

Form 990  
990Department of the Treasury  
Internal Revenue Service

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OMB No. 1545-0847

2016

Open to Public  
InspectionReturn 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](http://www.irs.gov/form990).

A For the 2016 calendar year, or tax year beginning JUL 1, 2016 and ending JUN 30, 2017

B Check if applicable	C Name of organization		D Employer identification number
<input type="checkbox"/> Address change <input checked="" type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	St. Benedict Health Center Doing business as Avera St. Benedict Health Center		46-0226738
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	E Telephone number 605-928-3311
	401 West Glynn Drive Parkston, SD 57366		G Gross receipts \$ 25,236,914.
	F Name and address of principal officer Rita Blasius same as C above		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
			H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
	I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		If "No," attach a list. (see instructions)
	J Website: ► <a href="http://www.aver.org/st-benedict">www.aver.org/st-benedict</a>		H(c) Group exemption number ► 0928
	K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ►		L Year of formation: 1965 M State of legal domicile: SD

## Part I Summary

1 Briefly describe the organization's mission or most significant activities. <b>Promotion of health</b>		
2 Check this box ► <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3 Number of voting members of the governing body (Part VI, line 1a)	3	12
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)	5	260
6 Total number of volunteers (estimate if necessary)	6	222
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 34	7b	0.
8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	221,239.	160,421.
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	22,285,756.	23,564,399.
11 Other revenue (Part VIII, column (A), lines 5, 6, 8c, 9c, 10c, and 11e)	241,998.	1,384,362.
12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	56,397.	48,520.
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	22,805,390.	25,157,702.
14 Benefits paid to or for members (Part IX, column (A), lines 4-6)	78,310.	127,734.
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
16a Professional fundraising fees (Part IX, column (A), line 11e)	13,270,697.	13,676,089.
b Total fundraising expenses (Part IX, column (D), line 25) ► 0.	0.	0.
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	7,341,836.	7,912,498.
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	20,690,843.	21,716,321.
19 Revenue less expenses Subtract line 18 from line 12	2,114,547.	3,441,381.
20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	37,801,559.	41,382,178.
22 Net assets or fund balances Subtract line 21 from line 20	2,800,662.	2,896,374.
	35,000,897.	38,485,804.

## 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	► <i>Rita Blasius</i>	Date 5-11-18
	Signature of officer	
	► <i>Rita Blasius, President/CEO</i>	
	Type or print name and title	

Paid Preparer	Print/Type preparer's name <b>Kim Hunwardsen, CPA</b>	Preparer's signature <b>Kim Hunwardsen, CPA</b>	Date 05/10/18	Check <input type="checkbox"/> if self-employed	PTIN P00484560
Use Only	Firm's name ► <b>Eide Bailly LLP</b>		Firm's EIN ►	45-0250958	
	Firm's address ► <b>800 Nicollet Mall, Ste. 1300 Minneapolis, MN 55402-7033</b>		Phone no.	<b>612-253-6500</b>	

May the IRS discuss this return with the preparer shown above? (see instructions)

 Yes  No

3

### **Part III Statement of Program Service Accomplishments**

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

**1 Briefly describe the organization's mission:**

Avera is a health ministry rooted in the Gospel. Our mission is to make a positive impact in the lives and health of persons and communities by providing quality services guided by Christian values.

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

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

If "Yes," describe these changes on Schedule O

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

**4a (Code ) (Expenses \$ 19,316,668. including grants of \$ 127,734. ) (Revenue \$ 23,584,399. )**

Avera St. Benedict Health Center (Center) operates a 25-bed critical access hospital, a 47-bed nursing home, a 27-bed assisted living center and rural health clinics located in Parkston, Tripp and Lake Andes, South Dakota. The Center provides acute care and long-term healthcare services. Amounts and types of services provided during the year ended June 30, 2017 were: 1,226 acute hospital patient days, 1,604 swing bed days, 89 nursery patient days, 17,693 nursing home resident days, and 8,308 supervised living days. The Center's three clinics completed a total of 20,904 primary care visits to the people of their community. (Continued on Schedule O)

(Continued on Schedule O)

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

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

**4d Other program services (Describe in Schedule O)**

(Expenses \$

including grants of \$

} (Revenue \$

4e Total program service expenses ► 19,316,668.

## Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)?  
If "Yes," complete Schedule A

2 Is the organization required to complete *Schedule B, Schedule of Contributors*?

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*

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*

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*

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*

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*

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete *Schedule D, Part III*

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*

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*

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

- Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete *Schedule D, Part VI*
- 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*
- 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*
- 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*
- Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete *Schedule D, Part X*
- 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*

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete *Schedule D, Parts XI and XII*

- 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

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete *Schedule E*

14a Did the organization maintain an office, employees, or agents outside of the United States?

- 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*

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*

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*

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*

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*

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*

	Yes	No
1	X	
2	X	
3		X
4		X
5		X
6		X
7		X
8		X
9	X	
10	X	
11a	X	
11b	X	
11c		X
11d		X
11e	X	
11f		X
12a	X	
12b	X	
13		X
14a		X
14b		X
15		X
16		X
17		X
18		X
19		X

## Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21 X	
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22 X	
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No", go to line 25a	24a X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b X	
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 X	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d X	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a X	
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b X	
26 Did the organization report any amount on Part X, line 5, 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 X	
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 X	
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):	28a X	
a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b X	
b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c X	
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	29 X	
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30 X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31 X	
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32 X	
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33 X	
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	34 X	
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)? b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36 X	
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37 X	
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 X	

**Part V Statements Regarding Other IRS Filings and Tax Compliance**Check if Schedule O contains a response or note to any line in this Part V 

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	42
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		1c	X
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	260
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <i>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</i>		2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country ►  See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		5a	X
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5b	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b	
7	<b>Organizations that may receive deductible contributions under section 170(c).</b>	7a	X
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7b	
b If "Yes," did the organization notify the donor of the value of the goods or services provided?		7c	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7d	
d If "Yes," indicate the number of Forms 8282 filed during the year		7e	X
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7f	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7g	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7h	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		8	
8	<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?	9a	
9	<b>Sponsoring organizations maintaining donor advised funds.</b>	9b	
10	<b>Section 501(c)(7) organizations.</b> Enter	10a	
a Initiation fees and capital contributions included on Part VIII, line 12		10b	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		11a	
11	<b>Section 501(c)(12) organizations.</b> Enter	11b	
a Gross income from members or shareholders		12a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		12b	
12a	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?	13a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year		13b	
13	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>	13c	
a Is the organization licensed to issue qualified health plans in more than one state? <i>Note. See the instructions for additional information the organization must report on Schedule O.</i>		14a	X
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		14b	
c Enter the amount of reserves on hand			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O			

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

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

### Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	12
	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.		
1b	Enter the number of voting members included in line 1a, above, who are independent	1b	9
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3	X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	X
6	Did the organization have members or stockholders?	6	X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:	8a	X
a	The governing body?	8b	X
b	Each committee with authority to act on behalf of the governing body?		
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9	X

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

	Yes	No
10a	10a	X
b		
10b		
11a	11a	X
12a	12a	X
12b	12b	X
12c	12c	X
13	13	X
14	14	X
15a	15a	X
15b	15b	X
16a	16a	X
16b		

### Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **None**

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

Own website  Another's website  Upon request  Other (explain 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: ► **Rita Blasius - (605) 928-3311**  
**401 W Glynn Drive, Parkston, SD 57366**

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**
 Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**
**1a** Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year.

