

**ELO Prof LLC
PO Box 951
Huron, SD 57350
605-352-8573**

April 11, 2025

CONFIDENTIAL

HURON REGIONAL MEDICAL CENTER INC
172 4TH ST SE
HURON, SD 57350

Dear Marcia:

We have prepared the following returns from information you provided :

Return of Organization Exempt From Income Tax (Form 990)
Exempt Organization Business Income Tax Return (Form 990-T)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements.

Federal Filing Instructions

Your Form 990 for the year ended 6/30/24 shows no balance due.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return. Your electronically filed return is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

ELO Prof LLC
PO Box 951
Huron, SD 57350

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE has been received by this office.**

Your Form 990-T for the tax year ended 6/30/24 shows no balance due. The return should be signed and dated on Page 2 by an officer representing the organization.

Your Form 990-T is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of your return to the IRS it will delay the processing of your return.

Your electronically filed 990-T is not complete without your signature. You are using a Personal Identification Number (PIN) for signing your return electronically. Form 8879-TE, IRS *e-file* Signature Authorization for an Exempt Organization should be signed and dated by an authorized officer of the organization and returned as soon as possible to:

ELO Prof LLC
PO Box 951
Huron, SD 57350

***Important:* Your return will not be filed with the IRS until the signed Form 8879-TE for Form 990-T has been received by this office.**

Also enclosed is any material you furnished for use in preparing the returns. If any of the returns are examined by taxing authorities, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Thank you for the opportunity to provide you with our services.

Form **8879-TE**

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24

2023

Department of the Treasury
Internal Revenue Service

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

Name of filer

HURON REGIONAL MEDICAL CENTER INC

EIN or SSN

46-0345312

Name and title of officer or person subject to tax **JUSTIN PICEK
TREASURER**

Part I Type of Return and Return Information

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

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>55,169,394</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

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

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

PIN: check one box only

I authorize ELO PROF LLC to enter my PIN 34266 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date 04/11/25

Part III Certification and Authentication

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

46141477174

Do not enter all zeros

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

ERO's signature JAY TOLSMA, CPA Date 04/11/25

ERO Must Retain This Form — See Instructions

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

Form **8879-TE**

**IRS E-file Signature Authorization
for a Tax Exempt Entity**

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning 7/01, 2023, and ending 6/30, 20 24

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

2023

Department of the Treasury
Internal Revenue Service

Name of filer

HURON REGIONAL MEDICAL CENTER INC

EIN or SSN

46-0345312

Name and title of officer or person subject to tax **JUSTIN PICEK**

TREASURER

Part I Type of Return and Return Information

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

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

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

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

PIN: check one box only

I authorize **ELO PROF LLC** to enter my PIN **34266** as my signature
ERO firm name Enter five numbers, but do not enter all zeros

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

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

Signature of officer or person subject to tax _____ Date **04/11/25**

Part III Certification and Authentication

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

46141477174

Do not enter all zeros

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

ERO's signature **JAY TOLSMA, CPA** Date **04/11/25**

ERO Must Retain This Form — See Instructions

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

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

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

2023

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

Open to Public Inspection

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

A For the 2023 calendar year, or tax year beginning 07/01/23, and ending 06/30/24

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization HURON REGIONAL MEDICAL CENTER INC		D Employer identification number 46-0345312
	Doing business as		E Telephone number 605-353-6545
	Number and street (or P.O. box if mail is not delivered to street address) 172 4TH ST SE	Room/suite	G Gross receipts \$ 55,446,654
	City or town, state or province, country, and ZIP or foreign postal code HURON SD 57350		
F Name and address of principal officer: MARCIA ZWANZIGER			H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions

I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527	J Website: WWW.HURONREGIONAL.ORG	H(c) Group exemption number
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other	L Year of formation: 1978	M State of legal domicile: SD

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE MISSION OF HURON REGIONAL MEDICAL CENTER IS TO IMPROVE THE WELLBEING OF INDIVIDUALS IN OUR REGION BY PROVIDING HIGH QUALITY HEALTH CARE.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8
	5 Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	465
	6 Total number of volunteers (estimate if necessary)	6	32
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	-32,066
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	337,718	215,303
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	49,119,900	50,375,252
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	1,733,025	3,415,540
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,362,396	1,163,299
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	53,553,039	55,169,394
	14 Benefits paid to or for members (Part IX, column (A), line 4)		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	28,177,230	28,768,980
	16a Professional fundraising fees (Part IX, column (A), line 11e)		0
	b Total fundraising expenses (Part IX, column (D), line 25)	0	
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	23,782,790	25,001,993
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	51,960,020	53,770,973
19 Revenue less expenses. Subtract line 18 from line 12	1,593,019	1,398,421	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	111,911,651	113,965,413
	22 Net assets or fund balances. Subtract line 21 from line 20	7,019,860	7,675,201
		104,891,791	106,290,212

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	
	JUSTIN PICEK Type or print name and title		TREASURER	
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if PTIN
	JAY TOLSMA, CPA	JAY TOLSMA, CPA	04/11/25	self-employed P00736087
	Firm's name	Firm's EIN	46-0434947	
	Firm's address	Phone no. 605-352-8573		
	ELO PROF LLC PO BOX 951 HURON, SD 57350			

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

For Paperwork Reduction Act Notice, see the separate instructions.

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:
THE MISSION OF HURON REGIONAL MEDICAL CENTER IS TO IMPROVE THE WELLBEING OF INDIVIDUALS IN OUR REGION BY PROVIDING HIGH QUALITY HEALTH CARE.

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 \$ **53,770,973** including grants of \$) (Revenue \$ **50,375,252**)
PROVIDED MEDICAL SERVICES AS FOLLOWS:
INPATIENT ADMISSIONS 948
OUTPATIENT VISITS 97,822
SWING BED ADMISSIONS 65
HURON REGIONAL MEDICAL CENTER, INC. PROVIDED COMMUNITY BENEFIT IN THE AMOUNT OF \$12,519,327 FOR 2024 AND \$12,640,924 FOR 2023.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)
N/A

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

4e Total program service expenses **53,770,973**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	465		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a			X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	Organizations that may receive deductible contributions under section 170(c).				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			X
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a			
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b			
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b			
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15			X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16			X
17	Section 501(c)(21) organizations. Did the trust, any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17			

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

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

JOEL NELSON 172 4TH ST SE SD 57350 605-353-6545
HURON

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 instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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) DR VINCENT OYLER	40.00									
HCE	0.00					X	617,456	0	26,585	
(2) DR JULIS GUERRA	40.00									
HCE	0.00					X	379,929	0	14,508	
(3) DR BRETT MATHERS	40.00									
HCE	0.00					X	353,803	0	24,550	
(4) DR KRISTEN HUGHES	40.00									
DIRECTOR/HCE	0.00					X	345,560	0	23,736	
(5) DR RAUL OCTAVIANI	40.00									
HCE	0.00					X	286,047	0	17,555	
(6) DR TODD ANDERSON	1.00									
DIRECTOR	0.00	X					258,564	0	0	
(7) DR CHRISTOPHER BRONSON	40.00									
FORMER DIRECTOR	0.00					X	182,382	0	15,007	
(8) DR ROBERT HOHM	1.00									
BOARD VICE CHAIR	0.00	X					25,387	0	0	
(9) DR WAYNE CARR	1.00									
DIRECTOR	0.00	X					0	0	0	
(10) DENIS DRAKE	1.00									
DIRECTOR	0.00	X					0	0	0	
(11) OSCAR LUQUE	1.00									
DIRECTOR	0.00	X					0	0	0	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below 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			
(12) JUSTIN PICEK	1.00									
TREASURER	0.00	X						0	0	0
(13) MARK ROBISH	1.00									
DIRECTOR	0.00	X						0	0	0
(14) LAURIE SOLEM	1.00									
BOARD CHAIR	0.00	X						0	0	0
(15) ANGIE UTTECHT	1.00									
SECRETARY	0.00	X						0	0	0
(16) SPENCER WHITE	1.00									
DIRECTOR	0.00	X						0	0	0
(17) LAURA WILLEMSSEN	1.00									
DIRECTOR	0.00	X						0	0	0
(18) ERICK LARSON	50.00									
PRESIDENT/CEO	0.00			X				0	0	0
(19) MARCIA ZWANZIGER	50.00									
VP - FINANCE	0.00			X				0	0	0
1b Subtotal								2,449,128		121,941
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								2,449,128		121,941

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 **7**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
OVATION HEALTHCARE BRENTWOOD TN 37027	1573 MALLORY LANE STE 200	1,113,966
UNITED IMAGING SOLUTIONS HOUSTON TX 77054	9370 KIRBY DRIVE	1,049,510
UNIDINE CORPORTATION ATLANTA GA 30368-2289	PO BOX 102289	960,882
COREWORKS CHICAGO IL 60693	13028 COLLECTION CENTER DRIVE	954,630
FOCUSONE SOLUTIONS LLC OMAHA NE 68103-0037	PO BOX 3037 MEDICAL SERVICE	822,755

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

32

Part VIII Statement of Revenue

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

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	215,303				
	g Noncash contributions included in lines 1a-1f	1g \$					
	h Total. Add lines 1a-1f			215,303			
	Program Service Revenue			Business Code			
2a OUTPATIENT REVENUES			120,396,735	120,396,735			
b ANCILLARY			14,674,303	14,674,303			
c ROUTINE SERVICES			8,151,700	8,151,700			
d SWING BED REVENUES			2,423,236	2,423,236			
e DEDUCTIONS FROM REVENUES			-95,270,722	-95,270,722			
f All other program service revenue							
g Total. Add lines 2a-2f			50,375,252				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,438,232	2,438,232			
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents		(i) Real				
		6a	(ii) Personal	245,194			
		b Less: rental expenses	6b	277,260			
	c Rental inc. or (loss)	6c	-32,066				
	d Net rental income or (loss)			-32,066		-32,066	
	7a Gross amount from sales of assets other than inventory		(i) Securities				
		7a	(ii) Other	977,308			
		b Less: cost or other basis and sales exps.	7b				
	c Gain or (loss)	7c	977,308				
	d Net gain or (loss)			977,308	977,308		
8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10a Gross sales of inventory, less returns and allowances		10a					
b Less: cost of goods sold		10b					
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue			Business Code				
	11a OTHER OPERATING REVENUE		1,195,365	1,195,365			
	b						
	c						
	d All other revenue						
e Total. Add lines 11a-11d			1,195,365				
12 Total revenue. See instructions			55,169,394	54,986,157	-32,066	0	

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				
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	23,524,384	23,524,384		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits	5,244,596	5,244,596		
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,757,396	3,757,396		
23 Insurance	496,879	496,879		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a SUPPLIES	7,918,256	7,918,256		
b PURCHASED SERVICES & FEES	7,256,064	7,256,064		
c OTHER EXPENSES	1,763,757	1,763,757		
d REPAIRS & MAINTENANCE	1,433,795	1,433,795		
e All other expenses	2,375,846	2,375,846		
25 Total functional expenses. Add lines 1 through 24e	53,770,973	53,770,973	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing	1	
	2	Savings and temporary cash investments	1,778,201	2 1,081,663
	3	Pledges and grants receivable, net		3
	4	Accounts receivable, net	11,949,636	4 12,197,739
	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	58,399	5 21,833
	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	241,456	7
	8	Inventories for sale or use	1,017,687	8 987,404
	9	Prepaid expenses and deferred charges	1,182,057	9 618,915
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 89,121,132	
	b	Less: accumulated depreciation	10b 56,990,710	10c 32,130,422
	11	Investments—publicly traded securities		11
	12	Investments—other securities. See Part IV, line 11	60,549,100	12 64,454,020
	13	Investments—program-related. See Part IV, line 11		13
	14	Intangible assets		14
	15	Other assets. See Part IV, line 11	2,418,156	15 2,473,417
16	Total assets. Add lines 1 through 15 (must equal line 33)	111,911,651	16 113,965,413	
Liabilities	17	Accounts payable and accrued expenses	6,747,503	17 6,522,770
	18	Grants payable		18
	19	Deferred revenue		19
	20	Tax-exempt bond liabilities		20
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22
	23	Secured mortgages and notes payable to unrelated third parties		23
	24	Unsecured notes and loans payable to unrelated third parties	272,357	24 1,152,431
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25
	26	Total liabilities. Add lines 17 through 25	7,019,860	26 7,675,201
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	104,891,791	27 106,290,212
	28	Net assets with donor restrictions		28
	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	104,891,791	32 106,290,212	
33	Total liabilities and net assets/fund balances	111,911,651	33 113,965,413	

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	55,169,394
2	Total expenses (must equal Part IX, column (A), line 25)	2	53,770,973
3	Revenue less expenses. Subtract line 2 from line 1	3	1,398,421
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	104,891,791
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	106,290,212

Part XII Financial Statements and Reporting

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

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

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

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

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

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

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f) divided by line 11, column (f)) 14 %

15 Public support percentage from 2022 Schedule A, Part II, line 14 15 %

16a 33 1/3% support test — 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

b 33 1/3% support test — 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization

17a 10%-facts-and-circumstances test — 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

b 10%-facts-and-circumstances test — 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization

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

Part III Support Schedule for Organizations Described in Section 509(a)(2)

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

- 19a 33 1/3% support tests — 2023.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- b 33 1/3% support tests — 2022.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. <i>Complete line 2 below.</i>		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. <i>Complete line 3 below.</i>		
c <input type="checkbox"/> The organization supported a governmental entity. <i>Describe in Part VI how you supported a governmental entity (see instructions).</i>		
2 Activities Test. <i>Answer lines 2a and 2b below.</i>		
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>	Yes	No
2a		
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>		
2b		
3 Parent of Supported Organizations. <i>Answer lines 3a and 3b below.</i>		
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>		
3a		
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>		
3b		

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

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

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

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

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

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

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

Section D – Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6 Other distributions (describe in Part VI). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9 Distributable amount for 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-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule B (Form 990)

Schedule of Contributors

OMB No. 1545-0047

Department of the Treasury Internal Revenue Service

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

2023

Name of the organization

Employer identification number

HURON REGIONAL MEDICAL CENTER INC

46-0345312

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)(3) (enter number) organization

[] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[] 527 political organization

Form 990-PF

[] 501(c)(3) exempt private foundation

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

[] 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	HRMC FOUNDATION 1104TH STREET SE HURON SD 57350	\$ 197,930	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 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?, 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?

Part II Conservation Easements

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

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply), 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, 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?, 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year, 8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?, 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.

Table with 2 columns: \$. Rows include: 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. 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items. (i) Revenue included on Form 990, Part VIII, line 1. (ii) Assets included in Form 990, Part X. 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items. a Revenue included on Form 990, Part VIII, line 1. b Assets included in Form 990, Part X.

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

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

Part IV Escrow and Custodial Arrangements

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

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

Part V Endowment Funds

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

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

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

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,208,491		1,208,491
b Buildings		48,099,583		48,099,583
c Leasehold improvements				
d Equipment		39,813,058	56,990,710	-17,177,652
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				32,130,422

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 INVESTMENTS	64,454,020	COST
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, line 12, col. (B))	64,454,020	

Part VIII Investments – Program Related

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

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

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

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Hospitals

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year: <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input checked="" type="checkbox"/> Other <u>125</u> %	<input checked="" type="checkbox"/>	
b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____%	<input checked="" type="checkbox"/>	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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

7 Financial Assistance and Certain Other Community Benefits at Cost

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)			201,205		201,205	0.37
b Medicaid (from Worksheet 3, column a)			4,632,378	5,046,584	0	0.00
c Costs of other means-tested government programs (from Worksheet 3, column b)			248,493	259,785	0	0.00
d Total. Financial Assistance and Means-Tested Government Programs			5,082,076	5,306,369	201,205	0.37
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			412,533	60,765	351,768	0.65
f Health professions education (from Worksheet 5)			86,500		86,500	0.16
g Subsidized health services (from Worksheet 6)			32,303,152	29,244,190	3,058,962	5.69
h Research (from Worksheet 7)					0	0.00
i Cash and in-kind contributions for community benefit (from Worksheet 8)			59,150		59,150	0.11
j Total. Other Benefits			32,861,335	29,304,955	3,556,380	6.61
k Total. Add lines 7d and 7j			37,943,411	34,611,324	3,757,585	6.99

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					0	0.00
2 Economic development					0	0.00
3 Community support			5,000		5,000	0.01
4 Environmental improvements					0	0.00
5 Leadership development and training for community members			135,756		135,756	0.25
6 Coalition building					0	0.00
7 Community health improvement advocacy					0	0.00
8 Workforce development			245,818		245,818	0.46
9 Other					0	0.00
10 Total			386,574		386,574	0.72

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

	Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	X
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	4,823,733
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	1,205,933
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	18,966,314
6 Enter Medicare allowable costs of care relating to payments on line 5	6	19,000,658
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-34,344
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 type="checkbox"/> Other		

Section C. Collection Practices

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

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

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

1 HURON REGIONAL MEDICAL CENTER
172 4TH STREET
HURON SD 57350

Table with columns: 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. Row 1 contains 'X' marks in the first four columns.

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group: **HURON REGIONAL MEDICAL CENTER**

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

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		X
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		X
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: 20 <u> 22 </u>		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	X	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		X
6b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	X	
7	Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u> WWW.HURONREGIONAL.ORG </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 type="checkbox"/> Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u> 22 </u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a	If "Yes," (list url): <u> WWW.HURONREGIONAL.ORG </u>		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		X
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		X
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? <u> \$ </u>		

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group **HURON REGIONAL MEDICAL CENTER**

		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:	X	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>125</u> % and FPG family income limit for eligibility for discounted care of <u>200</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance? 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):	X	
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 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):	X	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>WWW.HURONREGIONAL.ORG</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>WWW.HURONREGIONAL.ORG</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>WWW.HURONREGIONAL.ORG</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 type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group **HURON REGIONAL MEDICAL CENTER**

	Yes	No
<p>17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?</p>	X	
<p>18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):</p> <p>a <input type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)</p> <p>b <input type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group **HURON REGIONAL MEDICAL CENTER**

		Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.		
a	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	<input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
c	<input checked="" type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period		
d	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? If "Yes," explain in Section C.	23	X
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.	24	X

Part V Facility Information *(continued)*

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

FACILITY 1, HURON REGIONAL MEDICAL CENTER - PART V, LINE 5

A CHNA SURVEY WAS DEPLOYED TO THE HOPITAL'S LOCAL EXPERT ADVISORS AND OFFERED TO THE COMMUNITY TO GAIN INPUT ON LOCAL HEALTH NEEDS AND THE NEEDS OF PRIORITY POPULATIONS. LOCAL EXPERT ADVISORS WERE LOCAL INDIVIDUALS SELECTED ACCORDING TO CRITERIA REQUIRED BY THE FEDERAL GUIDELINES AND REGULATIONS AND THE HOSPITAL'S DESIRE TO REPRESENT THE REGION'S GEOGRAPHICALLY DIVERSE POPULATION. COMMUNITY INPUT FROM 35 IDENTIFIED LOCAL EXPERT ADVISORS AND 76 COMMUNITY MEMBERS WERE RECIEVED. SURVEY RESPONSES STARTED IN JANUARY 2022 AND ENDED IN APRIL 2022.

FACILITY 1, HURON REGIONAL MEDICAL CENTER - PART V, LINE 6B

OTHER ORGANIZATIONS WITH WHICH THE HOSPITAL FACILITY CONDUCTED ITS CHNA: OVATION HEALTHCARE - HOSPITAL FACILITY MANAGEMENT COMPANY FACILITATED CHNA.

JAMES VALLEY COMMUNITY HEALTH CLINIC AND COMMUNITY COUNSELING SERVICES, CARR CHIROPRACTIC CLINIC AND VARIOUS LARGE EMPLOYERS WITH NON ENGLISH SPEAKING EMPLOYEES PARTICIPATED IN CONFIRMING SIGNIFICANT NEEDS AND DEVELOPING IMPLEMENTATION STRATEGY.

PART V, SECTION B, LINE 11 FACILITY 1 - HRMC

SEE ATTACHED FACILITY 1 - HRMC - HRMC COMMUNITY HEALTH NEEDS ASSESSMENT GRID

PART V, SECTION B, LINE 20(D)

HRMC IN PROCESS OF OBTAINING AND MEETING PRESUMPTIVE ELIGIBILITY REQUIREMENTS OF STATE OF SOUTH DAKOTA.

Part VI Supplemental Information

Provide the following information.

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

PART I, LINE 7G - SUBSIDIZED HEALTH SERVICES EXPLANATION**COSTS ATTRIBUTABLE TO PHYSICIAN CLINIC AS SUBSIDIZED HEALTH SERVICES:**

ORTHOPEDIC CLINIC \$1,204,510, OB/GYN CLINIC \$1,202,097, FAMILY MEDICINE

CLINIC \$2,254,443, SURGICAL CLINIC \$933,032, UROLOGY CLINIC \$365,162, WOUND

CARE CLINIC \$605,417 AND IM CLINIC \$1,711,781 FOR A TOTAL OF \$8,276,442.

