

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

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

OMB No. 1545-0047
2022
Open to Public Inspection

A For the 2022 calendar year, or tax year beginning 01-01-2022, and ending 12-31-2022

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

C Name of organization: PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES
 Doing business as:
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite: 315 N WASHINGTON ST PO BOX 368
 City or town, state or province, country, and ZIP or foreign postal code: VIBORG, SD 570700368

D Employer identification number: 46-0260288
E Telephone number: (605) 326-5161
G Gross receipts \$ 12,810,124

F Name and address of principal officer: LINDSEY HAUGER, 315 N WASHINGTON ST PO BOX 368, VIBORG, SD 570700368

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

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

J Website: ▶ WWW.PIONEERMEMORIAL.ORG

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1959 **M** State of legal domicile: SD

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
PROMOTION OF HEALTH

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	9
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	191
6 Total number of volunteers (estimate if necessary)	6	200
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	3,174,878	324,058
9 Program service revenue (Part VIII, line 2g)	11,640,714	12,395,783
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	13,290	47,288
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	47,846	42,095
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,876,728	12,809,224
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	7,166,301	7,270,636
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶106,246		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	3,976,106	4,916,571
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	11,142,407	12,187,207
19 Revenue less expenses. Subtract line 18 from line 12	3,734,321	622,017

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	14,818,916	15,368,923
21 Total liabilities (Part X, line 26)	1,125,381	1,069,584
22 Net assets or fund balances. Subtract line 21 from line 20	13,693,535	14,299,339

Part II Signature Block

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

Sign Here

Signature of officer: ***** Date: 2023-11-10
 Type or print name and title: LINDSEY HAUGER CEO

Paid Preparer Use Only

Print/Type preparer's name: Preparer's signature: Date: 2023-11-10
 Check if self-employed PTIN: P00851848
 Firm's name ▶ EIDE BAILLY LLP Firm's EIN ▶ 45-0250958
 Firm's address ▶ 345 N REID PL STE 400 Phone no. (605) 339-1999
 SIOUX FALLS, SD 571037034

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

COMMITTED TO HEALTH, HEALING AND COMMUNITY

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 4,598,252 including grants of \$) (Revenue \$ 5,530,772)
See Additional Data

4b (Code:) (Expenses \$ 3,818,637 including grants of \$) (Revenue \$ 4,128,807)
See Additional Data

4c (Code:) (Expenses \$ 1,890,011 including grants of \$) (Revenue \$ 2,736,204)
See Additional Data

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

4e Total program service expenses ▶ 10,306,900

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Question Text, and Yes/No response columns. Rows include questions 1 through 21, covering various organizational requirements and reporting obligations.

Part IV Checklist of Required Schedules (continued)

Table with 3 main columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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 []

Table with 3 main columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

Table with 4 columns: Question/Section, Input field, Yes/No, and other. Rows include questions 2a through 17 regarding employee reporting, federal employment tax returns, business income, foreign accounts, prohibited transactions, charitable contributions, and various organizational requirements.

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



Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (9), 1b (9), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
18 Section 6104 requires an organization to make its Form 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.
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records:

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See 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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) MELANIE PARSONS PRESIDENT	2.00 0.30	X		X				0	0	0
(2) PAUL CHRISTENSEN VICE PRESIDENT	1.00 0.30	X		X				0	0	0
(3) KIM LARSEN SECRETARY	1.00 0.00	X		X				0	0	0
(4) TROY LEE DIRECTOR	1.00 0.00	X						0	0	0
(5) RYAN PENNING DIRECTOR	1.00 0.00	X						0	0	0
(6) LINDA ANDAL DIRECTOR	1.00 0.00	X						0	0	0
(7) CHRIS PONCELET DIRECTOR	1.00 0.00	X						0	0	0
(8) MELISSA BUCKNEBERG DIRECTOR	1.00 0.00	X						0	0	0
(9) JOANNE POWELL DIRECTOR	1.00 0.30	X						0	0	0
(10) ANNE CHRISTIANSEN CFO	45.00 2.00			X				104,095	0	8,534
(11) LINDSEY HAUGER CEO	45.00 2.00			X				0	0	0
(12) ALEX KALSBECK CERTIFIED NURSE PRACTITIONER	45.00 0.00					X		123,204	0	14,702
(13) GABRIEL JOHNSON DO-FAMILY MEDICINE	45.00 0.00					X		241,386	0	44,387
(14) KAYLA MEHLHAF CERTIFIED NURSE PRACTITIONER	45.00 0.00					X		133,954	0	6,868
(15) SHARON JACOBSEN DIRECTOR OF NURSING - HOSPITAL	45.00 0.00					X		118,553	0	18,213
(16) ANNA HUSMAN CERTIFIED NURSE PRACTITIONER	45.00 0.00					X		120,367	0	11,783

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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			
1b Sub-Total										
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)							841,559	0	104,487	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ **5**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
INTERIM HEALTHCARE SIOUX FALLS 3608 S SOUTHEASTERN AVE SIOUX FALLS, SD 57103	TEMP NURSING SERVICES	414,065
SANFORD HEALTH NETWORK 1305 W 18TH STREET SIOUX FALLS, SD 57117	CEO AND MANAGEMENT SERVICES	247,445
ALLIANCE MEDICAL STAFFING 11510 BLONDO ST STE 200 OMAHA, NE 68164	TEMP NURSING SERVICES	118,663

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ **3**

Part VIII Statement of Revenue

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

Table with columns: (A) Total revenue, (B) Related or exempt function revenue, (C) Unrelated business revenue, (D) Revenue excluded from tax under sections 512 - 514. Rows include Contributions, Gifts, Grants and Other Similar Amounts; Program Service Revenue; and Other Revenue.

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	112,656		112,656	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	5,919,473	5,284,241	578,624	56,608
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	110,678	99,869	9,739	1,070
9 Other employee benefits	723,274	635,517	80,949	6,808
10 Payroll taxes	404,555	354,681	46,074	3,800
11 Fees for services (non-employees):				
a Management	247,503		247,503	
b Legal				
c Accounting	70,481		70,481	
d Lobbying	702		702	
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	1,879,607	1,628,762	240,712	10,133
12 Advertising and promotion	19,192		4,152	15,040
13 Office expenses	473,764	315,020	147,196	11,548
14 Information technology	27,173	27,173		
15 Royalties				
16 Occupancy	234,815	210,554	24,261	
17 Travel	16,769	13,308	2,222	1,239
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	26,162	13,188	12,974	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	493,178	401,105	92,073	
23 Insurance	111,290	7,597	103,693	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	1,077,303	1,077,303		
b FOOD	201,697	201,697		
c REPAIR & MAINTENANCE	35,045	35,045		
d MISCELLANEOUS	1,890	1,840	50	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	12,187,207	10,306,900	1,774,061	106,246
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 IX