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC)	(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			
(1) Dan Neugebauer <u>Chair</u>	2.00 0.00	X	X				0.	0.	0.
(2) Melissa Stork <u>Vice Chair</u>	2.00 0.00	X	X				0.	0.	0.
(3) Dave Neugebauer <u>Secretary</u>	2.00 0.00	X	X				0.	0.	0.
(4) Barb Weidenbach <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(5) Wayne Bietz <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(6) Dorothy Marie Fink <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(7) Antoinette VanderPol, MD <u>Board Member/Chief of Staff</u>	40.00 0.00	X					324,855.	0.	20,812.
(8) Sr. Mary Kay Panowicz <u>Board Member</u>	2.00 1.00	X					0.	0.	0.
(9) Sr. Patricia Prunty <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(10) Sr. Patricia Ann Toscano <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(11) Patricia Leischner <u>Board Member</u>	2.00 0.00	X					0.	0.	0.
(12) Gale Walker <u>President &amp; CEO until 3/31/17</u>	40.00 0.50	X	X				190,851.	0.	31,239.
(13) Rita Blasius - Sec/Treas/CFO <u>until 3/31/17; Pres/CEO as of 4/1/17</u>	40.00 0.50	X	X				149,980.	0.	15,106.
(14) Jason Wickersham, MD <u>Family Medicine/OB</u>	40.00 0.00			X			346,356.	0.	30,640.
(15) Ken Travnicek, CRNA <u>Nurse Anesthesiology</u>	40.00 0.00			X			230,794.	0.	28,085.
(16) Richard W. Honke, II, MD <u>Family Medicine Physician</u>	40.00 0.00			X			401,309.	0.	29,740.
(17) Larissa Sanger, MD <u>Family Medicine Physician</u>	40.00 0.00			X			236,034.	0.	16,010.

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

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 ►

9

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

---

**Section B. Independent Contractors**

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

(A) Name and business address	(B) Description of services	(C) Compensation
Avera Queen of Peace 525 North Foster Street, Mitchell, SD 57301	ITS, administrative & management fees	2,095,483.
Puetz Corporation PO Box 968, Mitchell, SD 57301	Construction	461,538.
Avera McKennan PO Box 5045, Sioux Falls, SD 57117	Outreach services	174,409.
Avera eCare 4500 N Lewis Ave, Sioux Falls, SD 57104	Telemedicine support	153,589.
Siemens Healthcare Diagnostics, 2501 Barrington Road, Hoffman Estates, IL 60192	Diagnostic services	116,177.
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 ►	7	

## **Part VIII | Statement of Revenue**

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

Contributions, Gifts, Grants and Other Similar Amounts		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
1 a Federated campaigns	1a				
b Membership dues	1b				
c Fundraising events	1c				
d Related organizations	1d	20,589			
e Government grants (contributions)	1e	33,396			
f All other contributions, gifts, grants, and similar amounts not included above	1f	106,436			
g Noncash contributions included in lines 1a-1f					
h Total. Add lines 1a-1f		160,421			
Program Service Revenue	Business Code				
2 a Net Patient & Resident Service Re	622110	22,182,056	22,182,056		
b Pharmacy Revenue	900099	575,131	575,131		
c Interest in Avera Health Foundati	900099	165,963	165,963		
d Daycare Revenue	624410	117,479	117,479		
e Meaningful Use revenue	900099	9,676	9,676		
f All other program service revenue	900099	514,094	514,094		
g Total. Add lines 2a-2f		23,564,399			
3 Investment income (including dividends, interest, and other similar amounts)			13,433		13,433
4 Income from investment of tax-exempt bond proceeds					
5 Royalties					
6 a Gross rents	(i) Real	(ii) Personal			
b Less: rental expenses	28,520				
c Rental income or (loss)	0				
d Net rental income or (loss)	28,520				
7 a Gross amount from sales of assets other than inventory			28,520		28,520
b Less: cost or other basis and sales expenses	(i) Securities	(ii) Other			
c Gain or (loss)	1,450,141				
d Net gain or (loss)	0	79,212			
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18			1,370,929		1,370,929
b Less: direct expenses	a				
c Net income or (loss) from fundraising events	b				
9 a Gross income from gaming activities See Part IV, line 19					
b Less: direct expenses	a				
c Net income or (loss) from gaming activities	b				
10 a Gross sales of inventory, less returns and allowances					
b Less: cost of goods sold	a				
c Net income or (loss) from sales of inventory	b				
Miscellaneous Revenue	Business Code				
11 a AR Interest Income	900099	20,000	20,000		
b _____					
c _____					
d All other revenue					
e Total. Add lines 11a-11d		20,000			
12 Total revenue. See instructions.		25,157,702	23,584,399	0	1,412,882

**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 

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	83,734.	83,734.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	44,000.	44,000.		
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	744,664.	368,494.	376,170.	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	92,992.	92,992.		
7 Other salaries and wages	9,939,753.	9,376,986.	562,767.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	407,792.	399,765.	8,027.	
9 Other employee benefits	1,827,600.	1,745,624.	81,976.	
10 Payroll taxes	663,288.	607,556.	55,732.	
11 Fees for services (non-employees).				
a Management				
b Legal	30.		30.	
c Accounting	82,151.		82,151.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	19,674.		19,674.	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	359,345.	259,635.	99,710.	
12 Advertising and promotion	4,295.	1,434.	2,861.	
13 Office expenses	1,273,134.	1,112,705.	160,429.	
14 Information technology	67,828.	2,094.	65,734.	
15 Royalties				
16 Occupancy	285,500.	285,500.		
17 Travel	74,841.	58,822.	16,019.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	27,763.	24,073.	3,690.	
20 Interest	49,425.	49,425.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,330,326.	1,330,326.		
23 Insurance	163,645.	163,645.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical Supplies	1,779,431.	1,779,431.		
b Repairs and Maintenance	509,798.	493,097.	16,701.	
c Bad Debt Provision	220,711.	220,711.		
d Sales Tax and Licenses	52,982.	52,982.		
e All other expenses	1,611,619.	763,637.	847,982.	
25 Total functional expenses Add lines 1 through 24e	21,716,321.	19,316,668.	2,399,653.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ►  if following SOP 98-2 (ASC 958-720)

## Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing		1	
	2 Savings and temporary cash investments	4,338,397.	2	4,662,226.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,069,397.	4	2,852,318.
	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 instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	267,245.	8	302,972.
	9 Prepaid expenses and deferred charges	84,000.	9	86,065.
	10a Land, buildings, and equipment cost or other basis. Complete Part VI of Schedule D	10a 25,942,623.		
	b Less accumulated depreciation	10b 11,428,943.	10c 14,200,578.	14,513,680.
	11 Investments - publicly traded securities		11	387,918.
	12 Investments - other securities See Part IV, line 11	16,409,039.	12	18,408,838.
	13 Investments - program-related. See Part IV, line 11	3,335.	13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	429,568.	15	168,161.
	16 Total assets. Add lines 1 through 15 (must equal line 34)	37,801,559.	16	41,382,178.
Liabilities	17 Accounts payable and accrued expenses	1,601,144.	17	1,804,431.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities	1,199,518.	20	1,031,943.
	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	0.	25	60,000.
	26 Total liabilities. Add lines 17 through 25	2,800,662.	26	2,896,374.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here ► <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	34,496,759.	27	37,976,607.
	28 Temporarily restricted net assets	457,703.	28	453,254.
	29 Permanently restricted net assets	46,435.	29	55,943.
	Organizations that do not follow SFAS 117 (ASC 958), check here ► <input type="checkbox"/> and complete lines 30 through 34.			
	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 Total net assets or fund balances	35,000,897.	33	38,485,804.
	34 Total liabilities and net assets/fund balances	37,801,559.	34	41,382,178.