BAD DEBT EXPENSE NOT REPORTED ON LINE 7G WAS \$0.

PART I, LINE 7 - COSTING METHODOLOGY EXPLANATION

**WORKSHEET 2 WAS USED TO CALCULATE THE COST AMOUNTS REPORTED IN THE TABLES
ALONG WITH COST REPORT AMOUNTS WHEN APPLICABLE.**

PART II - COMMUNITY BUILDING ACTIVITIES

SEE ATTACHED

PART III, LINE 2 - BAD DEBT EXPENSE METHODOLOGY

ACCOUNTS RECEIVABLE FROM PATIENTS CONSIST OF THE FOLLOWING: ACCOUNTS

RECEIVABLE AS OF JUNE 30, 2024 AND 2023 WERE \$15,741,924 AND \$15,388,131.

ALLOWANCE FOR DOUBTFUL ACCOUNTS AS OF JUNE 30, 2024 AND 2023 WERE

Part VI Supplemental Information

Provide the following information.

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

\$(3,544,185) AND \$(3,438,495). ACCOUNTS RECEIVABLE, NET AS OF JUNE 30, 2024 AND 2023 WERE \$12,197,739 AND \$11,949,636. THE ALLOWANCE FOR DOUBTFUL ACCOUNTS IS BASED ON AN ESTIMATE USING PAST COLLECTION EXPERIENCE, FINANCIAL CLASS, AND AGE FOR THE PATIENT ACCOUNT. ESTIMATED BAD DEBTS EXPENSE REFLECTS THIS PROVISION FOR ACTUAL OR EXPECTED DOUBTFUL ACCOUNTS. DISCOUNTS AND PAYMENTS ON ACCOUNTS REDUCES ACCOUNTS RECEIVABLE BALANCES THEREFORE REDUCING BAD DEBTS EXPENSE. A STUDY OF FINANCIAL ASSISTANCE APPLICATIONS AND EXPERIENCE OF FINANCIAL ASSISTANCE STAFF WAS USED TO REASONABLY ESTIMATE THE PERCENTAGE OF BAD DEBT FOR PATIENTS WHO WOULD HAVE QUALIFIED FOR ASSISTANCE IF THEY APPLIED. SEE FOOTNOTE #1 PATIENT ACCOUNTS RECEIVABLES SECTION AND FOOTNOTE #4 OF AUDITED FINANCIAL STATEMENTS.

PART VI, LINE 2 - NEEDS ASSESSMENT

SEE ATTACHED #2

PART VI, LINE 3 - PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE

SEE ATTACHED #3

Part VI Supplemental Information

Provide the following information.

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

PART VI, LINE 4 - COMMUNITY INFORMATION

SEE ATTACHED #4

PART VI, LINE 5 - PROMOTION OF COMMUNITY HEALTH

SEE ATTACHED #5

ADDITIONAL INFORMATION

SEE ATTACHED #1

FORM 990, PART VI, LINE 2 - FAMILY/BUSINESS RELATIONSHIP

ONE HOSPITAL BOARD TRUSTEE IS A DIRECTOR ON GREATER HURON

DEVELOPMENT BOARD. ONE HOSPITAL BOARD TRUSTEE IS THE MAYOR OF HURON, SD. ONE

HOSPITAL BOARD TRUSTEE SERVES ON THE BEADLE COUNTY COMMISSION. ONE HOSPITAL

OFFICER, EMPLOYED BY OVATION HEALTHCARE, HAS HIS SPOUSE AND DAUGHTER

EMPLOYED BY THE HOSPITAL. ONE HOSPITAL BOARD TRUSTEE HAS HIS WIFE AND

DAUGHTER-IN-LAW EMPLOYED BY THE HOSPITAL. THREE BOARD TRUSTEES ARE EMPLOYED

BY THE HOSPITAL - NOT INDEPENDENT.

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

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

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

OMB No. 1545-0047

2023

Open to Public
Inspection

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DR VINCENT OYLER	(i)	554,464	15,000	47,992	5,134	21,451	644,041	0
1 HCE	(ii)	0	0	0	0	0	0	0
DR JULIS GUERRA	(i)	360,843	19,086	0	993	13,515	394,437	0
2 HCE	(ii)	0	0	0	0	0	0	0
DR BRETT MATHERS	(i)	326,533	10,714	16,556	1,353	23,197	378,353	0
3 HCE	(ii)	0	0	0	0	0	0	0
DR KRISTEN HUGHES	(i)	312,624	10,000	22,936	2,432	21,304	369,296	0
4 DIRECTOR/HCE	(ii)	0	0	0	0	0	0	0
DR RAUL OCTAVIANI	(i)	251,668	20,000	14,379	1,733	15,822	303,602	0
5 HCE	(ii)	0	0	0	0	0	0	0
DR TODD ANDERSON	(i)	246,564	12,000	0	0	0	258,564	0
6 DIRECTOR	(ii)	0	0	0	0	0	0	0
DR CHRISTOPHER BRONSON	(i)	137,964	12,500	31,918	1,281	13,726	197,389	0
7 FORMER DIRECTOR	(ii)	0	0	0	0	0	0	0
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							

Part III Supplemental Information

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

PART III - OTHER ADDITIONAL INFORMATION

OVATION HEALTHCARE WHO IS CONTRACTED BY THE BOARD OF DIRECTORS
TO MANAGE THE HOSPITAL PAYS THE PRES/CEO AND VP-FINANCE SINCE THEY ARE
EMPLOYEES OF OVATION HEALTH CARE.
HRMC PAID THE PLANE FARE FOR A SPOUSE OF A TRUSTEE TO ATTEND A BOARD
TRAINING CONFERENCE.

SCHEDULE L
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization

Transactions With Interested Persons

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

Attach to Form 990 or Form 990-EZ.

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

2023

Open to Public
Inspection

Employer identification number

HURON REGIONAL MEDICAL CENTER INC

46-0345312

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

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

1	(a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected?	
				Yes	No
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

Part II Loans to and/or From Interested Persons

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

1	(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the org.?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
				To	From			Yes	No	Yes	No	Yes	No
				(1)	DR KRISTEN HUGHES HOUSING			MD			X	50,000	21,833
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
Total							\$	21,833					

Part III Grants or Assistance Benefiting Interested Persons

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

1	(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization

HURON REGIONAL MEDICAL CENTER INC

Employer identification number

46-0345312

FORM 990, PART VI, LINE 2 - RELATED PARTY INFORMATION AMONG OFFICERS

SEE ATTACHED

FORM 990, PART VI, LINE 3 - MANAGEMENT DELEGATED

HRMC CONTRACTED WITH OVATION HEALTHCARE TO PROVIDE MANAGEMENT

SERVICES AS DIRECTED BY THE BOARD. OVATION HEALTHCARE THEN EMPLOYS

PRESIDENT/CEO AND VP-FINANCE/CFO.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

ORGANIZATION'S PROCESS IS TO PROVIDE FORM 990 TO THE BOARD OF DIRECTORS

PRIOR TO SUBMISSION. FORM 990 ALSO PRESENTED TO BOARD BY AUDITOR/CFO.

FORM 990, PART VI, LINE 12C - ENFORCEMENT OF CONFLICTS POLICY

ENFORCEMENT OF CONFLICTS OF INTEREST POLICY FOR BOARD OF DIRECTORS IS DONE

THROUGH THE EXECUTIVE COMMITTEE WHO ACTIVELY MONITORS COMPLIANCE.

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION COMMITTEE IN CONJUNCTION WITH OVATION HEALTHCARE REVIEWED

INDEPENDENT COMPENSATION CONSULTANT'S COMPENSATION SURVEY FOR BOTH CEO AND

CFO. BOARD APPROVED EXECUTIVE COMPENSATION POLICY, REQUIRES AN INDEPENDENT

COMPENSATION SURVEY EVERY 4 YEARS AND REVIEW OF CEO AND CFO COMPENSATION

ANNUALLY.

FORM 990, PART VI, LINE 15B - COMPENSATION PROCESS FOR OFFICERS

COMPENSATION COMMITTEE IN CONJUNCTION WITH OVATION HEALTHCARE REVIEWED

Name of the organization

Employer identification number

HURON REGIONAL MEDICAL CENTER INC

46-0345312

INDEPENDENT COMPENSATION CONSULTANT'S COMPENSATION SURVEY FOR BOTH CEO AND CFO. BOARD APPROVED EXECUTIVE COMPENSATION POLICY, REQUIRES AND INDEPENDENT COMPENSATION SURVEY EVERY 4 YEARS AND REVIEW OF CEO AND CFO COMPENSATION ANNUALLY.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION FINANCIAL STATEMENTS, GOVERNING DOCUMENTS, AND CONFLICT OF INTEREST POLICY AVAILABLE FOR PUBLIC INSPECTION AT THE ADMINISTRATION OFFICE OF THE ORGANIZATION. FINANCIAL STATEMENTS MADE PUBLIC AND ANNUAL POSTING OF FORM 990 THROUGH GUIDESTAR AND ON HOSPITAL WEBSITE

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

Attach to Form 990.

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

2023

**Open to Public
Inspection**

Employer identification number

46-0345312

HURON REGIONAL MEDICAL CENTER INC

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
(1)					
(2)					
(3)					
(4)					
(5)					

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) HURON REG MEDICAL CTR FOUNDATION 110 4TH STREET SE 46-0437171 HURON SD 57350	FUNDRAISER	SD	501C	3	N/A		X
(2)							
(3)							
(4)							
(5)							

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 alloc.?		(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	
(1)												
(2)												
(3)												
(4)												

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
(1)									
(2)									
(3)									
(4)									

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

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

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

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

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

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

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	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
(10)													
(11)													

Form **990-T**

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

OMB No. 1545-0047

2023

For calendar year 2023 or other tax year beginning **07/01/23**, and ending **06/30/24**

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

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

Department of the Treasury
Internal Revenue Service

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

A Check box if address changed.

B Exempt under section
 501(C)(3) **(3)**
 408(e) 220(e)
 408A 530(a)
 529(a) 529A

Name of organization (Check box if name changed and see instructions.)
HURON REGIONAL MEDICAL CENTER INC

D Employer identification number
46-0345312

Print or Type
Number, street, and room or suite no. If a P.O. box, see instructions.
172 4TH ST SE

E Group exemption number
 (see instructions)

City or town, state or province, country, and ZIP or foreign postal code
HURON SD 57350

F Check box if an amended return.

C Book value of all assets at end of year **113,965,413**

G Check organization type
 501(c) corporation 501(c) trust 401(a) trust Other trust State college/university
 6417(d)(1)(A) Applicable entity

H Check if filing only to claim
 Credit from Form 8941 Refund shown on Form 2439 Elective payment amount from Form 3800

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

J Enter the number of attached Schedules A (Form 990-T) **1**

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No
 If "Yes," enter the name and identifying number of the parent corporation

L The books are in care of **JOEL NELSON** Telephone number **605-353-6545**

Part I Total Unrelated Business Taxable Income

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

Part II Tax Computation

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

Part III Tax and Payments

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

For Paperwork Reduction Act Notice, see instructions.

Part III Tax and Payments (continued)

6a Payments: Preceding year's overpayment credited to the current year	6a	
b Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c Tax deposited with Form 8868	6c	
d Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e Backup withholding (see instructions)	6e	
f Credit for small employer health insurance premiums (attach Form 8941)	6f	
g Elective payment election amount from Form 3800	6g	
h Payment from Form 2439	6h	
i Credit from Form 4136	6i	
j Other (see instructions)	6j	
7 Total payments. Add lines 6a through 6j	7	
8 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9 Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	0
10 Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11 Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	

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

	Yes	No
1 At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here		X
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$		
4 Enter available pre-2018 NOL carryovers here \$ -155,601 . Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5 Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
Business Activity Code	Available post-2017 NOL carryover	
531110	\$	100,214
	\$	
	\$	
	\$	
6a Reserved for future use		
b Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

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

Sign Here

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

 Signature of officer Date Title **TREASURER**

Paid Preparer Use Only

Print/Type preparer's name JAY TOLSMA, CPA	Preparer's signature JAY TOLSMA, CPA	Date 04/11/25	Check <input type="checkbox"/> if self-employed	PTIN P00736087
Firm's name ELO PROF LLC			Firm's EIN 46-0434947	
Firm's address PO BOX 951 HURON, SD 57350			Phone no. 605-352-8573	

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

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

OMB No. 1545-0047

2023

Department of the Treasury
Internal Revenue Service

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

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

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

A Name of the organization HURON REGIONAL MEDICAL CENTER INC	B Employer identification number 46-0345312
C Unrelated business activity code (see instructions) 531110	D Sequence: 1 of 1

E Describe the unrelated trade or business **UNRELATED BUSINESS ACTIVITY**

Part I Unrelated Trade or Business Income	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances c Balance	1c		
2 Cost of goods sold (Part III, line 8)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions	4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from a partnership or an S corporation (attach statement)	5		
6 Rent income (Part IV)	6		
7 Unrelated debt-financed income (Part V)	7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9		
10 Exploited exempt activity income (Part VIII)	10		
11 Advertising income (Part IX)	11		
12 Other income (see instructions; attach statement) SEE STMT 1	12 245,194		245,194
13 Total. Combine lines 3 through 12	13 245,194		245,194

Part II Deductions Not Taken Elsewhere See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income			
1 Compensation of officers, directors, and trustees (Part X)	1		
2 Salaries and wages	2		
3 Repairs and maintenance	3		5,651
4 Bad debts	4		
5 Interest (attach statement). See instructions	5		
6 Taxes and licenses	6		30,329
7 Depreciation (attach Form 4562). See instructions	7		
8 Less depreciation claimed in Part III and elsewhere on return	8a		8b 0
9 Depletion	9		
10 Contributions to deferred compensation plans	10		
11 Employee benefit programs	11		
12 Excess exempt expenses (Part VIII)	12		
13 Excess readership costs (Part IX)	13		
14 Other deductions (attach statement) SEE STATEMENT 2	14		241,280
15 Total deductions. Add lines 1 through 14	15		277,260
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16		-32,066
17 Deduction for net operating loss. See instructions	17		
18 Unrelated business taxable income. Subtract line 17 from line 16	18		-32,066

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold

Enter method of inventory valuation

Table with 8 rows for Cost of Goods Sold. Rows include: 1 Inventory at beginning of year, 2 Purchases, 3 Cost of labor, 4 Additional section 263A costs, 5 Other costs, 6 Total, 7 Inventory at end of year, 8 Cost of goods sold, 9 Do the rules of section 263A apply to the organization? (Yes/No)

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

Table for Rent Income. Row 1: Description of property. Rows 2-4: Rent received or accrued (a, b, c). Row 3: Total rents received or accrued. Row 4: Deductions directly connected with the income. Row 5: Total deductions.

Part V Unrelated Debt-Financed Income (see instructions)

Table for Unrelated Debt-Financed Income. Row 1: Description of debt-financed property. Rows 2-4: Gross income from or allocable to debt-financed property (a, b, c). Row 5: Amount of average acquisition debt. Row 6: Average adjusted basis. Row 7: Divide line 4 by line 5. Row 8: Gross income reportable. Row 9: Total gross income. Row 10: Allocable deductions. Row 11: Total allocable deductions. Row 12: Total dividends — received deductions.

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

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

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				

Add columns 5 and 10. Enter here and on Part I, line 8, column (A).

Add columns 6 and 11. Enter here and on Part I, line 8, column (B).

Totals

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

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add columns 3 and 4)
(1)				
(2)				
(3)				
(4)				

Add amounts in column 2. Enter here and on Part I, line 9, column (A).

Add amounts in column 5. Enter here and on Part I, line 9, column (B).

Totals

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

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

Part IX Advertising Income

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

Form with columns A, B, C, D and checkboxes for reporting multiple periodicals.

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

Table with 4 columns (A, B, C, D) for Gross advertising income.

a Add columns A through D. Enter here and on Part I, line 11, column (A)

Table with 4 columns (A, B, C, D) for Direct advertising costs by periodical.

a Add columns A through D. Enter here and on Part I, line 11, column (B)

Table with 4 columns (A, B, C, D) for Advertising gain (loss). Subtract line 3 from line 2.

Table with 4 columns (A, B, C, D) for Readership costs.

Table with 4 columns (A, B, C, D) for Circulation income.

Table with 4 columns (A, B, C, D) for Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5.

Table with 4 columns (A, B, C, D) for Excess readership costs allowed as a deduction.

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

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

Table with 4 columns: 1. Name, 2. Title, 3. Percentage of time devoted to business, 4. Compensation attributable to unrelated business.

Total. Enter here and on Part II, line 1

Part XI Supplemental Information (see instructions)

Series of horizontal dotted lines for supplemental information.

Form 990-T	Schedule A Loss Carryover Calculation	2023
Description: UNRELATED BUSINESS ACTIVITY		

Name HURON REGIONAL MEDICAL CENTER INC	Taxpayer Identification Number 46-0345312
Unincorporated Business Income Tax Code: 531110 Activity: LESSORS OF RESIDENTIAL BUILDINGS	

Each activity may carryforward losses after 2018

1 Activity income	1	245,194
2 Activity deductions	2	277,260
3 Activities income or loss, after deductions	3	-32,066
4 Enter losses carried over to this year (no amounts prior to 2018) plus any carried-back amounts	4	100,214
5 Enter 80% of the amount on Line 3, if both lines 3 and 4 are positive.	5	
6 Take the lesser of Line 4 or Line 5. Enter here and on Line 17 of Form 990-T, Sch A, Part II	6	
7 Remaining losses to be carried forward to 2024 (Subtract Line 6 from line 4)	7	100,214
8 If line 3 is less than zero, enter that amount here as a positive number	8	32,066
9 Total loss carried forward to 2024 (Add lines 7 and 8)	9	132,280

Electronic Filing includes the report of additional amounts for this activity

E1 Post-2017 loss amounts from 2022, indefinite carryover (Reported with Form 990-T, Pt IV, with above UBIT code) ...	E1	100,214
E2 Prior year activity losses included on Schedule A, Line 17	E2	

Federal Statements

Form 990-T, Part IV, Line 5 - Post 2017 NOL Carryover Amounts

<u>Activity Description</u>	<u>UBIT Num</u>	<u>Available Carryover</u>
UNRELATED BUSINESS ACTIVITY	531110	\$ 100,214
TOTAL		\$ <u>100,214</u>

Federal Statements**Unrelated Business Activity****Statement 1 - Schedule A (990T), Part I, Line 12 - Other Income**

Description	Amount
RENTAL	\$ 245,194
TOTAL	\$ 245,194

Unrelated Business Activity**Statement 2 - Schedule A (990T), Part II, Line 14 - Other Deductions**

Deduction Description	Deduction Amount
PURCHASED SERVICES	\$ 6,715
SALARIES & WAGES	320
DEPRECIATION	139,552
RENTALS & LEASES	732
SUPPLIES	13,667
UTILITIES	80,294
TOTAL	\$ 241,280

Form 990-T	Business Income Activity Summary	2023
-------------------	---	-------------

Name HURON REGIONAL MEDICAL CENTER INC	Taxpayer Identification Number 46-0345312
--	---

Business Activity Income (and allocation of Prior-2018 NOL)

A. Total Pre-2018 Net Operating Losses Carried Forward	A. <u>155,601</u>
B. Total Pre-2018 Net Operating Loss allocated to Sch A activities	B. _____
C. Total Pre-2018 Net Operating Loss allocated to Form 990-T, Line 6	C. _____
D. Pre-2018 Applied (Sum of B and C)	D. _____
E. Pre-2018 Remaining (Line A minus Line D)	E. <u>155,601</u>
F. Pre-2018 Net Operating Losses Expiring this Year	F. _____
G. Pre-2018 Net Operating Losses Carried Forward	G. <u>155,601</u>

Unrelated Business Income Activity with Income	Code	Net Income	Allocated Pre2018 NOL
1. _____		1. _____	_____
2. _____		2. _____	_____
3. _____		3. _____	_____
4. _____		4. _____	_____
5. _____		5. _____	_____
6. _____		6. _____	_____
7. _____		7. _____	_____
8. _____		8. _____	_____
9. _____		9. _____	_____
10. _____		10. _____	_____
11. _____		11. _____	_____
12. _____		12. _____	_____
13. _____		13. _____	_____
14. _____		14. _____	_____
15. All other revenue _____		15. _____	_____
16. Total taxable income		16. _____	_____

Business Activity Losses

Unrelated Business Income Activity with Losses	Code	Current Year Loss
1. UNRELATED BUSINESS ACTIVITY	531110	1. <u>-32,066</u>
2. _____		2. _____
3. _____		3. _____
4. _____		4. _____
5. All other activities		5. _____
6. Totals		6. <u>-32,066</u>

Form **990/
990-PF****Electronic Filing - PDF Attachment Report****2023**For calendar year 2023, or tax year beginning **07/01/23**, and ending **06/30/24**

