

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning **OCT 1, 2020** and ending **SEP 30, 2021**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization <div style="border: 1px solid black; padding: 2px;">St. Andrew's Hospital</div> <div style="border: 1px solid black; padding: 2px;">Doing business as SMP Health - St. Andrew's</div> <div style="border: 1px solid black; padding: 2px;">Number and street (or P.O. box if mail is not delivered to street address) Room/suite <div style="display: flex; justify-content: space-between;"> 316 Ohmer Street </div> </div> <div style="border: 1px solid black; padding: 2px;">City or town, state or province, country, and ZIP or foreign postal code Bottineau, ND 58318 </div>	D Employer identification number <div style="border: 1px solid black; padding: 2px;">45-0226426</div>
	E Telephone number <div style="border: 1px solid black; padding: 2px;">701-228-9300</div>	
	G Gross receipts \$ 15,341,415. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶ 0928	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ https://smphealth.org/standrews/		
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: 1913
M State of legal domicile: ND		

Part I Summary

1	Briefly describe the organization's mission or most significant activities: Acute care critical access hospital		
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	8
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	139
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	8	82,185.
9	Program service revenue (Part VIII, line 2g)	9	11,098,051.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	56,910.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	21,978.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	11,259,124.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	5,242,265.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0.
b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	5,786,275.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	11,028,540.
19	Revenue less expenses. Subtract line 18 from line 12	19	230,584.
20	Total assets (Part X, line 16)	20	12,375,452.
21	Total liabilities (Part X, line 26)	21	5,221,720.
22	Net assets or fund balances. Subtract line 21 from line 20	22	7,153,732.

Part II Signature Block

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

Sign Here	Signature of officer <div style="border: 1px solid black; padding: 2px; margin-top: 10px;">Christopher Albertson, President & CEO</div> Type or print name and title	Date <div style="border: 1px solid black; padding: 2px; margin-top: 10px;">8-16-22</div>
Paid Preparer Use Only	Print/Type preparer's name Kim Hunwardsen, CPA	Preparer's signature Kim Hunwardsen, CPA
	Firm's name ▶ Eide Bailly LLP	Firm's EIN ▶ 45-0250958
	Firm's address ▶ 800 Nicollet Mall, Ste 1300 Minneapolis, MN 55402-7033	Phone no. 612-253-6500

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒ **X****1** Briefly describe the organization's mission:

St. Andrew's Health Center, in union with the Sisters of Mary of the Presentation, works for the glory of God by bringing the Word and Healing of Jesus Christ to all, with a special concern for the poor and elderly. Through the shared ministry with the laity, St. Andrew's

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

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

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

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 11,588,426. including grants of \$) (Revenue \$ 13,826,476.)

SMP Health St. Andrew's (Health Center), formerly doing business as St. Andrew's Health Center, is a 25bed acute care hospital and a senior apartment facility located in Bottineau, North Dakota. SMP Health - St. Andrew's has been a part of the community since 1913. Our mission is to provide services to all who come to us for care; this is something that we are very proud of. Our ability to better the lives of those most in need is the core of our beliefs and knowing that we can make a difference in the lives of those we serve. In addition, we believe that through our leadership and presence in the community that we have been and will continue to be an essential part of the healthcare delivery team. Statement continued on Schedule O.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **▶ 11,588,426.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
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	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	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? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	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):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	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? <i>If "Yes," complete Schedule R, Part VI</i>	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 ComplianceCheck 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	15
b 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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	139
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, 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 on Schedule O. See instructions.

