OF	75,362.
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UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2023

Name ST. MICHAEL'S HOSPITAL, INC.	Employer Identification Number 46-0225414
--------------------------------------	--

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

FEDERAL POST-2017 NET OPERATING LOSS - RETAIL PHARMACY	25,838.
FEDERAL PRE-2018 NET OPERATING LOSS	226,017.

DETAIL CARRYOVER SCHEDULE

Type and Entity: RETAIL PHARMACY POST-2017 NOL FED

Section 382 Carryover

Section 382 Annual Limitation

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
2018	5,989.										
2019	66.										
2020	5,654.										
2021	5,456.										
2022	8,673.										
E	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
S											
B											
C											

A B C D E F G H I J K L M N O P Q R S T U V W A B C D E F G H I J K L M N O P Q R S T U V W

DETAIL CARRYOVER SCHEDULE

Type and Entity: NET POSITIVE ACE ADJUSTMENT FED
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	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																						
																					Section 382 Annual Limitation	Section 382 Carryover																				
2020	143.																																									

A B C D E F G H I J K L M N O P Q R S T U V W

A B C D E F G H I J K L M N O P Q R S T U V W

DETAIL CARRYOVER SCHEDULE

Type and Entity: PRB-2018 NOL FED		Section 382 Carryover									
Section 382 Annual Limitation		Original Carryover Amount	Total Amount Used	Amount Used for 05/30/15	Amount Used for 05/30/16	Amount Used for 05/30/17	Amount Used for 05/30/18	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
Year Originated		44,367.	43,572.	10,362.	11,671.	16,074.	5,465.				
A											
B											
C											
D											
E											
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type		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
E											
S											
B											
C											
A											
B											
C											
D											
E											
F											
G											
H											
I											
J											
K											
L											
M											
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O											
P											
Q											
R											
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T											
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V											
W											

Form **8879-TE**

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2022, or fiscal year beginning JUL 1, 2022, and ending JUN 30, 2023

2022

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer ST. MICHAEL'S HOSPITAL, INC.	EIN or SSN 46-0225414
Name and title of officer or person subject to tax ASHLI DANILKO CEO	

Part I Type of Return and Return Information

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

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

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

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2022 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize EIDE BAILLY LLP to enter my PIN 30202

ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2022 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____ Date _____

Part III Certification and Authentication

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

46141605537
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2022 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature LAURIE HANSON, CPA Date 04/25/24

**ERO Must Retain This Form - See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Application for Automatic Extension of Time To File an Exempt Organization Return

OMB No. 1545-0047

Department of the Treasury
Internal Revenue Service

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

Type or print	Name of exempt organization or other filer, see instructions. ST. MICHAEL'S HOSPITAL, INC.	Taxpayer identification number (TIN) 46-0225414
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 410 WEST 16TH AVENUE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TYNDALL, SD 57066-2318	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

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

LISA RONKE

• The books are in the care of ▶ **410 W 16TH AVE - TYNDALL, SD 57066-2318**

Telephone No. ▶ **605-589-2100**

Fax No. ▶ **605-589-2115**

- 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 **MAY 15, 2024**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

- ▶ calendar year _____ or
- ▶ tax year beginning **JUL 1, 2022**, and ending **JUN 30, 2023**.

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.

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.

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

Form 8868 (Rev. 1-2022)

Exempt Organization Business Income Tax Return (and proxy tax under section 6033(e))

2022

For calendar year 2022 or other tax year beginning JUL 1, 2022, and ending JUN 30, 2023

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

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

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

Department of the Treasury Internal Revenue Service

Header section containing: A Check box if address changed; B Exempt under section 501(c)(3); C Book value of all assets at end of year; D Employer identification number; E Group exemption number; F Check box if an amended return.

G Check organization type: 501(c) corporation, 501(c) trust, 401(a) trust, Other trust, State college/university

H Check if filing only to: Claim credit from Form 8941, Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation

J Enter the number of attached Schedules A (Form 990-T)

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

L The books are in care of LISA RONKE Telephone number 605-589-2100

Part I Total Unrelated Business Taxable Income

Table with 11 rows for Part I: Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions). Includes lines 1 through 11 with numerical values.

Part II Tax Computation

Table with 7 rows for Part II: Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21). Includes lines 1 through 7 with numerical values.

LHA For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments

1a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b Other credits (see instructions)	1b			
c General business credit. Attach Form 3800 (see instructions)	1c			
d Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e Total credits. Add lines 1a through 1d		1e		
2 Subtract line 1e from Part II, line 7		2		0.
3 Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)		3		
4 Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here		4		0.
5 Current net 965 tax liability paid from Form 965-A, Part II, column (k)		5		0.
6a Payments: A 2021 overpayment credited to 2022	6a			
b 2022 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b			
c Tax deposited with Form 8868	6c			
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e Backup withholding (see instructions)	6e			
f Credit for small employer health insurance premiums (attach Form 8941)	6f			
g Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other	6g			
7 Total payments. Add lines 6a through 6g		7		
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		8		
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed		9		
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid		10		
11 Enter the amount of line 10 you want: Credited to 2023 estimated tax Refunded		11		