		(A) Beginning of year		(B) End of year	
Assets	1 Cash—non-interest-bearing		1		
	2 Savings and temporary cash investments	6,032,391	2	6,294,726	
	3 Pledges and grants receivable, net	5,357	3	9,452	
	4 Accounts receivable, net	1,108,069	4	1,247,455	
	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	70,000	7		
	8 Inventories for sale or use	210,985	8	214,988	
	9 Prepaid expenses and deferred charges	106,700	9	113,034	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	17,635,921			
	b Less: accumulated depreciation	13,090,833	4,770,472	10c	4,545,088
	11 Investments—publicly traded securities	2,468,077	11	2,661,703	
	12 Investments—other securities. See Part IV, line 11		12		
	13 Investments—program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	46,865	15	282,477	
16 Total assets. Add lines 1 through 15 (must equal line 33)	14,818,916	16	15,368,923		
Liabilities	17 Accounts payable and accrued expenses	848,969	17	943,997	
	18 Grants payable		18		
	19 Deferred revenue	258,575	19		
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	5,587	21	8,468	
	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	12,250	25	117,119	
	26 Total liabilities. Add lines 17 through 25	1,125,381	26	1,069,584	
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	13,654,196	27	14,249,543	
	28 Net assets with donor restrictions	39,339	28	49,796	
	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	13,693,535	32	14,299,339		
33 Total liabilities and net assets/fund balances	14,818,916	33	15,368,923		

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	12,809,224
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,187,207
3	Revenue less expenses. Subtract line 2 from line 1	3	622,017
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,693,535
5	Net unrealized gains (losses) on investments	5	-3,738
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-12,475
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	14,299,339

Part XII Financial Statements and Reporting

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

- 1** Accounting method used to prepare the Form 990: Cash Accrual Other _____
 If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant?
 If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c** If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		No
2b	Yes	
2c	Yes	
3a		No
3b		

Additional Data

Software ID:

Software Version:

EIN: 46-0260288

Name: PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Form 990 (2022)

Form 990, Part III, Line 4a:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES A 12-BED CRITICAL ACCESS HOSPITAL. THE ORGANIZATION PROVIDES HEALTHCARE SERVICES TO VIBORG AND SURROUNDING RURAL COMMUNITIES. DURING THE CURRENT YEAR, THE HOSPITAL HAD 104 ACUTE AND SWING BED ADMISSIONS AND 542 PATIENT DAYS, 831 VISITS TO THE EMERGENCY ROOM AND PERFORMED 42 SURGERIES/SCOPE PROCEDURES. ACUTE AND SWING BED VOLUMES AT PIONEER MEMORIAL HOSPITAL REMAINED CONSISTENT WITH THE PRIOR YEAR. OUTPATIENT VOLUMES EXPERIENCED A DECREASE IN VOLUMES OF 14% WITH THE DECREASE IN TESTING FOR COVID-19 AND PROVIDING CARE TO PATIENTS WITH COVID-19.

Form 990, Part III, Line 4b:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES A 46-BED SKILLED NURSING FACILITY, A 20-UNIT SENIOR HOUSING FACILITY, AND A 10-UNIT ASSISTED LIVING FACILITY. IN THE NURSING HOME, THERE WERE 34 ADMISSIONS AND 14,264 RESIDENT DAYS. THERE WERE 3,482 RESIDENT DAYS IN THE SENIOR HOUSING FACILITY, AND 3,214 RESIDENT DAYS IN THE ASSISTED LIVING FACILITY. GOING INTO THE THIRD YEAR OF THE COVID-19 PANDEMIC (2020-2022), AN INCREASE IN CENSUS WAS SEEN IN FISCAL YEAR 2022 WITH THE SKILLED NURSING FACILITY INCREASING DAYS BY 22% AND THE ASSISTED LIVING DAYS INCREASED SLIGHTLY BY 2%. A DECLINE IN CENSUS CONTINUED TO BE SEEN WITH THE SENIOR HOUSING WITH DAYS DOWN BY 29%.

Form 990, Part III, Line 4c:

PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES THREE MEDICARE-CERTIFIED RURAL HEALTH CLINICS LOCATED IN CENTERVILLE, PARKER AND VIBORG, SD. IN THE RURAL HEALTH CLINICS, THERE WERE 11,081 CLINIC VISITS. THE THREE RURAL HEALTH CLINICS ADMINISTERED 1,727 COVID VACCINATIONS IN FISCAL YEAR 2022.

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2022

Open to Public Inspection

Name of the organization
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number
46-0260288

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

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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished; 4 Total; 5 The portion of total contributions by each person; 6 Public support.

Section B. Total Support

Table with 7 columns: (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 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; 10 Other income; 11 Total support.

12 Gross receipts from related activities, etc. (see instructions)
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))
15 Public support percentage for 2020 Schedule A, Part II, line 14

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.
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.
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.
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.
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, of Part I, complete Sections A and B. If you checked box 12b, of Part I, complete Sections A and C. If you checked box 12c, of Part I, complete Sections A, D, and E. If you checked box 12d, of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization (s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3	By reason of the relationship described in 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** The organization satisfied the Activities Test. Complete **line 2** below.
 - b** The organization is the parent of each of its supported organizations. Complete **line 3** below.
 - c** The organization supported a governmental entity. Describe in **Part VI** how you supported a government entity (see instructions)

2 Activities Test. **Answer lines 2a and 2b below.**

		Yes	No
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):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 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 (<i>prior IRS approval required - 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 e			
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. If the amount is greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. If the amount is 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.			

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

Facts And Circumstances Test

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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2022
Open to Public Inspection

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

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

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

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

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

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

Name of the organization PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Employer identification number 46-0260288
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."

2 Political campaign activity expenditures. See instructions ▶ \$ _____

3 Volunteer hours for political campaign activities. See instructions _____

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

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

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

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

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

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

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

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

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

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

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

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.
1				
2				
3				
4				
5				
6				

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

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

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals
----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount. Enter the amount from the following table in both columns.

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e.
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.
Over \$17,000,000	\$1,000,000.

- g** Grassroots nontaxable amount (enter 25% of line 1f)
- h** Subtract line 1g from line 1a. If zero or less, enter -0-
- i** Subtract line 1f from line 1c. If zero or less, enter -0-
- j** If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

Yes No

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		No	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c Media advertisements?		No	
d Mailings to members, legislators, or the public?		No	
e Publications, or published or broadcast statements?		No	
f Grants to other organizations for lobbying purposes?		No	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i Other activities?	Yes		702
j Total. Add lines 1c through 1i			702
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
PART II-B, LINE 1:	THE ORGANIZATION IS A MEMBER OF CERTAIN ORGANIZATIONS RELATED TO THE INDUSTRY WHICH HAVE LOBBYING EXPENSES. THE AMOUNT LISTED IS A PERCENTAGE OF DUES THAT WERE USED FOR LOBBYING.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

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

OMB No. 1545-0047
2022
Open to Public Inspection

Name of the organization
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number
46-0260288

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

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

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

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

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

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

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

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

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

(ii) Assets included in Form 990, Part X ▶ \$ _____

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

b Assets included in Form 990, Part X ▶ \$ _____

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . Yes No

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . Yes No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	440,681	415,394	391,581	346,850	361,652
b Contributions					
c Net investment earnings, gains, and losses	-52,259	25,287	23,813	44,731	-14,802
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	388,422	440,681	415,394	391,581	346,850

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 0 %
 - b** Permanent endowment ▶ 70.872 %
 - c** Term endowment ▶ 29.128 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|-----|
| (i) Unrelated organizations | 3a(i) | No |
| (ii) Related organizations | 3a(ii) | Yes |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | 3b | Yes |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		482,015		482,015
b Buildings		9,412,728	7,447,947	1,964,781
c Leasehold improvements				
d Equipment		7,160,477	5,163,945	1,996,532
e Other		580,701	478,941	101,760
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . ▶				4,545,088

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)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Part VIII Investments - Program Related.