Form 990 (2016)

**Part XI Reconciliation of Net Assets**Check if Schedule O contains a response or note to any line in this Part XI 

1 Total revenue (must equal Part VIII, column (A), line 12)	1	25,157,702.
2 Total expenses (must equal Part IX, column (A), line 25)	2	21,716,321.
3 Revenue less expenses. Subtract line 2 from line 1	3	3,441,381.
4 Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	35,000,897.
5 Net unrealized gains (losses) on investments	5	43,243.
6 Donated services and use of facilities	6	
7 Investment expenses	7	
8 Prior period adjustments	8	
9 Other changes in net assets or fund balances (explain in Schedule O)	9	283.
10 Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	38,485,804.

**Part XII Financial Statements and Reporting**Check if Schedule O contains a response or note to any line in this Part XII 

1 Accounting method used to prepare the Form 990  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both  
 Separate basis  Consolidated basis  Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  
If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		<input checked="" type="checkbox"/>
2b	<input checked="" type="checkbox"/>	
2c	<input checked="" type="checkbox"/>	
3a		<input checked="" type="checkbox"/>
3b		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

## Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section

**4947(a)(1) nonexempt charitable trust.**

► Attach to Form 990 or Form 990-EZ.

ation 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

2016

**Open to Public  
Inspection**

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**Name of the organization**

**Employer identification number**

## St. Benedict Health Center

46-0226738

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

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

1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i)**. 6

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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions) Enter the name, city, and state of the college or university: \_\_\_\_\_

10  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)

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

12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)** See **section 509(a)(3)**. Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g

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

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

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

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

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

f Enter the number of supported organizations \_\_\_\_\_

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

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

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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 <b>Total.</b> 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 <b>Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►

	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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 <b>Total support.</b> 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 ► **Section C. Computation of Public Support Percentage**

14 Public support percentage for 2016 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2015 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test - 2016.</b> 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 <b>33 1/3% support test - 2015.</b> 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 <b>10% -facts-and-circumstances test - 2016.</b> 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 <b>10% -facts-and-circumstances test - 2015.</b> 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 <b>Private foundation.</b> 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 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<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) 2012	(b) 2013	(c) 2014	(d) 2015	(e) 2016	(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>						<input type="checkbox"/>

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

15 Public support percentage for 2016 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	%

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

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	%

**19a 33 1/3% support tests - 2016.** 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 - 2015.** 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 in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		

1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.

2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).

3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.

b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.

c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.

4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.

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.

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

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).

b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?

c Substitutions only. Was the substitution the result of an event beyond the organization's control?

6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI.

7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).

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 I of Schedule L (Form 990 or 990-EZ)

9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI.

b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI.

c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI.

10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer 10b below.

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.)

**Part IV Supporting Organizations (continued)**

11 Has the organization accepted a gift or contribution from any of the following persons?

- 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?
- A family member of a person described in (a) above?
- 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.

	Yes	No
11a		
11b		
11c		

**Section B. Type I Supporting Organizations**

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? 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

2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.

	Yes	No
1		
2		

**Section C. Type II Supporting Organizations**

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

	Yes	No
1		

**Section D. All Type III Supporting Organizations**

1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).

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? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

**Section E. Type III Functionally Integrated Supporting Organizations**

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

- The organization satisfied the Activities Test. Complete line 2 below
- The organization is the parent of each of its supported organizations. Complete line 3 below
- 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.

- Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.
- 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? 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

3 Parent of Supported Organizations. Answer (a) and (b) below.

- 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.
- 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.

	Yes	No
2a		
2b		
3a		
3b		

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

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

**Section A - Adjusted Net Income**

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

**Section B - Minimum Asset Amount**

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

**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	
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	<b>6</b>	

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

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

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions	
7 <b>Total annual distributions.</b> Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2016 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013			
d From 2014			
e From 2015			
f <b>Total of lines 3a through e</b>			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f.			
4 Distrbutions for 2016 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI See instructions			
7 <b>Excess distributions carryover to 2017.</b> Add lines 3 and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013			
c Excess from 2014			
d Excess from 2015			
e Excess from 2016			

## Part VI

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

**SCHEDULE D**

(Form 990)

Department of the Treasury  
Internal Revenue Service**Supplemental Financial Statements**► Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

► Attach to Form 990.

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

OMB No 1545-0047

**2016**Open to Public  
Inspection

Name of the organization

**St. Benedict Health Center**Employer identification number  
**46-0226738****Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6

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

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?  Yes  No6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?  Yes  No**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

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

Preservation of land for public use (e.g., recreation or education)  Preservation of a historically important land area  
 Protection of natural habitat  Preservation of a certified historic structure  
 Preservation of open space

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

	Held at the End of the Tax Year
2a	
2b	
2c	
2d	

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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other _____
c <input type="checkbox"/> Preservation for future generations	

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	2,411.
1d	39,131.
1e	39,414.
1f	2,128.

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

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

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	52,199.	52,694.	54,947.	50,632.	48,543.
b Contributions	9,508.				
c Net investment earnings, gains, and losses	3,663.	<495.>	<2,253.>	4,315.	2,089.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	65,370.	52,199.	52,694.	54,947.	50,632.

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

a Board designated or quasi-endowment ► .00 %  
b Permanent endowment ► 85.58 %  
c Temporarily restricted endowment ► 14.42 %

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

	Yes	No
3a(i)		X
3a(ii)	X	
3b	X	

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

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

**Part VI Land, Buildings, and Equipment.**

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		97,483.		97,483.
b Buildings		16,758,709.	5,994,709.	10,764,000.
c Leasehold improvements				
d Equipment		8,586,487.	5,279,161.	3,307,326.
e Other		499,944.	155,073.	344,871.

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10c.) ► 14,513,680.

**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) <b>Assets Limited to Use -</b>		
(B) <b>Avera Pooled Investments</b>	<b>18,408,838.</b>	<b>End-of-Year Market Value</b>
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►</b>	<b>18,408,838.</b>	

**Part VIII Investments - Program Related.**

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

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

**Part IX Other Assets.**

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

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

**Part X Other Liabilities.**

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Estimated Third-Party Payors</b>	
(3) <b>Settlements</b>	<b>60,000.</b>
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►</b>	<b>60,000.</b>

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	24,911,590.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	43,243.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	<220,711. >
e	Add lines 2a through 2d	2e	<177,468. >
3	Subtract line 2e from line 1	3	25,089,058.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	68,644.
c	Add lines 4a and 4b	4c	68,644.
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)	5	25,157,702.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

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

1	Total expenses and losses per audited financial statements	1	21,535,409.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	79,212.
e	Add lines 2a through 2d	2e	79,212.
3	Subtract line 2e from line 1	3	21,456,197.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	260,124.
c	Add lines 4a and 4b	4c	260,124.
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)	5	21,716,321.

**Part XIII Supplemental Information.**

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

**Part IV, line 1b:**

Funds are held on behalf of the residents.

**Part V, line 4:**

The Organization's endowment consists of a portion of their interest in the net assets of Avera Health Foundation. The Avera Health Foundation includes endowment funds which have been established for a variety of purposes. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments (if any), are classified and reported based on the existence or absence of donor-imposed restrictions.

The organization's permanently restricted endowment funds are donor

restricted. The organization currently does not have any board designated endowment funds.

Part X, Line 2:

The Center is organized as a (South Dakota) nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Center is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Center is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Center has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990T) with the IRS.

The Center believes that it has appropriate support for any tax positions taken affecting its annual filing requirements, and as such, does not have any uncertain tax positions that are material to the financial statements. The Center would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred.

Part XI, Line 2d - Other Adjustments:

Provision for Bad Debts Included in Revenue on Financial Statements

-220,711.

Part XI, Line 4b - Other Adjustments:

Change in Interest of Avera Health Foundation Reported in Fund Bal for F/S

108,726.