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

1 At any time during the 2022 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
If "Yes," see instructions for other forms the organization may have to file.		
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$ <u>0.</u>		
4 Enter available pre-2018 NOL carryovers here \$ <u>226,017.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
456110	\$	17,165.
	\$	
6a Did the organization change its method of accounting? (see instructions)		X
b If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

STATEMENT 2

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer: <u>Asahi Daniels</u>	Date: <u>15/3/2024</u>	Title: <u>CEO</u>	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	LAURIE HANSON, CPA	LAURIE HANSON, CPA	04/25/24	P00851848
	Firm's name	Firm's EIN	45-0250958	
	Firm's address	Phone no.		
	EIDE BAILLY LLP 345 N. REID PL., STE. 400 SIOUX FALLS, SD 57103-7034	605-339-1999		

FORM 990-T

PRE-2018 NET OPERATING LOSS DEDUCTION

STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/05	44,367.	43,572.	795.	795.
06/30/06	73,414.	0.	73,414.	73,414.
06/30/07	41,800.	0.	41,800.	41,800.
06/30/08	20,353.	0.	20,353.	20,353.
06/30/09	14,616.	0.	14,616.	14,616.
06/30/10	8,864.	0.	8,864.	8,864.
06/30/12	66,175.	0.	66,175.	66,175.
NOL CARRYOVER AVAILABLE THIS YEAR			226,017.	226,017.

FORM 990-T

PART V - SUPPLEMENTAL INFORMATION

STATEMENT 2

1, 1 - SECTION 1.263(A)-1(F) DE MINIMIS SAFE HARBOR ELECTION

THE ORGANIZATION IS MAKING THE DE MINIMIS SAFE HARBOR
ELECTION UNDER REG. SEC. 1.263(A)-1(F).

Unrelated Business Taxable Income From an Unrelated Trade or Business

2022

Department of the Treasury
Internal Revenue Service

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

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

A Name of the organization ST. MICHAEL'S HOSPITAL, INC.	B Employer identification number 46-0225414
--	--

C Unrelated business activity code (see Instructions) 456110	D Sequence: 1 of 1
--	---

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

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales 230,953.			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		41,135.
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13		41,135.

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

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	25,828.
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	398.
8 Less depreciation claimed in Part III and elsewhere on return	8a	
	8b	398.
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	6,056.
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement) SEE STATEMENT 3	14	17,526.
15 Total deductions. Add lines 1 through 14	15	49,808.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	-8,673.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	-8,673.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2022

Part III Cost of Goods Sold	Enter method of inventory valuation	N/A
1 Inventory at beginning of year		0.
2 Purchases		189,818.
3 Cost of labor		0.
4 Additional section 263A costs (attach statement)		0.
5 Other costs (attach statement)		0.
6 Total. Add lines 1 through 5		189,818.
7 Inventory at end of year		0.
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2		189,818.
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No

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

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

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

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A _____

B _____

C _____

D _____

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

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

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

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

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

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

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

Part IX Advertising Income

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

- A
- B
- C
- D

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

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

a

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

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

5 Readership costs

6 Circulation income

7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero

8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7

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

0.

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

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1			0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION	AMOUNT
SUPPLIES AND OTHER EXPENSE	3,191.
OFFICE EXPENSE	669.
ADVERTISING	103.
ADMINISTRATIVE EXPENSES	12,824.
TAX PREPARATION FEE	739.
TOTAL TO SCHEDULE A, PART II, LINE 14	17,526.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
06/30/19	5,989.	0.	5,989.	5,989.
06/30/20	66.	0.	66.	66.
06/30/21	5,654.	0.	5,654.	5,654.
06/30/22	5,456.	0.	5,456.	5,456.
NOL CARRYOVER AVAILABLE THIS YEAR			17,165.	17,165.

Depreciation and Amortization (Including Information on Listed Property) A PG1 1

Department of the Treasury Internal Revenue Service

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attach to your tax return.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

ST. MICHAEL'S HOSPITAL, INC.

RETAIL PHARMACY

46-0225414

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

Table with 5 main rows for Part I. Line 1: 1,080,000. Line 3: 2,700,000. Line 7: 7. Line 13: 13.

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

Table with 3 rows for Part II. Line 16: 398.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: 17.

Section B - Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-i.

Section C - Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 6 columns: (a) Class life, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 20a-d.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 22: 398. Line 23: 23.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with columns (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost.

25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use 25

26 Property used more than 50% in a qualified business use: Table with columns for percentage.

27 Property used 50% or less in a qualified business use: Table with columns for percentage and S/L.

28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28

29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table for Section B with columns (a) through (f) Vehicle and rows 30-36 regarding miles driven and personal use.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table for Section C with rows 37-41 regarding policy statements and requirements.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with columns (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year.

42 Amortization of costs that begins during your 2022 tax year:

43 Amortization of costs that began before your 2022 tax year 43

44 Total. Add amounts in column (f). See the instructions for where to report 44

Electronic Filing PDF Attachment



Financial Statements
June 30, 2023 and 2022

St. Michael's Hospital, Inc.

