


Form 990



Department of the Treasury  
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](#)

OMB No 1545-0047

2015

Open to Public Inspection

**A For the 2015 calendar year, or tax year beginning 06-01-2015 , and ending 05-31-2016**

**B** Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

**C** Name of organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Doing business as

Number and street (or P O box if mail is not delivered to street address) PO BOX 1210

Room/suite

City or town, state or province, country, and ZIP or foreign postal code  
WATERTOWN, SD 57201

**F** Name and address of principal officer  
JILL FULLER  
PO BOX 1210  
WATERTOWN,SD 57201

**H(a)** Is this a group return for subordinates?

No

☐ Yes ☒ No

**H(b)** Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

**H(c)** Group exemption number ▶

**D** Employer identification number  
46-0391067

E Telephone number  
(605) 882-7000

**G** Gross receipts \$ 115,200,125

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

**J Website:** ▶ WWW.PRAIRIELAKES.COM

**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

**L** Year of formation 1986

**M** State of legal domicile SD

Part I

Summary

Activities & Governance

**1** Briefly describe the organization's mission or most significant activities  
HEALTH CARE SERVICES

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

<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . .	<b>3</b>	15
<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . .	<b>4</b>	14
<b>5</b> Total number of individuals employed in calendar year 2015 (Part V, line 2a) . . . . .	<b>5</b>	611
<b>6</b> Total number of volunteers (estimate if necessary) . . . . .	<b>6</b>	227
<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12 . . . . .	<b>7a</b>	915,956
<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . .	<b>7b</b>	233,870

Revenue

<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	<b>Prior Year</b>	<b>Current Year</b>
<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	150,190	148,957
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .	81,707,657	88,106,837
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,933,545	9,486,492
<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,235,220	1,899,794
	89,026,612	99,642,080

<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . .	272,202	298,013
<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .	0	0
<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	40,144,505	42,060,895
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .	0	0
<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶ <sup>0</sup>		
<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e) . . . . .	37,547,037	41,402,836
<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	77,963,744	83,761,744
<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	11,062,868	15,880,336

Net Assets or Fund Balances

	<b>Beginning of Current Year</b>	<b>End of Year</b>
<b>20</b> Total assets (Part X, line 16) . . . . .	245,720,197	247,120,815
<b>21</b> Total liabilities (Part X, line 26) . . . . .	28,019,321	26,785,811
<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	217,700,876	220,335,004

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

2017-04-11

Date

ADAM PAUL CFO

Type or print name and title

**Paid Preparer Use Only**

Print/Type preparer's name  
KACIE MCEWEN

Preparer's signature  
KACIE MCEWEN

Date

Check ☐ if self-employed

PTIN  
P01599614

Firm's name ▶ CLIFTONLARSONALLEN LLP

Firm's EIN ▶ 41-0746749

Firm's address ▶ 220 SOUTH SIXTH STREET SUITE 300

MINNEAPOLIS, MN 55402

Phone no (612) 376-4500

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

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990(2015)

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

☐ Yes ☒ No

**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . .

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

☐ Yes ☒ No

**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 \$	73,340,653	including grants of \$	298,013 )	(Revenue \$	88,106,837 )
	<p>PRAIRIE LAKES HEALTHCARE SYSTEM IS A RURAL, REGIONAL MEDICAL CENTER SERVING TEN COUNTIES IN NORTHEASTERN SOUTH DAKOTA AND WESTERN MINNESOTA. THE ORGANIZATION IS COMMITTED TO PROVIDING ACCESSIBLE, HIGH QUALITY, COST-EFFECTIVE HEALTHCARE WHILE EFFECTIVELY MANAGING THE TRANSITION TO NEW PAYMENT AND CARE DELIVERY MODELS. OVER THE PAST DECADE, PLHS SUCCESSFULLY RECRUITED TWENTY-THREE SPECIALTY PHYSICIANS IN ORDER TO BUILD NEW SERVICES THAT WERE NEEDED IN THE REGION. IN THE PAST YEAR, FOUR NEW PHYSICIANS WERE RECRUITED INCLUDING A DERMATOLOGIST, AN EMERGENCY SERVICES PHYSICIAN, A HOSPITALIST AND AN EAR, NOSE &amp; THROAT PHYSICIAN WHO WILL JOIN STAFF IN 2018 FOLLOWING COMPLETION OF RESIDENCY. PLHS ALSO CONTINUED TO INCREASE THE NUMBER OF RURAL OUTREACH CLINICS TO NINETEEN. THESE CLINICS PROVIDE ACCESS TO SPECIALTY PHYSICIANS IN RURAL COMMUNITIES IN THE PLHS SERVICE AREA. DERMATOLOGY SERVICES WERE ADDED TO MEET THE NEEDS OF THE SERVICE AREA. THE FULL-TIME SERVICES SIGNIFICANTLY INCREASED ACCESSIBILITY TO NEEDED DERMATOLOGY CARE. A CLINICAL INTEGRATION INITIATIVE IS NOW IN ITS THIRD YEAR. WORKING WITH COMMUNITY PRIMARY CARE PHYSICIANS, HOSPITAL-BASED PHYSICIANS, AND OTHER POST-ACUTE PROVIDERS, EFFORTS ARE FOCUSED ON IMPROVING PATIENT CARE TRANSITIONS FROM ONE SETTING TO ANOTHER AND BUILDING CARE MANAGEMENT PROTOCOLS TO ENSURE OPTIMAL CLINICAL OUTCOMES WHILE DECREASING THE TOTAL COST OF CARE. INCLUDED IN THESE CLINICAL INTEGRATION ACTIVITIES WERE THE FOLLOWING SPECIAL PROJECTS: 1. HOSPITAL-NURSING HOME CARE TRANSITIONS DESIGNED TO IMPROVE THE HANDOFF OF PATIENT INFORMATION DURING THE TRANSFER FROM ACUTE CARE TO SKILLED CARE TO DECREASE ERRORS AND TO DECREASE HOSPITAL READMISSIONS, 2. JOINT JOURNEY TO ENGAGE PATIENTS SCHEDULED FOR TOTAL JOINT REPLACEMENT WITH A SUPPORT GROUP, PROVIDE PATIENT AND FAMILY EDUCATION, AND PROVIDE PRE-OPERATIVE EXERCISE TRAINING. SUCH PROGRAMS RESULT IN IMPROVED RECOVERY, BETTER POST-OPERATIVE PAIN CONTROL, AND DECREASE THE TOTAL COST OF CARE, 3. DIABETIC SUPPORT GROUPS WERE ESTABLISHED THROUGH FINANCIAL SUPPORT FROM PLHS. IMPROVING DIABETIC HEALTH WAS A PRIORITY IDENTIFIED IN THE ORGANIZATION'S COMMUNITY HEALTH NEEDS ASSESSMENT, AND, 4. THE HOME TRANSITION PROGRAM THAT PROVIDES HIGH-RISK, RECENTLY DISCHARGED PATIENTS WITH A COMPLIMENTARY POST-DISCHARGE VISIT BY A REGISTERED NURSE. THIS SERVICE FILLS A GAP IN THE CARE OF PEOPLE WITH HEART FAILURE AND OTHER DISEASES. THE ORGANIZATION'S COMMITMENT TO IMPROVING QUALITY AND PATIENT OUTCOMES WAS ACKNOWLEDGED BY THE RECEIPT OF AWARDS BASED ON REVIEW OF PUBLICALLY REPORTABLE DATA. FOR THE THIRD CONSECUTIVE YEAR, PLHS RECEIVED THE AMERICAN COLLEGE OF CARDIOLOGY FOUNDATION'S NCDR ACTION REGISTRY - PLATINUM PERFORMANCE ACHIEVEMENT AWARD. THE AWARD RECOGNIZED CONSISTENT ADHERENCE TO RECOMMENDED TREATMENT GUIDELINES FOR CARDIOLOGY PATIENTS AND PERFORMANCE AT THE 90TH PERCENTILE ON SELECTED PERFORMANCE MEASURES. IN JANUARY, 2016, PLHS WAS NAMED A RECIPIENT OF THE WOMEN'S CHOICE AWARD AS AMERICA'S BEST HOSPITALS FOR EMERGENCY CARE FOR THE THIRD YEAR IN A ROW. IN MARCH, 2016 PLHS RECEIVED THE RECOGNITION OF BEING ONE OF THE TOP 100 RURAL &amp; COMMUNITY HOSPITALS IN THE US BY IVANTAGE HEALTH ANALYTICS AND THE CHARTIS CENTER FOR RURAL HEALTH. IVANTAGE'S INDEX MEASURES HOSPITALS ACROSS EIGHT PILLARS OF HOSPITAL STRENGTH: INPATIENT SHARE RANKING, OUTPATIENT SHARE RANKING, COST, CHARGE, QUALITY, OUTCOMES, PATIENT PERSPECTIVES, AND FINANCIAL STABILITY. IN SUMMARY, PLHS ACHIEVES ITS HEALTHCARE MISSION IN THREE WAYS: FIRST, BY OPERATING A COMMUNITY HOSPITAL WITH ESSENTIAL SERVICES INCLUDING OBSTETRICS, EMERGENCY SERVICES, INPATIENT MEDICAL SERVICES AND OUTPATIENT SERVICES. SECOND, PLHS PROVIDES RURAL SPECIALTY OUTREACH WITH EMPHASIS ON DIALYSIS, HOME HEALTH, REHABILITATION SERVICES AND OUTREACH CLINICS THAT ALLOW PEOPLE TO SEE SPECIALISTS IN THEIR COMMUNITIES. THIRD, PLHS PROVIDES SPECIALTY MEDICAL AND SURGICAL CARE TO A TEN-COUNTY SERVICE AREA.</p>						


