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

☒

Section A. Governing Body and Management

	1a	1b	2	3	4	5	6	7a	7b	8a	8b	9	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	8													
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.														
b Enter the number of voting members included on line 1a, above, who are independent		7												
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, 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:														
a The governing body?										8a	X			
b Each committee with authority to act on behalf of the governing body?											8b			X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O												9		X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records **Christopher Albertson - 701-228-9300**
316 Ohmer Street, Bottineau, ND 58318

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck 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.
- See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Robert Hamilton, MD Family Medicine Physician	40.00 0.00					X		279,733.	0.	27,832.
(2) Alfred Sams Former President & CEO	0.00 40.00						X	0.	247,177.	45,152.
(3) Christopher Albertson President & CEO	40.00 0.00	X		X				0.	232,114.	52,351.
(4) Jessica Skjolden, MD Family Medicine Physician	40.00 0.00					X		242,090.	0.	26,174.
(5) Steve Lindemann Former CFO	0.00 40.00						X	0.	167,617.	37,165.
(6) Steve Arnold, NP Nurse Practitioner	40.00 0.00					X		155,682.	0.	22,818.
(7) Cory Miller, MD Family Medicine Physician	20.00 0.00					X		152,227.	0.	19,590.
(8) Janel Agnes Pharmacist	40.00 0.00					X		119,875.	0.	21,724.
(9) Courtney Vandal CFO	40.00 0.00			X				0.	40,385.	10,912.
(10) Jeremi Tweed - Director until July 2021 then Chair	0.50 0.00	X		X				0.	0.	0.
(11) Steven Gorder Chair until July 2021	0.50 0.00	X		X				0.	0.	0.
(12) Melissa Block Vice Chair	0.50 0.00	X		X				0.	0.	0.
(13) Sr. Debra Berry Director	0.50 1.50	X						0.	0.	0.
(14) Dan Bullinger Director	0.50 0.00	X						0.	0.	0.
(15) Dwane Getzlaff Director as of July 2021	0.50 0.00	X						0.	0.	0.
(16) Rick Gustafson Director as of July 2021	0.50 0.00	X						0.	0.	0.
(17) Sr. Anne Germaine Picard Director as of July 2021	0.50 1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Darin Bohl Director until July 2021	0.50 0.00	X						0.	0.	0.
(19) Sr. Dorothy Bunce Director until July 2021	0.50 1.50	X						0.	0.	0.
1b Subtotal								949,607.	687,293.	263,718.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								949,607.	687,293.	263,718.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **7**

- 3** Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual
- 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
- 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

	Yes	No
3	X	
4	X	
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
Sisters of Mary of the Presentation Health PO Box 10007, Fargo, ND 58106	Mgmt fees, pastoral care and legal	532,125.
CPSI PO Box 850309, Mobile, AL 36685	Software maintenance	236,630.
Guardian Healthcare PO Box 306098, Nashville, TN 37230	Travel Nursing Staff	236,391.
DMS PO Box 670747, Dallas, TX 75267	Nuclear medicine, ultrasound purchased	112,653.
Avera Health 3900 W Avera Dr, Sioux Falls, SD 57108	ePharmacy, eEmergency	107,625.

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 **5**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d	20,000.					
	e Government grants (contributions)	1e	1,310,142.					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	108,112.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f							1,438,254.
Program Service Revenue	2 a Patient Service Revenue	Business Code 621110		13,473,696.	13,473,696.			
	b Congregate Housing	623990		147,333.	147,333.			
	c Management Fee	900099		2,100.	2,100.			
	d							
	e							
	f All other program service revenue	900099		203,347.	203,347.			
	g Total. Add lines 2a-2f				13,826,476.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			54,050.			54,050.
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
6 a Gross rents		6a	(i) Real	22,635.				
			(ii) Personal					
b Less: rental expenses ...		6b	0.					
c Rental income or (loss)		6c	22,635.					
d Net rental income or (loss)					22,635.		22,635.	
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities					
			(ii) Other					
b Less: cost or other basis and sales expenses		7b						
c Gain or (loss)		7c						
d Net gain or (loss)								
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a							
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a	Business Code						
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
	12 Total revenue. See instructions				15,341,415.	13,826,476.	0.	76,685.