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CPAs & BUSINESS ADVISORS

Independent Auditor's Report

The Board of Directors
St. Michael's Hospital, Inc.
Tyndall, South Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of St. Michael's Hospital, Inc. (Hospital), which comprise the balance sheets as of June 30, 2023 and 2022, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of St. Michael's Hospital, Inc. as of June 30, 2023 and 2022, and the results of its operations and its 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 St. Michael's Hospital, Inc. 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 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 Hospital'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 St. Michael's Hospital, Inc.'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 St. Michael's Hospital, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of patient service revenue, other revenue, and expenses are presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The operational, statistical, and financial highlights, which are the responsibility of management, have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Eide Bailly LLP

Sioux Falls, South Dakota
November 28, 2023

St. Michael's Hospital, Inc.
Balance Sheets
June 30, 2023 and 2022

	2023	2022
Assets		
Current Assets		
Cash and cash equivalents	\$ 9,623,875	\$ 10,901,794
Receivables		
Patient	1,581,803	1,612,760
Estimated third-party payor settlements	150,000	200,000
Notes receivable - current portion	33,333	-
Other	4,954	3,370
Investments	2,100,000	100,000
Supplies	396,947	392,559
Prepaid expenses	35,253	50,479
Total current assets	13,926,165	13,260,962
Assets Limited as to Use		
By Board for capital improvements	4,008,322	3,734,585
Property and Equipment, Net	4,231,574	3,971,867
Other Assets		
Interest in net assets of Avera Health Foundation	1,078,808	1,013,288
Notes receivable - long term portion	44,444	-
Real estate held for future use	5,000	5,000
Total other assets	1,128,252	1,018,288
Total assets	\$ 23,294,313	\$ 21,985,702
Liabilities and Net Assets		
Current Liabilities		
Accounts payable	\$ 205,847	\$ 164,359
Accrued expenses		
Salaries and wages	86,074	245,099
Vacation	332,382	298,117
Payroll taxes and other	54,391	62,000
Refundable advance	-	73,718
Total current liabilities	678,694	843,293
Net Assets		
Without donor restrictions	22,594,433	21,121,223
With donor restrictions	21,186	21,186
Total net assets	22,615,619	21,142,409
Total liabilities and net assets	\$ 23,294,313	\$ 21,985,702

St. Michael's Hospital, Inc.
Statements of Operations and Changes in Net Assets
Years Ended June 30, 2023 and 2022

	2023	2022
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient service revenue	\$ 10,148,808	\$ 9,678,287
Other revenue	3,311,392	2,916,300
COVID-19 stimulus programs		
Provider Relief Fund revenue	25,055	163,705
Other stimulus grant revenue	258,376	56,369
	<u>13,743,631</u>	<u>12,814,661</u>
Expenses		
Salaries and wages	5,533,916	4,928,997
Employee benefits	1,229,648	1,083,475
Purchased services	1,084,542	985,827
Supplies	2,785,046	2,479,799
Repairs and maintenance	245,146	208,357
Other	765,391	702,374
Insurance	94,572	89,162
Utilities and communication	155,391	139,293
Depreciation	732,767	655,746
	<u>12,626,419</u>	<u>11,273,030</u>
Operating Income	<u>1,117,212</u>	<u>1,541,631</u>
Other Income (Expense)		
Net investment return	280,536	(431,164)
Change in interest in net assets of Avera Health Foundation	75,362	(126,579)
Contributions without donor restrictions	100	4,593
	<u>355,998</u>	<u>(553,150)</u>
Revenues in Excess of Expenses and Change in Net Assets Without Donor Restrictions	<u>\$ 1,473,210</u>	<u>\$ 988,481</u>

St. Michael's Hospital, Inc.
Statements of Cash Flows
Years Ended June 30, 2023 and 2022

	2023	2022
Operating Activities		
Change in net assets	\$ 1,473,210	\$ 988,481
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation	732,767	655,746
Loss (gain) on disposal of property and equipment	872	(804)
Net realized and unrealized (gains) losses on investments	(273,676)	441,447
Undistributed portion of change in net assets of Avera Health Foundation	(65,520)	123,836
Changes in net assets and liabilities		
Receivables	1,596	(496,710)
Supplies	(4,388)	(9,757)
Prepaid expenses	15,226	(7,738)
Accounts payable	41,488	29,249
Accrued expenses	(132,369)	29,465
Refundable advance	(73,718)	(1,351,607)
Net Cash from Operating Activities	1,715,488	401,608
Investing Activities		
Purchase of property and equipment	(993,346)	(509,080)
Purchase of investments	(2,000,000)	-
Proceeds from sale of equipment	-	6,000
Net Cash used for Investing Activities	(2,993,346)	(503,080)
Net Change in Cash, Cash Equivalents, and Designated Cash	(1,277,858)	(101,472)
Cash, Cash Equivalents, and Designated Cash, Beginning of Year	10,927,601	11,029,073
Cash, Cash Equivalents, and Designated Cash, End of Year	\$ 9,649,743	\$ 10,927,601
Cash and Cash Equivalents	\$ 9,623,875	\$ 10,901,794
Designated Cash in Assets Limited as to Use	25,868	25,807
Total Cash, Cash Equivalents, and Designated Cash	\$ 9,649,743	\$ 10,927,601

Note 1 - Organization and Significant Accounting Policies

Hospital

St. Michael's Hospital, Inc. ("Hospital") operates a 25-bed acute care hospital in Tyndall, South Dakota and provider-based rural health clinics located in Tyndall and Avon, South Dakota.