**4b** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

**4c** (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

<b>4d</b>	Other program services (Describe in Schedule O )				
	(Expenses \$		including grants of \$		(Revenue \$ )

<b>4e</b>	<b>Total program service expenses ▶</b>	<b>73,340,653</b>
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Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J . . . . .	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a . . . . .	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	24d		No
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b>			
	Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I . . . . .	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III . . . . .	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV . . . . .	28b	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV . . . . .	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1 . . . . .	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .	35b	Yes	
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

<b>Part V</b> <b>Statements Regarding Other IRS Filings and Tax Compliance</b>				<b>Yes</b>	<b>No</b>
Check if Schedule O contains a response or note to any line in this Part V . . . . .				<input type="checkbox"/>	
<b>1a</b>	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable . . . . .	<b>1a</b>	89		
<b>b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable . . . . .	<b>1b</b>	0		
<b>c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .	<b>1c</b>			
<b>2a</b>	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 . . . . .	<b>2a</b>	611		
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note.</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions) . . . . .	<b>2b</b>		Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year? . . . . .	<b>3a</b>		Yes	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O . . . . .	<b>3b</b>		Yes	
<b>4a</b>	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)? . . . . .	<b>4a</b>			No
<b>b</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) . . . . .				
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .	<b>5a</b>			No
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . . . .	<b>5b</b>			No
<b>c</b>	If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . . . .	<b>5c</b>			
<b>6a</b>	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? . . . . .	<b>6a</b>			No
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .	<b>6b</b>			
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>				
<b>a</b>	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? . . . . .	<b>7a</b>			No
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .	<b>7b</b>			
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .	<b>7c</b>			No
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year . . . . .	<b>7d</b>			
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .	<b>7e</b>			No
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .	<b>7f</b>			No
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . . . .	<b>7g</b>			
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . . . .	<b>7h</b>			
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . . . .	<b>8</b>			
<b>9a</b>	Did the sponsoring organization make any taxable distributions under section 4966? . . . . .	<b>9a</b>			
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . . . .	<b>9b</b>			
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter . . . . .				
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12 . . . . .	<b>10a</b>			
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities . . . . .	<b>10b</b>			
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter . . . . .				
<b>a</b>	Gross income from members or shareholders . . . . .	<b>11a</b>			
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .	<b>11b</b>			
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041? . . . . .	<b>12a</b>			
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . . . .	<b>12b</b>			
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>				
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O . . . . .	<b>13a</b>			
<b>b</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 . . . . .	<b>13b</b>			
<b>c</b>	Enter the amount of reserves on hand . . . . .	<b>13c</b>			
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year? . . . . .	<b>14a</b>			No
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . . . .	<b>14b</b>			

**Part VI Governance, Management, and Disclosure**

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b> 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 in Schedule O	<b>1a</b> 15		
<b>b</b> Enter the number of voting members included in line 1a, above, who are independent	<b>1b</b> 14		
<b>2</b> 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?	<b>2</b>		No
<b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	<b>3</b>		No
<b>4</b> Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	<b>4</b>		No
<b>5</b> Did the organization become aware during the year of a significant diversion of the organization's assets?	<b>5</b>		No
<b>6</b> Did the organization have members or stockholders?	<b>6</b>		No
<b>7a</b> 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?	<b>7a</b>		No
<b>b</b> Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	<b>7b</b>		No
<b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
<b>a</b> The governing body?	<b>8a</b>	Yes	
<b>b</b> Each committee with authority to act on behalf of the governing body?	<b>8b</b>	Yes	
<b>9</b> 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 in Schedule O	<b>9</b>		No

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

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

**Section C. Disclosure**

**17** List the States with which a copy of this Form 990 is required to be filed ►

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**18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (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 in Schedule O)

**19** Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

**20** State the name, address, and telephone number of the person who possesses the organization's books and records  
 ► ADAM PAUL 401 9TH AVENUE NW WATERTOWN, SD 57201 (605) 882-7000

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

**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 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons

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

[illegible]

## Part VII

<b>1b</b>	<b>Sub-Total</b>			
<b>c</b>	<b>Total from continuation sheets to Part VII, Section A</b>			
<b>d</b>	<b>Total (add lines 1b and 1c)</b>	6,068,438	0	388,689

**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 ► 39

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

## **Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
COMPHEALTH PO BOX 972651 DALLAS, TX 75397	LOCUM PHYSICIANS	842,040
WMG DAKOTA LLC SUMMIT STEGLITS 107 FLYNN DRIVE STE 600 MILBANK, SD 57252	LOCUM ER PHYSICIANS	499,335
DR EW FILLER MD PC 21804 468TH AVE VOLGA, SD 57006	ER/MD COVERAGE	344,752
PRECISION DIAGNOSTIC SERVICE INC 4152 30TH AVE S STE 103 FARGO, ND 58104	SLEEP STUDIES	335,675
FEKA HEMATOLOGY ONCOLOGY 300 WEST CENTURY AVE BISMARCK, ND 58503	ONCOLOGY MD	324,800

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 ► 16



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	148,957				
	g	Noncash contributions included in lines 1a-1f \$						
	h	Total. Add lines 1a-1f . . . . .			148,957			
Program Service Revenue	2a	NET PATIENT SERVICE REVENUE	Business Code 621400	87,190,881	87,190,881			
	b	RETAIL PHARMACY	446110	793,010		793,010		
	c	LAB SERVICE	621500	122,946		122,946		
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f . . . . .			88,106,837			
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . .		570,736			570,736
4		Income from investment of tax-exempt bond proceeds . . .						
5		Royalties . . . . .						
6a		Gross rents	(i) Real 928,449	(ii) Personal				
b		Less rental expenses	0					
c		Rental income or (loss)	928,449					
d		Net rental income or (loss) . . . . .		928,449			928,449	
7a		Gross amount from sales of assets other than inventory	(i) Securities 24,470,133	(ii) Other 3,668				
b		Less cost or other basis and sales expenses	15,558,045	0				
c		Gain or (loss)	8,912,088	3,668				
d		Net gain or (loss) . . . . .		8,915,756			8,915,756	
8a		Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . .	a					
b		Less direct expenses . . . .	b					
c		Net income or (loss) from fundraising events . . .						
9a		Gross income from gaming activities See Part IV, line 19 . . . . .	a					
b		Less direct expenses . . . .	b					
c		Net income or (loss) from gaming activities . . . .						
10a		Gross sales of inventory, less returns and allowances . . . . .	a					
b		Less cost of goods sold . . . .	b					
c		Net income or (loss) from sales of inventory . . .						
		Miscellaneous Revenue	Business Code					
11a		EHR INCENTIVE PAYMENT	900099	352,843			352,843	
b	OTHER INCOME	900099	297,216			297,216		
c	CAFETERIA REVENUE	722210	285,415			285,415		
d	All other revenue . . . . .		35,871			35,871		
e	Total. Add lines 11a-11d . . . . .			971,345				
12	Total revenue. See Instructions . . . . .			99,642,080	87,190,881	915,956	11,386,286	