Name

Taxpayer Identification Number

HURON REGIONAL MEDICAL CENTER INC**46-0345312**

Title	Attachment Source	Proforma
MANUALLY ATTACHED TO RETURN AUDITED FINANCIAL STATEMENTS	S:\ELECTRONIC FILING ATTACHMENTS\HRMC AUDIT.PDF	NO
CHNA REPORT	S:\ELECTRONIC FILING ATTACHMENTS\FY-24 UPDATE OF 2022 HRMC CHNA FINAL REPORT.PDF	NO
SCHEDULE H	S:\ELECTRONIC FILING ATTACHMENTS\SCHEDULE H ATTACHMENT.PDF	NO

Form SchA (990T)	Two Year Comparison for Unrelated Business Activity	2022 & 2023
For calendar year 2023, or tax year beginning 07/01/23 , ending 06/30/24		
Organization Name HURON REGIONAL MEDICAL CENTER INC		Taxpayer Identification Number 46-0345312

Activity: **UNRELATED BUSINESS ACTIVITY** Unincorporated Business Income Tax Code: **531110**

		2022	2023	Differences	
R e v e n u e	1. Gross profit/loss on business activities	1.			
	2. Capital gains/losses	2.			
	3. Income/loss from partnerships and S corporations	3.			
	4. Rental income (net of expense)	4.			
	5. Unrelated debt-financed income (net of expense)	5.			
	6. Interest, and other income from controlled organizations (net of expense)	6.			
	7. Investment income of specific organizations (net of expense)	7.			
	8. Exploited exempt activity income (net of expense)	8.			
	9. Advertising income (net of expense)	9.			
	10. Other income	10.	241,502	245,194	3,692
	11. Total trade or business income. Combine lines 1 through 10	11.	241,502	245,194	3,692
E x p e n s e s	12. Compensation of officers, directors, and trustees	12.			
	13. Other salaries and wages	13.			
	14. Repairs and maintenance	14.	39,971	5,651	-34,320
	15. Bad debts	15.			
	16. Interest	16.			
	17. Taxes and licenses	17.	29,944	30,329	385
	18. Depreciation and Depletion	18.			
	19. Contributions to deferred compensation plans	19.			
	20. Employee benefit programs	20.			
	21. Other deductions	21.	271,801	241,280	-30,521
	22. Total deductions. Add lines 12 through 22	22.	341,716	277,260	-64,456
	23. Taxable income before deductions. Subtract line 23 from 11	23.	-100,214	-32,066	68,148
	24. Deductible losses	24.		100,214	100,214
	25. Unrelated business taxable income (loss)	25.	-100,214	-132,280	-32,066



Huron Regional Medical Center 2022

Community Health Needs Assessment

Adopted by Board Resolution June 28, 2022¹
FY-24 Update



Table of Contents

Executive Summary.....	4
Overview of Community Health Needs Assessment	5
Process and Methods.....	6
Community Representation.....	8
Overview of Priority Populations.....	9
Community Health Needs Assessment Subsequent to Initial Assessment.....	10
Definition of Area Served by the Hospital.....	11
Demographics of the Community.....	11
Community Health Characteristics.....	13
Methods of Identifying Health Needs.....	15
Ranked Health Priorities.....	16
Evaluation & Selection Process.....	20
Overview of Priorities.....	21
Implementation Plan Framework.....	27
Implementation Strategy.....	28
Appendix.....	37
Detailed Demographics.....	39
Leading Causes of Death.....	40
County Health Rankings.....	41
Detailed Approach.....	42
Data Sources.....	48
Survey Results.....	50

A Message to Our Community

Dear Community Member:

At Huron Regional Medical Center, we have spent nearly 75 years providing high-quality compassionate health care to the greater Huron community. The 2022 Community Health Needs Assessment identifies local health and medical needs and provides a plan of how HRMC will respond to such needs. This document illustrates one way we are meeting our obligations to efficiently deliver medical services.

In compliance with the Affordable Care Act, all not-for-profit hospitals are required to develop a report on the medical and health needs of the communities they serve. We welcome you to review this document not just as part of our compliance with federal law, but of our continuing efforts to meet your health and medical needs. HRMC will conduct this effort at least once every three years. The report produced three years ago is also available for your review and comment. As you review this plan, please see if in your opinion, we have identified the primary needs of the community and if you think our intended response will lead to needed improvements.

We do not have adequate resources to solve all the identified opportunities. Some issues are beyond the mission of the hospital and action is best suited for a response by others. Some improvements will require personal actions by individuals rather than the response of an organization. We view this as a plan for how we, along with other area organizations and agencies, can collaborate to bring the best each has to offer to support change and address the most pressing identified needs.

Most importantly, this report is intended to guide our actions and the efforts of others to make needed health and medical improvements in our area. I invite your response to this report. As you read, please think about how to help us improve health and medical services in our area. We all live in, work in, and enjoy this wonderful community, and together, we can make our community healthier for every one of us.

Thank You,

A handwritten signature in black ink that reads "Erick Larson". The signature is written in a cursive style with a large, stylized "L" and "R".

Erick Larson
HRMC President & CEO

Executive Summary

Huron Regional Medical Center (“HRMC” or the "Hospital") performed a Community Health Needs Assessment in partnership with QHR Health (“QHR”) to determine the health needs of the local community and an accompanying implementation plan to address the identified health needs in the community.

This CHNA report consists of the following information:

- 1) a definition of the community served by the hospital facility and a description of how the community was determined;
- 2) a description of the process and methods used to conduct the CHNA;
- 3) a description of how the hospital facility solicited and considered input received from persons who represent the broad interests of the community it serves;
- 4) commentary on the 2019 CHNA Assessment and Implementation Strategy efforts
- 5) a prioritized description of the significant health needs of the community identified through the CHNA, along with a description of the process and criteria used in identifying certain health needs as significant and prioritizing those significant health needs; and
- 6) a description of resources potentially available to address the significant health needs identified through the CHNA.

Data was gathered from multiple well-respected secondary sources to build an accurate picture of the current community and its health needs. A survey of a select group of Local Expert Advisors as well as the general community population was performed to review the prior CHNA and provide feedback, and to ascertain whether the previously identified needs are still a priority. Additionally, the group reviewed the data gathered from the secondary sources and determined the Significant Health Needs of the community.

The 2022 Significant Health Needs identified for Beadle County are:

- Affordability of Healthcare
- Access to Healthcare
- Behavioral Health: Mental Health & Drug/Substance Use
- Preventative Care
- Heart Disease

In the Implementation Strategy section of the report, HRMC addresses these areas through identified programs, resources, and services provided by HRMC, collaboration with local organizations, and provides measures to track progress.

Community Health Needs Assessment (CHNA) Overview

CHNA Purpose

A CHNA is part of the required hospital documentation of “Community Benefit” under the Affordable Care Act for 501(c)(3) hospitals. It provides comprehensive information about the community’s current health status, needs, and disparities and offers a targeted action plan to address these areas, including programmatic development and partnerships.



Strategic Benefits

- Identify health disparities and social determinants to inform future outreach strategies
- Identify key service delivery gaps
- Develop an understanding of community member perceptions of healthcare in the region
- Target community organizations for collaborations

The CHNA Process



Process and Methods used to Conduct the Assessment

The methodology to conduct this assessment takes a comprehensive approach to assess community health needs, perform several independent data analyses based on secondary source data, augment this with community opinions, and resolve any data inconsistency or discrepancies by reviewing the combined opinions formed by the community respondents.

Data Collection and Analysis

The Hospital relies on secondary source data, and most secondary sources use the county as the smallest unit of analysis. Survey respondents were asked to note if they perceived the problems or needs identified by secondary sources existed in their portion of the county.

Most data used in the analysis is available from public Internet sources and proprietary data. Any critical data needed to address specific regulations or developed by the community members cooperating in this study are displayed in the CHNA report appendix.

Data sources are detailed in the appendix of this report and include:

- www.countyhealthrankings.org
- Stratasan
- www.worldlifeexpectancy.com/usa-health-rankings
- Bureau of Labor Statistics
- NAMI
- South Dakota Department of Health
- Centers for Medicare & Medicaid Services: Mapping Medicare Disparities by Population
- Centers for Disease Control and Prevention

A standard process of gathering community input was developed. In addition to gathering data from the above sources:

- A CHNA survey was deployed to the Hospital's Local Expert Advisors and offered to the community to gain input on local health needs and the needs of priority populations. Local Expert Advisors were local individuals selected according to criteria required by the Federal guidelines and regulations and the Hospital's desire to represent the region's geographically diverse population. Community input from 35 identified Local Expert Advisors and 76 community members were received. Survey responses started in January 2022 and ended in April 2022.

Prioritizing Significant Health Needs

The survey respondents participated in a structured communication technique called the "Wisdom of Crowds" method. The premise of this approach relies on the assumption that the collective wisdom of participants is superior to the opinion of any one individual, regardless of their professional credentials.

In the Hospital's process, each survey respondent had the opportunity to introduce needs previously unidentified and to challenge conclusions developed from the data analysis. While there were a few opinions of the data conclusions not being completely accurate, most of the comments agreed with the findings. A list of all needs identified by any of the analyzed data was developed. The survey respondents then ranked the importance of addressing each health need on a scale of 1 (not important) to 5 (very important), including the opportunity to list additional needs that were not identified.

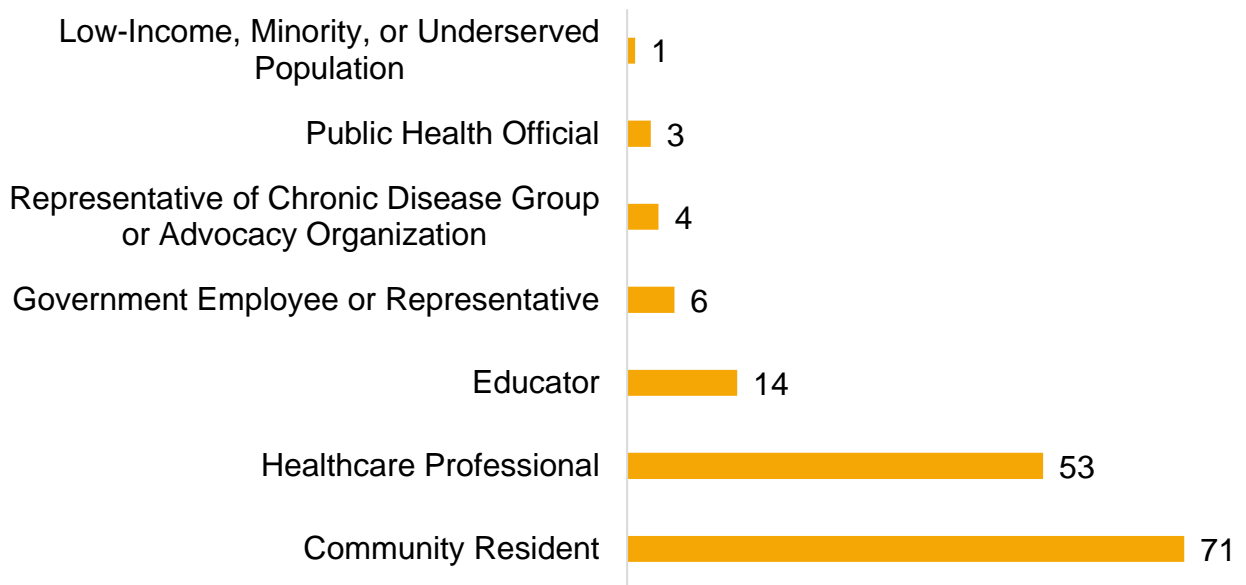
The ranked needs were divided into two groups: "Significant Needs" and "Other Identified Needs." The determination of the breakpoint — "Significant" as opposed to "Other" — was a qualitative interpretation where a reasonable break point in rank order occurred. The Hospital analyzed the health issues that received the most responses and established a plan for addressing them.

Input from Persons Who Represent the Broad Interests of the Community

Input was obtained from the required three minimum sources and expanded to include other representative groups. The Hospital asked all those participating in the written comment solicitation process to self-identify themselves into any of the following representative classifications, which are detailed in an appendix to this report. Participants self-identified into the following classifications:

- 1) Public Health Official
- 2) Government Employee or Representative
- 3) Low-Income, Minority, or Underserved Population
- 4) Chronic Disease Groups
- 5) Community Resident
- 6) Educator
- 7) Healthcare Professional
- 8) Other (please specify)

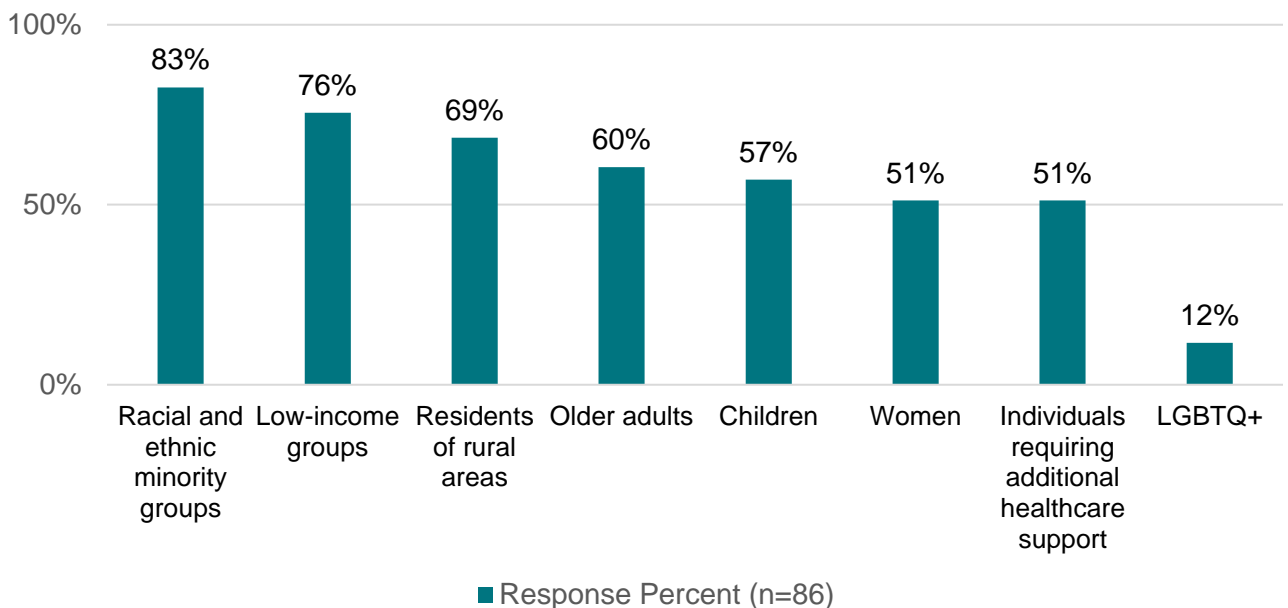
Survey Question: Please select all roles that apply to you (n=100)



Input on Priority Populations

Information analysis augmented by local opinions showed how Beadle County relates to its peers in terms of primary and chronic needs and other issues of uninsured persons, low-income persons, and minority groups. Respondents commented on whether they believe certain population groups (“Priority Populations”) need help to improve their condition, and if so, who needs to do what to improve the conditions of these groups.

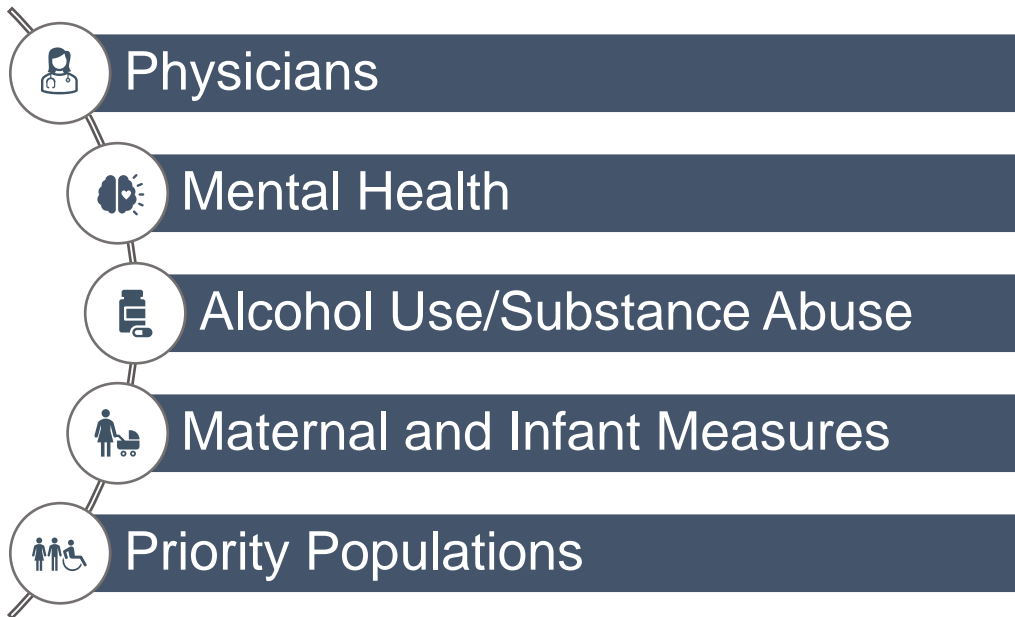
Survey Question: Which of these populations are prevalent/most common in your community?



- Local opinions of the needs of Priority Populations, while presented in their entirety in the appendix, were abstracted in the following “take-away” bulleted comments:
 - The top three priority populations identified by the local experts were racial and ethnic minority groups, low-income groups, and residents of rural areas.
 - Summary of unique or pressing needs of the priority groups identified by the surveyors:
 - Translation services and material in multiple languages
 - Affordability
 - Mental health services

Input on 2019 CHNA

The IRS Final Regulations establish a required step for a CHNA developed after the initial report. This requirement calls for considering written comments received on the prior CHNA and Implementation Strategy as a component of the development of the next CHNA and Implementation Strategy. Comments were solicited from community members with regard to HRMC's 2019 CHNA and Implementation Plan and are presented in the appendix of this report. The health priorities identified in the 2019 CHNA are listed below:



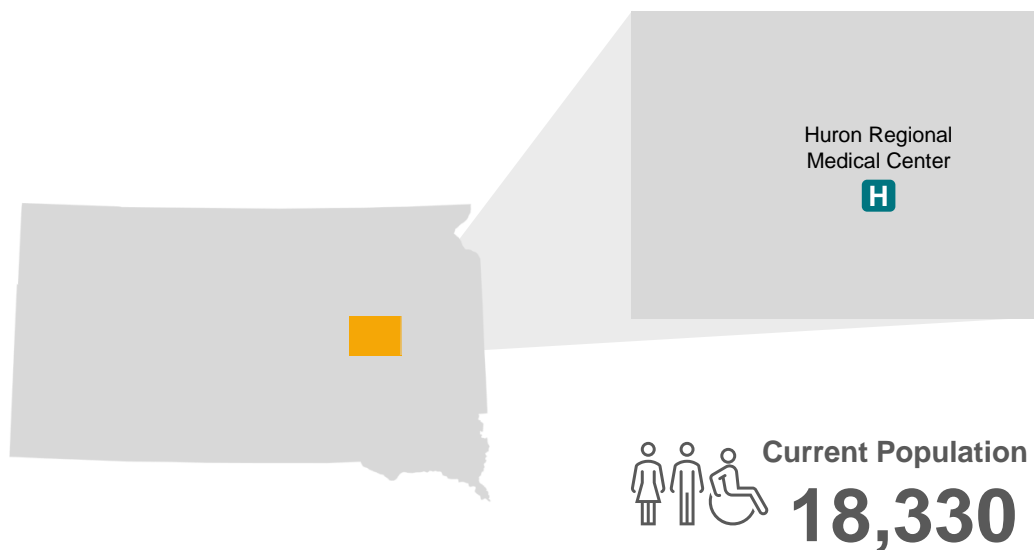
Community Served

For the purpose of this study, Huron Regional Medical Center defines its service area as Beadle County in South Dakota which includes the following Zip codes:

57322 – Carpenter 57324 – Cavour 57348 – Hitchcock 57350 – Huron
57379 – Virgil 57381 – Wessington 57384 – Wosley 57384 – Yale
57353 – Iroquois

In 2021, HRMC received 93% of its Medicare inpatients from this area.