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,827,112.	4,252,206.	574,906.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	117,906.	79,395.	38,511.	
9 Other employee benefits	848,165.	747,149.	101,016.	
10 Payroll taxes	323,354.	309,311.	14,043.	
11 Fees for services (nonemployees):				
a Management				
b Legal	16,170.		16,170.	
c Accounting	42,810.		42,810.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,705,421.	2,153,214.	552,207.	
12 Advertising and promotion	25,026.	5,179.	19,847.	
13 Office expenses	503,598.	398,881.	104,717.	
14 Information technology				
15 Royalties				
16 Occupancy	284,438.	264,278.	20,160.	
17 Travel	18,378.	11,500.	6,878.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...	5,741.	5,741.		
19 Conferences, conventions, and meetings	385.		385.	
20 Interest	7,852.	6,864.	988.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	438,247.	383,102.	55,145.	
23 Insurance	93,207.	93,207.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical Supplies	2,412,843.	2,381,134.	31,709.	
b Repairs and maintenance	431,774.	343,611.	88,163.	
c Food	104,622.	104,622.		
d Bad Debt	88,246.		88,246.	
e All other expenses	138,163.	49,032.	89,131.	
25 Total functional expenses. Add lines 1 through 24e	13,433,458.	11,588,426.	1,845,032.	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 SheetCheck 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	4,374,717.	2	2,754,789.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,446,668.	4	2,228,209.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use	333,026.	8	237,540.
	9 Prepaid expenses and deferred charges	163,045.	9	151,894.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 10,609,967.		
	b Less: accumulated depreciation	10b 8,368,921.	10c	2,241,046.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	2,148,601.	12	3,667,730.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	1,303,282.	15	1,046,036.
16 Total assets. Add lines 1 through 15 (must equal line 33)	12,375,452.	16	12,327,244.	
Liabilities	17 Accounts payable and accrued expenses	1,044,562.	17	1,057,187.
	18 Grants payable		18	
	19 Deferred revenue	3,561,190.	19	102,900.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	4,250.	21	3,500.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	611,718.	23	275,086.
	24 Unsecured notes and loans payable to unrelated third parties		24	1,073,181.
	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	175,000.
	26 Total liabilities. Add lines 17 through 25	5,221,720.	26	2,686,854.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	6,304,466.	27	8,622,970.
	28 Net assets with donor restrictions	849,266.	28	1,017,420.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	7,153,732.	32	9,640,390.
	33 Total liabilities and net assets/fund balances	12,375,452.	33	12,327,244.

Part XI Reconciliation of Net AssetsCheck 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	15,341,415.
2	Total expenses (must equal Part IX, column (A), line 25)	2	13,433,458.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,907,957.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,153,732.
5	Net unrealized gains (losses) on investments	5	421,127.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	157,574.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	9,640,390.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

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

Form 990 (2020)

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

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

St. Andrew's Hospital

Employer identification number

45-0226426

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 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		
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) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2019 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2020. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2019. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2019 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2020 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2019 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2020. 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 - 2019. 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 box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? 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).		
1		

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2020	(iii) Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2021. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI

Supplemental Information.

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 B

(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

St. Andrew's Hospital

Employer identification number

45-0226426

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

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

☐ 501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

- ☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

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

Name of organization

Employer identification number

St. Andrew's Hospital

45-0226426

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 14,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2		\$ 20,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Employer identification number

45-0226426

Part II

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____

Name of organization	Employer identification number
St. Andrew's Hospital	45-0226426

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ► \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

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

OMB No. 1545-0047

2020**Open to Public
Inspection****Name of the organization**

St. Andrew's Hospital

Employer identification number

45-0226426

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?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> 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 (for example, 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
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1

▶ \$

(ii) Assets included in Form 990, Part X

▶ \$

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

a Revenue included on Form 990, Part VIII, line 1

▶ \$

b Assets included in Form 990, Part X

▶ \$

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

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

- a ☐ Public exhibition
 b ☐ Scholarly research
 c ☐ Preservation for future generations
 d ☐ Loan or exchange program
 e ☐ Other _____