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

<input type="checkbox"/>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>					
1	Grants and other assistance to domestic organizations and domestic governments See Part IV, line 21	298,013	298,013		
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	1,803,635		1,803,635	
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	34,075,775	30,554,834	3,520,941	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	745,947	745,947		
9	Other employee benefits	3,108,811	2,913,254	195,557	
10	Payroll taxes	2,326,727	2,031,815	294,912	
11	Fees for services (non-employees)				
a	Management				
b	Legal	79,132		79,132	
c	Accounting	63,700		63,700	
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)	7,033,302	6,105,281	928,021	
12	Advertising and promotion	342,757		342,757	
13	Office expenses	1,678,772	1,118,753	560,019	
14	Information technology	548,279	35,781	512,498	
15	Royalties				
16	Occupancy	855,056	17,390	837,666	
17	Travel	397,668	281,739	115,929	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	233,779	89,906	143,873	
20	Interest	533,047	533,047		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	4,629,927	4,265,257	364,670	
23	Insurance	371,013	371,013		
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a	UBI TAXES	90,000		90,000	
b	MEDICAL SUPPLIES	10,660,403	10,660,403		
c	DRUGS	7,480,829	7,480,829		
d	PROVISION FOR BAD DEBT	3,408,761	3,408,761		
e	All other expenses	2,996,411	2,428,630	567,781	
25	<b>Total functional expenses.</b> Add lines 1 through 24e	83,761,744	73,340,653	10,421,091	0
26	<b>Joint costs.</b> 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)		(B)	
				Beginning of year		End of year	
Assets	1	Cash—non-interest-bearing . . . . .		1,876	1	2,026	
	2	Savings and temporary cash investments . . . . .		7,616,545	2	7,546,784	
	3	Pledges and grants receivable, net . . . . .			3		
	4	Accounts receivable, net . . . . .		8,842,182	4	9,327,184	
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L . . . . .			5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L . . . . .			6		
	7	Notes and loans receivable, net . . . . .		521,349	7	390,523	
	8	Inventories for sale or use . . . . .		1,637,136	8	2,026,580	
	9	Prepaid expenses and deferred charges . . . . .		510,027	9	780,324	
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D . . . . .	10a	113,090,263			
	b	Less: accumulated depreciation . . . . .	10b	66,037,034	48,494,941	10c	47,053,229
	11	Investments—publicly traded securities . . . . .		165,222,164	11	165,900,189	
	12	Investments—other securities. See Part IV, line 11 . . . . .		6,394,069	12	6,255,139	
	13	Investments—program-related. See Part IV, line 11 . . . . .			13		
	14	Intangible assets . . . . .		421,778	14	377,526	
	15	Other assets. See Part IV, line 11 . . . . .		6,058,130	15	7,461,311	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .		245,720,197	16	247,120,815		
Liabilities	17	Accounts payable and accrued expenses . . . . .		12,161,903	17	12,887,305	
	18	Grants payable . . . . .			18		
	19	Deferred revenue . . . . .			19		
	20	Tax-exempt bond liabilities . . . . .		12,276,546	20	10,040,709	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D . . . . .			21		
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L . . . . .			22		
	23	Secured mortgages and notes payable to unrelated third parties . . . . .			23		
	24	Unsecured notes and loans payable to unrelated third parties . . . . .			24		
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D . . . . .		3,580,872	25	3,857,797	
	26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		28,019,321	26	26,785,811	
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>						
	27	Unrestricted net assets . . . . .		213,810,605	27	216,470,980	
	28	Temporarily restricted net assets . . . . .		3,890,271	28	3,864,024	
	29	Permanently restricted net assets . . . . .			29		
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>						
	30	Capital stock or trust principal, or current funds . . . . .			30		
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .			31		
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .			32		
	33	<b>Total net assets or fund balances . . . . .</b>		217,700,876	33	220,335,004	
	34	<b>Total liabilities and net assets/fund balances . . . . .</b>		245,720,197	34	247,120,815	

**Part XI**    **Reconciliation of Net Assets**

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

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12) . . . . .	<b>1</b>	99,642,080
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25) . . . . .	<b>2</b>	83,761,744
<b>3</b>	Revenue less expenses Subtract line 2 from line 1 . . . . .	<b>3</b>	15,880,336
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	<b>4</b>	217,700,876
<b>5</b>	Net unrealized gains (losses) on investments . . . . .	<b>5</b>	-13,213,672
<b>6</b>	Donated services and use of facilities . . . . .	<b>6</b>	
<b>7</b>	Investment expenses . . . . .	<b>7</b>	
<b>8</b>	Prior period adjustments . . . . .	<b>8</b>	-6,289
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O) . . . . .	<b>9</b>	-26,247
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	220,335,004

**Part XII**    **Financial Statements and Reporting**

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

		Yes	No
<b>1</b>	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 in Schedule O		
<b>2a</b>	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		No
<b>2b</b>	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b>	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b>	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b>	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 46-0391067

Name: PRAIRIE LAKES HEALTH CARE SYSTEM INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
MARK ROBY ..... BOARD CHAIR	1 00 .....	X		X				0	0	0
JIM REDLINGER ..... VICE CHAIR	1 00 .....	X		X				0	0	0
DOUGLAS SHARP ..... SECRETARY	1 00 .....	X		X				0	0	0
DUSTIN FLATTEN ..... BOARD TREASURER	1 00 .....	X		X				0	0	0
MONTE HOPPER ..... PAST CHAIR	1 00 .....	X						0	0	0
JOHN CALVIN ..... BOARD MEMBER	1 00 .....	X						0	0	0
ALAN CHRISTENSEN MD ..... BOARD MEMBER	1 00 .....	X						0	0	0
VINCE FOLEY ..... BOARD MEMBER	1 00 .....	X						0	0	0
CATHERINE GERRISH MD ..... BOARD MEMBER	1 00 .....	X						0	0	0
BERNIE HANSON MD ..... BOARD MEMBER	1 00 .....	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
SHANNON KRUSE ..... BOARD MEMBER	1 00 .....	X						0	0	0
TOM LABRIE ..... BOARD MEMBER	1 00 .....	X						0	0	0
ROBB PETERSON ..... BOARD MEMBER	1 00 .....	X						0	0	0
GERALD RIEBER MD ..... BOARD MEMBER	1 00 .....	X						0	0	0
LUANN STRAIT ..... BOARD MEMBER	1 00 .....	X						0	0	0
JILL FULLER ..... CEO	1 00 40 00 .....			X				556,634	0	46,606
ADAM PAUL ..... CFO	1 00 40 00 .....			X				303,687	0	34,093
MICHAEL ANDERSON ..... CHIEF INVESTMENT OFFICER	40 00 .....				X			409,390	0	41,835
NATE LAKE ..... VICE PRESIDENT	40 00 .....				X			219,649	0	33,883
TRACI RABINE ..... VICE PRESIDENT	1 00 40 00 .....				X			214,511	0	35,333