Beadle County Demographics



Race/Ethnicity

	Beadle County	South Dakota
White	83.3%	82.6%
Black	1.8%	2.5%
Asian & Pacific Islander	4.7%	1.7%
Other	10.1%	13.1%
Hispanic*	13.2%	4.6%

*Ethnicity is calculated separately from Race

Source: Stratason, ESRI

Age

	Beadle County	South Dakota
0 – 17	22.7%	23.3%
18 – 44	29.7%	34.4%
45 – 64	25.7%	24.2%
65 +	21.8%	18.2%

Education and Income

	Beadle County	South Dakota
Median Household Income	\$53,334	\$58,941
Some High School or Less	14.4%	7.7%
High School Diploma/GED	34.0%	29.9%
Some College/ Associates Degree	29.8%	32.3%
Bachelor's Degree or Greater	21.7%	30.1%

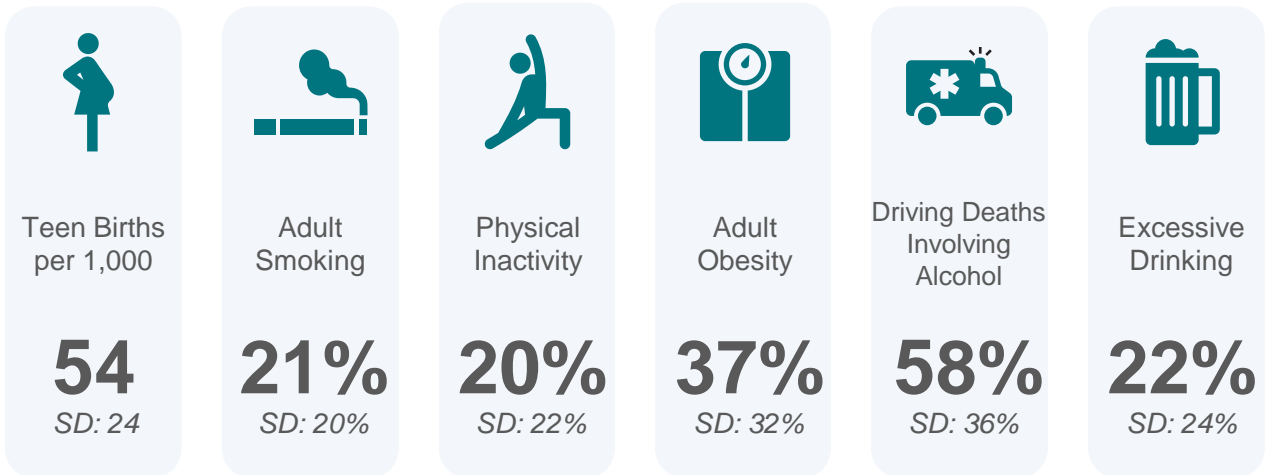
Source: Stratasan, ESRI

Community Health Characteristics

The data below shows an overview of Beadle County's strengths and weaknesses regarding health behaviors, quality of life, socioeconomic factors, access to health, and physical environment - all of which influence the health of the entire community. These statistics were used in our community and local expert survey to help prioritize the health needs of the community. For descriptions of each measure and dates of when the data was obtained, please visit: <https://www.countyhealthrankings.org>.

Health Status Indicators

Health Behaviors



Quality of Life

Suicide Rate: 23

Compared to 21 in SD
Per 100,000

Poor or Fair Health: 16%

Compared to 13% in SD

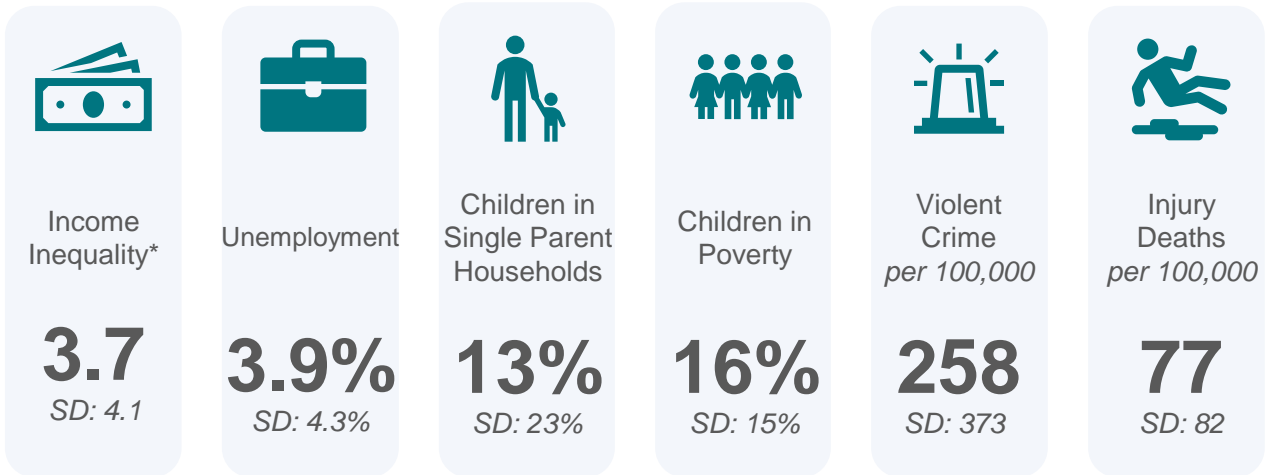
Low Birthweight: 7%

Compared to 7% in SD



Source: County Health Rankings 2021 Report

Socioeconomic Factors



Access to Health

Uninsured: 7%

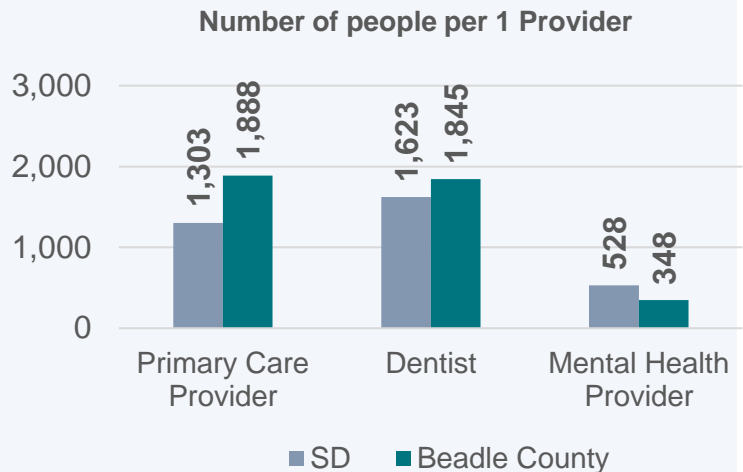
Compared to 9% in SD

Preventable Hospital Stays: 7,387

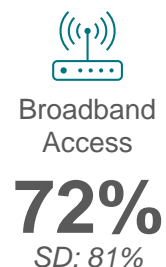
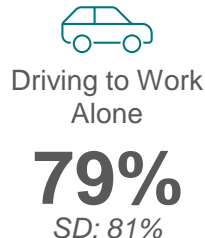
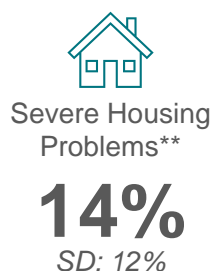
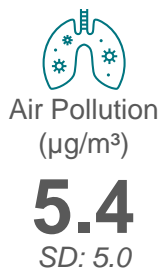
Compared to 4,189 in SD

Access to Exercise Opportunities: 68%

Compared to 74% in SD



Physical Environment



Source: County Health Rankings 2021 Report, Bureau of Labor Statistics, Stratatan, ESRI
 Notes: *Ratio of household income at the 80th percentile to income at the 20th percentile
 **Overcrowding, high housing costs, lack of kitchen facilities, or lack of plumbing facilities

Methods of Identifying Health Needs

Collect & Analyze

Analyze existing data and collect new data



737 indicators collected from data sources



111 surveys completed by community members



3 focus groups conducted with community leaders

Evaluate

Evaluate indicators based on the following factors:



Worse than benchmark



Identified by the community



Impact on health disparities



Feasibility of being addressed

Select

Select priority health needs for implementation plan



Community Survey Data

When identifying the health needs of a community, health factors, community factors, and personal factors should all be evaluated, as they all impact the overall health and health outcomes of a community.

Health factors include chronic diseases, health conditions, and the physical health of the population. Community factors are the external social determinants that influence community health, while personal factors are the individual decisions that affect health outcomes.

In our community survey, each broad factor was broken out with components of each, and respondents rated the importance of addressing each component in the community on a scale of 1 to 5. Results of the health priorities rankings are outlined below:

Survey Question: Please rate the importance of addressing each health factor on a scale of 1 (Not at all) to 5 (Extremely).

Answer Choices	Weighted Average of Votes (out of 5)
Mental Health	4.57
Heart Disease	4.40
Obesity	4.36
Women's Health	4.28
Diabetes	4.23
Cancer	4.21
Dental	4.19
Kidney Disease	4.11
Stroke	4.09
Lung Disease	3.96
Alzheimer's and Dementia	3.85
Liver Disease	3.83
Other (please specify)	See appendix

Survey Question: Please rate the importance of addressing each community factor on a scale of 1 (Not at all) to 5 (Extremely).

Answer Choices	Weighted Average of Votes (out of 5)
Healthcare Services: Affordability	4.73
Healthcare Services: Physical Presence	4.60
Healthcare Services: Prevention	4.51
Education System	4.38
Affordable Housing	4.31
Employment and Income	4.30
Community Safety	4.28
Access to Healthy Food	4.15
Social Support	4.15
Access to Exercise/Recreation	4.13
Social Connections	4.02
Transportation	3.94
Other (please specify)	See appendix

Survey Question: Please rate the importance of addressing each personal factor on a scale of 1 (Not at all) to 5 (Extremely).

Answer Choices	Weighted Average of Votes (out of 5)
Drug/Substance Abuse	4.56
Excess Drinking	4.33
Smoking/Vaping/Tobacco Use	4.28
Physical Inactivity	4.19
Diet	4.17
Risky Sexual Behavior	4.15
Employment	4.06
Other (please specify)	See appendix

Overall health priority ranking

Answer Choices	Weighted Average of Votes (out of 5)
Healthcare Services: Affordability	4.73
Healthcare Services: Physical Presence	4.60
Mental Health	4.57
Drug/Substance Abuse	4.56
Healthcare Services: Prevention	4.51
Heart Disease	4.40
Education System	4.38
Obesity	4.36
Excess Drinking	4.33
Affordable Housing	4.31
Employment and Income	4.30
Women's Health	4.28
Community Safety	4.28
Smoking/Vaping/Tobacco Use	4.28
Diabetes	4.23
Cancer	4.21
Dental	4.19
Physical Inactivity	4.19
Diet	4.17
Access to Healthy Food	4.15
Social Support	4.15
Risky Sexual Behavior	4.15
Access to Exercise/Recreation	4.13
Kidney Disease	4.11
Stroke	4.09
Employment	4.06
Social Connections	4.02
Lung Disease	3.96
Transportation	3.94
Alzheimer's and Dementia	3.85
Liver Disease	3.83

Evaluation & Selection Process

Worse than Benchmark Measure 	Identified by the Community 	Feasibility of Being Addressed 	Impact on Health Disparities 
<p>Health needs were deemed “worse than the benchmark” if the supported county data was worse than the state and/or US averages</p>	<p>Health needs expressed in the online survey and/or mentioned frequently by community members</p>	<p>Growing health needs where interventions by the hospital are feasible and could make an impact</p>	<p>Health needs that disproportionately affect vulnerable populations and can impact health equity by being addressed</p>

HRMC Health Need Evaluation

	Worse than Benchmark	Identified by the Community	Feasibility	Impact on Health Disparities
Healthcare Services: Affordability		✓	✓	✓
Healthcare Services: Physical Presence	✓	✓	✓	✓
Mental Health		✓	✓	✓
Drug/Substance Abuse	✓	✓	✓	✓
Healthcare Services: Prevention		✓	✓	✓
Heart Disease	✓	✓	✓	✓

Overview of Priorities

Healthcare Services: Affordability

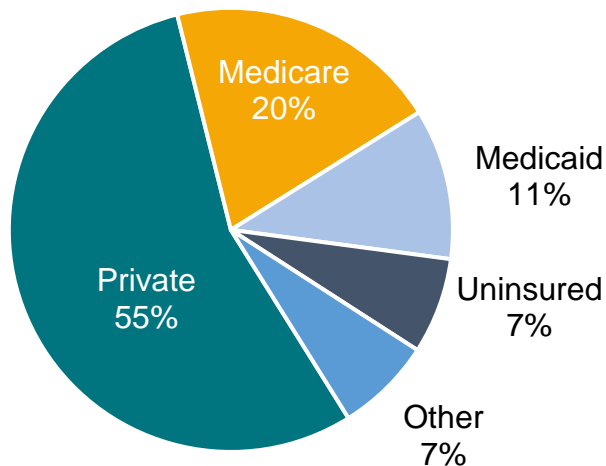
Affordability of healthcare services was the #1 identified health need in the community with 38 respondents (n=48) rating it as extremely important to be addressed. Affordability was not identified as a top health priority in the 2019 CHNA report.

Beadle County is worse than the benchmark when it comes to the rate of children in poverty and median household income. Additionally, low-income populations were identified as one of the most prevalent priority populations in the community making affordability of healthcare services a pressing need in the community.

	Beadle Co.	South Dakota
Uninsured	7%	9%
Unemployment	3.9%	4.3%
Children in poverty	16%	15%
Median household income	\$53,334	\$58,941

Source: County Health Rankings, Bureau of Labor Statistics, Stratasan, ESRI

Beadle County Insurance Coverage

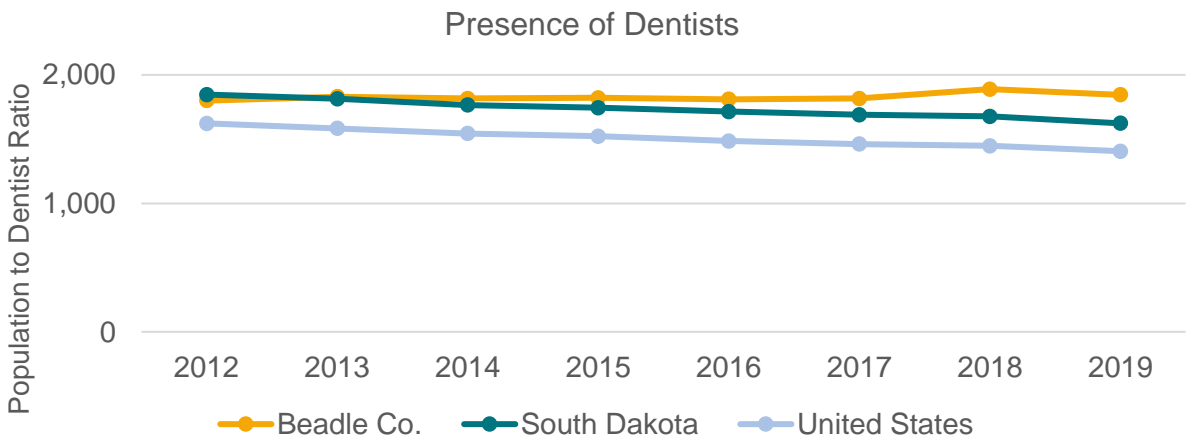
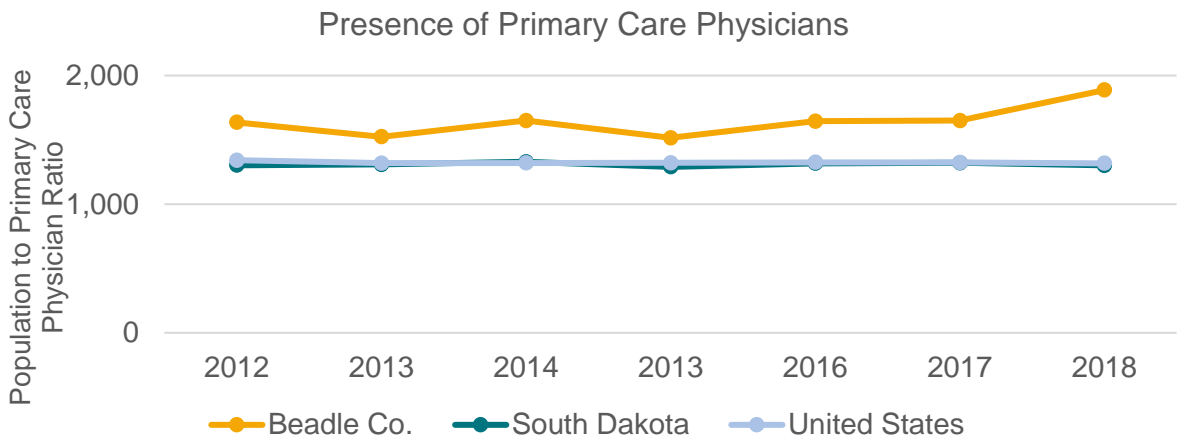


Source: Stratasan, ESRI

Healthcare Services: Physical Presence

The physical presence of healthcare services was identified as the #2 health priority with 34 respondents (n=48) rating it as extremely important to address. HRMC is the major hospital in the service area with the next closest facilities being outside of Beadle County.

Beadle County has a larger ratio of population per primary care provider (1,890:1) and per dentist (1,850:1) compared to the state of South Dakota (1,300:1 and 1,620:1 respectively).



Source: County Health Rankings

Mental Health

Mental health was the #3 community-identified health priority with 33 respondents (n=49) rating it as extremely important to be addressed in the community. Mental Health was ranked as the #2 health priority in the 2019 CHNA. Suicide is the 9th leading cause of death in Beadle County and ranks 31 out of 66 counties (with 1 being the worst in the state) in South Dakota for suicide death rate (World Life Expectancy).

Additionally, lack of access to mental healthcare perpetuates disparities in priority populations like racial and ethnic minority groups, residents of rural areas, and LGBTQ+ communities because of a lack of providers and an inclusive behavioral health workforce ([NAMI](#)).

While it's difficult to measure the true rate of mental illness in the community, the following data points give insight into the health priority:

	Beadle Co.	South Dakota
Average number of mentally unhealthy days (past 30 days)	3.2	3.3
Number of people per 1 mental health provider	348	528
Suicide death rate (per 100,000)	14.9	20.9

Source: County Health Rankings, [worldlifeexpectancy.com](#)

Drug/Substance Abuse

Drug and substance abuse was identified as the #4 health priority with 32 survey respondents (n=48) rating it as extremely important to be addressed. Drug/substance abuse was identified as the #3 health priority in 2019.

While data is limited around drug/substance abuse rates in Beadle County because of low population size, Beadle County does see a higher rate of unintentional drug overdose death rate than South Dakota.

	Beadle Co.	South Dakota
Unintentional drug overdose death rate (per 100,000)	9.2*	5.6
Unintentional non-fatal drug overdose rate (per 100,000)	0	9.2
Opioid prescriptions (per 100)	57.8	59.3
Naloxone administration (per 10,000)	0	3.8
Drug-related hospital discharges (per 100,000)	55.1*	31.0
Substance use treatment admissions (per 10,000)	89.4	119.5

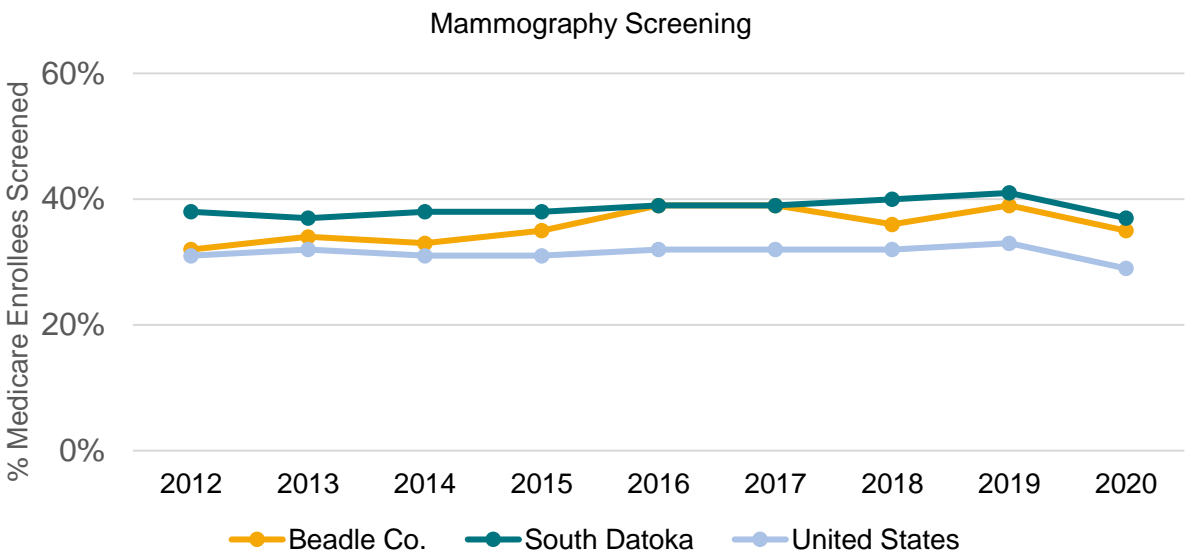
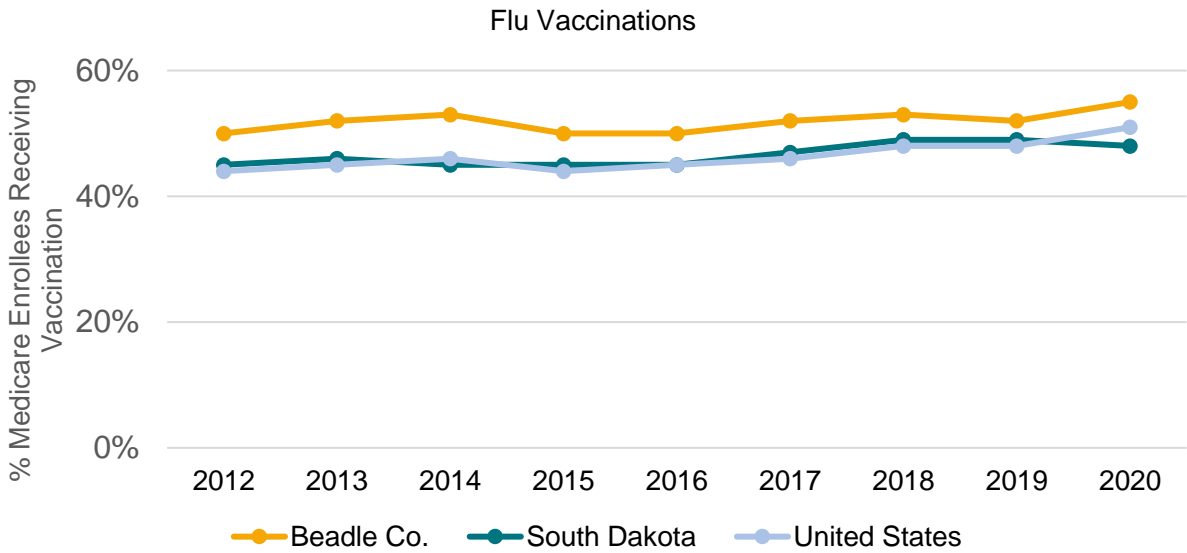
Source: South Dakota Department of Health

Notes: *Rate is based on count of less than 20

Healthcare Services: Prevention

Preventative healthcare services was identified as the #5 health priority with 231 respondents (n=47) rating it as extremely important to address in the community. Prevention was not identified as a health priority in the 2019 CHNA report.