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

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
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.

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
SECURITY DEPOSITS	10,750
OPERATING LEASE LIABILITY	106,369
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	117,119

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	12,823,299
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-3,737
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	40,745
e	Add lines 2a through 2d	2e	37,008
3	Subtract line 2e from line 1	3	12,786,291
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	22,932
c	Add lines 4a and 4b	4c	22,932
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	12,809,223

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	12,208,436
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	21,229
e	Add lines 2a through 2d	2e	21,229
3	Subtract line 2e from line 1	3	12,187,207
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	12,187,207

Part XIII Supplemental Information

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

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 46-0260288

Name: PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B:	THE ORGANIZATION ACTS AS A CUSTODIAN FOR THE FUNDS OF THE RESIDENTS. RESIDENT TRUST FUNDS TOTALED \$19,218 AT DECEMBER 31, 2022.

Supplemental Information

Return Reference	Explanation
PART V, LINE 4:	THE PRINCIPAL OF THE ENDOWMENT IS PERMANENT AND WILL BE HELD IN PERPETUITY. THE INTEREST INCOME MAY BE USED FOR CURRENT PROJECTS.

Supplemental Information

Return Reference	Explanation
PART X, LINE 2:	THE ORGANIZATION BELIEVES THAT IT HAS APPROPRIATE SUPPORT FOR ANY TAX POSITIONS TAKEN AFFECTING ITS ANNUAL FILING REQUIREMENTS, AND AS SUCH, DOES NOT HAVE ANY UNCERTAIN TAX POSITIONS THAT ARE MATERIAL TO THE FINANCIAL STATEMENTS. THE ORGANIZATION WOULD RECOGNIZE FUTURE ACCRUED INTEREST AND PENALTIES RELATED TO UNRECOGNIZED TAX BENEFITS AND LIABILITIES IN INCOME TAX EXPENSE IF SUCH INTEREST AND PENALTIES WERE INCURRED.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS:	FOUNDATION INCOME INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS 40,745.

Supplemental Information

Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS:	CONTRIBUTION FROM FOUNDATION 12,475. DONOR RESTRICTED DONATION 10,457.

Supplemental Information

Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS:	FOUNDATION EXPENSES INCLUDED IN CONSOLIDATED FINANCIAL STATEMENTS 21,229.

SCHEDULE H (Form 990)
 Department of the Treasury
 Internal Revenue Service

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/Form990EZ for instructions and the latest information.**

Name of the organization
 PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number
 46-0260288

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			109,193		109,193	0.900 %
b Medicaid (from Worksheet 3, column a)			526,065	510,270	15,795	0.130 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			635,258	510,270	124,988	1.030 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4).			21,202		21,202	0.170 %
f Health professions education (from Worksheet 5)			160,467	7,585	152,882	1.250 %
g Subsidized health services (from Worksheet 6)			5,763,419	4,793,394	970,025	7.960 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			15,123	4,153	10,970	0.090 %
j Total. Other Benefits			5,960,211	4,805,132	1,155,079	9.470 %
k Total. Add lines 7d and 7j			6,595,469	5,315,402	1,280,067	10.500 %

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other			6,409	3,695	2,714	0.020 %
10 Total			6,409	3,695	2,714	0.020 %

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		1 Yes	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.	2 261,173		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3 29,904		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)	5 2,347,702
6 Enter Medicare allowable costs of care relating to payments on line 5	6 2,346,877
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7 825
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input checked="" type="checkbox"/> Other	

Section C. Collection Practices

9a Did the organization have a written debt collection policy during the tax year?	9a Yes
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b Yes

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V Facility Information**Section A. Hospital Facilities**

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

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

1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

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

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)
 PIONEER MEMORIAL HOSPITAL AND HEALTH SER

Name of hospital facility or letter of facility reporting group _____

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

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

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

PIONEER MEMORIAL HOSPITAL AND HEALTH SER

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	13	Yes
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200.000000000000</u> % and FPG family income limit for eligibility for discounted care of <u>350.000000000000</u> %		
b	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance discount		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	14	Yes
15	Explained the method for applying for financial assistance? 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):	15	Yes
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? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	16	Yes
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, LINE 16J NARRATIVE</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, LINE 16J NARRATIVE</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, LINE 16J NARRATIVE</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j	<input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

PIONEER MEMORIAL HOSPITAL AND HEALTH SER

Name of hospital facility or letter of facility reporting group _____

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	Yes
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: a <input type="checkbox"/> Reporting to credit agency(ies) b <input type="checkbox"/> Selling an individual's debt to another party c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d <input type="checkbox"/> Actions that require a legal or judicial process e <input type="checkbox"/> Other similar actions (describe in Section C) f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? 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)	19	No
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 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? 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)	21	Yes
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Part V Facility Information *(continued)*

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

PIONEER MEMORIAL HOSPITAL AND HEALTH SER

Name of hospital facility or letter of facility reporting group _____

- 22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.
- a** The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
 - b** The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
 - c** The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
 - d** The hospital facility used a prospective Medicare or Medicaid method

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

If "Yes," explain in Section C.

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

If "Yes," explain in Section C.

	Yes	No
23		No
24		No

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.

Form and Line Reference	Explanation
See Add'l Data	

Part V Facility Information (continued)**Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**

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

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

Name and address	Type of Facility (describe)
1 1 - PIONEER MEMORIAL NURSING HOME 315 N WASHINGTON ST VIBORG, SD 57070	SKILLED NURSING
2 2 - PIONEER INN 315 N WASHINGTON ST VIBORG, SD 57070	ASSISTED LIVING
3 3 - PIONEER VILLA 315 N WASHINGTON ST VIBORG, SD 57070	CONGREGATE HOUSING
4 4 - TURNER COUNTY PUBLIC HEALTH 315 N WASHINGTON ST VIBORG, SD 57070	COMMUNITY PUBLIC HEALTH
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Provide the following information.