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(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)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(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			
MICHELE TURBAK ..... CHIEF NURSING OFFICER	40 00 .....				X			179,686	0	35,679
GRANT TILLET ..... CHIEF INFORMATION OFFICER	40 00 .....				X			179,686	0	20,141
EVELIO GARCIA ..... PHYSICIAN	40 00 .....					X		1,175,937	0	32,126
SALEM MAALIKI ..... PHYSICIAN	40 00 .....					X		1,002,754	0	32,126
JENNIFER JONES ..... PHYSICIAN	40 00 .....					X		642,500	0	18,355
JEFFREY BRINDLE ..... PHYSICIAN	40 00 .....					X		548,953	0	32,126
BIPIN AMIN ..... PHYSICIAN	40 00 .....					X		635,051	0	26,386

SCHEDULE A  
(Form 990 or 990EZ)

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.  
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2015**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Employer identification number  
46-0391067

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 11, 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 or 990-EZ))

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 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 )

10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11

☐

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

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- 9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						



Part II

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(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 five years.If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here . . . . .						<input type="checkbox"/>

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))					14	
15 Public support percentage for 2014 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2015.If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						<input type="checkbox"/>
b 33 1/3% support test—2014.If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						<input type="checkbox"/>
17a 10%-facts-and-circumstances test—2015.If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						<input type="checkbox"/>
b 10%-facts-and-circumstances test—2014.If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						<input type="checkbox"/>
18 Private foundation.If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 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)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> 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 <b>stop here</b> <span style="float: right;">► <input type="checkbox"/></span>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2014 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2015</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2014</b> Schedule A, Part III, line 17	<b>18</b>	

**19a 33 1/3% support tests—2015.** 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—2014.** 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 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in <b>Part VI</b> how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in <b>Part VI</b> how the organization determined that the supported organization was described in section 509(a)(1) or (2).	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.	3a	
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in <b>Part VI</b> when and how the organization made the determination.	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in <b>Part VI</b> what controls the organization put in place to ensure such use.	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.	4b	
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	5a	
b <b>Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b	
c <b>Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in <b>Part VI</b> .	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).	8	
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in <b>Part VI</b> .	9a	
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in <b>Part VI</b> .	9b	
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in <b>Part VI</b> .	9c	
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.	10a	
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)	10b	
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 in (b) and (c) below, the governing body of a supported organization?	11a	
b A family member of a person described in (a) above?	11b	
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.	11c	

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.		

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 **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	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% 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 .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		Current Year	
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> 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) <input type="checkbox"/>		

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

Section D - Distributions	Current Year
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in Part VI) See instructions	
<b>7 Total annual distributions.</b> Add lines 1 through 6	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
<b>9</b> Distributable amount for 2015 from Section C, line 6	
<b>10</b> Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
<b>1</b> Distributable amount for 2015 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
<b>3</b> Excess distributions carryover, if any, to 2015			
<b>a</b>			
<b>b</b>			
<b>c</b>			
<b>d</b> From 2013. . . . .			
<b>e</b> From 2014. . . . .			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2015 distributable amount			
<b>i</b> Carryover from 2010 not applied (see instructions)			
<b>j</b> Remainder Subtract lines 3g, 3h, and 3i from 3f			
<b>4</b> Distributions for 2015 from Section D, line 7 \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2015 distributable amount			
<b>c</b> Remainder Subtract lines 4a and 4b from 4			
<b>5</b> Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
<b>6</b> Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
<b>7 Excess distributions carryover to 2016.</b> Add lines 3j and 4c			
<b>8</b> Breakdown of line 7			
<b>a</b>			
<b>b</b>			
<b>c</b> Excess from 2013. . . . .			
<b>d</b> From 2014. . . . .			
<b>e</b> From 2015. . . . .			

**Part VI Supplemental Information.**

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

**Facts And Circumstances Test**

Return Reference

Explanation

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

► 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.  
Information about Schedule D (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Employer identification number  
46-0391067

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

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate value of contributions to (during year)	
3	Aggregate value of grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

Part II Conservation Easements.

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

1

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

☐ Preservation of land for public use (e g , recreation or education)  
☐ Protection of natural habitat  
☐ Preservation of open space

☐ Preservation of an historically important land area  
☐ Preservation of a certified historic structure

2

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

3

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

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

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

7

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

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1  
► \$

b

Assets included in Form 990, Part X  
► \$



Part III

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3

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

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

Escrow and Custodial Arrangements.

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

Amount

1c

1d

1e

1f

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

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

☐

Part V

Endowment Funds.

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

	(a)Current year	(b)Prior year	b (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

Temporarily restricted 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

(i) unrelated organizations . . . . .

(ii) related organizations . . . . .

3a(i)

Yes

No

3a(ii)

Yes

No

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

3b

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" to 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)	Accumulated (c)depreciation	(d)Book value
1a Land . . . . .		2,608,895		2,608,895
b Buildings . . . . .		47,357,796	21,776,078	25,581,718
c Leasehold improvements . . . . .		2,665,343	1,753,385	911,958
d Equipment . . . . .		59,826,322	42,507,571	17,318,751
e Other . . . . .		631,907		631,907
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c) ) . . . . . ▶				47,053,229

Schedule D (Form 990) 2015



<b>Part XI</b> <b>Reconciliation of Revenue per Audited Financial Statements With Revenue per Return</b> Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.			
<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .	<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
<b>a</b>	Net unrealized gains (losses) on investments . . . . .	<b>2a</b>	
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .	<b>5</b>	
<b>Part XII</b> <b>Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.</b> Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.			
<b>1</b>	Total expenses and losses per audited financial statements . . . . .	<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25		
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>	
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>	
<b>c</b>	Other losses . . . . .	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .	<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .	<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .	<b>4c</b>	
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .	<b>5</b>	

<b>Part XIII</b> <b>Supplemental Information</b>
--

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

Return Reference	Explanation
PART X, LINE 2	THE INTERNAL REVENUE SERVICE (IRS) HAS DETERMINED THAT PRAIRIE LAKES AND HOME CONNECTIONS ARE TAX-EXEMPT, NOT-FOR-PROFIT CORPORATIONS UNDER SECTION 501 (C)(3) OF THE INTERNAL REVENUE CODE (IRC). THE HEALTH SYSTEM FOLLOWS THE GUIDANCE IN THE ACCOUNTING STANDARDS REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS. THE GUIDANCE CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS. THE GUIDANCE FURTHER PRESCRIBES RECOGNITION AND MEASUREMENT OF TAX PROVISIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED. THE APPLICATION OF THIS STANDARD HAS NO IMPACT ON THE HEALTH SYSTEM'S FINANCIAL STATEMENTS.

**Part XIII**   **Supplemental Information** *(continued)*

Return Reference	Explanation

SCHEDULE H  
(Form 990)

Department of the  
Treasury  
Internal Revenue  
Service

Hospitals

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

▶ Attach to Form 990.

▶ Information about Schedule H (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization PRAIRIE LAKES HEALTH CARE SYSTEM INC	Employer identification number 46-0391067
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Part I Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No	
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b	If "Yes," was it a written policy? . . . . .	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for <i>free</i> care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	If "Yes," did the organization make it available to the public?	6b	Yes	
Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.				

7 Financial Assistance and Certain Other Community Benefits at Cost						
Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			1,514,000		1,514,000	1 880 %
b Medicaid (from Worksheet 3, column a)			3,718,619	2,205,398	1,513,221	1 880 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			5,232,619	2,205,398	3,027,221	3 760 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			131,233		131,233	0 160 %
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)			12,370,392	6,229,964	6,140,428	7 640 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			316,538		316,538	0 390 %
j Total. Other Benefits			12,818,163	6,229,964	6,588,199	8 190 %
k Total. Add lines 7d and 7j			18,050,782	8,435,362	9,615,420	11 950 %

Part IICommunity Building Activities

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

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

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

1

Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?

1

Yes

No

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

3,408,761

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

0

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

31,381,810

6

Enter Medicare allowable costs of care relating to payments on line 5.