**Part XIII Supplemental Information (continued)**

<u>Loss on Sale of Assets in Expenses on Financial Statements</u>	<u>-79,212.</u>
<u>Custodial Revenue not Reported in Financial Statements</u>	<u>39,130.</u>
<u>Total to Schedule D, Part XI, Line 4b</u>	<u>68,644.</u>

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**Part XII, Line 2d - Other Adjustments:**

<u>Loss on Sale of Assets in Expenses on Financial Statements</u>	<u>79,212.</u>
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**Part XII, Line 4b - Other Adjustments:**

<u>Provision for Bad Debts Included in Revenue on Financial Statements</u>	<u>220,711.</u>
<u>Custodial Expenses not Reported in Financial Statements</u>	<u>39,413.</u>
<u>Total to Schedule D, Part XII, Line 4b</u>	<u>260,124.</u>

**SCHEDULE H**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Hospitals**

OMB No 1545-0047

**2016**

Open to Public  
Inspection

Name of the organization	Employer identification number
St. Benedict Health Center	46-0226738

**Part I Financial Assistance and Certain Other Community Benefits at Cost**

**1a** Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a

**b** If "Yes," was it a written policy?

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

Applied uniformly to all hospital facilities

Applied uniformly to most hospital facilities

Generally tailored to individual hospital facilities

**3** Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year

**a** Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing free care?

If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:

100%  150%  200%  Other \_\_\_\_\_ %

**b** Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care

200%  250%  300%  350%  400%  Other \_\_\_\_\_ %

**c** If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.

**4** Did the organization's 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"?

**5a** Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?

**b** If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?

**c** If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?

**6a** Did the organization prepare a community benefit report during the tax year?

**b** If "Yes," did the organization make it available to the public?

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

**7 Financial Assistance and Certain Other Community Benefits at Cost**

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
<b>a</b> Financial Assistance at cost (from Worksheet 1)			66,000.		66,000.	.31%
<b>b</b> Medicaid (from Worksheet 3, column a)						
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b)			305,205.	47,317.	257,888.	1.20%
<b>d Total</b> Financial Assistance and Means-Tested Government Programs			371,205.	47,317.	323,888.	1.51%
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4)	6	1,082	72,086.	13,906.	58,180.	.27%
<b>f</b> Health professions education (from Worksheet 5)	4	1,327	126,009.		126,009.	.59%
<b>g</b> Subsidized health services (from Worksheet 6)			3947858.	3011446.	936,412.	4.36%
<b>h</b> Research (from Worksheet 7)						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8)						
<b>j Total</b> Other Benefits	10	2,409	4145953.	3025352.	1120601.	5.22%
<b>k Total</b> Add lines 7d and 7j	10	2,409	4517158.	3072669.	1444489.	6.73%

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

	<b>(a)</b> Number of activities or programs (optional)	<b>(b)</b> Persons served (optional)	<b>(c)</b> Total community building expense	<b>(d)</b> Direct offsetting revenue	<b>(e)</b> Net community building expense	<b>(f)</b> Percent of total expense
<b>1</b> Physical improvements and housing						
<b>2</b> Economic development						
<b>3</b> Community support	<b>2</b>	<b>28</b>	<b>132,231.</b>	<b>117,479.</b>	<b>14,752.</b>	<b>.07%</b>
<b>4</b> Environmental improvements						
<b>5</b> Leadership development and training for community members						
<b>6</b> Coalition building						
<b>7</b> Community health improvement advocacy	<b>1</b>	<b>838</b>	<b>4,640.</b>	<b>550.</b>	<b>4,090.</b>	<b>.02%</b>
<b>8</b> Workforce development						
<b>9</b> Other						
<b>10</b> Total	<b>3</b>	<b>866</b>	<b>136,871.</b>	<b>118,029.</b>	<b>18,842.</b>	<b>.09%</b>

### Part III Bad 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?	
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	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
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	

## ment Association

## Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	6,868,100.
6	Enter Medicare allowable costs of care relating to payments on line 5	6	6,903,187.
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	<35,087.
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?

**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

	Yes	No
1	X	
9a	X	
9b	X	

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

## Part V Facility Information

#### **Section A. Hospital Facilities**

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

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

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

**Part V Facility Information (continued)**

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

**St. Benedict Hospital Inc.:**

Part V, Section B, Line 5: A variety of individuals and groups of people were involved in the CHNA process from November 2015 through April 2016.  
Qualitative data was obtained from focus groups with the Parkston Commercial Club, Hutchinson County Ministerial Association, and a small group of Medicare Enrollees over the age of 65. The Parkston Commercial Club is a group of businesses in the Parkston area that meet monthly to support the community in a variety of ways, including fundraising for local events and family centered entertainment. Commercial club members are generally involved in many different activities in the community of Parkston, the local school district, and the surrounding area. The Hutchinson County Ministerial Association members are clergy from many different congregations, some of which run food and clothing banks for individuals in need. The Ministerial Association meets monthly to work together to address many community and individual needs that are also social determinants of health. Formal individual interviews were conducted with two county health nurses and a Hutterite Colony Outreach Nurse. County health nurses are the only form of public health in Hutchinson County. An electronic survey was completed by 88 community members that are involved in many different aspects of the community at large.

**St. Benedict Hospital Inc.:**

Part V, Section B, Line 11: Access to Care. Access to care was a critical factor discussed in focus groups, interviews, and in the electronic

**Part V Facility Information (continued)**

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

survey. The CHNA committee recognized this as a prioritized health issue based on data collected during the CHNA. Research indicates that access to quality health care can relieve the burden of health disparities and address psychosocial factors of health, such as transportation. This was also viewed as realistic in scope for the health center to address with current resources at Avera St. Benedict. Examples of how this was addressed in FY2017 and the future include: Educating the public on services provided locally; Retaining specialty medical providers and outreach clinics; training staff on how to access translation services; maintaining outreach programs to populations that have transportation barriers.

Behavioral Health. Behavioral Health needs were prioritized based on community feedback. Elements of behavioral health care have been a consistent theme during the prior and current CHNA. Avera St. Benedict has the current infrastructure to continue these services, integrating some at no cost as a community benefit. Evaluation of impact of the community going without these services was discussed and how this would potentially leave a void in the community where feedback and data indicate behavioral health as a valued service. Examples of how this was addressed in FY2017 and the future include: providing clinical mental health and substance abuse counseling services; providing telepsychiatry services; providing a facilitator for critical incident debriefing to local first responders.

Preventative Medicine and Wellness. Preventative medicine and wellness were themes across the qualitative and quantitative data collected. This was prioritized secondary to importance the community put on this area.

**Part V Facility Information (continued)**

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

Examples of how this was addressed in FY2017 and the future include:

Providing healthy lifestyles education to local 4th grade classes; annual Women's Health Day in the community; support groups; worksite wellness screenings; free blood pressure screenings.

Environment and Safety. Avera St. Benedict is in a rural, agricultural community. The potential benefit of agricultural safety programs effect the Hutterite population served by the health center as well as local agricultural producers and their families. The impact of providing agricultural health and safety can potentially decrease disability and mortality due to accidents. This is an area where Hutchinson County exceeds the state average. Prioritizing walking and bike paths were of high importance to the community, as evidenced by the qualitative and quantitative data collection process, but this was not deemed as realistic for the health center at this time. Examples of how this was addressed in FY2017 and the future include: providing CPR and first aid training to agricultural adults and youth.

Chronic Disease, Obesity, and other Health Related Concerns. Hutchinson County has a high rate of obesity, heart disease, diabetes, and other chronic diseases. This paired with a workforce shortage of primary care providers and ancillary medical staff made this a priority. Chronic disease care increases the financial burden on the health system as a whole, so continuing chronic diseases management programs was prioritized as realistic in scope for the health center to address with current resources at Avera St. Benedict. Community feedback from the survey echoed a need for continued recruitment of health professionals and exposure of

**Part V Facility Information (continued)**

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

youth to a health professions career. Examples of how this was addressed in FY2017 and the future include: Supporting health careers clubs at the local school; medical and ancillary medical profession training/clinical site; space available at no charge for chronic disease support groups.