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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 3C:	FINANCIAL ASSISTANCE IS PROVIDED UP TO 100% FOR INDIVIDUALS WHO ARE AT 200% OR BELOW THE FEDERAL POVERTY GUIDELINES AND A SLIDING SCALE DISCOUNT IS OFFERED TO INDIVIDUALS FROM 201% UP TO 350% OF THE FEDERAL POVERTY GUIDELINES. THE DETERMINATION OF FINANCIAL ASSISTANCE IS BASED ON THE FEDERAL POVERTY GUIDELINES, BUT WE ALSO TAKE INTO CONSIDERATION OTHER FACTORS SUCH AS SERIOUS ILLNESS, LOSS OF EMPLOYMENT, INSURANCE COVERAGE AND OTHER EXTENUATING CIRCUMSTANCES IN DETERMINING ELIGIBILITY FOR FINANCIAL ASSISTANCE OR DISCOUNTED CARE.PART I, LINE 6B:THE ORGANIZATION'S COMMUNITY BENEFIT REPORT CAN BE FOUND ON ITS WEBSITE AT HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/COMMUNITY-HEALTH-NEEDS-ASSESSMENT
PART I, LINE 7:	CHARITY CARE (LINE A) WAS CALCULATED USING THE OVERALL COST TO CHARGE RATIO ADDRESSING ALL PATIENT SEGMENTS. COMMUNITY HEALTH IMPROVEMENT SERVICES (LINE E), HEALTH PROFESSIONS EDUCATION (LINE F) AND CASH AND IN-KIND CONTRIBUTIONS (LINE I) ARE BASED ON ACTUAL PROGRAM EXPENSES RECORDED IN THE GENERAL LEDGER. MEDICAID (LINE B) AND SUBSIDIZED HEALTH SERVICES(LINE G) ARE REPORTED USING THE MEDICAID AND MEDICARE COST REPORTS, RESPECTIVELY.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 7G:	SUBSIDIZED HEALTH SERVICES INCLUDES CLINIC REVENUE OF \$1,658,488 AND EXPENSE OF \$2,201,074, FOR A NET LOSS FROM CLINIC OPERATIONS OF \$542,586.
PART II, COMMUNITY BUILDING ACTIVITIES:	PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHHS) PROVIDES FOR THE HEALTH AND SAFETY OF THE COMMUNITIES WE SERVE THROUGH FINANCIAL AND IN-KIND CONTRIBUTIONS TO THE LOCAL VOLUNTEER FIRE DEPARTMENTS, AMBULANCES AND FIRST RESPONDERS, SENIOR CITIZENS CENTERS, FOOD PANTRIES, DOMESTIC VIOLENCE SHELTERS, COMMUNITY AND SCHOOL EVENTS AND OTHER COMMUNITY ORGANIZATIONS THAT SERVE THE BETTERMENT OF THE COMMUNITIES WE SERVE. PMHHS IS ACTIVELY INVOLVED WITH THE TURNER COUNTY DISASTER PREPAREDNESS AND TURNER COUNTY CHILD PROTECTION TEAM. THE DESCRIBED ACTIVITY FURTHERS HEALTH IN THE COMMUNITY AS THE SUPPORT TO THESE ORGANIZATIONS PROVIDE SAFETY AND HEALTH SUPPORT TO INDIVIDUALS IN THE COMMUNITY.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 2:	THE AMOUNT ON LINE 2 REPRESENTS IMPLICIT PRICE CONCESSIONS. THE ORGANIZATION DETERMINES ITS ESTIMATE OF IMPLICIT PRICE CONCESSIONS BASED ON ITS HISTORICAL COLLECTION EXPERIENCE WITH THE RESPECTIVE CLASS OF PATIENTS AND RESIDENTS.
PART III, LINE 3:	THE ORGANIZATION BELIEVES THE AMOUNT OF IMPLICIT PRICE CONCESSIONS INCLUDES PERSONS WHO ARE ELIGIBLE FOR FINANCIAL ASSISTANCE BUT WHO DID NOT COMPLETE THE APPLICATION PROCESS. THE METHODOLOGY USED WAS A PERCENTAGE OF DEMOGRAPHICS BELOW POVERTY LEVEL. THE POPULATION AND POVERTY RATES WERE OBTAINED FOR EACH OF THE COMMUNITIES IN OUR SERVICE AREA. THE PERCENTAGE OF POPULATION BY COMMUNITY TO THE TOTAL SERVICE AREA WAS CALCULATED, AND THIS PERCENTAGE WAS APPLIED TO THE COMMUNITY'S POVERTY RATE. THE AVERAGE WEIGHTED POVERTY RATE BY EACH COMMUNITY WAS TOTALED TO CALCULATE THE TOTAL AVERAGE WEIGHTED POVERTY RATE FOR OUR SERVICE AREA. THIS AVERAGE WEIGHTED POVERTY RATE WAS APPLIED TO THE AMOUNT OF THE IMPLICIT PRICE CONCESSIONS.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 4:	THE FOOTNOTE TO THE ORGANIZATION'S FINANCIAL STATEMENTS THAT DESCRIBES IMPLICIT PRICE CONCESSION IS LOCATED IN THE AUDITED FINANCIAL STATEMENT REPORT ON PAGES 10-12.
PART III, LINE 8:	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES PROVIDES SERVICES TO PATIENTS UNDER THE MEDICARE PROGRAM KNOWING THEY WILL NOT RECEIVE ALL THE COSTS ASSOCIATED WITH PROVIDING THESE SERVICES. PROVIDING THESE SERVICES IS ESSENTIAL TO THESE PATIENTS AND THE COMMUNITY AND INCREASES THEIR ACCESS TO HEALTHCARE SERVICES. IN THE EVENT MEDICARE PRODUCES A SHORTFALL, IT IS CONSIDERED A COMMUNITY BENEFIT. MEDICARE ALLOWABLE COSTS OF CARE ARE BASED ON THE MEDICARE COST REPORT. THE MEDICARE COST REPORT IS COMPLETED BASED ON THE RULES AND REGULATIONS SET FORTH BY CENTERS FOR MEDICARE AND MEDICAID SERVICES.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 9B:	<p>PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMHHS) IS COMMITTED TO PROVIDING FINANCIAL ASSISTANCE TO THOSE PATIENTS DEMONSTRATING AN INABILITY TO PAY FOR THE MEDICAL SERVICES PROVIDED. PMHHS WILL NOTIFY PATIENTS OF THEIR BALANCES BY BILLING STATEMENTS WHICH ARE MAILED APPROXIMATELY EVERY 28 DAYS FROM THE DATE THE ACCOUNT IS CONSIDERED SELF-PAY. THE BILLING STATEMENT PROVIDES INFORMATION REGARDING AVAILABILITY OF FINANCIAL ASSISTANCE. PMHHS WILL MAKE REASONABLE EFFORTS TO DETERMINE IF PATIENTS ARE ELIGIBLE FOR FINANCIAL ASSISTANCE. IF THE PATIENT/GUARANTOR HAS PROVIDED AN ACCURATE MAILING ADDRESS TO PMHHS, THE PATIENT/GUARANTOR WILL BE PROVIDED A MINIMUM OF 4 BILLING STATEMENTS BEFORE AN UNPAID SELF-PAY BALANCE WOULD BE ASSIGNED TO AN OUTSIDE COLLECTION VENDOR. IF THE PATIENT HAS FAILED TO PROVIDE A CORRECT OR DELIVERABLE MAILING ADDRESS, THEN THEIR BALANCES MAY BE ASSIGNED TO A THIRD PARTY COLLECTION VENDOR PRIOR TO 4 STATEMENTS BEING PROVIDED. IF PMHHS IS REASONABLY ABLE TO DETERMINE THAT A PATIENT IS UNABLE TO PAY THEIR MEDICAL BILL, PMHHS MAY GRANT FINANCIAL ASSISTANT PRIOR TO THE 4 STATEMENTS BEING PROVIDED. NEITHER PMHHS NOR ANY OF ITS THIRD PARTY COLLECTION VENDORS WILL TAKE ANY EXTRAORDINARY COLLECTION EFFORTS UNTIL PMHHS AND THE THIRD PARTY COLLECTION VENDOR HAVE MADE REASONABLE EFFORTS TO DETERMINE IF A PATIENT IS ELIGIBLE FOR FINANCIAL ASSISTANCE UNDER THE PMHHS FINANCIAL ASSISTANCE POLICY. PMHHS DICTATES THAT ITS THIRD PARTY COLLECTION VENDORS CANNOT TAKE EXTRAORDINARY COLLECTION ACTIVITIES UNTIL A BALANCE IS AT LEAST 241 DAYS PAST THE FIRST SELF-PAY STATEMENT DATE PROVIDED TO THE PATIENT/GUARANTOR. THIS IS TO ENSURE THAT BOTH PMHHS AND ITS THIRD PARTY COLLECTION VENDORS ARE TAKING ANY AND ALL NECESSARY STEPS TO NOTIFY PATIENTS OF ITS FINANCIAL ASSISTANCE POLICY AND ALLOWING THE APPROPRIATE TIME FOR A PATIENT/GUARANTOR TO FILL OUT A FINANCIAL ASSISTANCE APPLICATION. IF A PATIENT/GUARANTOR FILLS OUT A COMPLETED FINANCIAL ASSISTANCE APPLICATION, PMHHS WILL NOTIFY THE THIRD PARTY COLLECTION VENDOR TO SUSPEND ALL EXTRAORDINARY COLLECTION ACTIVITIES APPENDING THE OUTCOME OF THE FINANCIAL ASSISTANCE DETERMINATION. IF REQUIRED BY REGULATION OR LAW AND THE PATIENT HAS FILLED OUT A FINANCIAL ASSISTANCE APPLICATION PRIOR TO 240 DAYS FORM THE FIRST SELF-PAY STATEMENT DATE, THEN THE THIRD PARTY COLLECTION VENDOR WILL TAKE STEPS TO REVERSE EXTRAORDINARY COLLECTION EFFORT FOR ANY PATIENT THAT QUALIFIES FOR FINANCIAL ASSISTANCE.</p>
PART VI, LINE 2:	<p>PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (PMH&HS) ASSESSES THE HEALTH CARE NEEDS OF THE COMMUNITIES IT SERVES AS PART OF ITS ANNUAL STRATEGIC PLANNING PROCESS. INFORMATION IS ALSO OBTAINED THROUGHOUT THE YEAR FROM THE SATISFACTION SURVEYS COMPLETED BY PATIENTS OF THE HOSPITAL AND CLINICS AND THE RESIDENTS IN THE NURSING HOME IN ACCESSING HEALTH CARE NEEDS. PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES BASED OUT OF VIBORG, SD WORKED IN PARTNERSHIP WITH SANFORD HEALTH TO CONDUCT THE COMMUNITY HEALTH NEEDS ASSESSMENT IN 2022, AND THE PMH&HS BOARD OF DIRECTORS APPROVED THE 2022 COMMUNITY HEALTH NEEDS ASSESSMENT AND THE COMMUNITY HEALTH NEEDS ASSESSMENT IMPLEMENTATION STRATEGY 2023-2025 ON OCTOBER 27,2022. THE ASSESSMENT TARGETED THE SURROUNDING COMMUNITY, CONSIDERING THE NEEDS OF INDIVIDUALS AND HOUSEHOLDS WITHIN THE DEFINED RESEARCH AREA INCLUDING ADJACENT RURAL COMMUNITIES SUCH AS CENTERVILLE, DAVIS, HURLEY, PARKER, IRENE AND WAKONDA, AMONG OTHERS. AN IMPLEMENTATION STRATEGY WAS DEVELOPED THAT IDENTIFIES THE NEED AREAS AND THEIR RESPECTIVE GOALS AND ACTIVITIES THAT PMH&HS AIMS TO ACHIEVE IN THE COMING THREE-YEAR PERIOD.</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 3:	PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES (1) POSTS CONTACT INFORMATION IN ADMISSIONS, EMERGENCY ROOM, AND OTHER AREAS OF THE ORGANIZATION FOR CONCERNS WITH CHARGES; (2) INCLUDES FINANCIAL ASSISTANT CONTACT INFORMATION ON PATIENT STATEMENTS AND COLLECTION LETTERS; (3) CONTACTS EMERGENCY ROOM PATIENTS WITH NO INSURANCE AND DISCUSSES PAYMENT OPTIONS AND FINANCIAL ASSISTANCE; (4) CONTACTS PATIENTS WITH NO INSURANCE WHO ARE SCHEDULED FOR PROCEDURES AND DISCUSSES PAYMENT OPTIONS AND FINANCIAL ASSISTANCE; (5) DISCUSSES WITH THE PATIENT THE AVAILABILITY OF VARIOUS GOVERNMENT BENEFITS, SUCH AS MEDICAID OR STATE PROGRAMS, AND ASSISTS THE PATIENT WITH QUALIFICATION FOR SUCH PROGRAMS, WHERE APPLICABLE.
PART VI, LINE 4:	PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES SERVES THE RURAL COMMUNITIES OF VIBORG, CENTERVILLE, DAVIS, HURLEY, IRENE, PARKER AND WAKONDA. PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS A CRITICAL ACCESS HOSPITAL AND IS THE ONLY HOSPITAL LOCATED IN TURNER COUNTY. THERE ARE TWO TERTIARY HOSPITALS AND ONE HEART HOSPITAL LOCATED IN THE SIOUX FALLS METROPOLITAN AREA (45 MILES AWAY), AND ONE HOSPITAL LOCATED IN YANKTON (35 MILES AWAY). TURNER COUNTY IS A HEALTHCARE PROFESSIONAL SHORTAGE AREA. THE UNINSURED, MEDICAID AND MEDICARE PATIENTS REPRESENT RESPECTIVELY, 4%, 5% AND 61% OF TOTAL HOSPITAL PATIENTS. COMMUNITY POPULATION AVERAGE INCOME AVG HOUSEHOLD SIZE VIBORG 982 \$ 45,179 2.3 CENTERVILLE 1,312 \$ 59,125 2.4 DAVIS 170 \$ 73,750 2.2 HURLEY 619 \$ 63,021 2.4 IRENE 689 \$ 66,652 2.3 PARKER 1,431 \$ 86,699 2.7 WAKONDA 347 \$ 73,971 2.2