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 and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with an original maturity of three months or less.

Patient Receivables

Patient receivables are uncollateralized patient and third-party payor obligations. Payments of patient receivables are allocated to the specific claims identified on the remittance advice or, if unspecified, are applied to the earliest unpaid claim. The Hospital does not assess interest on delinquent accounts.

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

The Hospital's July 1, 2021 patient receivables, estimated third-party payor settlements, and other receivables were contract assets of \$1,139,649, \$175,000, and \$4,771, respectively.

Supplies

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

Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the balance sheets. Certificates of deposit are recorded at historical cost, plus accrued interest. Net investment returns (including realized and unrealized gains and losses on investments, interest, and dividends) are 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 at its discretion subsequently use for other purposes.

Property and Equipment

Property and equipment acquisitions in excess of \$5,000 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. The estimated useful lives of property and equipment are as follows:

Land improvements	3 - 20 years
Buildings and improvements	5 - 50 years
Equipment	3 - 20 years

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to net assets without 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.

The Hospital 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 June 30, 2023 and 2022.

Short-Term Leases

The Hospital 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 such that the Hospital does not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized as expense on a straight-line basis over the term of the lease. Total lease expense was \$34,346 and \$31,579 for the years ended June 30, 2023 and 2022, respectively.

Interest in Net Assets of Avera Health Foundation

The Avera Health Foundation, an affiliate of the Hospital, solicits contributions and holds funds on behalf of the Hospital. The Hospital's interest in these funds is recorded in other assets in the accompanying financial statements. Changes in the funds held by the Foundation are recorded as changes in interest in net assets of Avera Health Foundation in the accompanying financial statements.

Fair Value Measurements

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

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

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

Net Assets with Donor Restrictions

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

Performance Indicator

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

Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Hospital expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations. Generally, the Hospital bills the patients and third-party payors several days after the services are performed and/or the patient 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 Hospital. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Hospital believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations related to patient services are satisfied over time as the patients receive inpatient acute, outpatient or clinic services. The Hospital 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 Hospital measures the performance obligation for outpatient and medical clinic services over the patient encounter, which is generally short in duration. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided, and the Hospital does not believe it is required to provide additional goods or services to the patient or resident.

The Hospital 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 Hospital's policy, and/or implicit price concessions provided to uninsured patients and residents. The Hospital 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 Hospital 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 Hospital's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (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 Hospital's mission, care is provided to patients and residents regardless of their ability to pay. Therefore, the Hospital 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 the amounts the Hospital expects to collect based on its collection history with those patients.

Charity Care

The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not reported as patient service revenue. The estimated cost of providing these services was \$20,000 and \$40,000 for the years ended June 30, 2023 and 2022, calculated by multiplying the ratio of cost to gross charges for the Hospital by the gross uncompensated charges associated with providing charity care to its patients.

Other Revenues

The Hospital has other revenues which primarily consists of retail pharmacy revenue and includes some other miscellaneous grants and other revenues. Retail revenues are recognized when the performance obligation is met at a point in time and other miscellaneous grants, wellness, and rental revenues are recognized as performance obligations are over a period of time. Retail pharmacy revenues were \$3,249,833 and \$2,853,627 for the years ended June 30, 2023 and 2022, respectively. Other revenues are included in operating revenues in the statements of operations and changes in net assets.

Income Taxes

The Hospital is organized as a South Dakota nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Hospital is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Hospital is 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 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 Hospital 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.

Donor-Restricted Gifts

The Hospital 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 statement of changes in net assets as net assets released from restrictions.

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

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in Note 10, which presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the program and supporting service benefited.

The financial statements report categories that are attributed to program service activities or supporting activities. Accordingly, certain costs have been allocated among the program and supporting service benefited. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, such as depreciation and other occupancy costs are allocated to a function based on a square-footage or units-of-service basis while the remainder of expenses are allocated on the basis of estimates of time and effort.

Subsequent Events

The Hospital has evaluated subsequent events through November 28, 2023, the date which the financial statements were available to be issued.

Note 2 - Patient Service Revenue

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

Medicare: The Hospital is licensed as a Critical Access Hospital (CAH). The Hospital is reimbursed for most acute care services under a cost reimbursement methodology with final settlement determined after submission of annual cost reports by the Hospital and are subject to audits thereof by the Medicare intermediary. The Hospital's Medicare cost reports have been audited by the Medicare Administrative Contractor through the year ended June 30, 2021. Clinical services are paid on a cost basis or fixed fee schedule.