St. Benedict Hospital Inc.:

Part V, Section B, Line 13h: Presumptive charity care may be applied in situations where all other avenues of financial assistance have been exhausted. The facility has the discretion to weigh extenuating circumstances when determining eligibility for and the amount of charity care to provide.

St. Benedict Hospital Inc.:

Part V, Section B, Line 16j: A summary of the financial assistance policy is posted in the Hospital facility's emergency rooms, waiting rooms, and admissions office and included in the billing statement. In addition, the financial assistance policy is discussed with the patient upon admission to the facility.

St. Benedict Hospital Inc.:

Part V, Section B, Line 20e: If a patient is self-pay and has a large balance, an Avera patient advocate will help them apply for other forms of assistance. If they are not eligible for any other coverage, the patient is given a financial assistance application to complete and return to the

**Part V Facility Information (continued)**

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

facility.

St. Benedict Hospital Inc.:

Part V, Section B, Line 24: Individuals eligible for financial assistance are not charged gross charges for emergency or other medically necessary care; however may be charged gross charges for elective care.

Schedule H Part V, Section C, Lines 7a and 10a:

Community Health Needs Assessment and Implementation Strategy website  
<https://www.averaj.org/about/community-health-needs-assessments/>

Schedule H Part V, Section C, Lines 16a, 16b and 16c:

Line 16a, Financial Assistance Policy

<https://www.averaj.org/patients-visitors/charity-patient-assistance-programs/financial-assistance-forms/>

Line 16b, Financial Assistance Application

<https://www.averaj.org/patients-visitors/charity-patient-assistance-programs/financial-assistance-forms/>

Line 16c, Plain Language Summary

<https://www.averaj.org/patients-visitors/charity-patient-assistance-programs/financial-assistance-forms/>

**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? 2

**Schedule H (Form 990) 2016**

**Part V Facility Information (continued)**

## **Section B. Facility Policies and Practices**

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

Name of hospital facility or letter of facility reporting group St. Benedict Hospital Inc.

**Line number of hospital facility, or line numbers of hospital**

**facilities in a facility reporting group (from Part V, Section A):** 1

	Yes	No
<b>Community Health Needs Assessment</b>		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply).		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA.	20	15
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply)		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>See Part V, Section C</u>		
b <input type="checkbox"/> Other website (list url) _____		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy	20	15
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url): <u>See Part V, Section C</u>	10a	
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

**Part V Facility Information (continued)****Financial Assistance Policy (FAP)****Name of hospital facility or letter of facility reporting group** St. Benedict Hospital Inc.

	Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that		
<b>13</b> Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	13	X
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>150</u> % and FPG family income limit for eligibility for discounted care of <u>400</u> %		
b <input type="checkbox"/> Income level other than FPG (describe in Section C)		
c <input checked="" type="checkbox"/> Asset level		
d <input checked="" type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input checked="" type="checkbox"/> Other (describe in Section C)		
<b>14</b> Explained the basis for calculating amounts charged to patients?	14	X
<b>15</b> Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply).	15	X
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e <input type="checkbox"/> Other (describe in Section C)		
<b>16</b> Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	16	X
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>See Part V, Section C</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url). <u>See Part V, Section C</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url) <u>See Part V, Section C</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j <input checked="" type="checkbox"/> Other (describe in Section C)		

**Part V Facility Information (continued)****Billing and Collections**Name of hospital facility or letter of facility reporting group St. Benedict Hospital Inc.

17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?

18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP

a  Reporting to credit agency(ies)  
b  Selling an individual's debt to another party  
c  Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP  
d  Actions that require a legal or judicial process  
e  Other similar actions (describe in Section C)  
f  None of these actions or other similar actions were permitted

19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?

If "Yes," check all actions in which the hospital facility or a third party engaged

a  Reporting to credit agency(ies)  
b  Selling an individual's debt to another party  
c  Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP  
d  Actions that require a legal or judicial process  
e  Other similar actions (describe in Section C)

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

a  Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs  
b  Made a reasonable effort to orally notify individuals about the FAP and FAP application process  
c  Processed incomplete and complete FAP applications  
d  Made presumptive eligibility determinations  
e  Other (describe in Section C)  
f  None of these efforts were made

**Policy Relating to Emergency Medical Care**

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?

If "No," indicate why:

a  The hospital facility did not provide care for any emergency medical conditions  
b  The hospital facility's policy was not in writing  
c  The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)  
d  Other (describe in Section C)

	Yes	No
17	X	
19	X	

**Part V Facility Information (continued)****Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**Name of hospital facility or letter of facility reporting group St. Benedict Hospital Inc.

**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.

- a  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b  The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c  The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d  The hospital facility used a prospective Medicare or Medicaid method

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

If "Yes," explain in Section C

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

If "Yes," explain in Section C.

	Yes	No
23		X
24	X	

**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

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**Part I, Line 3c:**

The methodology used to determine eligibility for financial assistance takes into consideration income, net assets, family size and resources available to pay for care. In addition, presumptive charity care may be applied in situations where all other avenues have been exhausted.

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**Part I, Line 6a:**

Our community benefit report is contained in a report prepared by Avera Health, a related organization. It is available through the website and requested mailing, and is filed with the Catholic Health Association.

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The Organization's community benefit report can be found on its website at <http://www.averannualreports.org/>

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**Part I, Line 7:**

Charity care expense, line 7a, was converted to cost based on an overall cost-to-charge ratio addressing all patient segments. Community health improvement services, line 7e, and health professions education, line 7f,

**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.

are reported based on actual expenses recorded in the Organization's general ledger. The cost for subsidized health services, line 7g, was determined using the Medicare Cost Report.

Part I, Ln 7 Col(f):

The amount of bad debt expense removed from total expenses to determine the percentage was \$220,711.

Part II, Community Building Activities:

Avera St. Benedict Health Center (ASBHC) operates a community daycare providing a safe environment for the children and it operates at a loss. Lower income families are provided a safe and affordable place for their children. While not all the families are lower income, the organization sees this as a community need as there is no other facility in the area and the community as a whole would struggle to find daycare for their children. Despite operating at a loss, the Board of Directors is committed to providing the service to the community.

**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.
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- 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.
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ASBHC provides transportation to the residents of Avera Bormann Manor.

The transportation includes physician visits and getting medication and supplies. Without this service these individuals would be at risk of not getting to their appointments or obtaining the supplies they need.

Employees of ASBHC serve a food pantry called the Love Feast in Mitchell, SD. This group of employees works an evening meal for those in need. Proper nutrition for these individuals is essential for health and without this service many would go hungry or not get a balanced meal, in turn affecting their health and wellness.

Part III, Line 2:

Bad debt expense is reported net of discounts and contractual allowances. A payment on an account previously written off reduces bad debt expense in the current year.

Bad debt expense on line 2 is reported at charges as presented on the financial statements.

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**Part III, Line 3:**

The Organization did not estimate the amount of bad debt expense attributable to patients eligible under the Organization's charity care policy as the Organization works hard at encouraging people to apply and makes adjustments to bad debt expense based on recommendations of the collection agency or reviews of bad debt for those who qualify under charity care.

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**Part III, Line 4:**

The footnote to the Organization's financial statements that describes bad debt expense can be found on page 6 and 7 of the attached audited financial statements.

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**Part III, Line 8:**

Any Medicare shortfall for St. Benedict Hospital is excluded from the community benefit report. Patients with Medicare coverage are accepted regardless of whether or not a surplus or deficit is realized from

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providing the services. This means providing Medicare services promotes access to healthcare services which is a key advantage for our community and therefore any shortfall is considered a community benefit.