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 5:	<p>PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OPERATES AN EMERGENCY ROOM THAT IS AVAILABLE TO ALL REGARDLESS OF ABILITY TO PAY.THE DIRECTOR OF SAFETY AT PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS A MEMBER OF THE TURNER COUNTY DISASTER PREPAREDNESS TEAM. THE TEAM HAS ALSO BEEN INVOLVED WITH STATEWIDE DRILLS FOR DIFFERENT DISASTER SCENARIOS (I.E. TORNADO, PANDEMIC OUTBREAK) SO THE HOSPITAL IS PREPARED TO RESPOND IF AN ACTUAL EVENT WERE TO OCCUR. THE PUBLIC HEALTH NURSE IS A MEMBER OF THE TURNER COUNTY CHILD PROTECTION TEAM AND IS TRAINED TO STEP INTO A SITUATION INVOLVING THE WELFARE OF A CHILD IF THE NEED SHOULD ARISE.THE GOVERNING BOARD OF PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES IS COMPRISED OF PERSONS WHO RESIDE IN THE PRIMARY SERVICE AREA WHO ARE NEITHER EMPLOYEES NOR CONTRACTORS OF THE ORGANIZATION, NOR FAMILY MEMBERS THEREOF. THE FACILITY HAS AN OPEN MEDICAL STAFF. THE USE OF SURPLUS FUNDS IS RE-INVESTED IN CAPITAL AND PLANT AND ALSO ALLOCATED FOR IMPROVING PATIENT CARE.</p>