6

29,167,769

7

Subtract line 6 from line 5. This is the surplus (or shortfall).

7

2,214,041

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.

☐

Cost accounting system

☐

Cost to charge ratio

☐

Other

Section C. Collection Practices

9a

Did the organization have a written debt collection policy during the tax year?

9a

Yes

No

b

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

9b

Yes

No

Part IVManagement 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				

## Section A. Hospital Facilities

**1**

See Additional Data Table

[illegible]

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)

PRAIRIE LAKES HEALTH CARE SYSTEM

Name of hospital facility or letter of facility reporting group

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

1

	Yes	No
<b>Community Health Needs Assessment</b>		
<b>1</b> 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? .....	<b>1</b>	No
<b>2</b> 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 .....	<b>2</b>	No
<b>3</b> During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 ..... If "Yes," indicate what the CHNA report describes (check all that apply) <b>a</b> <input type="checkbox"/> A definition of the community served by the hospital facility <b>b</b> <input type="checkbox"/> Demographics of the community <b>c</b> <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community <b>d</b> <input type="checkbox"/> How data was obtained <b>e</b> <input type="checkbox"/> The significant health needs of the community <b>f</b> <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups <b>g</b> <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs <b>h</b> <input type="checkbox"/> The process for consulting with persons representing the community's interests <b>i</b> <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs <b>j</b> <input type="checkbox"/> Other (describe in Section C) <b>4</b> Indicate the tax year the hospital facility last conducted a CHNA 20 <u>15</u> <b>5</b> 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 .....	<b>3</b> Yes	
<b>6a</b> Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C .....	<b>5</b> Yes	
<b>b</b> Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C .....	<b>6a</b>	No
<b>7</b> Did the hospital facility make its CHNA report widely available to the public? ..... If "Yes," indicate how the CHNA report was made widely available (check all that apply) <input type="checkbox"/> Hospital facility's website (list url) <b>a</b> <u>WWW.PRAIRIELAKES.COM/IMAGES/PDFS/2016_COMMUNITY_NEEDS_ASSESSMENT_-_FINAL.PD</u> <b>b</b> <input type="checkbox"/> Other website (list url) _____ <b>c</b> <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility <b>d</b> <input type="checkbox"/> Other (describe in Section C)	<b>6b</b>	No
<b>8</b> 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 .....	<b>7</b> Yes	
<b>9</b> Indicate the tax year the hospital facility last adopted an implementation strategy 20 <u>15</u> <b>10</b> Is the hospital facility's most recently adopted implementation strategy posted on a website? ..... <u>WWW.PRAIRIELAKES.COM/IMAGES/PDFS/2016_COMMUNITY_NEEDS_ASSESSMENT_-_FINAL.PD</u> <b>a</b> If "Yes" (list url) - <u>FINAL.PD</u> <b>b</b> If "No," is the hospital facility's most recently adopted implementation strategy attached to this return? .....	<b>8</b> Yes	
<b>11</b> 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 <b>12a</b> 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)? ..... <b>b</b> If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax? ..... <b>c</b> If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____	<b>9</b> Yes	
	<b>10</b> Yes	
	<b>10b</b>	No
	<b>12a</b>	No
	<b>12b</b>	



Part V

Facility Information (continued)

Financial Assistance Policy (FAP)

PRAIRIE LAKES HEALTH CARE SYSTEM

Name of hospital facility or letter of facility reporting group

		Yes	No	
13	Did the hospital facility have in place during the tax year a written financial assistance policy that 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 <b>a</b> <input type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 150 000000000000 % and FPG family income limit for eligibility for discounted care of 200 000000000000 % <b>b</b> <input type="checkbox"/> Income level other than FPG (describe in Section C) <b>c</b> <input type="checkbox"/> Asset level <b>d</b> <input type="checkbox"/> Medical indigency <b>e</b> <input type="checkbox"/> Insurance status <b>f</b> <input type="checkbox"/> Underinsurance discount <b>g</b> <input type="checkbox"/> Residency <b>h</b> <input type="checkbox"/> Other (describe in Section C)	13	Yes	
14	Explained the basis for calculating amounts charged to patients?	14	Yes	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply) <b>a</b> <input type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application <b>b</b> <input type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application <b>c</b> <input type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process <b>d</b> <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications <b>e</b> <input type="checkbox"/> Other (describe in Section C)	15	Yes	
16	Included measures to publicize the policy within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply) <b>a</b> <input type="checkbox"/> The FAP was widely available on a website (list url) HTTPS://WWW.PRAIRIELAKES.COM/PATIENT-INFORMATION/FINANCIAL-ASSISTANCE-PROGR <b>b</b> <input type="checkbox"/> The FAP application form was widely available on a website (list url) HTTPS://WWW.PRAIRIELAKES.COM/PATIENT-INFORMATION/FINANCIAL-ASSISTANCE-PROGR <b>c</b> <input type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url) HTTPS://WWW.PRAIRIELAKES.COM/PATIENT-INFORMATION/FINANCIAL-ASSISTANCE-PROGR <b>d</b> <input type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail) <b>e</b> <input type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail) <b>f</b> <input 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) <b>g</b> <input type="checkbox"/> Notice of availability of the FAP was conspicuously displayed throughout the hospital facility <b>h</b> <input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP <b>i</b> <input type="checkbox"/> Other (describe in Section C)	16	Yes	

Billing and Collections

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 non-payment?	17	Yes	
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP <b>a</b> <input type="checkbox"/> Reporting to credit agency(ies) <b>b</b> <input type="checkbox"/> Selling an individual's debt to another party <b>c</b> <input type="checkbox"/> Actions that require a legal or judicial process <b>d</b> <input type="checkbox"/> Other similar actions (describe in Section C) <b>e</b> <input type="checkbox"/> None of these actions or other similar actions were permitted			

Part V

Facility Information (continued)

PRAIRIE LAKES HEALTH CARE SYSTEM

Name of hospital facility or letter of facility reporting group			Yes	No
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? . . . . . If "Yes," check all actions in which the hospital facility or a third party engaged	19		No
a	<input type="checkbox"/> Reporting to credit agency(ies)			
b	<input type="checkbox"/> Selling an individual's debt to another party			
c	<input type="checkbox"/> Actions that require a legal or judicial process			
d	<input type="checkbox"/> Other similar actions (describe in Section C)			
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply)			
a	<input type="checkbox"/> Notified individuals of the financial assistance policy on admission			
b	<input type="checkbox"/> Notified individuals of the financial assistance policy prior to discharge			
c	<input type="checkbox"/> Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills			
d	<input type="checkbox"/> Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy			
e	<input type="checkbox"/> Other (describe in Section C)			
f	<input type="checkbox"/> None of these efforts were made			
Policy Relating to Emergency Medical Care				
21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy? . . . . . If "No," indicate why	21	Yes	
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b	<input type="checkbox"/> The hospital facility's policy was not in writing			
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d	<input type="checkbox"/> Other (describe in Section C)			
Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)				
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 its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b	<input type="checkbox"/> The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c	<input type="checkbox"/> The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d	<input type="checkbox"/> Other (describe in Section C)			
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		No
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		No

**Part V**   **Facility Information** *(continued)*

**Section C. Supplemental Information for Part V, Section B.**

Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

Form and Line Reference	Explanation

**Part V** Facility Information *(continued)*

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

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

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

Name and address	Type of Facility (describe)
<b>1</b> 1 - SISSETON SATELLITE DIALYSIS 5 EAST CHESTNUT SISSETON, SD 57262	DIALYSIS UNIT
<b>2</b> 2 - MALLARD POINTE SURGICAL CENTER 1425 MICKELSON DRIVE WATERTOWN, SD 57201	OUTPATIENT SURGERY CENTER
<b>3</b> 3 - ORTONVILLE SATELLITE DIALYSIS 450 EASTVOLD AVENUE ORTONVILLE, MN 56278	DIALYSIS UNIT
<b>4</b> 4 - PRAIRIE LAKE PULMONOLOGY CLINIC 600 4TH STREET NE WATERTOWN, SD 57201	PULMONOLOGY CLINIC
<b>5</b>	
<b>6</b>	
<b>7</b>	
<b>8</b>	
<b>9</b>	
<b>10</b>	