Total revenue received from Medicare and the Medicare allowable costs are reported from the Medicare Cost Report. The Medicare Cost Report is completed based on the rules and regulations set forth by Centers for Medicare and Medicaid Services.

Part III, Line 9b:

If the patient qualifies for the Organization's financial assistance policy for low-income, uninsured patients and is cooperating with the Organization with regard to efforts to settle an outstanding bill within current self-pay collection policy guidelines and timeframes, the organization or its agent shall not send, nor intimate that it will send, the unpaid bill to any outside collection agency. Avera organizations will allow all individuals 120 days from the first post discharge statement to apply for financial assistance before sending the uncollected account to

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an outside collection agency. Avera will provide the patient with a statement or final notice that contains a listing of the specific collection action(s) it intends to initiate, and a deadline after which they may be initiated no earlier than 30 days before action is initiated. If the patient qualifies for 100% charity care, no further bills will be sent. A letter will be sent instead indicating that the patient's bill has been completely forgiven.

Part VI, Line 2:

Community needs are evaluated and assessed on an on-going basis in several ways. ASBHC has completed formal "needs assessments" several times over the course of the past several years. This has been accomplished with input from focus groups, surveys, short and long range planning by the Health Center Board, demographic and health care data analysis, regular meetings with the provider staff, and collaboration with the local school and churches, as well as local law enforcement.

Part VI, Line 3:

**Part VI Supplemental Information**

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Patients are informed of the financial assistance/charity care policy through brochures at the registration desks of the Hospital and Clinics.  
ASBHC has staff in Central Registration that identify if a patient is able to pay for services through insurance or otherwise. If they identify on the front end that the patient needs assistance, the patient is connected to a representative in Patient Financial Services who can assist with determining what benefits the patient may qualify for and help them apply for any benefits. If there is no option for an outside assistance program, the patient is informed and encouraged to complete the application that utilizes a combination of income, assets, and expenses to determine what percentage of charity care they would qualify for.

**Part VI, Line 4:**

Avera St. Benedict Health Center (ASB) is located in Parkston, S.D and also has health services available in the surrounding communities of Tripp, and Lake Andes, SD. Tripp is about 12 miles south of Parkston, in Hutchinson County, SD and Lake Andes is about 45 miles southwest of Parkston in Charles Mix County, SD. Also included in the community is an

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adolescent psychiatric residential treatment facility that has an ongoing census of up to 40 adolescents who have been either emotionally or physically abused or have been ordered by the courts to reside at this residential treatment center.

Parkston is located in Hutchinson County, S.D., in the south central part of the state. Agriculture is the primary economic driver in the county. Avera St. Benedict's primary service area is defined as Hutchinson County. About 60 percent of inpatient discharges and 65 percent of Emergency Room visits were from Hutchinson County. According to the U.S. Census Bureau's 2017 data, the population of Hutchinson County was just over 7,300 people and is predominately White/Caucasian (97%). About 24 percent of the population is over the age of 65. County Health Rankings statistics assesses the unemployment rate of 2.4 percent compared with the state of South Dakota's 2.8 percent unemployment (2018.) County Health Rankings states that the median household income of Hutchinson County is \$51,800, which is about \$3,100 less than the state's average. Uninsured adults are at 13 percent and uninsured children at 8 percent in the county (2018).

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The CDC (2014) rates 11.5-14.4 percent of Hutchinson County residents living in poverty. The Centers for Disease Control rates high school graduation rates in the county at 87.6 percent and adults over 25 years of age with a Bachelor's degree or higher at 33.7 percent (2008-2012).

The secondary service area, including portions of Douglas, Davison, Bon Homme, Hanson and Charles Mix Counties are demographically similar to Hutchinson County with rural, agricultural lifestyles. These four counties made up about 40 percent of inpatient discharges and 30 percent of Emergency Room visits. Charles Mix County is demographically different from the rest of the service area in that there is a 32 percent Native American population, lower rates of individuals 16 and older in the civilian labor force (61%), and higher rates of poverty (24%). Avera St. Benedict is the primary medical provider for 8 Hutterian Brethren Colonies in the primary and secondary service area, which includes about 550 individuals. Avera St. Benedict Health Center sees about 8,000 people a year for one or more service at the health center.

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**Part VI, Line 5:**

The Organization's governing body is comprised of volunteer members who reside in the community. The Board of Directors meets monthly and has community representation that brings forward issues relative to challenges, needs and services within the community. The local ministerial group meets monthly at the Hospital and also identifies needs and gaps within the parishioners they serve. Medical staff privileges are extended to all qualified physicians in the community. The medical staff, including the physicians/mid-levels/department directors, has the opportunity to meet monthly and also discuss ways to meet the needs of the community they serve. Surplus funds are reinvested in facilities to improve patient care. The Hospital operates an emergency room that is available to all, regardless of ability to pay.

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ASBHC has a fitness center on campus that is available to help the community focus on wellness and prevention. This endeavor is subsidized by the facility to improve the health and well-being of the community as a whole. The chaplaincy mission services participate and spearhead many

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community projects including an angel tree at Christmas to address the needs of children in our service area. ASBHC also donates to the local food pantry and purchases, prepares, and serves a meal to the Love Feast in Mitchell, SD annually. The meal services 300 plus people in need of nutrition. At that event, bags of groceries are provided to the families in need that are in attendance to take home. There are several other projects of this nature on a smaller scale at the local school system. ASBHC donates to community events such as American Cancer Society projects and sponsors health related educational programs to the community at large. Avera St. Benedict also provides medical, nursing, and other ancillary health professions the opportunity for hands on learning experiences through residencies, internships, clinical rotations and other shadowing and profession mentoring programs to help with students health care training needs.

Part VI, Line 6:

The communities in which Avera operates all have unique health and community benefit needs and in keeping with the Catholic Healthcare

## **Part VI Supplemental Information**

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Association guidelines each Hospital strives to meet its community's identified needs. The Avera System's Central Office advocates for all on community benefit related matters of state, regional, and national importance.

**SCHEDULE I**  
(Form 990)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**

Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

► Attach to Form 990.

Name of the organization  
**St. Benedict Health Center**

**Part I General Information on Grants and Assistance**

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed

1 (a) Name and address of organization or government	1 (b) EIN	1 (c) IRC section (if applicable)	1 (d) Amount of cash grant	1 (e) Amount of non-cash assistance	1 (f) Method of valuation (book, FMV, appraisal, other)	1 (g) Description of noncash assistance	1 (h) Purpose of grant or assistance
Mount Marty College 1105 W 8th Street Yankton, SD 57078	46-0283336	501(c)(3)	20,000.	0.			Science lab complex
Mitchell School District 821 North Capital St Mitchell, SD 57301	46-6001338	State of SD	5,500.	0.			Regional transportation program
Parkston Area Development Corp PO Box 772 Parkston, SD 57366	46-0444442	501(c)(3)	30,000.	0.			Affordable housing project
Avera Health 3900 West Avera Drive Suite 300 Sioux Falls, SD 57108	46-0422673	501(c)(3)	12,235.	0.			General Support

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

3 Enter total number of other organizations listed in the line 1 table

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

► **4.**

► **0.**

**Schedule I (Form 990) (2016)**

(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 noncash assistance
Medical school scholarships	7	44,000.	0.		

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

Part I, Line 2:

St. Benedict Health Center's Board of Directors selects medical students each year for a scholarship. The Health Center pays the school to provide credit to the student's tuition bill. The organization also provides donations to other non-profit organizations in furtherance of community development.

Schedule I, Part III:

Assistance to individuals includes a \$24,000 grant to the University of

**Part IV** **Supplemental Information**

South Dakota for 4 medical school scholarships. The recipients were earmarked for the scholarships.

Assistance to individuals includes a \$20,000 grant to the University of South Dakota Foundation for 3 medical school scholarships. The recipients were earmarked for the scholarships.