Among Medicare enrollees, Beadle County has higher rates of flu vaccinations and similar rates of mammography screening as South Dakota.



Source: Centers for Medicare & Medicaid Services: Mapping Medicare Disparities by Population

Heart Disease

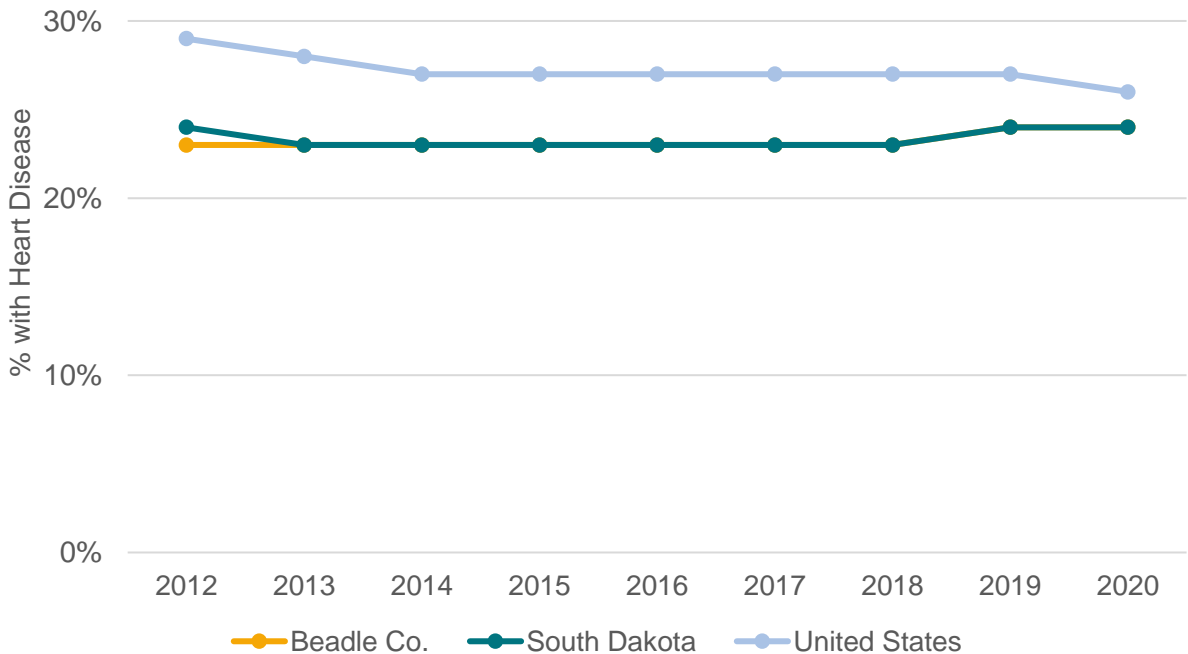
In the community survey, heart disease was identified as the #6 health priority with 31 respondents (n=47) rating it as extremely important to address. Heart disease was not identified as a top health priority in the 2019 CHNA report.

Beadle County has a higher death rate from heart disease than both South Dakota and the United States. In the Medicare population, Beadle County fares similarly to South Dakota when it comes to the prevalence of heart disease. When it comes to health disparities, racial and ethnic minority groups are more likely to die of heart disease than their white counterparts ([CDC](https://www.cdc.gov)).

	Beadle Co.	South Dakota	United States
Heart disease death rate (per 100,000)	175.5	158.1	161.5

Source: worldlifeexpectancy.com




Medicare Population with Heart Disease



Source: *Centers for Medicare & Medicaid Services: Mapping Medicare Disparities by Population*

Implementation Plan Framework

The Hospital has determined that the action plan to address the identified health priorities will be organized into subgroups in order to adequately address the health needs with available time and resources.

-  **Affordability of Healthcare Services**
-  **Presence of Healthcare Services**
-  **Mental Health**
-  **Drug/Substance Use**
-  **Preventative Care**
-  **Heart Disease**

Sample Implementation Plan Framework



Implementation Plan Strategy

Affordability of Healthcare

County Statistics:

- Uninsured rate: **7%** (*SD: 9%*)
- Median Household Income: **\$53,334** (*SD: \$58,941*)
- Unemployment rate: **3.9%** (*SD: 4.3%*)

Hospital services, programs, and resources available to respond to this need include:

- No-charge language interpretation services available
- Financial Assistance policy available
- We've Got You Covered program provides free mammograms to women in need
- Many hospital documents are available in Spanish; some available in Karen
- Give away free baby clothes and blankets in the clinic and OB
- Referrals to other local resources like United Way, Feed the Hungry, Slumberland bed giveaways
- Sponsor of the local Backpack Program
- Sponsor of Believe Fest (school supply giveaway)
- Universal symbols throughout facilities

Additionally, The Hospital plans to take the following steps to address this need:

- Evaluate hiring a community health worker to help bridge gaps in education, access, and resources
- Share more information on how to access financial assistance programs and potentially start screening patients for eligibility
- Expand local employer, group, and civic organization education and presentations

Identified measures and metrics to track progress:

- Increase the number of financial assistance applications received.
 - Financial assistance applications received: FY-23=90 FY-24=89
 - Financial assistance applications approved: FY-23=22 FY-24=17
- Increase financial assistance granted.
 - Goal=Increase total financial assistance by 10%
- Number of employer education programs provided.
 - Goal= 4 per year FY-23=1 FY-24=2
- Increase the number of community outreach events, and programs.
 - Goal= 8 per year FY-23=7 FY-24=12

Partnership organizations who can address this need:

Organization	Contact/Information
Dakota Provisions	http://dakotaprovisions.com/ 605-352-1519
Local Churches	
South Dakota WIC Program	1110 3rd Street SW, Huron, SD 605-353-7135
South Dakota Department of Social Services	https://dss.sd.gov/

Access to Healthcare

County Statistics:

- Primary care physician ratio: **1,890:1** (*SD: 1,300:1*)
- Mental health provider ratio: **348:1** (*SD: 528:1*)
- Dentist ratio: **1,850:1** (*SD: 1,620:1*)

Hospital services, programs, and resources available to respond to this need include:

- HRMC Specialty Clinic provides clinical space to outreach specialists to see patients conveniently close to home
- HRMC serves as a training clinical site for medical students and residents
- HRMC is a rotation site for the Rural Experiences for Health Professions Students (REHPS)

Impact of actions taken since the immediately preceding CHNA:

- Hired additional physicians
- Started Hospitalist program
- ER physician in rotation with mid-level providers
- Added dermatology and orthopedics specialties
- Employed a part-time Chief Medical Officer to work with medical staff on improved communication, collegiality, efficiency, and best practices across all specialties
- Added a second story to HRMC Physicians Clinic, doubling the available space to house providers
- Acquired adult medicine practice
- In process of moving towards group-practice

Additionally, The Hospital plans to take the following steps to address this need:

- Hire additional family medicine and OB/GYN providers
 - Replaced OB/Gyn, increased APP family medicine in FY-24
- Full-time orthopedic surgeon, internal medicine physician, general surgeon started FY-24
- Hosted welcome receptions and social events to improve provider cohesion

Identified measures and metrics to track progress:

- Number of active physicians
 - Goal=16.5 active staff physicians
 - FY-23=12 FY-24=14
- Number of clinic visits
 - Goal= Exceed budgeted visits
 - FY-23 & 24=Exceeded budgeted visits
- Number of physician events
 - Goal=3 in FY-2023 Held 4 in FY-2023 Held 3 in FY-2024

Partnership organizations who can address this need:

Organization	Contact/Information
James Valley Community Health Clinic (Horizon)	1000 18th Street SW, Huron, SD 605-554-1015
HRMC Physicians Clinic	534 Oregon Ave. SE, Huron, SD 57350 605-353-7660
Northern Plains Health Network	605-353-6565
Huron School District	https://www.huron.k12.sd.us/
University of South Dakota – Sanford School of Medicine	http://www.usd.edu/medicine 605-357-1300
Local businesses	

Behavioral Health

Mental Health, Drug & Substance Abuse

County Statistics:

- Suicide is the **9th** leading cause of death in Beadle County
- Suicide death rate (*per 100,000*): **14.9** (*SD: 20.9*)
- Drug overdose death rate (*per 100,000*): **9.2** (*SD: 5.6*)
- Mental health provider ratio: **348:1** (*SD: 528:1*)

Hospital services, programs, and resources available to respond to this need include:

- Staff attend Crisis Intervention training session and complete annual HealthStreams
- Meeting rooms available at no cost to Community Counseling Services to provide education and NAMI support group
- Prevention measures for patients at risk including one-on-one staffing presence
- Provide online course for mental health education for nursing staff
- Suicide screening upon admission to HRMC
- Staff trained on identification and treatment of alcohol/drug use, abuse and withdrawal
- Meeting rooms available at no cost to Alcoholics Anonymous and other substance-abuse, suicide support groups
- HRMC financially supports a variety of youth education events, speakers, etc., on the dangers of alcohol and drug use, driving under the influence and safety
- Pediatrician visits with pediatric patients one-on one during annual physicals throughout teen years on the dangers of alcohol and drug use, safe driving and other common concerns
- Physicians and staff provide education at various events and civic group meetings

Impact of actions taken since the immediately preceding CHNA:

- Pain Management and MAT programs
- Physical therapy provides alternatives for pain management

Additionally, The Hospital plans to take the following steps to address this need:

- Look into telehealth options for behavioral health
- Expand alternative pain management service offerings and techniques
- Evaluate diverse mental health offerings through screenings and partnerships

Identified measures and metrics to track progress:

- Referrals to mental health professionals
 - Goal= Determine baseline in FY-2023
 - Outward referrals not identifiable in FY-23 or 24
- Number of patients under Chronic Pain Management Agreement
 - Goal=All patients on opioids on pain agreement.
- Number of procedures for alternative pain management
 - Goal= 15% increase in FY-24 Added additional clinic days with over 15% increase

Partnership organizations who can address this need:

Organization	Contact/Information
SDAHO - Community Opioid Response Group	
Community Counseling Services	http://www.ccs-sd.org/ 605-352-5698
211 (Statewide Help Line)	1000 N. West Ave, Suite, 310, Sioux Falls, SD 211
Huron School District	https://www.huron.k12.sd.us/
Beadle County Sherriff	605-353-8424
Huron Police Department	605-353-8550

Prevention/Education

Preventative Care, Heart Disease

County Statistics:

- Flu vaccinations: **55%** (SD: 48%)
- Mammography screenings: **35%** (SD 37%)
- Heart disease death rate (per 100,000): **175.5** (SD: 158.1)

Hospital services, programs, and resources available to respond to this need include:

- HRMC Prenatal Education classes taught by certified childbirth educators with interpreters available for ESL participants
- Physicians and staff provide education at various events and civic group meetings
- Screenings at HRMC and other community events
- Special events focusing on prevention and health (e.g., Go Red for Your Heart, Breast Cancer Awareness, Men's Health, Diabetes awareness, Colorectal Cancer Awareness, Safety City, etc.)
- Patient education on follow-up care to all patients with special emphasis on dialysis, diabetes, cardiac, pulmonary, and other chronic diseases
- Regular health educational topics through HRMC's Well One Connection quarterly newsletter (mailed to 17,000 area residents), monthly e-newsletter, weekly radio show, and social media channels
- Diabetes support group
- Healthy Huron – initiatives around healthy food and exercise prescriptions

Additionally, The Hospital plans to take the following steps to address this need:

- Evaluate hiring a community health worker to help bridge gaps in education, access, and resources
- Partner with HRMC Foundation to identify other opportunities to offer screenings and awareness events
- Work with rotational medical students to do educational presentations

Identified measures and metrics to track progress:

- Number of health education programs provided in the community
 - Goal=8
 - FY-23=13 FY-24=16
- Participation in educational events
 - Goal=Meet or exceed the previous year's total participants
 - FY-23 and FY-24=Exceeded

Partnership organizations who can address this need:

Organization	Contact/Information
Huron School District	https://www.huron.k12.sd.us/
Local employers	
University of South Dakota – Sanford School of Medicine	http://www.usd.edu/medicine 605-357-1300
Dakota Provisions	http://dakotaprovisions.com/ 605-352-1519
James Valley Diabetes Group	https://www.facebook.com/JamesValleyDiabetesGroup

Other community needs identified during the CHNA process:

7. Education System
8. Obesity
9. Excess Drinking
10. Affordable Housing
11. Employment and Income
12. Women's Health
13. Community Safety
14. Smoking/Vaping/Tobacco Use
15. Diabetes
16. Cancer
17. Dental
18. Physical Inactivity
19. Diet
20. Access to Healthy Food
21. Social Support
22. Risky Sexual Behavior
23. Access to Exercise/Recreation
24. Kidney Disease
25. Stroke
26. Employment
27. Social Connections
28. Lung Disease
29. Transportation
30. Alzheimer's and Dementia
31. Liver Disease

Appendix

Community Data

Community Demographics

	Beadle County				South Dakota				US AVG.	
	2021	2026	% Change	% of Total	2021	2026	% Change	% of Total	% Change	% of Total
Population										
Total Population	18,330	18,496	0.9%	100.0%	903,556	947,726	4.9%	100.0%	3.6%	100.0%
By Age										
00 - 17	4,157	4,239	2.0%	22.7%	210,461	222,483	5.7%	23.3%	2.4%	21.7%
18 - 44	5,453	5,378	-1.4%	29.7%	310,656	321,443	3.5%	34.4%	2.7%	36.0%
45 - 64	4,718	4,363	-7.5%	25.7%	218,287	212,025	-2.9%	24.2%	-2.2%	25.0%
65+	4,002	4,516	12.8%	21.8%	164,152	191,775	16.8%	18.2%	15.2%	17.3%
Female Childbearing Age (15-44)	2,968	2,952	-0.5%	16.2%	166,655	173,373	4.0%	18.4%	2.5%	19.5%
By Race/Ethnicity										
White	15,273	15,115	-1.0%	83.3%	746,560	776,797	4.1%	82.6%	1.4%	69.2%
Black	337	384	13.9%	1.8%	22,909	26,594	16.1%	2.5%	4.9%	13.0%
Asian & Pacific Islander	869	922	6.1%	4.7%	15,711	18,097	15.2%	1.7%	13.6%	6.1%
Other	1,851	2,075	12.1%	10.1%	118,376	126,238	6.6%	13.1%	10.0%	11.7%
Hispanic*	2,418	2,726	12.7%	13.2%	41,405	47,324	14.3%	4.6%	10.9%	18.9%
Households										
Total Households	7,645	7,707	0.8%		361,383	380,168	5.2%			
Median Household Income	\$ 53,334	\$ 55,727			\$ 58,941	\$ 63,970			<i>US Avg. \$64,730 \$72,932</i>	
Education Distribution										
Some High School or Less				14.4%				7.7%		11.1%
High School Diploma/GED				34.0%				29.9%		26.8%
Some College/Associates Degree				29.8%				32.3%		28.5%
Bachelor's Degree or Greater				21.7%				30.1%		33.6%

*Ethnicity is calculated separately from Race

Source: Stratasan

Leading Cause of Death

The Leading Causes of Death are determined by official Centers for Disease Control and Prevention (CDC) final death total. Colorado's Top 15 Leading Causes of Death are listed in the tables below in Beadle County's rank order. Beadle County was compared to all other South Dakota counties, South Dakota state average and whether the death rate was higher, lower or as expected compared to the U.S. average.

Cause of Death			Rank among all counties in SD (#1 rank = worst in state)	Rate of Death per 100,000 age adjusted		Observation (Beadle County Compared to U.S.)
SD Rank	Beadle Rank	Condition		SD	Beadle	
1	1	Heart Disease	30 of 66	158.1	175.4	<i>Higher than expected</i>
2	2	Cancer	21 of 66	153.4	174.7	<i>Higher than expected</i>
6	3	Stroke	22 of 66	32.2	45.7	<i>Higher than expected</i>
3	4	Accidents	54 of 66	53.3	38.6	<i>Lower than expected</i>
4	5	Lung	44 of 66	45.1	38.4	<i>As expected</i>
7	6	Diabetes	10 of 66	26.8	35.4	<i>Higher than expected</i>
10	7	Flu - Pneumonia	5 of 66	15.9	32.4	<i>Higher than expected</i>
5	8	Alzheimer's	29 of 66	40.5	28.6	<i>As expected</i>
8	9	Suicide	31 of 66	20.9	14.9	<i>As expected</i>
14	10	Kidney	21 of 66	6.2	9.6	<i>As expected</i>
9	11	Liver	36 of 66	17.1	9.1	<i>As expected</i>
12	12	Hypertension	24 of 66	10.6	7.4	<i>As expected</i>
11	13	Blood Poisoning	42 of 66	11.0	6.2	<i>As expected</i>
13	14	Parkinson's	47 of 66	7.8	4.8	<i>As expected</i>
15	15	Homicide	26 of 66	3.6	2.0	<i>As expected</i>

*County Death Rate Observation: Higher than expected = 5 or more deaths per 100,000 compared to the US; Lower than expect = 5 or more less deaths per 100,000 compared to the US

Source: worldlifeexpectancy.com

County Health Rankings

	Beadle	South Dakota	U.S. Median	Top U.S. Performers
Length of Life				
Overall Rank (best being #1)	19/66			
- Premature Death*	● 7,483	7,328	8,200	5,400
Quality of Life				
Overall Rank (best being #1)	40/66			
- Poor or Fair Health	● 16%	13%	17%	12%
- Poor Physical Health Days	● 3.4	3.0	3.9	3.1
- Poor Mental Health Days	● 3.2	3.3	4.2	3.4
- Low Birthweight	● 7%	7%	8%	6%
Health Behaviors				
Overall Rank (best being #1)	42/66			
- Adult Smoking	● 21%	20%	17%	14%
- Adult Obesity	● 37%	32%	33%	26%
- Physical Inactivity	● 20%	22%	27%	20%
- Access to Exercise Opportunities	● 68%	74%	66%	91%
- Excessive Drinking	● 22%	24%	18%	13%
- Alcohol-Impaired Driving Deaths	● 58%	36%	28%	11%
- Sexually Transmitted Infections*	● 258.9	509.6	327.4	161.4
- Teen Births (per 1,000 female population ages 15-)	● 54	24	28	13
Clinical Care				
Overall Rank (best being #1)	49/66			
- Uninsured	● 15%	11%	11%	6%
- Population per Primary Care Provider	● 1,888	1,303	2,070	1,030
- Population per Dentist	● 1,845	1,623	2,410	1,240
- Population per Mental Health Provider	● 348	528	890	290
- Preventable Hospital Stays	● 7,387	4,189	4,710	2,761
- Mammography Screening	● 46%	50%	41%	50%
- Flu vaccinations	● 54%	48%	43%	53%
Social & Economic Factors				
Overall Rank (best being #1)	42/66			
- High school graduation	● 84%	92%	90%	96%
- Unemployment	● 3.2%	3.3%	3.9%	2.6%
- Children in Poverty	● 16%	15%	20%	11%
- Income inequality**	● 3.7	4.1	4.4	3.7
- Children in Single-Parent Households	● 13%	23%	32%	20%
- Violent Crime*	● 258	373	205	63
- Injury Deaths*	● 77	82	84	58
- Median household income	● \$51,844	\$60,414	\$50,600	\$69,000
- Suicides	● 23	21	17	11
Physical Environment				
Overall Rank (best being #1)	27/66			
- Air Pollution - Particulate Matter (µg/m³)	● 5.4	5	9.4	6.1
- Severe Housing Problems***	● 14%	12%	14%	9%
- Driving to work alone	● 79%	81%	81%	72%
- Long commute - driving alone	● 9%	15%	31%	16%

*Per 100,000 Population

**Ratio of household income at the 80th percentile to income at the 20th percentile

***Overcrowding, high housing costs, lack of kitchen facilities, or lack of plumbing facilities

Key (Legend)

- Better than SD
- Same as SD
- Worse than SD

Source: County Health Rankings 2021 Report

Detailed Approach

Huron Regional Medical Center (“HRMC” or the "Hospital") is organized as a not-for-profit hospital. A Community Health Needs Assessment (CHNA) is part of the required hospital documentation of “Community Benefit” under the Affordable Care Act (ACA), required of all not-for-profit hospitals as a condition of retaining tax-exempt status. A CHNA helps the hospital identify and respond to the primary health needs of its residents.