Medicaid: Services rendered to Medicaid program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. There are no retroactive settlements with the Medicaid program.

Blue Cross: Services rendered to Blue Cross and Blue Shield subscribers are reimbursed under a prospectively determined percentage of charges methodology. Clinic services are paid on fixed fee schedules.

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

The composition of patient service revenue by payor for the years ended June 30, 2023 and 2022 is as follows:

	2023	2022
Patient service revenue		
Medicare	\$ 5,295,217	\$ 5,352,291
Medicaid	500,241	490,415
Blue Cross	1,934,864	1,787,978
Other	2,418,486	2,047,603
	\$ 10,148,808	\$ 9,678,287

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 service revenue for the years ended June 30, 2023 and 2022 increased by approximately \$10,000 and \$2,000, 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.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Hospital also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Hospital estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual 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 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 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 ability to pay are recorded as bad debt expense. Bad debt expense for the years ended June 30, 2023 and 2022 were not significant.

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

- Payors (for example, Medicare, Medicaid, managed care or other insurance and patient) have different reimbursement/payment methodologies
- Length of the patient's service/episode of care
- Hospital's line of businesses that provided the service (for example, hospital, physician services, etc.)

Note 3 - Provider Relief Funds and Other Stimulus Funds

Through June 30, 2023, the Hospital has received \$3,903,494 of Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Funds administered by the Department of Health and Human Services (HHS). The funds are subject to terms and conditions imposed by HHS. Among the terms and conditions is a provision that payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus. Recipients may not use the payments to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. HHS currently has deadlines to incur eligible expenses and lost revenues, which vary based on the date the funds are received. Unexpended provider relief funds held thereafter would be subject to repayment.

These funds are recorded as a refundable advance when received and are recognized as revenues in the accompanying statements of operations as all terms and conditions are considered met. The terms and conditions are subject to interpretation and future clarification. In addition, this program may be subject to oversight, monitoring and audit. Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. During the years ended June 30, 2023 and 2022, the Hospital paid back \$48,664 and \$1,187,902, respectively, to HHS for funds not used under the terms and conditions of the program.

As of June 30, 2023 and 2022, the Hospital had a total refundable advance balance related to provider relief funds of \$-0- and \$73,718, respectively, which are included in current liabilities on the accompanying balance sheets. During the years ended June 30, 2023 and 2022, the Hospital recognized \$25,055 and \$163,705, respectively, as revenue, included as provider relief fund revenue on the statements of operations and changes in net assets.

Through June 30, 2023, the Hospital also received \$606,946 from the South Dakota Department of Health and other sources. These funds are subject to terms and conditions imposed by the grantor. During the years ended June 30, 2023 and 2022, the Hospital recognized \$258,376 and \$56,369, respectively, as revenue, included in other stimulus grant revenue on the statements of operations and changes in net assets.

Note 4 - Investments

Assets Limited as to Use

The composition of assets limited as to use at June 30, 2023 and 2022, is set forth in the following table.

	<u>2023</u>	<u>2022</u>
By Board for capital improvements		
Cash and cash equivalents	\$ 25,868	\$ 25,807
Blended stock and bond funds	790,502	725,663
Pooled Investment Fund*	<u>3,191,952</u>	<u>2,983,115</u>
	<u>\$ 4,008,322</u>	<u>\$ 3,734,585</u>

***Pooled Investment Fund**

The Hospital is a participant in the Avera Pooled Investment Fund, a fund administered by Avera Health that is maintained for the benefit of facilities that are sponsored, operated, or managed by Avera Health. Investments are made in conformity with the objectives and guidelines of the Avera Health Pooled Investment Committee. Within the fund, facilities share in a pool of investments that are managed by various fund managers. Asset valuation and income and losses of the fund are allocated to participating members based on the carrying amount of their investment in the fund.

As of June 30, 2023 and 2022, the Avera Pooled Investment Fund assets consisted of the following types of investments:

	<u>2023</u>	<u>2022</u>
Equity mutual funds	47.1%	44.8%
Fixed income mutual funds	27.7%	27.2%
Non-publicly traded alternative investments		
Multi-strategy, private equity, and hedge funds	9.1%	8.9%
Real asset	1.3%	1.2%
Cash and short-term investments	2.7%	6.0%
Corporate bonds	2.8%	3.1%
Foreign equities	3.3%	3.0%
Publicly traded equity securities	3.3%	3.0%
U.S. government issues	1.6%	1.7%
Other fixed income	<u>1.1%</u>	<u>1.1%</u>
	<u>100.0%</u>	<u>100.0%</u>

Investments

Investments consist of the following at June 30, 2023 and 2022:

	2023	2022
Certificates of Deposit	\$ 2,100,000	\$ 100,000

Net investment returns for the years ended June 30, 2023 and 2022, are as follows:

	2023	2022
Net investment return		
Interest income	\$ 3,045	\$ 10,220
Realized gains and losses on investments, net	44,502	194,955
Change in unrealized gains and losses on investments	232,989	(636,339)
	\$ 280,536	\$ (431,164)

Note 5 - Fair Value of Assets

Assets measured at fair value on a recurring basis at June 30, 2023 and 2022, are as follows:

	2023	2022
Assets limited as to use		
Blended stock and bond funds	\$ 790,502	\$ 725,663

The related fair values of these assets are determined as follows:

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
<u>June 30, 2023</u>			
Blended stock and bond funds	\$ 790,502	\$ -	\$ -
<u>June 30, 2022</u>			
Blended stock and bond funds	\$ 725,663	\$ -	\$ -

The fair value for the blended stock and bond funds is determined by reference to quoted market prices.