**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

**2016**

Open to Public Inspection

Name of the organization

St. Benedict Health Center

Employer identification number

**46-0226738**

**Part I Questions Regarding Compensation**

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

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

Schedule J (Form 990) 2016

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

**Note:** The sum of columns (B)(i)-(ii) for each listed individual must equal the total amount of Form 90N Part VII Section A line 1a, applicable column (iv) and (v) amounts for that individual.

**Part III** Supplemental Information

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

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

**Supplemental Information on Tax-Exempt Bonds**

► Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part V.  
 ► 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  
**2016**  
 Open to Public  
 Inspection

Name of the organization

St. Benedict Health Center  
 See Part VI for Columns (a) and (f) Continuations

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) Pooled financing				
								Yes	No	Yes	No	Yes	No
A	City of Parkston	46-6000348	None	05/10/05	2,500,000	purchase	Equipment			X	X	X	X
B													
C													
D													

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	1,460,000.			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	2,500,000.			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	2,500,000.			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2005			
		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
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?	X			
2	Are there any lease arrangements that may result in private business use of bond-financed property?				

	A Yes	A No	B Yes	B No	C Yes	C No	D Yes	D No
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property?		X						
<b>b</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?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property?		X						
<b>d</b> 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?								
<b>4</b> 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	▲	0.00	%		%	%	%	%
<b>5</b> 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	▲	0.00	%		%	%	%	%
<b>6</b> Total of lines 4 and 5		0.00	%		%	%	%	%
<b>7</b> Does the bond issue meet the private security or payment test?		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
<b>9</b> 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?		X						

## Part IV Arbitrage

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

	A	B	C	D
	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?				
b Name of provider	X			
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
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 isn't available under applicable regulations?	X			

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions

## Schedule K, Part I, Bond Issues:

(a) Issuer Name: City of Parkston

(f) Description of Purpose: Equipment purchase

## Schedule K, Part IV, Arbitrage, Line 2c:

(a) Issuer Name: City of Parkston

Date the Rebate Computation was Performed: 05/20/2015

**SCHEDULE L**

(Form 990 or 990-EZ)

## **Transactions With Interested Persons**

OMB No 1545-0047

2016

**Open To Public  
Inspection**

Department of the Treasury  
Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
  - Attach to Form 990 or Form 990-EZ.
- Information about Schedule L (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

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Name of the organization

**Employer identification number**  
**46-0226738**

St. Benedict Health Center

**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 the organization managers or disqualified persons during the year under section 4958

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization

► \$  
► \$

**Part II      Loans to and/or From Interested Persons.**

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

Total

1

**Part III Grants or Assistance Benefiting Interested Persons.**

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.**

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Schedule L (Form 880 or 880-EZ) 2016

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

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

**Part V      Supplemental Information**

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

**Sch L, Part IV, Business Transactions Involving Interested Persons:**

(a) Name of Person: Denise Leischner

**(b) Relationship Between Interested Person and Organization:**

Family member of Pat Leischner, Board Member

(c) Amount of Transaction \$ 92,992.

(d) Description of Transaction: Compensation and benefits as an employee

(e) Sharing of Organization Revenues? = No

## 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).

Name of the organization

St. Benedict Health Center

Employer identification number  
46-0226738

Form 990, Part I, Doing Business As:

Avera St. Benedict Health Center

Form 990, Part III, Line 4a, Program Service Accomplishments:

To fulfill its mission of community service, the Center provides health care services to patients and residents who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. These records include the amount of charges forgone for services and supplies furnished under its charity care policy and equivalent service statistics. These amounts do not include those services that are provided to patients and residents covered by Medicare, Medicaid, state agencies, county, and other third-party payors where less than full charges are received. The estimated cost of providing these services was \$229,000 for the year ended June 30, 2017, calculated by multiplying the ratio of cost to gross charges for the Center by the gross uncompensated charges associated with providing charity care to patients.

Form 990, Part VI, Section A, line 6:

The sole member of the organization is Avera Health, a nonprofit corporation organized and existing under the laws of the state of South Dakota and exempt under 501(c)(3) of the Internal Revenue Code of 1986, as amended.

Form 990, Part VI, Section A, line 7a:

Avera Health, as the sole member, has the power to appoint and remove, with LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2016)

Name of the organization

St. Benedict Health Center

Employer identification number

46-0226738

or without cause, members of the Board of Directors.

Form 990, Part VI, Section A, line 7b:

Avera Health has the following rights as the Member. 1) To approve the adoption, amendment or repeal of the statements of philosophy, mission and values of Corporation; 2) To initiate the adoption, amendment or repeal of any provision of the Articles of Incorporation or Bylaws of Corporation, and to give final approval of any such action with respect thereto; 3) To approve and act upon the alienation of real property and precious artifacts under the canonical stewardship of the Sisters of the Presentation of the Blessed Virgin Mary of Aberdeen, South Dakota ("Presentation Sisters") or the Benedictine Sisters of Sacred Heart Monastery ("Benedictine Sisters"), pursuant to the policies established by the Member; 4) To approve any plan of merger, consolidation or dissolution of the Corporation, or the divestiture of a sponsored work or ministry associated with the Corporation; 5) To approve the creation of new sponsored works or ministries to be conducted by or under the authority of the Corporation; 6) To appoint and remove, with or without cause, the Board of Directors of the Corporation; 7) To appoint and/or remove, with or without cause, the President and Chief Executive Officer of the Corporation; 8) To approve operating/capital budgets and strategic plans of the Corporation; 9) To approve expenditures outside of operating and capital budgets exceeding defined thresholds according to policy which may be adopted from time to time by the Member; 10) To approve acquisitions, sales and leases, according to policy which may be adopted from time to time by the Member; 11) To establish and maintain employee benefit programs; 12) To establish and maintain insurance programs; 13) To approve major community fund drives; 14) To approve the appointment of auditors; 15) To adopt policies

Name of the organization

St. Benedict Health Center

Employer identification number

46-0226738

designed to effectuate the reserved powers of the Member.

Form 990, Part VI, Section A, line 8b:

St. Benedict Hospital does not have any committees with authority to act on behalf of the governing body.

Form 990, Part VI, Section B, line 11b:

The return is reviewed by the President/CEO. After the review, it is presented to the Board Members. The 990 is filed after the Board has reviewed it.

Form 990, Part VI, Section B, Line 12c:

The conflict of interest policy covers board members, officers and key employees. At each board meeting, a request is made for all board members to disclose any potential conflict of interest pertaining to any item listed on the agenda or pertaining to any potential item that could be discussed during the course of the meeting. The declaration of conflict of interest is recorded in the meeting minutes. The board makes a determination of whether there is a conflict of interest and if so, implements the procedure for evaluating the issue or transaction involved. The board member or officer with the conflict must refrain from voting.

A statement of conflict of interest disclosure is made on an annual basis by officers and directors. The information is maintained in a database and a report is provided to the board.

Form 990, Part VI, Section B, Line 15a:

The President and CEO of Avera Queen of Peace initiates the annual review

Name of the organization

St. Benedict Health Center

Employer identification number

46-0226738

for the CEO. He sends out evaluation forms to the board of St. Benedict's. Comparative data from Avera Health System is used to develop a recommended compensation structure. The compensation for the CEO is approved by Avera St. Benedict's board. This is done on an annual basis, usually in January.

Compensation for the CFO is determined by the CEO. The CEO evaluates compensation using comparative compensation data from SD Hospital Association and market analysis.

Form 990, Part VI, Section C, Line 19:

The organization's governing documents and conflict of interest policy are not made available to the general public. The organization's financial statements are attached to the Form 990 per IRS instructions and therefore available to the general public.

Form 990, Part XI, line 9, Changes in Net Assets:

Change in Resident Fund Balance

283.