Part VI

Supplemental Information

Provide the following information

- 1

**Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2

**Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3

**Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4

**Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5

**Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc )
- 6

**Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7

**State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 3C	
PART I, LINE 7	THE COSTS ARE CALCULATED USING A COST TO CHARGE RATIO DERIVED INTERNALLY USING THE HEALTH SYSTEM'S OVERALL COST TO CHARGE RATIO
PART I, LINE 7G	THE SUBSIDIZED HEALTH SERVICES INCLUDED IN SCHEDULE H, PART I, LINE 7G RELATES TO THE EMERGENCY ROOM, CARDIOLOGY CLINIC, ONCOLOGY CLINIC, NEPHROLOGY CLINIC, UROLOGY CLINIC, PULMONOLOGY CLINIC, AND ENT CLINIC
PART I, LN 7 COL(F)	\$3,408,761 OF BAD DEBT EXPENSE WAS ELIMINATED WHEN CALCULATING PART I, LINE 7, COLUMN F
PART II, COMMUNITY BUILDING ACTIVITIES	THE ORGANIZATION SUPPORTS COMMUNITY BUILDING ACTIVITIES THROUGH DONATIONS TO COMMUNITY PROJECTS SUCH AS THE WATERTOWN DEVELOPMENT COMPANY WHICH WORKS TO BRING NEW BUSINESSES TO WATERTOWN, JOY RANCH WHICH PROVIDES CAMP EXPERIENCE TO DISABLED CHILDREN, LAKE AREA TECHNICAL INSTITUTE WHICH PROVIDES EDUCATION AND TRAINING FOR HEALTH PROFESSIONALS, THE BOYS AND GIRLS CLUB WHICH PROVIDES RESOURCES FOR COMMUNITY YOUTH
PART III, LINE 3	THE ORGANIZATION DOES NOT HAVE A WAY TO IDENTIFY THE NUMBER OF PEOPLE WHO WOULD QUALIFY FOR FINANCIAL ASSISTANCE SO WE HAVE REPORTED \$0 IN PART III, LINE 3
PART III, LINE 4	THE FINANCIAL STATEMENTS DO NOT CONTAIN A FOOTNOTE PERTAINING TO BAD DEBT EXPENSE SPECIFICALLY HOWEVER, WITHIN NOTE 1, "PATIENT ACCOUNTS RECEIVABLE", THE PROVISION FOR BAD DEBTS IS REFERENCED THIS NOTE IS INCLUDED ON PAGE 8 OF THE FINANCIAL STATEMENTS
PART III, LINE 8	THERE WAS NO SHORTFALL CALCULATED IN PART III, LINE 7 THE MEDICARE ALLOWABLE COSTS INCLUDED IN PART III, LINE 6 WAS DERIVED USING THE 2016 FILED MEDICARE COST REPORT
PART III, LINE 9B	BILLING STATEMENTS AND COLLECTION LETTERS WILL CONTAIN INFORMATION DIRECTING PATIENTS TO CONTACT THE HOSPITAL FOR INFORMATION ABOUT FINANCIAL ASSISTANCE OR PAYMENT PLANS IF THE PATIENTS ARE UNABLE TO PAY THE FULL OUTSTANDING ACCOUNT BALANCE BY THE DUE DATE IF A COMPLETE ASSISTANCE APPLICATION IS RECEIVED, A DETERMINATION OF THE PATIENT'S ELIGIBILITY WILL BE DOCUMENTED APPROPRIATELY AND COMMUNICATED TO THE PATIENT IN WRITING IF ELIGIBLE, THE HOSPITAL WILL ISSUE A BILLING STATEMENT WITH THE AMOUNT NOW OWED (ALONG WITH THE AMOUNT GENERALLY BILLED AND HOW IT WAS CALCULATED), REFUND ANY CREDIT BALANCES, AND REVERSE ANY EXTRAORDINARY COLLECTION ACTIONS IF AN INCOMPLETE FINANCIAL ASSISTANCE APPLICATION (FAA) IS RECEIVED BY THE HOSPITAL, THE HOSPITAL WILL CEASE COLLECTION ACTIONS AND ALLOW 30 DAYS FOR THE FAA TO BE FULLY COMPLETED
PART VI, LINE 2	THE FACILITY CONDUCTS NEEDS ASSESSMENT SURVEYS IN THE COMMUNITY AND SURROUNDING AREA TO DETERMINE WHAT HEALTH CARE SERVICES NEED TO BE ADDRESSED
PART VI, LINE 3	PLHS INFORMS AND EDUCATES PATIENTS ABOUT FINANCIAL ASSISTANCE THROUGH INFORMATION PROVIDED ON THE PLHS WEBSITE FURTHERMORE, HOSPITAL STAFF PROVIDE INFORMATION REGARDING FINANCIAL ASSISTANCE ELIGIBILITY
PART VI, LINE 4	PRAIRIE LAKES HEALTH CARE SYSTEM'S PRIMARY SERVICE AREA COVERS 3 COUNTIES IN SOUTH DAKOTA WITH A POPULATION OF APPROXIMATELY 36,000 IT'S SECONDARY SERVICE AREA COVERS 4 COUNTIES IN SOUTH DAKOTA AND 3 COUNTIES IN MINNESOTA WITH A POPULATION OF 54,000
PART VI, LINE 5	THE ORGANIZATION OFFERS FREE HEALTH SEMINARS TO COMMUNITY MEMBERS COVERING A VARIETY OF HEALTH TOPICS IN AN EFFORT TO EDUCATE PEOPLE ABOUT LEADING HEALTHY LIVES COMMUNITY FORUMS ARE HELD TO UPDATE ATTENDEES ABOUT NEW EVENTS AND TECHNOLOGY AT THE FACILITY THE ORGANIZATION WORKS WITH THE TECHNICAL INSTITUTE AND TWO STATE UNIVERSITIES TO HELP TRAIN MEDICAL STUDENTS THE ORGANIZATION IS DEDICATED TO IMPLEMENTING AND MAINTAINING THE MOST CURRENT TECHNOLOGY IN PROVIDING CARE

**Schedule H (Form 990) 2015**

Additional Data

Software ID:  
Software Version:  
EIN: 46-0391067  
Name: PRAIRIE LAKES HEALTH CARE SYSTEM INC

Form 990 Schedule H, Part V Section A. Hospital Facilities

Section A. Hospital Facilities

(list in order of size from largest to smallest—see instructions)  
How many hospital facilities did the organization operate during the tax year?  
1

Name, address, primary website address, and state license number

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	PRAIRIE LAKES HOSPITAL 401 9TH AVE NW WATERTOWN, SD 57201 WWW.PRAIRIELAKES.COM 10572	X	X				X			

# 2015

**Open to Public  
Inspection**

46-0391067

☒ Yes      ☐ No

### (h) Purpose of grant or assistance

Schedule I (Form 990) 2015



Part IIIGrants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IVSupplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	FUNDS ARE GRANTED BASED ON ORGANIZATIONS AND INTERNAL REQUESTS GRANT REQUESTS ARE REVIEWED AND APPROVED BY ADMINISTRATIVE LEADERSHIP TO BE USED FOR THE PURPOSES REQUESTED BY THE ORGANIZATION FURTHER MONITORING IS NOT DONE ON A REGULAR BASIS

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 46-0391067  
**Name:** PRAIRIE LAKES HEALTH CARE SYSTEM INC