This study is designed to comply with standards required of a not-for-profit hospital. Tax reporting citations in this report are superseded by the most recent Schedule H (Form 990) filings made by the hospital.

In addition to completing a CHNA and funding necessary improvements, a not-for-profit hospital must document the following:

- Financial assistance policy and policies relating to emergency medical care
- Billing and collections
- Charges for medical care

Further explanation and specific regulations are available from Health and Human Services (HHS), the Internal Revenue Service (IRS), and the U.S. Department of the Treasury.

Project Objectives

HRMC partnered with QHR Health (“QHR”) to:

- Complete a CHNA report, compliant with Treasury – IRS
- Provide the Hospital with information required to complete the IRS – Schedule H (Form 990)
- Produce the information necessary for the Hospital to issue an assessment of community health needs and document its intended response

Overview of Community Health Needs Assessment

Typically, non-profit hospitals qualify for tax-exempt status as a Charitable Organization, described in Section 501(c)(3) of the Internal Revenue Code; however, the term 'Charitable Organization' is undefined. Prior to the passage of Medicare, charity was generally recognized as care provided for those who did not have means to pay. With the introduction of Medicare, the government met the burden of providing compensation for such care.

In response, IRS Revenue ruling 69-545 eliminated the Charitable Organization standard and established the Community Benefit Standard as the basis for tax-exemption. Community Benefit determines if hospitals promote the health of a broad class of individuals in the community, based on factors including:

- An Emergency Room open to all, regardless of ability to pay
- Surplus funds used to improve patient care, expand facilities, train, etc.
- A board controlled by independent civic leaders
- All available and qualified physicians granted hospital privileges

Specifically, the IRS requires:

- Effective on tax years beginning after March 23, 2012, each 501(c)(3) hospital facility must conduct a CHNA at least once every three taxable years and adopt an implementation strategy to meet the community needs identified through the assessment.
- The assessment may be based on current information collected by a public health agency or non-profit organization, and may be conducted together with one or more other organizations, including related organizations.
- The assessment process must take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge or expertise of public health issues.
- The hospital must disclose in its annual information report to the IRS (Form 990 and related schedules) how it is addressing the needs identified in the assessment and, if all identified needs are not addressed, the reasons why (e.g., lack of financial or human resources).
- Each hospital facility is required to make the assessment widely available and downloadable from the hospital website.
- Failure to complete a CHNA in any applicable three-year period results in an excise tax to the organization of \$50,000. For example, if a facility does not complete a CHNA in taxable years one, two, or three, it is subject to the penalty in year three. If it then fails to complete a CHNA in year four, it is subject to another penalty in year four (for failing to satisfy the requirement during the three-year period beginning with taxable year two and ending with taxable year four).
- An organization that fails to disclose how it is meeting needs identified in the assessment is subject to existing incomplete return penalties.

Community Health Needs Assessment Subsequent to Initial Assessment

The Final Regulations establish a required step for a CHNA developed after the initial report. This requirement calls for considering written comments received on the prior CHNA and Implementation Strategy as a component of the development of the next CHNA and Implementation Strategy. The specific requirement is:

“The 2013 proposed regulations provided that, in assessing the health needs of its community, a hospital facility must take into account input received from, at a minimum, the following three sources:

- 1) At least one state, local, tribal, or regional governmental public health department (or equivalent department or agency) with knowledge, information, or expertise relevant to the health needs of the community;*
- 2) members of medically underserved, low-income, and minority populations in the community, or individuals or organizations serving or representing the interests of such populations; and*
- 3) written comments received on the hospital facility’s most recently conducted CHNA and most recently adopted implementation strategy.*

...the final regulations retain the three categories of persons representing the broad interests of the community specified in the 2013 proposed regulations but clarify that a hospital facility must “solicit” input from these categories and take into account the input “received.” The Treasury Department and the IRS expect, however, that a hospital facility claiming that it solicited, but could not obtain, input from one of the required categories of persons will be able to document that it made reasonable efforts to obtain such input, and the final regulations require the CHNA report to describe any such efforts.”

Representatives of the various diverse constituencies outlined by regulation to be active participants in this process were actively solicited to obtain their written opinion. Opinions obtained formed the introductory step in this Assessment.

To complete a CHNA:

“... the final regulations provide that a hospital facility must document its CHNA in a CHNA report that is adopted by an authorized body of the hospital facility and includes:

- 1) A definition of the community served by the hospital facility and a description of how the community was determined;*

- 2) *a description of the process and methods used to conduct the CHNA;*
- 3) *a description of how the hospital facility solicited and took into account input received from persons who represent the broad interests of the community it serves;*
- 4) *a prioritized description of the significant health needs of the community identified through the CHNA, along with a description of the process and criteria used in identifying certain health needs as significant and prioritizing those significant health needs; and*
- 5) *a description of resources potentially available to address the significant health needs identified through the CHNA.*

... final regulations provide that a CHNA report will be considered to describe the process and methods used to conduct the CHNA if the CHNA report describes the data and other information used in the assessment, as well as the methods of collecting and analyzing this data and information, and identifies any parties with whom the hospital facility collaborated, or with whom it contracted for assistance, in conducting the CHNA.”

Additionally, all CHNAs developed after the very first CHNA received written commentary on the prior Assessment and Implementation Strategy efforts. The Hospital followed the Federal requirements in the solicitation of written comments by securing characteristics of individuals providing written comment but did not maintain identification data.

“...the final regulations provide that a CHNA report does not need to name or otherwise identify any specific individual providing input on the CHNA, which would include input provided by individuals in the form of written comments.”

The methodology takes a comprehensive approach to the solicitation of written comments. Input was obtained from the required three minimum sources and expanded input to include other representative groups. The Hospital asked all those participating in the written comment solicitation process to self-identify themselves into any of the following representative classifications. Written comment participants self-identified into the following classifications:

- 1) **Public Health Official** – Persons with special knowledge of or expertise in public health
- 2) **Government Employee or Representative** – Federal, tribal, regional, State, or local health or other departments or agencies, with current data or other information relevant to the health needs of the community served by the hospital facility
- 3) **Low income, Minority, or Underserved Population** – Leaders, representatives, or members of medically underserved, low income, and minority populations, and populations with chronic disease needs in the community served by the hospital facility. Also, in other federal regulations the term Priority Populations, which include rural residents and LGBT interests, is employed and for consistency is included in this definition
- 4) **Chronic Disease Groups** – Representative of or member of Chronic Disease Group or Organization, including mental and oral health
- 5) **Community Resident** – Individuals, volunteers, civic leaders, medical personnel, and others to fulfill the spirit of broad input required by the federal regulations
- 6) **Educator** – Persons whose profession is to instruct individuals on subject matter or broad topics
- 7) **Healthcare Professional** – Individuals who provide healthcare services or work in the healthcare field with an understanding/education on health services and needs.

Other (please specify)

The methodology also takes a comprehensive approach to assess community health needs, perform several independent data analyses based on secondary source data, augment this with Local Expert Advisor and community opinions, and resolve any data inconsistency or discrepancies by reviewing the combined opinions formed from survey respondents. The Hospital relies on secondary source data, and most secondary sources use the county as the smallest unit of analysis. Community residents were asked to note if they perceived the problems or needs identified by secondary sources existed in their portion of the county.

Most data used in the analysis is available from public Internet sources and proprietary data. Any critical data needed to address specific regulations or developed by the survey respondents cooperating in this study are displayed in this appendix.

Data sources include:

Website or Data Source	Data Element	Date Accessed	Data Date
www.countyhealthrankings.org	Assessment of health needs of the county compared to all state counties	January 2022	2013-2019
Stratasan	Assess characteristics of the Hospital's primary service area, at a zip code level; and, to access population size, trends and socio-economic characteristics	January 2022	2021
www.worldlifeexpectancy.com/usa-health-rankings	15 top causes of death	January 2022	2019
Bureau of Labor Statistics	Unemployment rates	March 2022	2020
NAMI	Statistics on mental health rates and services	March 2022	2021
South Dakota Department of Health	Drug overdose rates and county vulnerability assessment	April 2022	2019
Centers for Medicare & Medicaid Services: Mapping Medicare Disparities by Population	Health outcome measures and disparities in chronic diseases	April 2022	2020
Centers for Disease Control and Prevention	Adult heart disease statistics	April 2022	2019

A standard process of gathering community input was developed. In addition to gathering data from the above sources:

- A CHNA survey was deployed to the Hospital's Local Expert Advisors and offered to the community through the Hospital's social media page, to gain input on local health needs and the needs of priority populations. Local Expert Advisors were local individuals selected according to criteria required by the Federal guidelines and regulations and the Hospital's desire to represent the region's geographically and ethnically diverse population. Community input from 111 survey respondents was received. Survey responses started on January 17th, 2022, and ended on March 4th, 2022.
- Information analysis augmented by local opinions showed how Beadle County relates to its peers in terms of primary and chronic needs and other issues of uninsured persons, low-income persons, and minority groups. Respondents commented on whether they believe certain population groups ("Priority Populations") need help to improve their condition, and if so, who needs to do what to improve the conditions of these groups.

Having taken steps to identify potential community needs, the respondents then participated in a structured communication technique called the "Wisdom of Crowds" method. The premise of this approach relies on the assumption that the collective wisdom of participants is superior to the opinion of any one individual, regardless of their professional credentials.

In the HRMC process, the survey respondents had the opportunity to introduce needs previously unidentified and to challenge conclusions developed from the data analysis. While there were a few opinions of the data conclusions not being completely accurate, most of the comments agreed with the findings. A list of all needs identified by any of the analyzed data was developed. The survey respondents then ranked each health need's importance from not at all (1 rating) to very (5 rating).

Survey Results

Q1: Please select which roles apply to you.

Answer Choices	Applies to Me	Does Not Apply to Me	Total
Community Resident	71	8	79
Healthcare Professional	53	34	87
Educator	14	51	65
Government Employee or Representative	6	60	66
Representative of Chronic Disease Group or Advocacy Organization	4	60	64
Public Health Official	3	61	64
Low-Income, Minority, or Underserved Population	1	61	62
		Answered	100
		Skipped	12

Q4: Which of these populations are prevalent/most common in your community?

Answer Choices	Responses	
Racial and ethnic minority groups	82.56%	71
Low-income groups	75.58%	65
Residents of rural areas	68.60%	59
Older adults	60.47%	52
Children	56.98%	49
Women	51.16%	44
Individuals requiring additional healthcare support	51.16%	44
LGBTQ+	11.63%	10
		86
	Skipped	26

Unique or pressing needs of the above selected groups:

- Language barrier in healthcare for Hispanic and Karen speakers
- Language Barriers/Aging population
- More affordable options for quality assisted living.
- Women need to have a variety of OB/GYN to choose from. We do not have any steady doctors to choose from like we did 4 years ago. Children need to be able to see a pediatrician or a family medical doctor that is not taking all their time in another field of work (such as OB). There needs to be a more specified doctors in our community that have one thing they specialize in, that way they can take everyone with that need.
- Assuming all above are relevant to our community. Not speaking for any specific group - but specialists are highly needed - instead of having to drive to SF.
- We need a Pediatrician for our children and young adults
- Racial prevalent chronic disease, Diabetes heart disease
- Some of the elder population has expressed their worry with Medicare coverage. Specifically stating that the doctors they used to see now do not give them the same treatment/exams as they used to get prior to being on Medicare. I see this as a huge problem.
- Prenatal and pediatric care
- Low-income families need sliding fees as well as many older adults for their health care. Rural area residents need health care they can use in small surrounding towns - they may not have a way or be able to go to Mitchell or Huron for health care needs two or three times a week.
- Most individuals in the community have low income and sometimes cannot afford the medical help they need.

- Physical Inactivity
- Need for interpreters on site, have information about alternative funding, have information perinate to the aging population and where they can find help with insurance-Medicare and supplemental questions
- Multiple people have to travel out of town to receive dialysis services.
- Availability of healthcare professionals and specialists
- Dental care for uninsured children
- Translation services, help with insurance and Medicaid coverage
- Food insecure, uninsured or underinsured, cultural and socioeconomic barriers to accessing and receiving care, language barriers
- Women's healthcare as providers are hard to come by.
- Mental health
- Drug/alcohol abuse. Mental illness. Illiteracy. Low health literacy. Jobsite wellness. Nursing shortage.
- Many individuals in our community lack education in general, therefore medical knowledge is limited. They also lack income. Paying for healthcare at an increased cost due to our local hospital and clinic charging critical access rates causes many families to drive out of town or altogether not receiving any medical care at all.
- interpreter services, reasonable housing
- Communication barriers for the minority populations are a significant impediment to accessing health care in town.
- I have experienced or witnessed a lack of services with people who are difficult to communicate with. For example: people with disabilities and people who speak English as a second language.

Q5: Please share comments or observations about the actions HRMC has taken to address Physicians.

Comments:

- They seem to be trying but we really need more general Physicians in our community
- I know there is a recruiter that brings in traveling medical professionals.
- They are bringing in more doctors, but we need to be able to keep them within our community
- They need to do more recruiting into our communities and figure out how to get the physicians but also how to keep them.
- Scholarships for students pursuing a healthcare career
- We seem to have new physicians that are now in the area.
- With the additional physicians in town - it's not as difficult or as long of a wait to see someone when needed
- Actions seem adequate.
- Nice to have visiting specialists but would also be great to have a neurologist and rheumatologist
- HRMC does a good job recruiting physicians, esp. thru its tuition incentive program, but keeping these healthcare providers once their have fulfilled their obligation to HRMC seems to be a problem.
- Unable to find doctors that will stay
- They are attempting to recruit more physicians
- I feel like HRMC has brought in quite a few physicians for outreach clinics which is nice to get care in our home community.
- HRMC has done a wonderful job bringing physicians in, now they just have to figure out how to keep them!
- It appears that HRMC is making some progress in Physician retention, but there's still room for improvement.
- They work endlessly on recruiting
- They have worked hard on physician recruitment and retention.
- I've heard good feedback about the new physicians in town. There are still concerns over OBGYN coverage
- They are currently recruiting medical students to fill needed positions
- Actively addresses
- The CEO at HRMC has been working hard at recruiting new Physicians to Huron. We have four relatively new Physicians at HRMC Physician's Clinic. I am aware that there is a critical need to recruit more OB/GYN's. The CEO is devoted to get this

- Physician longevity remains a problem
- HRMC has been actively looking for permanent Physicians. Until one is found they have been using locums to fill the void
- HRMC has increased their footprint in the Huron area by merging with local clinics who were having difficulty and recruiting a number of physicians to come to the Huron area
- Recently, more providers have been recruited and hired, but ensuring them staying and working toward a positive retention program would be helpful.
- Positive step forward with expanding HRMC physician's plaza. Positive step forward with new internists. Unfortunately, I think patients get frustrated when they can't see a certain provider for a week because they are working as a hospitalist for a week. I think continuation of care is greatly lost due to this. Recommend setting up full time hospitalists that only work in the hospital and recommend internists that are always available at the clinic.
- Outstanding effort and the results are starting to occur. Great work!
- Recruitment is an ongoing process...which has been somewhat successful. There continues to be a need for specialists, especially in OB-Gyn, FP and orthopedic surgery.
- HRMC is always recruiting. Always making sure the needs are filled. The administration fills openings with Locums to assist providers who are full time.
- The red carpet is rolled out by the administration to recruit Physicians to HRMC.
- I have seen HRMC bring in some great new physicians. We seem to moving in the correct direction within the last 6 mos.

Q6: Please share comments or observations about the actions HRMC has taken to address Mental Health.

Comments:

- Mental Health is still a large concern within our community
- I have not seen them take any action on this topic.
- I had no idea that this is was option that HRMC offers. Need more advertising for this. Physicians maybe know and can refer but lots of times it's the family and friends that are the ones seeking assistance for loved ones.
- Aside from Community Counseling I am not aware of other programs.
- We currently only have one place that really serves mental health needs. I feel like more options should be available.
- There is a huge need for growth here. I was just discussing with a colleague that every physician and/or nurse should have significant training in mental health, or at the very least work closely with a mental health team.
- HRMC needs to work with community counseling to come up with a better plan for those with mental health needs. There shouldn't be a need to have individuals taken to the jail for a mental health evaluation when it can be done in the hospital. We have community counseling as a resource and should utilize it appropriately.
- I think Eric Larson has done excellent job in all of his videos
- They are getting a room in ER for the Mental health.
- We have more mental health issues now because of Covid so more mental health is needed and at more places where residents will feel comfortable-perhaps school, churches, 4-H, Scouts, etc to include young population. This is also needed in the surrounding smaller communities.
- They hold NAMHI meetings but not always are well published as to time and where- especially for those that do not get the local newspaper
- Actively addresses
- I know the providers in the emergency room are very helpful in assisting with mental health issues.
- I don't know of any mental health actions they have taken. If they have taken measures, it has not been publicized. Help is still needed in our community
- This facility lacks in the mental health department, especially with patients that have a known mental health diagnosis. Providers/care givers are intimidated by mental health.
- I feel that HRMC has not increased care for Mental Health as there is no specific providers employed by the hospital, all CCS and Horizon.

- I am not aware of any actions to address the mental health needs of our community by HRMC. I think we need an inpatient drug and alcohol program and full time "MD" psychiatrist in the community.
- Some telehealth measures have been instituted. There is ongoing work being done to allow counselors to help assess and place some of our patients.
- Allowing access to providers is key.
- Social media posts to bring awareness to mental health.
- This is an area we seem to be under prepared in. Unsure other than PCP assistance if there is anything offered for mental health by HRMC. The only counseling or medication management for mental is through community counseling outside HRMC

Q7: Please share comments or observations about the actions HRMC has taken to address Alcohol Use/Substance Abuse.

Comments:

- I feel the abuse of these 2 things is very high in our community and more education can be given to stop this.
- I am not educated enough on HRMC's actions, or our community needs.
- Employees encourage others to get help within the community
- Alcohol use/substance abuse has also been on the rise because of Covid. You need more and also make it comfortable to attend and extend to smaller communities.
- This is an area that needs to be improved. AA is a program in our community that could help but is only referred to by the court system. I feel that HRMC only assist patient with inpatient rehab and not outpatient resources.
- They hold AA meetings, but again the meeting time and places are not well published-if they do not receive the local paper
- I am not aware of any actions HRMC has taken to address Alcohol/Substance use/abuse. I am sure they are doing something; I am just not aware of what that might be.
- There is no treatment or detox facility in Huron, so that would be very helpful as many patients in the community struggle with addiction
- I am not sure. I think a few doctors at the physician's plaza Rx suboxone? Need to strengthen this realm.
- I don't see much movement there. Not sure this need is a higher priority then Mental Health. Currently people get treatment for this in the Sioux Falls area.

Q8: Please share comments or observations about the actions HRMC has taken to address Maternal and Infant Measures.