Form 990, Part XII, Line 2c:

The Audit Committee of Avera Health, parent organization, selects the auditor and reviews the audited financial statements for St. Benedict Health Center.

## 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.

1960s and 1970s, about 500,000-600,000 Americans in the United States were

Name of the organization \_\_\_\_\_

46-0226738

Part I Identification of Discarded Entities Complete if the organization answered "Yes" on Form 990 Part IV line 3.

THE JOURNAL OF CLIMATE

(a) Name, address, and EIN (if applicable) of disregarded entity

**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.

1

(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					
Avera Health - 46-0422673	3900 West Avera Drive, Suite 300	Sioux Falls, SD 57108	Promotion of Health	South Dakota	501(c)(3)	Line 10 N/A
St. Benedict Health Center Foundation -	46-0458725, 401 West Glynn Drive PO Box B,	Parkston, SD 57366	Support of health related services	South Dakota	501(c)(3)	Line 12a. I St. Benedict Health Center
Avera St. Anthony's Hospital - 47-0463911	300 N 2nd Street	O'Neill, NE 68763	Healthcare services	Nebraska	501(c)(3)	Line 3 Avera Health
Avera Holy Family - 42-0680370	826 North 8th Street	Estherville, IA 51134	Healthcare services	Towa	501(c)(3)	Line 3 Avera Health

### Schedule B (Form 902) 2011

## Part II Continuation of Identification of Related Tax-Exempt Organizations

(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)(3) controlled organization?
Avera Holy Family Foundation - 42-1317452 8226 North 8th Street Estherville, IA 51334	Support of Holy Family Hospital and Home Health Agency	Iowa	501(c)(3)	Line 10	Avera Holy Family	X
Avera McKennan - 46-0224743 1325 S Cliff Ave, PO Box 5045 Sioux Falls, SD 57117	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera Health	X
Avera Queen of Peace Hospital - 46-0224604 5225 North Foster Street Mitchell, SD 57301	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera Health	X
Sacred Heart Health Services - 46-0225483 501 Summit Street Yankton, SD 57078	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera Health	X
Avera at Home - 46-0399291 5116 S. Solberg Ave Sioux Falls, SD 57108	Home Services	South Dakota	501(c)(3)	Line 10	Avera Health	X
Lewis and Clark Health Education and Service Agency - 46-0337013, 1000 W 4th ST Suite 9 Yankton, SD 57078	Healthcare education	South Dakota	501(c)(3)	Line 10	Sacred Heart Health Services	X
Avera St. Luke B - 46-0224598 305 South State Street Aberdeen, SD 57401	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera Health	X
Avera Marshall - 41-0919153 300 S Bruce ST Marshall, MN 56258	Healthcare Services	Minnesota	501(c)(3)	Line 3	Avera Health	X
Avera Gettysburg - 46-0234354 606 East Garfield Gettysburg, SD 57442	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera St. Mary's	X
Avera St. Mary's - 46-0230199 801 East Sioux Avenue Pierre, SD 57501	Healthcare services	South Dakota	501(c)(3)	Line 3	Avera Health	X
Avera Tyler - 41-0853163 240 Willow Street Tyler, MN 56178	Healthcare services	Minnesota	501(c)(3)	Line 3	Avera Marshall	X
Avera Health Plans, Inc. - 46-0451539 3900 West Avera Drive, Suite 101 Sioux Falls, SD 57108	Health financing and health plan admin	South Dakota	501(c)(4)		Avera Health	X

**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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(k)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Predominant income (related, unrelated, excluded from tax under sections 512-514)	Share of total income	Share of end-of-year assets	Disproportionate allocations?	Code V-JBL amount in box 20 of Schedule K-1 (Form 1065)	General or managing partner? Percentage ownership
Avera Home Medical Equipment of Floyd Valley Hospital, LLC services - home medical equipment	Medical services - home medical equipment	SD N/A	SD	Predominant income (related, unrelated, excluded from tax under sections 512-514)	N/A	N/A	Yes No	Yes No	Yes No
NE, Lemars, IA 51031									
Avera Home Medical Equipment of Sioux Center, LLC - 75-3203100, 38 19th ST SW, Sioux Center, IA 51250	Medical services - home medical equipment	SD N/A	SD	N/A	N/A	N/A	Yes No	Yes No	Yes No
Avera Home Medical Equipment of Spencer Hospital, LLC - 800-0619999, 2400 S Minnesota Ave, Sioux Falls, SD 57117	Medical Services - home medical equipment	SD N/A	SD	N/A	N/A	N/A	Yes No	Yes No	Yes No
QEM Properties, LLC - 73-1652049, 525 North Foster, Mitchell, SD 57301	Medical Clinic Building	SD N/A	SD	N/A	N/A	N/A	Yes No	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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Name, address, and EIN of related organization	Primary activity	Legal domicile (state or foreign country)	Direct controlling entity	Type of entity (C corp, S corp, or trust)	Share of total income	Share of end-of-year assets	Percentage ownership	Section 512(b)(13) controlled entity?
Accounts Management, Inc. - 46-0373021								
5132 S Cliff Avenue, Suite 101								
Sioux Falls, SD 57108								
Avera Property Insurance, Inc. - 46-0463155								
510 W 23rd Street, PO Box 38								
Yankton, SD 57078								
Valley Health Services - 46-0357149								
501 Summit Street								
Yankton, SD 57078	Rental Real Estate	SD N/A	SD	C CORP	N/A	N/A	N/A	X
Alucent Medical, Inc. - 47-1818349								
1325 S Cliff Avenue, PO Box 5045								
Sioux Falls, SD 57117-5045								
South Dakota State Medical Holding Company - 46-0401087, 2600 W 49th Street, Sioux Falls, SD 57105	Biotech Research	SD N/A	SD	C CORP	N/A	N/A	N/A	X
Insurance								

**Part III | Continuation of Identification of Related Organizations Taxable as a Partnership**

(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)
Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	
Surgical Associates Endoscopy Clinic, LLC - 46-0461429	310 S Pennsylvania St, Aberdeen, SD 57401	Heart Hospital of South Dakota, LLC - 56-2143771	4500 W 69th Street, Sioux Falls, SD 57108	Brookings Health System - Ayera HME, LLC - 45-3204123	Medical Services - Home Medical Equipment	101 22nd Ave, Suite 101, Brookings, SD 57006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
S. Pennsylvania St., Aberdeen, SD	57401	Surgical Associates	Heart Hospital of South Dakota	Brookings Health System - Ayera HME, LLC - 45-3204123	Medical Services - Home Medical Equipment	101 22nd Ave, Suite 101, Brookings, SD 57006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
4500 W 69th Street, Sioux Falls, SD	57108	Healthcare Services	Medical Services	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	101 22nd Ave, Suite 101, Brookings, SD 57006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Brookings Health System - Ayera HME, LLC - 45-3204123	101 22nd Ave, Suite 101, Brookings, SD 57006	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	101 22nd Ave, Suite 101, Brookings, SD 57006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
101 22nd Ave, Suite 101, Brookings, SD 57006	57006	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	Medical Services - Home Medical Equipment	101 22nd Ave, Suite 101, Brookings, SD 57006	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N			

## Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(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	
DakotaCare Administrative Services, Inc. -	46-0424322, 2600 W 49th Street, Sioux Falls, SD 57105			SD	N/A	C CORP			N/A	N/A	N/A	(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No	
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	Share of end-of-year assets	(h)	Percentage ownership	(i)	Section 512(b)(13) controlled entity?	Yes	No
													(i)	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)

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

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

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

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

**Part VII Supplemental Information.**

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

**Schedule R, Part IV, Related Organizations Taxable as a Corporation or Trus**

Avera eCare was formed February 19, 2016 and dissolved June 2, 2017.

The Corporation had no activity during its existence.