Additional Data**Software ID:****Software Version:****EIN:** 46-0260288**Name:** PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES**Form 990 Schedule H, Part V Section A. Hospital Facilities**

Section A. Hospital Facilities (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? 1		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	PIONEER MEMORIAL HOSPITAL & HEALTH SERV 315 N WASHINGTON ST VIBORG, SD 57070 PIONEERMEMORIAL.ORG 48451	X				X		X		3 PROVIDER BASED RURAL HEALTH CLINICS	

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

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	PART V, SECTION B, LINE 5: PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES WORKED WITH SANFORD HEALTH TO UTILIZE A PROCESS DEVELOPED IN COORDINATION WITH PUBLIC HEALTH EXPERTS, COMMUNITY LEADERS, AND OTHER HEALTH CARE PROVIDERS WITHIN THE LOCAL COMMUNITY AND ACROSS SOUTH DAKOTA, NORTH DAKOTA, AND MINNESOTA TO DEVELOP A MULTI-FACETED ASSESSMENT PROGRAM DESIGNED TO ESTABLISH MULTIPLE PATHWAYS FOR HEALTH NEEDS ASSESSMENT. A SURVEY WAS SENT TO COMMUNITY STAKEHOLDERS, HEALTH EXPERTS, PUBLIC HEALTH OFFICIALS AND ELECTED OFFICIALS WITH KNOWLEDGE AND CONNECTIONS AMONGST MEDICALLY UNDERSERVED, LOW INCOME, OR MINORITY POPULATIONS. A TOTAL OF 74 RESPONDENTS COMPLETED THE SURVEY. COUNTY HEALTH RANKINGS WERE BASED UPON THE UW POPULATION HEALTH MODEL AND SERVE AS THE MAIN SECONDARY DATA SOURCE UTILIZED FOR THE COMMUNITY HEALTH NEEDS ASSESSMENT. SANFORD HEALTH'S OFFICE OF STRATEGIC PLANNING PROVIDED ANALYSIS TO IDENTIFY THE INITIAL COMMUNITY HEALTH NEEDS LIST. COMMUNITY ASSET MAPPING WAS CONDUCTED TO FIND THE COMMUNITY RESOURCES AVAILABLE TO ADDRESS THE IDENTIFIED NEEDS. EACH UNMET NEED WAS RESEARCHED TO DETERMINE WHAT RESOURCES WERE AVAILABLE TO ADDRESS THE NEEDS. ONCE GAPS WERE DETERMINED, THE PRIORITIZATION EXERCISE FOLLOWED WITH KEY STAKEHOLDER GROUPS DETERMINING THE TOP NEEDS. COMMUNITY STAKEHOLDERS WERE INVITED TO ATTEND A PRESENTATION OF THE FINDINGS OF THE CHNA RESEARCH. HOSPITAL LEADERSHIP PROPOSED WHICH SPECIFIC HEALTH NEEDS WOULD BE ADDRESSED WITHIN THE IMPLEMENTATION PLAN, WITH INPUT AND SUPPORT FROM THE COMMUNITY MEMBERS.

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

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	PART V, SECTION B, LINE 7D: LINES 7A AND 10A: HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/COMMUNITY-HEALTH-NEEDS-ASSESSMENT

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

Form and Line Reference	Explanation
<p>PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE</p>	<p>PART V, SECTION B, LINE 11: IN THE MOST RECENT CHNA CONDUCTED, THE FOLLOWING NEEDS WERE IDENTIFIED: 1. AFFORDABLE HOUSING: 2. TRANSPORTATION 3. ACCESS TO HEALTH CARE PROVIDERS 4. HEALTHY LIVING THE ORGANIZATION WILL NOT ADDRESS THE FOLLOWING NEEDS IDENTIFIED: AFFORDABLE HOUSING: NOT INCLUDED IN THE IMPLEMENTATION PLAN AS THERE ARE OTHER COMMUNITY ENTITIES BETTER SUITED TO LEAD IN THIS SPACE. INFORMATION FROM THE CHNA SURVEY WAS SHARED WITH COMMUNITY MEMBERS AND LOCAL ORGANIZATIONS AS NEEDED AND AS AFFORDABLE HOUSING SOLUTIONS ARE DISCUSSED. PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES OFFERS FINANCIAL ASSISTANCE FOR HEALTH CARE COSTS FOR THOSE FACING FINANCIAL HARDSHIP. TRANSPORTATION: WHILE IMPORTANT, THIS WAS NOT INCLUDED FOR PRIORITIZATION PLAN AS IT WILL REQUIRE BROAD COMMUNITY PARTNERSHIPS BEYOND THE HEALTH CARE SECTOR. THERE ARE CURRENTLY A FEW LOCAL OPTIONS, WHICH ARE OUTLINED IN THE AS SET MAP UNDER TRANSPORTATION. PIONEER MEMORIAL FACILITATES RIDES TO APPOINTMENTS WHEN NEEDED FOR PATIENTS IF OTHER OPTIONS ARE NOT AVAILABLE AND/OR FEASIBLE. THE ORGANIZATION APPROVED THE NEW 2022 CHNA ON OCTOBER 27, 2022 AND DID NOT HAVE TIME TO START ADDRESSING THE NEEDS IDENTIFIED IN THE NEW CHNA DUE TO TIMING. IN THE CURRENT YEAR, THE ORGANIZATION HAS TAKEN THE FOLLOWING ACTIONS TO ADDRESS THE NEEDS OF THE PRIOR CHNA: AGING POPULATION SENIORS CARE EDUCATION- PROVIDED EDUCATION AND PROMOTION OF LOW COST LAB TESTS (DIRECT TESTS) ON THE HOSPITAL'S WEBSITE AND THROUGH SOCIAL MEDIA.- PROVIDED EDUCATION ON STROKE AWARENESS, HEAT EXHAUSTION VS HEAT STROKE, NUTRITION AND EATING SMART, ULTRAVIOLET LIGHT SAFETY, BENEFITS OF PHYSICAL ACTIVITY, PARKINSON'S AWARENESS, THERAPY SERVICES, (PT, OT, ST), HEART HEALTH AND CANCER PREVENTION/SCREENING (BREAST, CERVICAL, COLORECTAL AND SKIN) VIA SOCIAL MEDIA.- PROMOTED EDUCATION ON UNDERSTANDING ALZHEIMERS AND DEMENTIA AND THE 10 WARNING SIGNS OF DEMENTIA VIA SOCIAL MEDIA. - PROMOTED EDUCATION ON COVID AND THE COVID VACCINATION AND INFLUENZA VACCINATION VIA SOCIAL MEDIA AND THE PIONEER LIFELINE. - PROMOTED EDUCATION ON VIRUS PREVENTION AND HAND WASHING VIA SOCIAL MEDIA.- PROVIDED EDUCATION ON DIFFERENT LIFESTYLE OPTIONS FOR SENIOR LIVING IN THE PIONEER LIFELINE. - SPONSORED A COMMUNITY HEALTH FAIR WITH EXPERTS IN WOUND CARE, DIABETIC EDUCATION, SOCIAL SERVICES, THERAPY SERVICES, AND CAR DIAC REHAB. FLU SHOTS WERE AVAILABLE. FREE VISION TESTS, BLOOD PRESSURE, CHOLESTEROL TEST, GLUCOSE TEST AND SKIN SCREENINGS WERE PROVIDED. MENTAL HEALTH EDUCATION- PROVIDED INFORMATION VIA SOCIAL MEDIA ON SEPTEMBER IS SUICIDE AWARENESS MONTH. - PROVIDED INFORMATION VIA SOCIAL MEDIA ON SOUTH DAKOTA SUICIDE PREVENTION.- PROMOTED INFORMATION VIA SOCIAL MEDIA ON MENTAL HEALTH AWARENESS MONTH IN MAY- PROVIDED INFORMATION VIA SOCIAL MEDIA ON STAYING FIT, WELLNESS AND THE BENEFITS OF ENGAGING IN PHYSICAL ACTIVITIES ON YOUR MENTAL AND PHYSICAL HEALTH. - PROMOTED INFORMATION ON RAISING AWARENESS OF SELF-HARM A CONDITION THAT OFTEN AFFECTS TEENAGERS AND YOUNG AD</p>