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV , appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
BOYS & GIRLS CLUB OF WATERTOWN PO BOX 833 WATERTOWN,SD 57201	46-0311845	501(C)(3)	125,000				CAPITAL CAMPAIGN BUILDING PROJECT
WATERTOWN UNITED WAY PO BOX 283 WATERTOWN,SD 57201	46-0359557	501(C)(3)	31,000				COMMUNITY ORGANIZATION FUNDING
LAKE AREA KIDNEY ENDOWMENT 901 4TH AVE NW WATERTOWN,SD 57201	47-4601728	501(C)(3)	10,000				RESEARCH AND SCREENINGS

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
SANFORD CLINIC 901 4TH ST NW WATERTOWN, SD 57201	46-0447693	501(C)(3)	10,000				FAMILY PLANNING CLINIC
LAKE ARE TECHNICAL INSTITUTE PO BOX 730 WATERTOWN, SD 57201	46-0381673	501(C)(3)	8,001				SCHOLARSHIPS
HUMAN SERVICE AGENCY PO BOX 1030 WATERTOWN, SD 57201	46-0275247	501(C)(3)	6,000				DETOX FUNDING

**Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.**

<b>(a)</b> Name and address of organization or government	<b>(b)</b> EIN	<b>(c)</b> IRC section if applicable	<b>(d)</b> Amount of cash grant	<b>(e)</b> Amount of non-cash assistance	<b>(f)</b> Method of valuation (book, FMV, appraisal, other)	<b>(g)</b> Description of non-cash assistance	<b>(h)</b> Purpose of grant or assistance
WATERTOWN DEVELOPMENT CORP PO BOX 1267 WATERTOWN, SD 57201	46-6012194	501(C)(6)	35,000				COMMUNITY DEVELOPMENT
LUTHERAN OUTDOORS IN SD 2001 S SUMMIT AVE SIOUX FALLS, SD 57197	46-0320561	501(C)(3)	6,000				CAMP SPONSORSHIP

Schedule J  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.  
▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Employer identification number  
46-0391067

Part I Questions Regarding Compensation

	Yes	No
<b>1a</b> 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. <div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Tax indemnification and gross-up payments</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
<b>b</b> If any of the boxes in 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	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
<b>4</b> 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: <b>a</b> Receive a severance payment or change-of-control payment?	<b>4a</b>	No
<b>b</b> Participate in, or receive payment from, a supplemental nonqualified retirement plan?	<b>4b</b>	No
<b>c</b> 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.	<b>4c</b>	No
<b>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> 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: <b>a</b> The organization?	<b>5a</b>	No
<b>b</b> Any related organization? If "Yes," on line 5a or 5b, describe in Part III.	<b>5b</b>	No
<b>6</b> 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: <b>a</b> The organization?	<b>6a</b>	No
<b>b</b> Any related organization? If "Yes," on line 6a or 6b, describe in Part III.	<b>6b</b>	No
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	<b>7</b>	No
<b>8</b> 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.	<b>8</b>	No
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	<b>9</b>	

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

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

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

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC 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				
See Additional Data Table							

**Part III** **Supplemental Information**

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

Return Reference	Explanation
------------------	-------------

Additional Data

Software ID:

Software Version:

EIN: 46-0391067

Name: PRAIRIE LAKES HEALTH CARE SYSTEM INC

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC 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				
1JILL FULLERCEO	(i)	392,434	164,200	0	22,430	24,176	603,240	0
	(ii)	0	0	0	0	-0	-0	0
1ADAM PAULCFO	(i)	234,591	69,096	0	16,793	17,300	337,780	0
	(ii)	0	0	0	0	-0	-0	0
2MICHAEL ANDERSON CHIEF INVESTMENT OFFICER	(i)	284,390	125,000	0	18,975	22,860	451,225	0
	(ii)	0	0	0	0	-0	-0	0
3NATE LAKEVICE PRESIDENT	(i)	163,882	55,767	0	11,023	22,860	253,532	0
	(ii)	0	0	0	0	-0	-0	0
4TRACI RABINE VICE PRESIDENT	(i)	158,752	55,759	0	12,473	22,860	249,844	0
	(ii)	0	0	0	0	-0	-0	0
5MICHELE TURBAK CHIEF NURSING OFFICER	(i)	123,087	56,599	0	12,819	22,860	215,365	0
	(ii)	0	0	0	0	-0	-0	0
6GRANT TILLET CHIEF INFORMATION OFFICER	(i)	137,760	41,926	0	5,299	14,842	199,827	0
	(ii)	0	0	0	0	-0	-0	0
7EVELIO GARCIAPHYSICIAN	(i)	1,100,937	75,000	0	7,950	24,176	1,208,063	0
	(ii)	0	0	0	0	-0	-0	0
8SALEM MAALIKIPHYSICIAN	(i)	1,002,754	0	0	7,950	24,176	1,034,880	0
	(ii)	0	0	0	0	-0	-0	0
9JENNIFER JONESPHYSICIAN	(i)	642,500	0	0	7,950	10,405	660,855	0
	(ii)	0	0	0	0	-0	-0	0
10JEFFREY BRINDLE PHYSICIAN	(i)	548,953	0	0	7,950	24,176	581,079	0
	(ii)	0	0	0	0	-0	-0	0
11BIPIN AMINPHYSICIAN	(i)	610,051	25,000	0	7,950	18,436	661,437	0
	(ii)	0	0	0	0	-0	-0	0



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As Filed Data -

DLN: 93493103010317

Schedule K  
(Form 990)

Department of the Treasury  
Internal Revenue Service  
Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.  
▶ Attach to Form 990.  
▶ Information about Schedule K (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Employer identification number  
46-0391067

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A SOUTH DAKOTA HEALTH AND EDUCATIONAL FACILITIES AUTHORITY	46-0315509	83755VRN6	12-08-2010	21,672,812	CURRENT REFUNDING OF SERIES 1998 BONDS & ADVANCE REFUNDING OF SERIES 2002		X		X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired . . . . .	12,037,812							
2	Amount of bonds legally defeased . . . . .								
3	Total proceeds of issue . . . . .	25,166,290							
4	Gross proceeds in reserve funds . . . . .	3,303							
5	Capitalized interest from proceeds . . . . .								
6	Proceeds in refunding escrows . . . . .								
7	Issuance costs from proceeds . . . . .	431,508							
8	Credit enhancement from proceeds . . . . .								
9	Working capital expenditures from proceeds . . . . .								
10	Capital expenditures from proceeds . . . . .								
11	Other spent proceeds . . . . .	24,731,480							
12	Other unspent proceeds . . . . .								
13	Year of substantial completion . . . . .	2010							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue? . . . .	X							
15	Were the bonds issued as part of an advance refunding issue? . . . .	X							
16	Has the final allocation of proceeds been made? . . . . .	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds? . . . . .	X							

Part III Private Business Use									
		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? . . . . .								
2	Are there any lease arrangements that may result in private business use of bond-financed property? . . . . .								

Part III Private Business Use (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property? . . . . .								
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property? . . . . .								
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government . . . . ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government . . . . . ▶								
6	Total of lines 4 and 5 . . . . .								
7	Does the bond issue meet the private security or payment test? . . . .								
8a	Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued? . . . . .								
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? . . . . .								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? . . . . .								

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? . . . .		X						
2	If "No" to line 1, did the following apply? . . . .								
a	Rebate not due yet? . . . . .		X						
b	Exception to rebate? . . . . .		X						
c	No rebate due? . . . . .	X							
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed . . . . .								
3	Is the bond issue a variable rate issue? . . . . .		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider . . . . .								
c	Term of hedge . . . . .								
d	Was the hedge superintegrated? . . . . .								
e	Was the hedge terminated? . . . . .								