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

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

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

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

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

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

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

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

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

- a Board designated or quasi-endowment ☐ _____ %
 b Permanent endowment ☐ _____ %
 c Term endowment ☐ _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i) Unrelated organizations
 (ii) Related organizations

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

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		118,981.		118,981.
b Buildings		6,973,765.	5,448,178.	1,525,587.
c Leasehold improvements				
d Equipment		3,396,286.	2,817,915.	578,371.
e Other		120,935.	102,828.	18,107.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				2,241,046.

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) Pooled Investment Fund	3,667,730.	End-of-Year Market Value
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶	3,667,730.	

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Other receivables	29,116.
(2) Interest in net assets of St. Andrew's Foundation	1,016,920.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,046,036.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Estimated third party payor	
(3) settlements	175,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	175,000.

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

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

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

1	Total revenue, gains, and other support per audited financial statements	1	15,762,542.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	421,127.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	421,127.
3	Subtract line 2e from line 1	3	15,341,415.
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	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	15,341,415.

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	13,433,458.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	13,433,458.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	13,433,458.

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 2b:

St. Andrew's Hospital acts as custodian for the patients and holds patient security deposits.

Part X, Line 2:

The Health 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 Health 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 XIII	Supplemental Information <i>(continued)</i>
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[illegible]

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

- **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
► **Attach to Form 990.**
► **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2020

**Open to Public
Inspection**

Name of the organization

St. Andrew's Hospital

Employer identification number

45-0226426

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			11,000.		11,000.	.08%
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			11,000.		11,000.	.08%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)			2275003.	1910534.	364,469.	2.73%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits			2275003.	1910534.	364,469.	2.73%
k Total. Add lines 7d and 7j			2286003.	1910534.	375,469.	2.81%

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

Section A. Bad Debt Expense			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		1	X
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	279,656.	
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	37,754.	
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			
Section B. Medicare				
5	Enter total revenue received from Medicare (including DSH and IME)	5	6,520,590.	
6	Enter Medicare allowable costs of care relating to payments on line 5	6	6,456,030.	
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	64,560.	
8	Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input checked="" type="checkbox"/> Other			
Section C. Collection Practices				
9a	Did the organization have a written debt collection policy during the tax year?	9a	X	
9b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	X	

[illegible]

Part V Facility Information (continued)**Section B. Facility Policies and Practices**

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

Name of hospital facility or letter of facility reporting group St. Andrew's Hospital

Line number of hospital facility, or line numbers of hospital

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

	Yes	No
Community Health Needs Assessment		
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>18</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>www.smphealth.org/standrews/resources/</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 <u>18</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url): <u>www.smphealth.org/standrews/resources/</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

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

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

Schedule H (Form 990) 2020

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

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

Policy Relating to Emergency Medical Care

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

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

Schedule H (Form 990) 2020

Part V Facility Information *(continued)*

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

St. Andrew's Hospital:

Part V, Section B, Line 5: Meetings were held with a wide variety of community leaders including public health, business leaders, and other interested individuals.

St. Andrew's Hospital:

Part V, Section B, Line 6b: Public Health

St. Andrew's Hospital:

Part V, Section B, Line 11: A number of needs were identified in the 2018 CHNA process conducted by the UND Center for Rural Health. During the final community group meeting, public health and other community leaders identified the following needs:

1. Not enough jobs with livable wages
2. Depression and anxiety

In fiscal year 2021 the following actions were taken to address the needs identified.

Not Enough Jobs with Livable Wages within the Community

1. Strive to provide community members, including the uninsured and working poor, access to jobs with livable wages.
2. Continue to provide employment positions that are competitive in wages, therefore providing opportunities to earn a livable wage.