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	ULTS. - PROMOTED INFORMATION VIA SOCIAL MEDIA ON JANUARY IS MENTAL WELLNESS MONTH BY REMINDING PEOPLE THAT BY FOCUSING EACH DAY ON IMPROVING MENTAL WELLNESS, A PERSON CAN INCREASE RESILIENCE, HELP MANAGE STRESS, AND BUILD AN OVERALL SENSE OF WELL-BEING. ENHANCING MENTAL WELLNESS ALSO HELPS TO WARD OFF SYMPTOMS OF SERIOUS MENTAL ILLNESS.

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

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

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

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

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	PART V, SECTION B, LINE 16J: PART V, SECTION B, LINE 16A-C: THE FINANCIAL ASSISTANCE POLICY, APPLICATION, AND PLAIN LANGUAGE SUMMARY ARE POSTED AT HTTPS://WWW.PIONEERMEMORIAL.ORG/CUSTOM/FINANCIAL-ASSISTANCE PART V, SECTION B, LINE 16J: SIGNS ARE POSTED IN THE ADMISSIONS OFFICES AND EMERGENCY ROOM THAT DISCOUNTED FEES ARE AVAILABLE FOR PATIENTS MEETING THE CRITERIA, AND PATIENTS ARE ENCOURAGED TO CONTACT PATIENT FINANCIAL SERVICES TO DISCUSS THEIR CHARGES. PATIENTS ARE INFORMED OF THE AVAILABILITY OF FINANCIAL ASSISTANCE ON THE BILLING STATEMENT AND ARE GIVEN THE TELEPHONE NUMBER TO CONTACT PATIENT FINANCIAL SERVICES WITH QUESTIONS OR TO INQUIRE ABOUT FINANCIAL ASSISTANCE. INFORMATION ON FINANCIAL ASSISTANCE IS PROVIDED TO PATIENTS IN THE REMINDER LETTERS AND COLLECTION LETTERS SENT TO PATIENTS WITH DELINQUENT BALANCES. PATIENT FINANCIAL SERVICES VISIT WITH INPATIENTS THAT ARE ADMITTED TO THE HOSPITAL WITH NO INSURANCE TO DISCUSS PAYMENT OPTIONS AND THE AVAILABILITY OF FINANCIAL ASSISTANCE.

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

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	PART V, SECTION B, LINE 20E: STATEMENT FOR PART V, SECTION B, LINE 20D REGARDING PRESUMPTIVE ELIBIGILITY DETERMINATIONS: ONCE A FINANCIAL ASSISTANCE APPLICATION IS COMPLETED AND APPROVED, IT WILL REMAIN IN EFFECT FOR SIX MONTHS FROM THE DATE OF APPROVAL. SERVICES PROVIDED DURING THE SIX MONTH PERIOD WILL BE ELIGIBLE FOR FINANCIAL ASSISTANCE AS DETERMINED DURING THE APPLICATION APPROVAL PROCESS.STATEMENT FOR PART V, SECTION B, LINE 20E - NOT APPLICABLE.

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

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

Form and Line Reference	Explanation
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICE	PART V, SECTION B, LINE 24: THE HOSPITAL FINANCIAL ASSISTANCE POLICY DOES NOT COVER ELECTIVE PROCEDURES. THE HOSPITAL MAY HAVE CHARGED FAP ELIGIBLE PATIENTS GROSS CHARGES FOR SERVICES THAT ARE NOT COVERED UNDER THE FINANCIAL ASSISTANCE POLICY.

Schedule J
(Form 990)

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2022

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES

Employer identification number
46-0260288

Part I Questions Regarding Compensation

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2, 1099-MISC compensation, and/or 1099-NEC			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 GABRIEL JOHNSON DO-FAMILY MEDICINE	(i)	241,378	0	8	7,892	36,723	286,001	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINE 6	THE COMPENSATION PACKAGE FOR PIONEER MEMORIAL HOSPITAL & HEALTH SERVICES INCLUDES A 0%-1% ONE-TIME BONUS BASED ON NET INCOME OF THE ORGANIZATION. ALL EMPLOYEES ARE ELIGIBLE FOR THE ONE-TIME BONUS EXCEPT THE CONTRACTED EMPLOYEES.

Part III Supplemental Information

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

Return Reference	Explanation
SCHEDULE J, PART I, LINE 3:	THE ORGANIZATION RELIES ON SANFORD HEALTH NETWORK, AN UNRELATED MANAGEMENT COMPANY, TO DETERMINE THE COMPENSATION PAID TO THE CEO. THE ORGANIZATION'S BOARD OF DIRECTORS APPROVES THE CONTRACT WITH SANFORD HEALTH NETWORK. COMPENSATION FOR LINDSEY HAUGER, CEO, IS REFLECTED AS PART OF THE MANAGEMENT FEE IN FORM 990, PART VII SECTION B FOR SERVICES RENDERED TO THE FILING ORGANIZATION.