Note 6 - Property and Equipment

A summary of property and equipment at June 30, 2023 and 2022 is as follows:

	2023		2022	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	\$ 34,375	\$ -	\$ 34,375	\$ -
Leasehold improvements	7,199,683	4,396,598	6,530,745	4,079,157
Equipment	4,705,740	3,311,626	4,528,568	3,050,164
Construction in Progress	-	-	7,500	-
	<u>\$ 11,939,798</u>	<u>\$ 7,708,224</u>	<u>\$ 11,101,188</u>	<u>\$ 7,129,321</u>
Net property and equipment		<u>\$ 4,231,574</u>		<u>\$ 3,971,867</u>

Note 7 - Pension Plan

The Hospital has a defined contribution 403(b) plan under which employees become participants upon reaching age 21 and completion of one year of service. The Hospital contributes 2% of eligible compensation plus the Hospital will match 2% of employee compensation to the plan. In January 2023, the Hospital increased the match up to 4% of employee compensation to the plan. The contributions are deposited with the plan trustee who invests the plan assets. Total pension expense for the years ended June 30, 2023 and 2022, was \$237,780 and \$149,407.

Note 8 - Concentrations of Credit Risk

The Hospital grants credit without collateral to its patients, most of whom are insured under third-party payor agreements. The mix of receivables from third-party payors and patients at June 30, 2023 and 2022, was as follows:

	2023	2022
Medicare	33%	31%
Self pay	32%	27%
Commercial insurance	30%	33%
Medicaid	5%	9%
	<u>100%</u>	<u>100%</u>

The Hospital maintains its cash in bank accounts which exceed federally insured limits. 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 June 30, 2023 and 2022, the Hospital had approximately \$10,400,000 and \$11,900,000, respectively, in excess of FDIC-insured limits.

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 balance sheet date, comprise the following:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 9,623,875	\$ 10,901,794
Patient and other accounts receivable, net	1,586,757	1,616,130
Estimated third party settlements	150,000	200,000
Investments	2,100,000	100,000
Assets limited as to use		
By Board for capital improvements	<u>4,008,322</u>	<u>3,734,585</u>
	<u>\$ 17,468,954</u>	<u>\$ 16,552,509</u>

Assets limited as to use that are considered available for general expenditure consist of amounts designated by the Board for future capital improvements. Although the Hospital does not intend to use these funds for general expenditures, these amounts could be made available if necessary.

Note 10 - Functional Expenses

The Hospital provides general health care services to patients within its geographic location. Expenses related to providing these services by functional class for the year ended June 30, 2023 are as follows:

	<u>Health Care Services</u>		<u>General and Administrative</u>	<u>Total</u>
	<u>Clinic Services</u>	<u>Hospital Services</u>		
Salaries and wages	\$ 1,422,363	\$ 3,513,389	\$ 598,164	\$ 5,533,916
Employee benefits	316,053	780,681	132,914	1,229,648
Purchased services	11,940	761,468	311,134	1,084,542
Supplies	117,631	2,604,992	62,423	2,785,046
Repairs and maintenance	7,251	156,775	81,120	245,146
Other	99,637	151,120	514,634	765,391
Insurance	7,110	56,210	31,252	94,572
Utilities and communication	16,065	80,215	59,111	155,391
Depreciation	55,088	435,527	242,152	732,767
	<u>\$ 2,053,138</u>	<u>\$ 8,540,377</u>	<u>\$ 2,032,904</u>	<u>\$ 12,626,419</u>

Expenses related to providing these services by functional class for the year ended June 30, 2022 are as follows:

	Health Care Services		General and Administrative	Total
	Clinic Services	Hospital Services		
Salaries and wages	\$ 1,051,294	\$ 3,290,452	\$ 587,251	\$ 4,928,997
Employee benefits	231,091	723,297	129,087	1,083,475
Purchased services	2,935	706,707	276,185	985,827
Supplies	113,392	2,308,698	57,709	2,479,799
Repairs and maintenance	26,215	132,457	49,685	208,357
Other	68,897	134,616	498,861	702,374
Insurance	6,703	52,995	29,464	89,162
Utilities and communication	13,329	63,234	62,730	139,293
Depreciation	49,261	388,319	218,166	655,746
	<u>\$ 1,563,117</u>	<u>\$ 7,800,775</u>	<u>\$ 1,909,138</u>	<u>\$ 11,273,030</u>

Note 11 - Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes or periods at June 30, 2023 and 2022:

	2023	2022
Various health care programs and services	\$ 223	\$ 223
Endowment		
Subject to appropriation and expenditure when a specified event occurs and restricted by donors:		
Available for general use	<u>20,963</u>	<u>20,963</u>
	<u>\$ 21,186</u>	<u>\$ 21,186</u>

In 2023 and 2022, no net assets were released from donor restrictions.