Part V Facility Information (continued)

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

3. Continue to be one of the largest employers in the county, continue to offer excellent benefit programs, continue to offer training reimbursement and job security.

The goals:

Utilize data available to pay competitive market wages for positions at the Hospital. St. Andrew's Hospital will continue to utilize the North Dakota Hospital Association wage and salary survey data to ensure that employment positions are within market value for each and every position. Market adjustments are made yearly to facility positions which increases the base wages for each position according to the NDHA data. Each employee will receive a yearly review, and upon successful review could have their wage or salary increase by a budgeted percentage. The timeline for this project is yearly assessments.

FY 2021 update:

St. Andrew's Executive Team will review the NDHA Wage and Salary Survey to determine if the survey truly equates to the true salary market in our region. Adjustments may be made based upon the review to make and keep St. Andrew's Hospital a viable option for healthcare professionals and ancillary department employees.

Depression and anxiety

1. Ensure all community members, including the uninsured and working poor, have access to mental health services.

2. Offer professional services within the county that focus specifically on mental and emotional health.

3. Work collaboratively with additional organizations to identify the specific needs within the area concerning mental and emotional health.

Part V Facility Information (continued)

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

The goals:

Work with the Rural Mental Health Consortium.

FY 2021 update:

St. Andrew's Hospital will continue to partner with the Rural Mental Health Consortium. The Hospital will evaluate the need and feasibility of bringing in Medication Assisted Therapy to aid in decreasing opioid addiction in the region.

St. Andrew's Hospital:

Part V, Section B, Line 13h: In addition to using 200% of the federal poverty guidelines to determine eligibility for providing discounted care to low income individuals, St. Andrew's Hospital also uses a sliding fee schedule based on income and family size. Depending on income and family size a patient could have 20%, 40%, 60%, 80% or 100% written off to charity care.

Individuals with medical expenses in excess of 30% of their gross income who would otherwise not qualify for the Caring Program based on their earnings can qualify for catastrophic charity care and receive a reduction in the cost of their medical services.

St. Andrew's Hospital

Part V, line 16b, FAP Application website:

www.smphealth.org/standrews/resources/

Part V Facility Information *(continued)*

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

St. Andrew's Hospital

Part V, line 16c, FAP Plain Language Summary website:

www.smphealth.org/standrews/resources/

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.

Part I, Line 3c:

In addition to using 200% of the federal poverty guidelines to determine eligibility for providing discounted care to low income individuals, St. Andrew's Hospital also uses a sliding fee schedule based on income and family size. Depending on income and family size a patient could have 20%, 40%, 60%, 80% or 100% written off to charity care.

Individuals with medical expenses in excess of 30% of their gross income who would otherwise not qualify for the Caring Program based on their earnings can qualify for catastrophic charity care and receive a reduction in the cost of their medical services.

Part I, Line 6b:

St. Andrew's Hospital makes its community benefit report available to the public by posting it on an internal bulletin board and on our website.

Part I, Line 7:

Charity care expense was converted to cost based on an overall

Part VI Supplemental Information (Continuation)

cost-to-charge ratio addressing all patient segments. The cost for subsidized health services was determined using the Medicare Cost Report.

Part I, Ln 7 Col(f):

The amount of clinic bad debt expense removed from total expenses to determine the percentage was \$88,246.

Part III, Line 2:

The amount on line 2 represents implicit price concessions and bad debts. The Organization determines its estimate of implicit price concession based on its historical collection experience with this class of patients. Bad debt reflects amounts that will not be paid by patients based on an adverse change in the patient's ability to pay.

Part III, Line 3:

The estimated amount of the organization's implicit price concessions and bad debts expense attributable to patients eligible under the organization's charity care policy is based on 13.5% of individuals living below the federal poverty level.

Part III, Line 4:

The footnote to the Organization's financial statements can be found on pages 12 and 13 of the attached audited financial statements.