SCHEDULE O
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2022**Open to Public
Inspection**Name of the organization
PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Employer identification number

46-0260288

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1A	THE ORGANIZATION HAS AN EXECUTIVE COMMITTEE WHICH CONSISTS OF THE PRESIDENT, VICE PRESIDENT, AND SECRETARY. THE EXECUTIVE COMMITTEE HAS THE AUTHORITY TO TRANSACT ALL REGULAR BUSINESS OF THE ORGANIZATION DURING THE PERIOD BETWEEN MEETINGS OF THE BOARD OF DIRECTORS, SUBJECT TO ANY PRIOR LIMITATION IMPOSED BY THE BOARD OF DIRECTORS AND WITH THE UNDERSTANDING THAT ALL MATTERS OF MAJOR IMPORTANCE WILL BE REFERRED TO THE BOARD OF DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 3	MANAGEMENT SERVICES ARE PROVIDED TO THE ORGANIZATION BY SANFORD HEALTH NETWORK UNDER A MANAGEMENT SERVICES AGREEMENT. LINDSEY HAUGER IS THE CEO. AS THE CEO SHE IS RESPONSIBLE FOR LOCAL PLANNING AND MANAGEMENT OF ALL ACTIVITIES IN THE ORGANIZATION, CARRYING OUT THE MISSION AND GOALS OF THE FACILITY AND ENSURING THE HIGHEST POSSIBLE HEALTH STATUS OF THE COMMUNITY WITHIN THE LIMITS OF AVAILABLE RESOURCES. THE BASIC MANAGEMENT FUNCTIONS OF THE POSITION INCLUDE PLANNING, ORGANIZING, MANAGING HUMAN AND FINANCIAL RESOURCES, DIRECTING STAFF AND CONTROLLING THE OPERATIONS. SANFORD HEALTH NETWORK PAID LINDSEY HAUGER \$162,449 IN COMPENSATION AND \$34,971 IN BENEFITS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	MEMBERSHIP CERTIFICATES SHALL BE GIVEN TO EACH PERSON CONTRIBUTING TO THE ORGANIZATION, SUBJECT HOWEVER TO THE CONDITION THAT SUCH CONTRIBUTIONS SHALL BE NOT LESS THAN THE SUM OF \$ 100.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ALL MEMBERS SHALL BE PRIVILEGED TO ATTEND AND PARTICIPATE IN ALL SESSIONS OF THE ANNUAL OR SPECIAL MEETINGS OF THE CORPORATION AND SHALL BE ELIGIBLE TO SERVE AS A DIRECTOR OR OFFICER, EXCEPT WHERE SPECIFICALLY PROHIBITED BY LAW. THEY ARE INVITED TO ANNUAL MEETINGS AND SPECIAL MEETINGS. AT SUCH MEETINGS, EACH MEMBER SHALL BE ENTITLED TO CAST ONE VOTE. MEMBERS DO ELECT THE BOARD OF DIRECTORS - NOMINATED BY THE NOMINATING COMMITTEE. MOTION IS PASSED BY THE MEMBERS AT THE ANNUAL MEETING TO ELECT BOARD MEMBERS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 8B	THE ORGANIZATION DID NOT HAVE ANY MEETINGS HELD BY THE EXECUTIVE COMMITTEE DURING THE YEAR.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE DRAFT FORM 990 WILL BE REVIEWED BY THE CFO. IT WILL BE MAILED OR E-MAILED OUT TO THE BOARD OF DIRECTORS FOR A PERIOD OF TIME DURING WHICH IT WILL BE OPEN FOR COMMENT PRIOR TO FINALIZING.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS AND OFFICERS COMPLETE AN ANNUAL CONFLICT OF INTEREST FORM AT EITHER THE APRIL OR MAY BOARD MEETING. THE FORM IS REVIEWED INITIALLY BY THE CEO, AND ANY ACTUAL CONFLICTS ARE REVIEWED BY THE BOARD OF DIRECTORS. CONFLICT OF INTEREST IS ENFORCED AT EVERY MEETING. BOARD MEMBERS WILL REFRAIN FROM VOTING IF A CONFLICT OF INTEREST IS PRESENT.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15B	CEO: SANFORD PRESENTS A COMPARATIVE SCHEDULE ON CEO SALARIES WITH MEDIAN AND HIGH/LOW SALARIES, FOR COMPARABLE POSITIONS AND AREAS OF RESPONSIBILITIES. THE CURRENT MARKET AND LONGEVITY IS ALSO INCLUDED IN THE EVALUATION OF COMPENSATION. THE SANFORD NETWORK VICE PRESIDENT PRESENTS THE COMPENSATION SUBSTANTIATION TO THE BOARD OF DIRECTORS AT A MEETING THAT EXCLUDES THE CEO. PERFORMANCE EVALUATIONS ARE COMPLETED BY EACH BOARD MEMBER, THE VICE PRESIDENT AND CEO SELF EVALUATION. ADMINISTRATIVE STAFF (CFO, DIRECTOR OF HR/MATERIALS, DIRECTOR OF SUPPORT SERVICES, HOSPITAL DON, LTC DON): THE CEO COMPARES COMPENSATION TO SDAHO SALARY SURVEY AND ALSO CONTACTS SANFORD FOR COMPENSATION COMPARISON WITH LIKE-SIZED FACILITIES AND RESPONSIBILITIES. SALARY INCREASES ARE PRESENTED TO THE BOARD OF DIRECTORS AS PART OF THE BUDGET APPROVAL PROCESS. THIS PROCESS WAS LAST UNDERTAKEN IN THE CURRENT YEAR.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE CONFLICT OF INTEREST POLICY, GOVERNING DOCUMENTS AND FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	CONSULTING SERVICES: PROGRAM SERVICE EXPENSES 18,050. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 18,050. SERVICE CONTRACTS: PROGRAM SERVICE EXPENSES 237,258. MANAGEMENT AND GENERAL EXPENSES 89,811. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 327,069. QUALITY CONTROL: PROGRAM SERVICE EXPENSES 5,811. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 5,811. PURCHASED STAFFING SERVICES: PROGRAM SERVICE EXPENSES 769,225. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 769,225. CONTRACT PHYSICIAN SERVICES: PROGRAM SERVICE EXPENSES 36,660. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 36,660. OTHER PURCHASED SERVICES: PROGRAM SERVICE EXPENSES 17,751. MANAGEMENT AND GENERAL EXPENSES 125,966. FUNDRAISING EXPENSES 10,133. TOTAL EXPENSES 153,850. OUTSIDE MEDICAL SERVICES: PROGRAM SERVICE EXPENSES 274,558. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 274,558. PURCHASED SERVICES - SANDFORD HEALTH: PROGRAM SERVICE EXPENSES 269,449. MANAGEMENT AND GENERAL EXPENSES 0. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 269,449. COLLECTION AGENCY: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 16,930. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 16,930. RECRUITMENT: PROGRAM SERVICE EXPENSES 0. MANAGEMENT AND GENERAL EXPENSES 8,005. FUNDRAISING EXPENSES 0. TOTAL EXPENSES 8,005.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9:	DONATION FROM FOUNDATION -12,475.

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2022

**Open to Public
Inspection**

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

Department of the Treasury
Internal Revenue Service

Name of the organization
PIONEER MEMORIAL HOSPITAL AND
HEALTH SERVICES

Employer identification number

46-0260288

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PIONEER MEMORIAL FOUNDATION 315 NORTH WASHINGTON STREET VIBORG, SD 57070 26-1832061	FUNDRAISING	SD	501(C)3	LINE 7	PIONEER MEMORIAL HOSPITAL AND HEALTH SERVICES	Yes	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

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

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

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

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

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

Return Reference	Explanation