Note 12 - Endowment

The Hospital's endowment consists of funds donated for the support of the Hospital. Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions.

The Hospital has interpreted 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, unless there are explicit donor stipulations to the contrary. At June 30, 2023 and 2022, there were no such donor stipulations. As a result of this interpretation, the Hospital retains in perpetuity (a) the original value of initial and subsequent gift amounts donated to the Endowment and (b) any accumulations to the Endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added. Donor-restricted amounts not retained in perpetuity are subject to appropriation for expenditure in a manner consistent with the standard of prudence prescribed by UPMIFA.

The following factors are considered 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 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 Hospital
- 7) The investment policies of the Hospital

At June 30, 2023 and 2022 the Hospital had the following endowment net asset composition by type of fund:

	Without Donor Restrictions	With Donor Restrictions	Total
Donor-restricted endowment funds			
Original donor-restricted gift amount and amounts required to be maintained in perpetuity by donors	\$ -	\$ 20,963	\$ 20,963

From time to time, certain donor-restricted endowment funds may have fair values less than the amount required to be maintained by donors or by law (underwater endowments). The Hospital has interpreted UPMIFA to permit spending from underwater endowments in accordance with prudent measures required under law. At June 30, 2023 and 2022 the Hospital did not have any underwater endowments.

Investment and Spending Policies

The Hospital 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. To satisfy its long-term rate-of-return objectives, the Hospital 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 Hospital targets a diversified asset allocation including equity and fixed-income securities to achieve its long-term return objectives within prudent risk constraints. Due to the minimal value of the Hospital's endowment fund, the Hospital's policy is to appropriate for distribution income from the endowment fund assets as it is earned.

Changes in endowment net assets for the year ended June 30, 2023 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ 20,893	\$ 20,893
Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 20,893</u>	<u>\$ 20,893</u>

Changes in endowment net assets for the year ended June 30, 2022 are as follows:

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Endowment net assets, beginning of year	\$ -	\$ 20,893	\$ 20,893
Contributions	<u>-</u>	<u>-</u>	<u>-</u>
Endowment net assets, end of year	<u>\$ -</u>	<u>\$ 20,893</u>	<u>\$ 20,893</u>

Note 13 - Contingencies

Malpractice Insurance

The Hospital has malpractice insurance coverage to provide protection for professional liability losses on a claims-made basis subject to a limit of \$1 million per claim and \$3 million annual aggregate. The Hospital is also insured under an excess umbrella liability policy with a limit of \$20 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.

Litigations, Claims, and Assessments

The Hospital is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs. In the opinion of management, the ultimate settlement of litigations, claims, and disputes in process will not be material to the financial position of the Hospital.

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 the 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 from patient services. Management believes that the Hospital is in substantial compliance with current laws and regulations.



Supplementary Information
June 30, 2023 and 2022

St. Michael's Hospital, Inc.

St. Michael's Hospital, Inc.
Schedules of Patient Service Revenue
Years Ended June 30, 2023 and 2022

	2023	2022
Patient Service Revenue by Department		
Pharmacy	\$ 3,717,383	\$ 3,054,861
Radiology	2,509,340	1,992,880
Clinic	1,991,290	1,713,384
Laboratory	2,012,802	1,790,394
Therapies	1,860,020	1,750,171
Medical services	1,549,993	1,525,652
Emergency services	1,512,575	1,090,999
Operating and recovery rooms	363,544	411,300
Observation	405,816	347,721
Outpatient	284,179	359,320
Wound care	314,176	277,963
Anesthesiology	174,192	210,285
EKG	106,563	97,584
Cardiac rehab	110,925	23,270
Central services and supply	4,830	6,656
Nutrition services	114	363
	16,917,742	14,652,803
Implicit and explicit price concessions	(6,730,789)	(4,904,193)
Charity care - at charges	(38,145)	(70,323)
	\$ 10,148,808	\$ 9,678,287

St. Michael's Hospital, Inc.
Schedules of Other Revenue
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Other Revenue		
Retail pharmacy	\$ 3,249,833	\$ 2,853,627
Operating grants	13,011	12,835
Other	26,125	29,650
Wellness	20,395	15,734
Rental	2,900	3,650
(Loss) gain on disposal of property and equipment	<u>(872)</u>	<u>804</u>
Total other revenue	<u>\$ 3,311,392</u>	<u>\$ 2,916,300</u>