Part III, Line 8:

St. Andrew's Hospital provides services to patients under the Medicare program knowing they will not recover all the costs associated with providing these services. Providing these services is essential to these

Part VI Supplemental Information (Continuation)

patients and the community and increases their access to healthcare services. Fiscal year 2021 had a Medicare surplus. Any year there is a Medicare shortfall that would be considered a community benefit.

Hospital services reimbursed on a fee schedule are not included in the Medicare calculation per the 990 instructions. Had this been reported the total loss from Medicare services would have been \$899,389.

Medicare fee schedule revenue	\$ 77,405
Medicare estimated costs of care relating to payments	(199,462)
Net (Shortage)	\$ (122,058)

Total revenue received from Medicare is the gross reimbursement plus settlement. Both 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 Medicaid and Medicare Services.

Part III, Line 9b:

Individuals provided with charity discounts, financial assistance, or are on payment plans are not referred to a collection agency. After a determination of charity care, any personal portion due would follow the same collection procedures as other types of patients.

Part VI, Line 2:

In addition to the CHNA, the Hospital receives regular feedback on community needs from board members, other community organizations such as Economic Development Corporation and Chamber of Commerce, and from interested community members.

Part VI Supplemental Information (Continuation)

Part VI, Line 3:

Extensive signage is posted throughout the facility in the ER, waiting rooms, and the admissions/registration area. Patient statements include language regarding opportunity for financial assistance. The financial assistance policy and application for charity care/financial assistance are on the website. All collection related notices include encouragement to patients to explore financial assistance. The facility employs a full-time employee, the Community Resource Coordinator (CRC), who offers an array of services in searching for medical/dental coverage for those that are underinsured or uninsured. The number of uninsured and underserved is growing in Bottineau County. We are seeing an increase in the individual's out of pocket costs that remain following payments provided by their insurance carriers. With the rise in health care premiums and aging population, families have to make some difficult decisions. The lack of insurance or underinsured has a devastating effect on the people of our community. We are committed to the Catholic Healthcare Initiative on working towards insurance coverage issues for the uninsured and underinsured.

Part VI, Line 4:

St. Andrew's Hospital is a 25-bed acute care hospital and a senior apartment facility located in Bottineau, North Dakota. St. Andrew's Hospital serves approximately 6,500 individuals, encompassing a large part of Bottineau County. Bottineau County is located in rural, North Central North Dakota, next to the Canadian border. Our main patient base is of senior-citizen age, as the percentage of individuals over the age of 65 in Bottineau County is 24.3%. 13.5% of our population base is living below

Part VI Supplemental Information (Continuation)

the poverty level and the 2020 estimated median household income was \$65,074. Unemployment in 2020 was 5.44% compared to 5.14% in North Dakota. The most common industries are health care and social assistance, educational services, and retail trade.

Part VI, Line 5:

St. Andrew's Hospital board is comprised of eight members: The President & CEO, two sisters from the Sisters of Mary of the Presentation, and five community members otherwise unaffiliated with the facility or Sisters of Mary of the Presentation. To meet the needs of our community, the Hospital extends privileges to medical staff that are qualified and licensed. In addition to regular planning for systematic replacement/enhancement of patient care equipment like CT scanners and patient beds, the organization periodically assesses additional needs for equipment and utilizes surplus funds as well as community donations to help meet those needs.

St. Andrew's Hospital and its team of co-workers strive to increase their level of community involvement. Many of the employees of St. Andrew's Hospital serve on multiple local and regional committees working to improve the health and lives of the members of Bottineau County.

St. Andrew's Hospital operates an emergency room available 24 hours a day and accepts all patients, regardless of ability to pay. We are the sole provider of emergency and inpatient services in our county. The Hospital operates a separate foundation which conducts fundraising activities and solicits funds that are utilized to further the programs of St. Andrew's Hospital. The Foundation makes regular contributions to the Hospital for items that directly improve patient care (minor and capital). We also

Part VI Supplemental Information (Continuation)

work with the school system to provide volunteer opportunities for students to work in the Health Care Center.