Comments:

- They make sure that the patients are well taken care of.
- I toured the maternity floor and saw the suites. They were very nice.
- I believe they have done an excellent job in this area
- I have seen some trying and the nurses that provide the care are amazing. We need a steady doctor or a couple that we know we can rely on.
- PlusOne Guidance Center?
- They remodeled the maternal suites.
- I do know they have stepped up in this department.
- HRMC has a wonderful OB unit and provides excellent care for mother's and infants.
- Nice new ob wing
- Remodeled the OB dept
- We need better/reliable OBGYN's coverage. We should be recruiting for this field more so than any other field currently.
- It was refreshing to see HRMC's efforts toward the birthing center.
- We need more OB trained physicians that are part of the community. Patients do not want to just randomly have anyone deliver their babies.
- Making these things available to all of our community and taking time to find a permanent OB/GYN.
- I feel HRMC has done a good job here especially Horizon Health Care working with the diverse population of Huron. As the city grows so must these measures.
- They hold prenatal classes for expectant parents
- I know HRMC is very helpful to pregnant and new mothers, and their infants in ensuring they are well taken care of.
- They had OB/GYN at other clinics in town with high risk populations
- HRMC remodeled the OB unit at the hospital and advertises it heavily to reduce the number of local OB patients who travel out of town for care
- Nothing but great things about this unit.
- Unfortunately, with the call involved in the hospital's current OB situation, good providers leave. Getting some full time OB providers in would be great but bringing in some locums to take the call burden would be helpful at the same time.
- Based on my past experience very good.
- The OB department has upgraded and offers a very comfortable and secure environment in which to deliver.

- Updated the birthing facility and have excellent staff
- HRMC has taken a pretty big step back but seems to be headed in the correct direction again but we have some building to do.

Q9: Please share comments or observations about the actions HRMC has taken to address Priority Populations.

Comments:

- They use interpreters over the phone
- I know they have interpreters to assist with the language barriers. I also know they actively recruit different ethnicities for the nursing program through SE Tech
- More needs to be done in this area
- I believe they have interrupters on call to help with language issues.
- I feel HRMC is very good at providing care to all populations.
- I love to see education options for our diverse populations.
- We have more translators, but it may be helpful to understand more about the Karen, Hispanic and Indian populations so HRMC can understand their perspective on healthcare more fully.
- HRMC does not discriminate that is exceptional
- Have the I-pads for the language lines.
- I believe HRMC has some work to do to be sure all populations are aware of all the health care options available to them.
- HRMC employs people from minority populations to make the minority populations more comfortable and assist with translation.
- DISCHARGE INSTRUCTIONS SHOULD BE AVAILABLE IN ALL 3 LANGUAGES FOR ALL AREAS OF THE HOSPITAL. VIDEO LANGUAGE LINE IS HELPFUL BUT NOT AVAILABLE IN KAREN. ORIGINALLY WHEN WE PURCHASED EQUIPMENT, WE WERE TOLD KAREN WAS "COMING SOON".
- I know HRMC has taken numerous steps to assist low income, elderly, and minority populations, with healthcare needs, billing concerns, and has assisted with communication issues.
- Provides interpreter services, has many different populations employed at HRMC, works with other businesses to help with cares
- We really need to dig in and find more nurses and health professionals that want to stay in our communities, or we won't be able to take care of any of these priority populations. Look at creating more scholarships for nurse aides and MAs.

- Providing interpreters if needed, collecting for area campaigns such as Humane Society and always going above and beyond for others
- HRMC does a great job working with all of the population types in the area!

Q10: Do you believe the above data accurately reflects your community today? (Data provided in this report)

Answer Choices	Response Percent	Responses
Yes, the data accurately reflects my community today	64.71%	33
No, the data does not reflect my community today	35.29%	18
Comments on your answer or the above data:		20
	Answered	51
	Skipped	61

Comments:

- More young people using marijuana and other types of substances
- I imagine it is accurate however shocking
- Single parent households I believe is higher also considering our teen births are on a higher average. Mental health provider should be a higher number as many people will not use the current mental health provider in our town
- The access to healthcare surprised me, but I believe all of the information to be accurate.
- I believe the Asian population is well over 5%. I think the teen births is higher. I am unsure about the other numbers.
- I believe the ethnicity data is off
- In Huron I believe there percentage of Asian population is higher than 5 percent. I wonder about the percentage of smokers. One rarely sees anyone smoking.
- Yes, although I would have pinned the Huron area having a heavier ethnic population.
- Have noticed an increase in teen births, The middle and High school need to hold education on Pregnancy, drugs and alcohol along with the bullying that happens here.
- I feel there are more Asian and Hispanics than the data shows. I also feel because of Covid mental health days have risen.
- I believe the Asian population is a little low
- Very eye opening when you take time to study each statistic.
- I think there is more ethnic diversity then stated
- The need for mental health access has increased over the past couple of years due to COVID esp with younger population and that poeple on average are having more physically and mentally unhealthy days.

- I believe some of it is correct, but others are skewed data. For instance, the rich people may have a median income of 53,334 but the young families with school age children is much lower. That mental health provider number can not be right. I would like to know how that came about. Race can not be right. In the public school over 45% of the students are Asian or Hispanic. Because the retired people make up over 20% of our population that would bring the numbers down and because 1/3 of the population is outside of Huron that would bring the numbers down. When I think of my population in Huron, I feel that there are more than 18% of the population being Asian and Hispanic. Also, there are many more Karen speaking than Hispanic. My views are coming from the population in the school district so my views may be skewed also.
- Huron has 4 dentists and needs at least 2 more for a community of 13,000 and also to serve surrounding communities. Primary care doctors were also short but HRMC has recruited more recently which is good.
- I believe that some of this data is accurate but some of it is not; particularly where the population is difficult to track such as the ethnic data.
- I believe that most of our school children are on free and reduced lunches so I would assume that the children in poverty should be higher. We also tend to assume that our population is elderly (65+) yet children make up a significant portion of our population and we have no pediatrician. I understand that our employment rate is low (great) but most of those are low paying jobs without health insurance (average household income \$53,334), this greatly effects access to care and long term health concerns.
- I would be interested in the age distribution of the minority populations.
- I would love to see who they are considering as mental health providers because that number does not appear accurate. When scheduling mental health for patients, it is one of the hardest to get people in to. Are we sure that people per PCP and People per mental health provider aren't crossed? That would seem more accurate.

Q11: Please rate the importance of addressing each health factor on a scale of 1 (Not at all) to 5 (Extremely)

	1	2	3	4	5	Total	Weighted Average
Mental Health	0	1	3	12	33	49	4.57
Heart Disease	0	0	6	17	25	48	4.40
Obesity	0	1	7	13	26	47	4.36
Women's Health	0	2	9	10	26	47	4.28
Diabetes	0	1	9	15	22	47	4.23
Cancer	0	1	11	13	23	48	4.21
Dental	1	2	5	18	21	47	4.19
Kidney Disease	0	2	11	14	20	47	4.11
Stroke	0	2	11	15	19	47	4.09
Lung Disease	0	3	12	14	16	45	3.96
Alzheimer's and Dementia	0	4	16	10	17	47	3.85
Liver Disease	0	5	14	12	16	47	3.83
Other (please specify)						8	
						Answered	49
						Skipped	63

Comments:

- Underage pregnancy
- Addressing more needs of the elderly
- Dermatology
- Neuropathy
- I believe all of these to be extremely important.
- Skin cancer
- I feel some of our physicians focus on treating the illness rather than the cause.

Q12: Please rate the importance of addressing each community factor on a scale of 1 (Not at all) to 5 (Extremely)

	1	2	3	4	5	Total	Weighted Average
Healthcare Services: Affordability	0	0	3	7	38	48	4.73
Healthcare Services: Physical Presence	0	0	5	9	34	48	4.60
Healthcare Services: Prevention	0	0	7	9	31	47	4.51
Education System	0	1	7	13	27	48	4.38
Affordable Housing	0	2	8	11	27	48	4.31
Employment and Income	0	2	6	15	24	47	4.30
Community Safety	0	2	7	14	24	47	4.28
Access to Healthy Food	0	3	10	11	23	47	4.15
Social Support	0	0	14	13	21	48	4.15
Access to Exercise/Recreation	0	3	10	13	22	48	4.13
Social Connections	0	4	10	14	19	47	4.02
Transportation	0	2	16	13	17	48	3.94
Other (please specify)						2	
						Answered	49
						Skipped	63

Comments:

- I believe all of these to be extremely important.
- Daycare

Q13: Please rate the importance of addressing each personal factor on a scale of 1 (Not at all) to 5 (Extremely)

	1	2	3	4	5	Total	Weighted Average
Drug/Substance Abuse	0	0	5	11	32	48	4.56
Excess Drinking	0	1	7	15	25	48	4.33
Smoking/Vaping/Tobacco Use	1	0	8	14	24	47	4.28
Physical Inactivity	0	2	7	18	20	47	4.19
Diet	0	2	6	21	18	47	4.17
Risky Sexual Behavior	1	1	10	13	22	47	4.15
Employment	0	2	15	8	22	47	4.06
Other (please specify)						2	
						Answered	48
						Skipped	64

Comments:

- Again, I believe all of these to be extremely important in community health
- Gambling. Many people have told me there is not support for gamblers in our area

Q14: Overall, how much has the COVID-19 pandemic affected you and your household?

Answer Choices	Responses	
Some impact, does not change daily behavior	44.68%	21
Noticeable impact, planning for changes to daily behavior	25.53%	12
Significant daily disruption, reduced access	14.89%	7
No impact, no change	12.77%	6
Severe daily disruption, immediate needs unmet	2.13%	1
	Answered	47
	Skipped	65

Q15: Social determinants of health are conditions in the environments in which people are born, live, learn, work, play, worship, and age that affect a wide range of health, functioning, and quality-of-life outcomes. Please select the key social determinants that have been negatively impacted by the COVID-19 pandemic in your community. (please select all that apply):

Answer Choices	Responses	
Social support systems	71.74%	33
Childcare	63.04%	29
Employment	54.35%	25
Access to healthcare services	45.65%	21
Food security	34.78%	16
Education	34.78%	16
Poverty	32.61%	15
Nutrition	28.26%	13
Transportation	26.09%	12
Housing	23.91%	11
Public safety	19.57%	9
Racial and cultural disparities	17.39%	8
Other (please specify)	6.52%	3
	Answered	46
	Skipped	66

Comments:

- In person worship
- Day cares are closed and parents miss work

Q16: During the COVID-19 pandemic, what healthcare services, if any, have you or your family delayed accessing? (please select all that apply)

Answer Choices	Responses	
Primary care (routine visits, preventative visits, screenings)	46.81%	22
None of the above	34.04%	16
Specialty care (care and treatment of a specific health condition that require a specialist)	25.53%	12
All types of healthcare services	14.89%	7
Elective care (planned in advance opposed to emergency treatment)	14.89%	7
Inpatient hospital care (care of patients whose condition requires admission to a hospital)	4.26%	2
Urgent care/Walk-in clinics	2.13%	1
Emergency care (medical services required for immediate diagnosis and treatment of medical condition)	2.13%	1
Other (please specify)	4.26%	2
	Answered	47
	Skipped	65

Comments:

- There was a mental health delay, we have now been able to secure services remotely/online.
- Dental

Q17: How can healthcare providers, including Huron Regional Medical Center, continue to support the community through the challenges of COVID-19? (please select all that apply)

Answer Choices	Responses	
Serving as a trusted source of information and education	73.91%	34
Offering alternatives to in-person healthcare visits	58.70%	27
Posting enhanced safety measures and process changes to prepare for your upcoming appointment	47.83%	22
Connecting with patients through digital communication channels (e.g., patient portal, social media, etc.)	43.48%	20
Sharing local patient and healthcare providers stories and successes with the community	28.26%	13
Other (please specify)	15.22%	7
	Answered	46
	Skipped	66

Comments:

- You may think digital communication is helpful but not all households have access or know how to use it successfully.
- HAVE "COVID SYMPTOM" CLINIC AREA AT END OF DAY FOLLOWED BY DEEP CLEANING IN THAT AREA IF SURGE RETURNS
- Instead of focusing on social media need to find a way to engage the community as a whole
- Provide clinical covid testing.
- We need physicians to see people in person and become a long-term resource in the community

Q18: What healthcare services/programs will be most important to supporting community health as we move into the future? (please select all that apply)

Answer Choices	Responses	
Primary care	87.23%	41
Urgent care/Walk-in clinics	72.34%	34
Mental health	70.21%	33
Emergency care	59.57%	28
Specialty care	53.19%	25
Elder/senior care	51.06%	24
Pediatrics/children's health	48.94%	23
Chronic disease management programming	48.94%	23
Substance abuse services	42.55%	20
Women's health	40.43%	19
Other (please specify)	6.38%	3
	Answered	47
	Skipped	65

Comments:

- None of these services should be disrupted
- Need to establish consistent ob

Q19: COVID-19 has led to an increase in virtual and at-home healthcare options, including telemedicine, telephone visits, remote monitoring, etc. What alternative care options do you believe would benefit the community most? (please select all that apply)

Answer Choices	Responses	
Smartphone app to communicate with a healthcare provider	65.91%	29
Video visits with a healthcare provider	63.64%	28
Patient portal feature of your electronic medical record to communicate with a healthcare provider	54.55%	24
Remote monitoring technologies to manage chronic diseases (e.g., wearable heart monitor, Bluetooth-enabled scale, Fitbit, etc.)	47.73%	21
Telephone visits with a healthcare provider	34.09%	15
Virtual triage/screening option before coming to clinic/hospital	31.82%	14
Other (please specify)	6.82%	3
	Answered	44
	Skipped	68

Comments:

- Some of these sound good but I know for a fact that many elderly patients do not have access to computers or know how to use them and it is stressful for them to not be able to see a Dr in person.
- Nothing takes the place of seeing a person...in person and laying your hands on them.

Q20: Please share resources and solutions that would help you and the community navigate the effects of the COVID-19 pandemic now and in the future.

Comments:

- COVID 19 should not disrupt healthcare service.
- Additional specialists coming to Huron to reduce travel requirements to SF
- Have mental health professionals come to the hospital to access patients
- A huge campaign push urging all community members to get their COVID-19 vaccinations and boosters.
- Consistent communication.

Schedule H, Part V, Section B:

Part V, Section B, Line 5

A CHNA survey was deployed to the Hospital's Local Expert Advisors and offered to the community to gain input on local health needs and the needs of priority populations. Local Expert Advisors were local individuals selected according to criteria required by the Federal guidelines and regulations and the Hospital's desire to represent the region's geographically diverse population. Community input from 35 identified Local Expert Advisors and 76 community members were received. Survey responses started in January 2022 and ended in April 2022.

Part V, Section B, Line 6b

Other organizations with which the hospital facility conducted its CHNA:

Quorum Health Resources (QHR) – Hospital Facility management company facilitated CHNA.

James Valley Community Health Clinic, Community Counseling Services, Carr Chiropractic Clinic, and various large employers with non-English speaking employees participated in confirming significant needs and developing Implementation Strategy.

Part V, Section B, Line 11

See attached – CHNA IMPLEMENTATION PLAN TACTICS - HRMC - UPDATED
6/30/2024

Part V, Section B, Line 20(d)

HRMC in process of obtaining and meeting presumptive eligibility requirements of State of South Dakota.

Schedule H, Part VI – Supplemental Information:

1. Although Part III, line 7 does calculate a shortfall from services reported on the cost report, but this amount does not take in to account the shortfall for our health professionals who are needed to operate our hospital. We believe the shortfall calculation on Part III, line 7 should also include Physicians, Emergency Room Physician Assistants and Nurse Practitioners and Certified Nurse Anesthetists. The costs to maintain these health professionals in our community well exceed the professional fees generated by them. The estimated Medicare shortfall from these professional services is \$1,073,808.

This Medicare surplus/shortfall calculated should be treated as community benefit. Over 50% of the patients seen at this hospital are of Medicare age. If the hospital did not absorb that shortfall these patients would have to travel great distances for care. Many of the Medicare patients are chronically ill and visit the hospital several times per week such as end stage renal dialysis or chemotherapy patients who would physically be unable to travel to another location.

Part II - Community Building Activities include medical interpretation services for local community members. Without these interpretation services community members would not be able to communicate with hospital staff and therefore proper medical care would suffer. These activities also include community training and support for disaster readiness and public health emergency preparedness planning and our workforce development staff who assist to grow our pipeline for healthcare workers.

2. Community needs assessments are performed regularly and included as part of the community needs assessment implementation plans.
3. Patients are provided with a copy of our Patient Payment, Discounting and Financial Assistance Policy upon patient registration and again in the mail with their summary statement of charges. This policy provides detail on payment options along with financial assistance programs they may be eligible for. In house patients without a payment source are visited by our financial counseling or social services staff who can provide them information on programs they may be eligible for and assistance in completing applications if necessary. The policy along with the assistance application forms are also posted on our website at huronregional.org.
4. Huron Regional Medical Center serves a primary service area (PSA) of approximately 18,936 people. The PSA includes Beadle county and the community of Huron with approximately 14,263 people. The secondary service area (SSA) of approximately 4,883 people includes the 6 counties adjoining Beadle County. Service area population is aging and declining. Service area median household income is lower than US.

5. Huron Regional Medical Center also promoted the health of the community by:

Allowing an open medical staff.

Articles of incorporation require a board of directors composed as noted below:

- 1 member appointed by the City of Commission
- 2 members appointed by the County Commission
- 3 members appointed by the medical staff.
- 6 members appointed at large from the community

Surplus funds stay within the organization and are used to replace and upgrade facilities, equipment, and technology.

Schedule H, Part I, Line 7e includes the following community health improvement services:

Sponsored discounted and free public health screenings.

Sponsored "Go Red" Heart Month events.

Sponsored several events such as "Bob Myers Golf Classic" and "Golfing for a Cause" promoting a cure for cancer.

Sponsored Andy's annual road race.

Sponsored bi-monthly prenatal classes for expectant parents.

Sponsored courtesy golf carts at State Fair.

Sponsored and participated in various community events such as Outdoor Expo, school-based fairs, Breast Cancer events, etc. to provide health awareness to community.

Provided speakers to local service groups on health/wellness topics.

Provided quarterly educational newsletter to 18,000 customers in primary and secondary service areas.

Provided weekly radio program featuring timely health topics to customers in primary and secondary service areas.

Provided weekly "well one tips" that provide short healthy living tips to email subscribers in primary and secondary service areas.

Provided space for specialty physicians to come onsite to provide care to patients in this area.

Provided staff to assist Feeding SD in distributing food to community members.

Provide staff to support community based "Day of Caring" projects.

**Huron Regional Medical
Center, Inc.**

**Independent Auditor's Report
and Financial Statements**

**For the Years Ended
June 30, 2024 and 2023**

Huron Regional Medical Center, Inc.

Table of Contents

Page

Independent Auditor's Report----- 1-2

Financial Statements

Statements of Financial Position ----- 3

Statements of Operations and Changes in Net Assets----- 4

Statements of Cash Flows----- 5

Notes to Financial Statements-----6-17



Independent Auditor's Report

To the Board of Directors of
Huron Regional Medical Center, Inc.

Opinion

We have audited the accompanying financial statements of Huron Regional Medical Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Huron Regional Medical Center, Inc as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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



Huron, South Dakota

October 16, 2024

Huron Regional Medical Center, Inc.
Statements of Financial Position

	Years Ended June 30,	
	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,214,112	\$ 259,924
Investments - funded depreciation	63,321,571	62,067,377
Patient accounts receivable, net	12,197,739	11,949,636
Inventories	987,404	1,017,687
Prepaid expenses	618,915	1,182,057
Estimated third-party payor settlements	--	241,456
Other assets	1,003,680	1,255,076
Total Current Assets	<u>80,343,421</u>	<u>77,973,213</u>
Non-Current Assets		
Other assets - non-current	1,297,216	1,189,693
Property, Plant, and Equipment, net	32,324,776	32,748,745
Total Non-Current Assets	<u>33,621,992</u>	<u>33,938,438</u>
Total Assets	<u>\$ 113,965,413</u>	<u>\$ 111,911,651</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 1,047,000	\$ 842,000
Accounts payable	3,054,962	2,420,487
Accrued expenses	2,352,382	2,182,670
Estimated third-party payor settlements	68,423	--
Total Current Liabilities	<u>6,522,767</u>	<u>5,445,157</u>
Long Term Debt, net of current portion		
Long term debt, less current maturities	<u>1,152,431</u>	<u>1,574,700</u>
Total Liabilities	<u>7,675,198</u>	<u>7,019,857</u>
Net Assets		
Without donor restrictions	<u>106,290,215</u>	<u>104,891,794</u>
	<u>\$ 113,965,413</u>	<u>\$ 111,911,651</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Huron Regional Medical Center, Inc.
Statements of Operations and Changes in Net Assets

	Years Ended June 30,	
	2024	2023
Revenues and Support Without Donor Restrictions		
In-Patient revenues		
Routine services	\$ 8,151,700	\$ 7,846,284
Ancillary	<u>14,674,303</u>	<u>13,669,524</u>
Total Inpatient Revenues	<u>22,826,003</u>	<u>21,515,808</u>
Swing Bed Revenues	<u>2,423,236</u>	<u>2,115,602</u>
Outpatient Revenues	<u>120,396,735</u>	<u>105,015,338</u>
Total Patient Revenues	145,645,974	128,646,748
Other Operating Revenues	<u>1,440,559</u>	<u>2,704,112</u>
Total Gross Revenues and Other Support	147,086,533	131,350,860
Deductions from Revenues	<u>95,270,722</u>	<u>79,526,848</u>
Net Revenues and Other Support	<u>51,815,811</u>	<u>51,824,012</u>
Operating Expenses		
Salaries and wages	23,524,704	22,771,718
Supplies	7,931,923	6,954,180
Purchased services and fees	7,262,779	6,253,135
Benefits	5,244,596	5,415,075
Depreciation and amortization	3,896,948	3,639,463
Medical specialist fees	1,413,116	2,449,558
Repairs and maintenance	1,439,446	1,296,628
Other expenses	1,794,086	2,055,957
Utilities	862,137	890,179
Insurance	496,879	445,620
Leases	<u>181,619</u>	<u>130,223</u>
Total Operating Expenses	<u>54,048,233</u>	<u>52,301,736</u>
Operating Income (Loss)	<u>(2,232,422)</u>	<u>(477,724)</u>
Other Income		
Interest and dividend income	3,414,790	1,720,311
Memorials and donations	215,303	337,718
Gain on disposal of property and equipment	<u>750</u>	<u>12,714</u>
Total Other Income	<u>3,630,843</u>	<u>2,070,743</u>
Change in Net Assets Without Donor Restrictions	1,398,421	1,593,019
Net Assets, Beginning of Year	<u>104,891,794</u>	<u>103,298,775</u>
Net Assets, End of Year	<u>\$ 106,290,215</u>	<u>\$ 104,891,794</u>

The accompanying Notes to Financial Statements are an integral part of this statement.