St. Michael's Hospital, Inc.
Schedules of Expenses
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Medical Services		
Salaries and wages	\$ 1,278,575	\$ 1,241,217
Supplies and other expenses	<u>203,121</u>	<u>193,220</u>
	<u>1,481,696</u>	<u>1,434,437</u>
Operating and Recovery Rooms		
Salaries and wages	14,353	17,077
Supplies and other expenses	<u>12,475</u>	<u>10,704</u>
	<u>26,828</u>	<u>27,781</u>
Anesthesiology		
Supplies and other expenses	<u>44,500</u>	<u>44,245</u>
Radiology		
Salaries and wages	219,551	215,605
Supplies and other expenses	<u>196,878</u>	<u>147,959</u>
	<u>416,429</u>	<u>363,564</u>
Laboratory		
Salaries and wages	532,584	456,336
Supplies and other expenses	<u>320,246</u>	<u>295,330</u>
	<u>852,830</u>	<u>751,666</u>
Physical Therapy		
Salaries and wages	306,407	282,655
Supplies and other expenses	<u>90,224</u>	<u>96,431</u>
	<u>396,631</u>	<u>379,086</u>
Foot Clinic		
Salaries and wages	13,355	10,291
Supplies and other expenses	<u>399</u>	<u>109</u>
	<u>13,754</u>	<u>10,400</u>
Central Services and Supply		
Salaries and wages	38,467	32,844
Supplies and other expenses	<u>13,602</u>	<u>2,778</u>
	<u>52,069</u>	<u>35,622</u>

St. Michael's Hospital, Inc.
Schedules of Expenses
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Pharmacy		
Salaries and wages	\$ 342,746	\$ 343,075
Supplies and other expenses	880,971	645,291
	<u>1,223,717</u>	<u>988,366</u>
Cardiac Rehab		
Salaries and wages	12,823	2,309
Supplies and other expenses	596	100
	<u>13,419</u>	<u>2,409</u>
Clinic		
Salaries and wages	1,396,972	1,028,567
Supplies and other expenses	236,161	212,414
	<u>1,633,133</u>	<u>1,240,981</u>
Emergency Services		
Salaries and wages	51,271	36,042
Supplies and other expenses	68,141	78,318
	<u>119,412</u>	<u>114,360</u>
Wound Care		
Supplies and other expenses	<u>121,124</u>	<u>128,907</u>
Retail Pharmacy		
Salaries and wages	363,435	344,397
Supplies and other expenses	1,630,329	1,500,921
	<u>1,993,764</u>	<u>1,845,318</u>
Medical Records		
Salaries and wages	105,553	104,970
Supplies and other expenses	19,499	13,355
	<u>125,052</u>	<u>118,325</u>
Nursing Administration		
Salaries and wages	127,909	114,980
Supplies and other expenses	11,030	3,857
	<u>138,939</u>	<u>118,837</u>
Dietary		
Salaries and wages	97,574	94,824
Food	13,523	14,090
Supplies and other expenses	6,703	3,198
	<u>117,800</u>	<u>112,112</u>

St. Michael's Hospital, Inc.
Schedules of Expenses
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Housekeeping		
Salaries and wages	\$ 108,743	\$ 117,726
Supplies and other expenses	<u>15,064</u>	<u>14,683</u>
	<u>123,807</u>	<u>132,409</u>
Laundry and Linen		
Salaries and wages	33,686	32,132
Supplies and other expenses	<u>493</u>	<u>3,226</u>
	<u>34,179</u>	<u>35,358</u>
Plant Operation		
Salaries and wages	51,364	47,771
Utilities	134,961	106,745
Supplies and other expenses	<u>62,292</u>	<u>41,588</u>
	<u>248,617</u>	<u>196,104</u>
Administrative and General		
Salaries and wages	438,548	406,178
Supplies and other expenses	<u>953,184</u>	<u>958,182</u>
	<u>1,391,732</u>	<u>1,364,360</u>
Unassigned Expenses		
Depreciation	732,767	655,746
Insurance	94,572	89,162
Employee benefits	<u>1,229,648</u>	<u>1,083,475</u>
	<u>2,056,987</u>	<u>1,828,383</u>
Total expenses	<u>\$ 12,626,419</u>	<u>\$ 11,273,030</u>

St. Michael's Hospital, Inc.
Operational, Statistical, and Financial Highlights
Years Ended June 30:

	2023	2022	2021	2020	2019
Discharges					
Medicare	108	116	86	120	122
Other	50	44	30	22	23
Total	<u>158</u>	<u>160</u>	<u>116</u>	<u>142</u>	<u>145</u>
Patient Days					
Acute - adults and pediatrics	318	314	215	309	457
Swing-bed	789	1,007	845	1,062	1,395
Percent of Occupancy					
Acute/Swing-bed	12%	14%	12%	15%	20%
Most Frequent Year-End Routine Service Rates					
Private and semi-private rooms	\$ 2,640	\$ 2,467	\$ 2,327	\$ 2,195	\$ 2,100
Swing-bed	825	771	727	685	655
Collection Statistics					
Accounts receivable - patients	\$ 1,581,803	\$ 1,612,760	\$ 1,139,649	\$ 851,901	\$ 1,150,402
No. of days net charges outstanding	57	61	51	40	51
Implicit price concessions	\$ 229,588	\$ 221,165	\$ 245,374	\$ 158,664	\$ 233,934
Percentage of implicit price concessions to total charges	1.4%	1.5%	2.1%	1.8%	2.6%