Part IV

Arbitrage (Continued)

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider . . . . .								
c	Term of GIC . . . . .								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? . . . . .								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148? . . . .	X							

Part V

Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?		X							

Part VI

Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
DATE REBATE COMPUTATION PERFORMED	ISSUER NAME SOUTH DAKOTA HEALTH AND EDUCATIONAL FACILITIES AUTHORITY DATE THE REBATE COMPUTATION WAS PERFORMED 04/01/2013

Return Reference	Explanation
SCHEDULE K, PART II, LINE 3	THE DIFFERENCE IN THE ISSUANCE PRICE INCLUDED IN PART I, LINE A, COLUMN E OF \$21,672,812 IS DIFFERENT THAN THE TOTAL PROCEEDS OF ISSUANCE INCLUDED IN PART II, LINE 3 OF \$25,166,290 BECAUSE OF THE TRUSTEE FUNDS UTILIZED DURING THE REFINANCING

Schedule L  
(Form 990 or 990-EZ)

Transactions with Interested Persons  
▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 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.  
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047  
**2015**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Employer identification number  
46-0391067

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

2 Enter the amount of tax incurred by 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

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(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
Total ▶ \$												

Part III Grants or Assistance Benefiting Interested Persons.  
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

**Part IV Business Transactions Involving Interested Persons.**

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) GREGORY GERRISH MD	TRUSTEE OF PLHS, CATHY GERRISH, IS THE MOTHER OF GREGORY GERRISH, MD	50,000	PLHS PAID A RESIDENCY STIPEND TO GREGORY GERRISH, MD		No

**Part V Supplemental Information**

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

Return Reference	Explanation
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**SCHEDULE O**  
**(Form 990 or**  
**990-EZ)**

Department of the  
Treasury  
Internal Revenue  
Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.  
▶ Attach to Form 990 or 990-EZ.  
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at  
[www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

**2015**  
**Open to Public**  
**Inspection**

Name of the organization PRAIRIE LAKES HEALTH CARE SYSTEM INC	Employer identification number 46-0391067
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**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE SHALL BE COMPRISED OF THE OFFICERS OF THE CORPORATION EXCEPT AS MAY BE LIMITED BY THE BOARD, THE EXECUTIVE COMMITTEE SHALL HAVE AND EXERCISE THE AUTHORITY OF THE BOARD IN THE MANAGEMENT OF THE BUSINESS OF THE CORPORATION THE EXECUTIVE COMMITTEE SHALL ACT IN THE INTERVALS BETWEEN MEETINGS OF THE BOARD AND SHALL AT ALL TIMES BE SUBJECT TO THE CONTROL AND DIRECTION OF THE BOARD THE EXECUTIVE COMMITTEE SHALL ALSO SERVE AS THE CORPORATION'S COMPENSATION COMMITTEE, UNLESS IT OR THE BOARD DELEGATES THOSE RESPONSIBILITIES TO ANOTHER COMMITTEE OF THE BOARD THE EXECUTIVE COMMITTEE SHALL NOT USURP THE FUNCTIONS OF THE OTHER STANDING COMMITTEES, ALTHOUGH IT WILL COORDINATE PROJECTS, TASKS AND COMMUNICATIONS AMONG SUCH COMMITTEES A MAJORITY OF THE EXECUTIVE COMMITTEE SHALL CONSTITUTE A QUORUM FOR THE TRANSACTION OF ANY BUSINESS
FORM 990, PART VI, SECTION B, LINE 11	EXECUTIVE MANAGEMENT REVIEWED THE FORM 990 IN DETAIL THEY THEN PRESENTED THE FORM 990 TO THE FINANCE COMMITTEE CHAIR FOR FINAL REVIEW PRIOR TO FILING WITH THE IRS

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	A CONFLICT OF INTEREST STATEMENT IS SIGNED BY ALL BOARD MEMBERS ON AN ANNUAL BASIS THAT STATEMENT DISCLOSES ANY AREAS THAT MAY HAVE A POTENTIAL FOR CONFLICT OF INTEREST WITH THEMSELVES OR FAMILY MEMBERS THE CONFLICT OF INTEREST POLICY IS MONITORED BY THE CEO AND THE BOARD AT BOARD MEETINGS, THE MEMBERS WILL EXCUSE THEMSELVES FROM ANY DISCUSSION OR VOTING ON AN ISSUE WHERE A CONFLICT MAY EXIST
FORM 990, PART VI, SECTION B, LINE 15A	COMPENSATION COMPARABILITY STUDIES ARE REVIEWED EACH YEAR FOR ALL POSITIONS THE COMPENSATION STUDIES ARE CONDUCTED INTERNALLY BY THE HUMAN RESOURCES DEPARTMENT THE HUMAN RESOURCES DEPARTMENT HAS ACCESS TO VARIOUS COMPENSATION SURVEYS WHICH THEY REVIEW IN ORDER TO DETERMINE IF THE HOSPITAL'S COMPENSATION IS REASONABLE COMPARED TO OTHER FACILITIES THE LAST COMPENSATION STUDY WAS PERFORMED IN 2012 THE BOARD APPROVES SALARY OF THE CEO THROUGH ITS EXECUTIVE COMMITTEE SERVING AS THE COMPENSATION COMMITTEE THE BOARD DELEGATES VICE PRESIDENT EXECUTIVE COMPENSATION APPROVAL TO CEO BASED ON THE ORGANIZATION'S COMPENSATION PHILOSOPHY IN CONJUNCTION WITH MARKET BENCHMARKS



**990 Schedule O, Supplemental Information**

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	FINANCIAL STATEMENTS ARE AVAILABLE THROUGH FILINGS WITH BONDING AUTHORITY THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY AVAILABLE TO THE PUBLIC
FORM 990, PART XI, LINE 9	CHANGE IN BENEFICIAL INTEREST IN PRAIRIE LAKES FOUNDATION -26,247

SCHEDULE R  
(Form 990)

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.▶ Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
PRAIRIE LAKES HEALTH CARE SYSTEM INC

Employer identification number  
46-0391067

Part I Identification of Disregarded Entities Complete if the organization answered "Yes" on Form 990, Part IV, line 33.					
(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)PRAIRIE LAKES HOME CONNECTIONS INC 401 9TH AVE NW  WATERTOWN, SD 57201 46-0394984	HOMEMAKER & NURSING SERVICES	SD	501(C)(3)	LINE 9	PRAIRIE LAKES HEALTH CARE SYSTEM INC	Yes	

**Part III**

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

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

**Part IV**

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

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

Part V

Transactions With Related Organizations

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

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

1

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

a

Receipt of (i) interest, (ii)annuities, (iii)royalties, or(iv)rent from a controlled entity . . . . .

b

Gift, grant, or capital contribution to related organization(s) . . . . .

c

Gift, grant, or capital contribution from related organization(s) . . . . .

d

Loans or loan guarantees to or for related organization(s) . . . . .

e

Loans or loan guarantees by related organization(s) . . . . .

f

Dividends from related organization(s) . . . . .

g

Sale of assets to related organization(s) . . . . .

h

Purchase of assets from related organization(s) . . . . .

i

Exchange of assets with related organization(s) . . . . .

j

Lease of facilities, equipment, or other assets to related organization(s) . . . . .

k

Lease of facilities, equipment, or other assets from related organization(s) . . . . .

l

Performance of services or membership or fundraising solicitations for related organization(s)  
. . . . .

m

Performance of services or membership or fundraising solicitations by related organization(s) . . . . .

n

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) . . . . .

o

Sharing of paid employees with related organization(s) . . . . .

p

Reimbursement paid to related organization(s) for expenses . . . . .

q

Reimbursement paid by related organization(s) for expenses . . . . .

r

Other transfer of cash or property to related organization(s) . . . . .

s

Other transfer of cash or property from related organization(s) . . . . .

Yes

No

1a

No

1b

No

1c

No

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

Yes

1k

No

1l

Yes

1m

Yes

1n

Yes

1o

Yes

1p

No

1q

Yes

1r

No

1s

No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds			
(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)PRAIRIE LAKES HOME CONNECTIONS INC	L	92,533	GAAP
(2)PRAIRIE LAKES HOME CONNECTIONS INC	O	101,346	GAAP

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.

[illegible]

**Part VII**   **Supplemental Information**

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

Return Reference	Explanation
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