Huron Regional Medical Center, Inc.
Statements of Cash Flows

	Years Ended June 30,	
	2024	2023
Cash Flows from Operating Activities:		
Cash collected from patients and others	\$ 52,344,286	\$ 49,416,565
Cash paid to suppliers and employees	(47,938,861)	(49,391,662)
Interest received	3,414,790	1,720,311
Net Cash Provided by Operating Activities	7,820,215	1,745,214
Cash Flows from Investing Activities:		
(Increase) decrease in investments - funded depreciation	(1,254,194)	2,559,258
Acquisition of property and equipment	(2,190,912)	(2,742,857)
Proceeds from sale of assets	750	12,714
Advances on other assets	(1,171,994)	(771,925)
Collections on other assets	249,659	--
Net Cash (Used) by Investing Activities	(4,366,691)	(942,810)
Cash Flows from Financing Activities:		
Proceeds/borrowings under long term debt	--	300,000
Principal repayments under long term debt	(1,499,336)	(855,716)
Net Cash (Used) by Financing Activities	(1,499,336)	(555,716)
Net Increase in Cash and Cash Equivalents	1,954,188	246,688
Cash and Cash Equivalents, Beginning of Year	259,924	13,236
Cash and Cash Equivalents, End of Year	\$ 2,214,112	\$ 259,924

Reconciliation of Change in Net Assets to Net Cash

Provided by Operating Activities:		
Change in net assets	\$ 1,398,421	\$ 1,593,019
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	3,896,948	3,639,463
Forgiveness of other assets	814,812	1,000,731
Gain on sale of property and equipment	(750)	(12,714)
(Increase) decrease in current assets:		
Patient accounts receivable, net	(248,103)	(1,807,312)
Inventories	30,283	21,322
Prepaid expenses	563,142	(357,596)
Estimated third-party payor settlements	241,456	485,907
Other assets	251,396	24,996
Increase (decrease) in current liabilities:		
Accounts payable	634,475	(1,454,658)
Accrued expenses	169,712	60,812
Estimated third-party payor settlements	68,423	--
Deferred revenue	--	(1,395,999)
Medicare accelerated payment	--	(52,757)
Net Cash Provided by Operating Activities	\$ 7,820,215	\$ 1,745,214

Supplemental Disclosures of Cash Flow Information

Schedule of Noncash Investing and Financing Transactions		
Financing lease payable added for lease of equipment	\$ 1,282,067	\$ --

The accompanying Notes to Financial Statements are an integral part of this statement.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

1. Significant Accounting Policies:

Organization: Huron Regional Medical Center, Inc. (the Hospital), is a not-for-profit critical access hospital licensed for 25 beds located in Huron, South Dakota.

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

Cash and Cash Equivalents: For purposes of the statement of cash flows, the Hospital considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents, excluding amounts whose use is limited by board designation, arrangements under trust agreements, or with third-party payors.

Investments: The Hospital holds all investments until maturity. The Hospital reports investments at cost with no recognition for the unrealized gain or loss due to changes in fair value and evaluates the investments for permanent impairment.

Patient Accounts Receivables, Net: Patient accounts receivable are reported at the amount management expects to collect from outstanding balances. Management provides for an allowance for credit losses which is based upon outstanding receivables on a collective basis where similar characteristics exist and on an individual basis when we identify specific customers with known disputes or collectability issues. In determining the amount of the allowance for credit losses, we consider historical collectability based on past due status and make judgments about the creditworthiness of customers based on ongoing credit evaluations. We also consider patient/employee-specific information, current market conditions and reasonable and supportable forecasts of future economic conditions to inform adjustments to historical loss data. For receivables associated with services provided to patients who have third-party coverage, the Hospital analyzes contractual amounts due and provides an estimated implicit price concession, if necessary.

Inventories: Inventories of pharmaceutical, dietary, operating room, lab, and other supplies are stated at the lower of cost or market. Cost is determined by the first-in, first-out method.

Property and Equipment: Property and equipment acquisitions are recorded at cost. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. It is the Hospital's policy to expense assets with a purchase price of less than \$5,000.

Income Taxes: The Hospital is a not-for-profit corporation and has been recognized as tax-exempt pursuant to Section 501(c) (3) of the Internal Revenue Code. The state of South Dakota does not levy an income tax.

The Hospital includes all penalties and interest assessed by income taxing authorities in operating expenses. The Hospital did not have penalties and interest expenses for the years ended June 30, 2024 and 2023.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

1. Significant Accounting Policies: (Continued)

Net Patient Service Revenue: The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined.

Revenue Recognition: The Hospital's revenue is derived primarily from medical services from contracts with patients. These contracts can be written or implied. The Hospital allocates the transaction price to each performance obligation. The Hospital recognizes the revenue for each performance obligation at the point in time when the obligation was fulfilled or the service was rendered.

Leases: The Hospital leases certain equipment. The determination of whether an arrangement is a lease is made at the lease's inception. Under Accounting Standards Codification (ASC) 842, a contract is (or contains) a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is defined under the standard as having both the right to obtain substantially all of the economic benefits from use of the asset and the right to direct the use of the asset. Management only reassesses its determination if the terms and conditions of the contract are changed.

The Hospital has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the balance sheet. Long-term operating leases are included in operating lease right-of-use ("ROU") assets, other current liabilities, and operating lease liabilities in our balance sheets. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities in our balance sheets. The Company recognizes lease liabilities and corresponding assets with an initial, individual value of \$100,000 or more.

ROU assets represent our right to use an underlying asset for the lease term, and lease liabilities represent our obligation to make lease payments. Operating lease ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. The Hospital uses the implicit rate when it is readily determinable. Since most of the Hospital's leases do not provide an implicit rate, to determine the present value of lease payments, management uses the Hospital's risk free rate based on the information available at lease commencement. Operating lease ROU assets also includes any lease payments made and excludes any lease incentives. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Hospital's lease terms may include options to extend or terminate the lease when it is reasonably certain that we will exercise the option.

The Hospital has lease agreements with lease and non-lease components, which are generally accounted for separately with amounts allocated to the lease and non-lease components based on stand-alone prices. For certain equipment leases, the Hospital accounts for the lease and non-lease components as a single lease. Additionally, for certain equipment leases, we apply a portfolio approach to account for the operating lease ROU assets and liabilities. None of our lease agreements contain any material residual value guarantees.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

1. Significant Accounting Policies: (Continued)

New Accounting Standards: In June 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update No. 2016-13 ("ASU 2016-13") "Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments", which requires the measurement and recognition of expected credit losses for financial assets held at amortized cost, including loans, trade accounts receivable, and certain off-balance sheet commitments. ASU 2016-13 replaces the existing incurred loss impairment model with an expected loss model which requires the use of forward-looking information to calculate credit loss estimates. It also eliminates the concept of other-than-temporary impairment and requires credit losses related to certain available-for-sale debt securities to be recorded through an allowance for credit losses rather than as a reduction in the amortized cost basis of the securities. These changes result in earlier recognition of credit losses. We adopted ASU 2016-13 using the modified retrospective approach as of July 1, 2023. The cumulative effect upon adoption was not material to our financial statements. See "Patient Accounts Receivables, Net" above as well.

Financial Assistance: The Hospital provides care to patients who meet certain criteria under its financial assistance policy without charge or at amounts less than its established rates. Because the Hospital does not pursue collection of amounts determined to qualify, they are not reported as net revenue.

Subsequent Events: Subsequent events have been evaluated for potential recognition or disclosure in the financial statements through October 16, 2024 the date the financial statements were available to be issued.

2. Net Patient Service Revenue:

The Hospital net patient revenues are generally derived from medical services from contracts with patients. These contracts can be written or implied. The Hospital allocates the transaction price to each performance obligation. The Hospital recognizes the revenue for each performance obligation at the point in time when the obligation was fulfilled, or the service was rendered. The contractual interactions with patients, in most cases, involve a third party payer (Medicare, Medicaid, commercial insurance companies).

The transaction price is determined based on gross charges for services provided, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with the Hospital's financial assistance policy, and implicit rate concessions provided primarily to uninsured patients. Patients who have health care insurance may also have discounts applied related to their copayment or deductible. Implicit price concessions are recorded as a direct reduction to net patient service revenue and are based primarily on historical collection experience.

A summary of the payment arrangements with major third-party payors follows:

Medicare – Critical Access: Inpatient acute and swing bed care services rendered to Medicare program beneficiaries are paid based on a cost reimbursement methodology. Outpatient services are paid based on a cost reimbursement methodology, a fee schedule payment, or a prospective payment system. The Hospital is paid for the cost reimbursable items at an interim rate with final settlement determined after submission of an annual cost report and audits thereof by the Medicare Administrative Contractor (MAC).

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

2. Net Patient Service Revenue: (Continued)

The Hospital's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by the peer review organization. The Hospital's Medicare cost reports have been audited by the Medicare fiscal intermediary through June 30, 2019.

Medicaid: Inpatient services and defined capital costs rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. Outpatient services are reimbursed under a cost reimbursement or a fee schedule methodology.

Wellmark and Sanford: Inpatient acute care services rendered to program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Swing bed care services are paid at a flat per diem rate per day. Outpatient services are paid at either a discount from established charges, a prospective payment methodology, or a fee schedule payment.

Avera and Other: The Hospital has also entered into payment agreements with several preferred provider organizations. The basis for payment to the Hospital under these agreements includes a discount from established charges.

Revenue from the Medicare and Medicaid programs accounted for approximately 50% and 12%, respectively, of the Hospital's patient revenue for the year ended June 30, 2024, and 50% and 10%, respectively of the Hospital's patient revenue, for the year ended June 30, 2023. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term.

3. Investments – Funded Depreciation:

Investments consist of the following:

	2024	2023
Money market accounts and certificates of deposit	\$ 5,144,603	\$ 6,840,470
U.S. Government Agency Issues	2,677,749	2,677,749
Corporate bonds and preferred stock	26,738,928	29,413,981
Mutual funds and common stock	28,760,291	23,135,177
	<u>\$ 63,321,571</u>	<u>\$ 62,067,377</u>

The Hospital's investment policy is to hold these investments until maturity. Therefore, they have chosen at this time to not adopt FASB ASC 958-320 and report investments at cost with no recognition for the unrealized gain or loss due to changes in fair market values. The fair market value of the investments at June 30, 2024 and 2023 was \$64,427,714 and \$59,619,086, respectively. The Board has designated these investments be used for capital replacement and hospital operations.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

4. Accounts Receivable:

Patient accounts receivable consist of the following:

	2024	2023
Accounts receivable	\$ 23,250,669	\$ 24,708,309
Deductions from accounts receivable	<u>(11,052,930)</u>	<u>(12,758,673)</u>
Accounts receivable, net	<u>\$ 12,197,739</u>	<u>\$ 11,949,636</u>

5. Inventories:

Inventories consist of the following:

	2024	2023
Operating room supplies	\$ 347,113	\$ 278,179
Other supplies	232,158	240,464
Pharmacy supplies	284,908	387,998
Lab supplies	90,339	81,966
Radiology supplies	10,445	6,563
Dietary supplies	<u>22,441</u>	<u>22,517</u>
Total inventories	<u>\$ 987,404</u>	<u>\$ 1,017,687</u>

6. Property and Equipment:

Property and equipment consist of the following:

	2024	2023
Land	\$ 1,208,491	\$ 1,208,491
Buildings and land improvements	48,099,583	48,102,111
Equipment	39,813,058	36,529,536
Construction in progress	<u>194,354</u>	<u>31,786</u>
Total Property and Equipment	89,315,486	85,871,924
Less accumulated depreciation	<u>(56,990,710)</u>	<u>(53,123,179)</u>
Property and Equipment, Net	<u>\$ 32,324,776</u>	<u>\$ 32,748,745</u>

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

7. Leasing Arrangements:

The Hospital has elected the short-term lease recognition exemption for all applicable classes of underlying assets. Leases with an initial term of 12 months or less, that do not include an option to purchase the underlying asset that we are reasonably certain to exercise, are not recorded on the balance sheet.

The Hospital has long-term financing leases of equipment. Our leases have remaining lease terms of 1 to 3 years, some of which include options to extend the leases for up to an additional year, and some of which include options to terminate the leases within 1 year. Only lease options that the Hospital believes are reasonably certain to exercise are included in the measurement of the lease assets and liabilities.

The following summarizes the line items in the balance sheets which include amounts for leases as of June 30:

	2024	2023
Assets:		
Financing leases		
Property and equipment	\$ 5,431,662	\$ 4,149,595
Accumulated depreciation/amortization	<u>(2,772,368)</u>	<u>(1,793,354)</u>
Net financing lease assets	<u>\$ 2,659,294</u>	<u>\$ 2,356,241</u>
Liabilities		
Financing leases		
Current portion of long-term debt	\$ 956,000	\$ 751,839
Long-term debt	<u>703,930</u>	<u>1,035,361</u>
Total lease liabilities	<u>\$ 1,659,930</u>	<u>\$ 1,787,200</u>

The following summarizes the line items in the income statements which include the components of lease expense for the year ended June 30:

	2024	2023
Financing Leases:		
Depreciation/amortization	\$ 990,935	\$ 829,466
Interest expense	<u>34,958</u>	<u>7,974</u>
	<u>\$ 1,025,893</u>	<u>\$ 837,440</u>

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

7. Leasing Arrangements: (Continued)

The following summarizes the line items in the statements of cash flows which include the components of leases for the year ended June 30:

	2024	2023
Cash Flow Information:		
Cash paid for amounts included in the measurement of lease liabilities:		
Financing cash flows for finance leases	\$ 1,025,893	\$ 837,440
Lease assets obtained in exchange for lease liabilities		
Financing leases	\$ 1,282,067	\$ --

The following summarizes additional information related to the Hospital's leases as of June 30:

	2024	2023
Lease Term and Discount Rate:		
Weighted Average Remaining Lease Terms (years)		
Finance leases	1.2	2.44
Weighted Average Discount Rate		
Financing leases	1.75%	0.97%

Upon adoption of the new lease standard, the risk free borrowing rate used for existing leases was established as of July 1, 2022.

Maturities of lease liabilities as of June 30, 2024:

2025	\$ 956,000
2026	340,000
2027	369,651
Total lease payments	<u>1,665,651</u>
Less: interest	<u>(5,721)</u>
Present value of lease liabilities	<u>\$ 1,659,930</u>

As of June 30, 2024, the Hospital did not commence any additional operating leases.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

8. Long Term Debt:

Long term debt consists of the following:

Description and Security	Terms	June 30,	
		2024	2023
Rural Electric Economic Development, Inc. - REED Fund	0%; Payable in annual installments of \$30,000. Final Payment due November 15, 2026.	\$ 90,000	\$ 120,000
Rural Electric Economic Development, Inc. - REED Fund	0%; Payable in monthly installments of \$2,500. Final Payment due November 1, 2030.	182,500	212,500
Rural Electric Economic Development, Inc. - REED Fund	0%; Payable in annual installments of \$30,000. Final Payment due June 1, 2033.	267,000	297,000
Siemens	4.418%; Payable in monthly installments of \$1,875. Final Payment due June 5, 2026.	37,357	59,857
Philips Medical Capital	.411%; Payable in monthly installments of \$37,090. Final payment due September of 2024.	106,482	551,562
Flex Financial	0%; Payable in monthly installments of \$84,768. Final payment due December, 2024.	502,877	--
Cerner Corporation	0%; Payable in quarterly installments of \$81,282. Final payment due December, 2026.	1,013,215	1,175,781
		<u>2,199,431</u>	<u>2,416,700</u>
	Less Current Portion	<u>(1,047,000)</u>	<u>(842,000)</u>
	Net Long Term Debt	<u>\$ 1,152,431</u>	<u>\$ 1,574,700</u>

Estimated aggregate maturities of long-term debt for the years ended June 30, are as follows:

2025	\$ 1,047,000
2026	\$ 434,000
2027	\$ 290,000
2028	\$ 90,000
2029	\$ 60,000
Thereafter	\$ 278,431

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

9. Employee Benefit Plans:

Retirement Plan: The Hospital participates in a 401(k)-plan administered by T Rowe Price which covers all eligible employees. Employer contributions to the plan include matching and Board discretionary contributions. The plan has provisions permitting employees to contribute into the plan upon hire. At June 30, 2024 and 2023, contributions to the plan charged to operations were \$358,088 and \$425,875, respectively.

Flexible Compensation: The Hospital has a non-discriminatory “cafeteria plan” under Section 125(c) of the Internal Revenue Code. The options under this plan are health care flexible spending and dependent care flexible spending. An employee may elect any of the options for which they are eligible.

Health Care Plan: The Hospital provides benefits to eligible employees through a fully insured health plan. Health care expense from these plans was \$3,058,745 and \$3,132,061 at June 30, 2024 and 2023, respectively.

10. Management Fees:

Ovation Healthcare, formerly known as QHR, is contracted to manage the Hospital pursuant to an agreement for a fixed annual fee including various covenants required of both parties for seven years beginning July 1, 2024 with termination provisions at the end of the third and fifth year.

11. Accrued Expenses:

Accrued expenses consist of the following:

	2024	2023
Accrued vacation pay	\$ 1,330,895	\$ 1,174,951
Accrued payroll	800,244	738,125
Accrued pension plan	139,976	182,681
Other expenses	40,948	42,033
Accrued health insurance	40,319	44,880
	<u>\$ 2,352,382</u>	<u>\$ 2,182,670</u>

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

12. Concentration of Credit Risk:

The Hospital's financial instruments that are exposed to concentrations of credit risk consist primarily of cash and cash equivalents and accounts receivable. Management believes it places its cash with high quality credit institutions. At times cash held by brokerage agencies may be in excess of the SIPC insurance limits. The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors as of June 30, 2024 and 2023, was as follows:

	2024	2023
Medicare	37.0%	37.1%
Commercial insurance	37.1%	37.0%
Medicaid	7.9%	7.9%
Self pay	17.9%	17.9%
	<u>100.0%</u>	<u>100.0%</u>

13. Liquidity and Availability of Financial Assets:

The following reflects the Hospital's financial assets as of the balance sheet date, reduced by amounts not available for general use within one year of the balance sheet date.

	2024	2023
Financial assets at year end		
Cash and cash equivalents	\$ 2,214,112	\$ 259,924
Investments	63,321,571	62,067,377
Patient accounts receivable, net	12,197,739	11,949,636
Estimated third-party payor settlements	--	241,456
Other assets	<u>2,300,896</u>	<u>2,444,769</u>
	80,034,318	76,963,162
Less those unavailable for general expenditure within one year due to:		
Other assets with liquidity horizons greater than one year	<u>1,297,216</u>	<u>1,189,693</u>
Financial assets available to meet cash needs for general expenditure within one year	<u>\$ 78,737,102</u>	<u>\$ 75,773,469</u>

The Hospital may have certain board designated assets limited to use which are available for general expenditure within one year in the normal course of operations. Accordingly, these assets have been included in the quantitative information above for financial assets to meet general expenditures within one year. Additionally, certain other board-designated assets may be designated for future capital expenditures and an operating reserve. However, the board-designated amounts could be made available, if necessary.

As part of the Hospital's liquidity management, it structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Hospital invests cash in excess of daily requirements in short-term investments and money market funds.

Huron Regional Medical Center, Inc.

Notes to Financial Statements

June 30, 2024 and 2023

14. Statement of Functional Expenses: (Continued)

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

15. Reclassifications:

Certain items in the financial statements for 2023 have been reclassified to conform with the current year presentation. Such classifications had no effect on net income.