Beyond Charity Care

In addition to our free charity care, the Hospital has provided many other services to meet the needs of those in Bottineau County and service area: we provide access to clinical practice to the Bottineau and Minot region.

A number of students job shadow in various departments as part of their education requirements. Over the past year we have had students job shadowing or completing internship hours for Pharmacy technician and Nurse Practitioner (NP) programs. We also have the school of nursing students from Dakota College Bottineau at the facility completing practicals during the college school year. We are happy to be a clinical site to Dakota College-Bottineau for the ADN/PN nursing program and UND for the NP program; we have a number of students that utilize St. Andrews Hospital for their clinicals on a day to day basis.

St. Andrew's Hospital allows for time to educate high school students about potential career opportunities in health care and provides job shadowing opportunities for those interested. We work closely with the Health and Sciences Instructor from the local high school to provide health career access to the students. We also participate in a Scrubs Camp program for junior high students. This was coordinated through St. Andrew's Hospital and provides opportunities for students exploring health care options. We also participate in a number of other educational opportunities with students to generate a career in health care; EMT summer school, and 2nd grade tour, just to name a few. These weren't able

Part VI Supplemental Information (Continuation)

to be completed this year due to COVID.

We have provided presentations to members of our community and the surrounding areas/groups to educate them about the health and wellness issues. We have a regular Healthbeat article that is printed in our local newspaper. We also have a weekly radio spot to discuss current healthcare related issues. We expanded our service offerings to bring blood pressures and wellness profiles to the community of Bottineau again, options were limited due to COVID. Due to Covid, we offered numerous Covid vaccine clinics.

Office space and a liaison are provided to the Rural Mental Health Consortium so that we can continue to offer behavioral health services to the community on an outpatient basis. The demand for behavioral health services in the State of North Dakota has grown substantially. We are very pleased to offer this service at the local level and are working strategically to tie this into the identified needs of the CHNA.

St. Andrew's Hospital participates in a number of community events/activities that pertain to healthcare and our direct relations to our community; including wellness committee, bio terrorism group, disaster preparedness, co-sponsor a blood drive, blood pressures are offered during a variety of community events such as North Central Electric's annual meeting held in June, and our annual Hospital week celebration, just to name a few. We offer a free blood pressure screening day every Tuesday. This helps monitor the vascular health of 20 to 30 patients each week. Annually we impact about roughly 1,000 people. Blood pressure screenings will resume when visitation is allowed in our facility.

Part VI Supplemental Information (Continuation)

St. Andrew's Hospital provides conference rooms for local non-profit organizations for meeting use. Will resume when visitation is allowed in our facility.

Throughout the year we held food pantry drives and collected funds to give to the school system for children in need of money for milk at snack time. We also have an angel tree within the facility that has a range of ages of boys and girls that are in need of receiving some gifts at Christmas. We do this in collaboration with a service group in our community.

We continue to maintain the Community Resource Coordinator (CRC); this person offers assistance to those in need. The CRC offers an array of services in searching for medical/dental coverage for those that are underinsured or uninsured. The CRC maintains our blanket hugs program providing free blankets for pediatric patients in need of comforting. The CRC also helps individuals complete the Caring Program paperwork. Without the resource, many of these individuals would have gone with needs unmet.

Part VI, Line 6:

We are an affiliate of the Sisters of Mary of the Presentation Health Corporation. St. Andrew's Hospital operates in accordance with the mission, vision, and values of the Sisters of Mary of the Presentation Health Corporation. Our annual budgeting process includes an assessment of how our budget demonstrates a commitment to the values of the system and the system works to ensure we are always mindful of our duty to care for the poor and those in need. St. Andrew's Hospital has a Strategic Plan developed from themes set forth by the Health System for all affiliates.

Part VI Supplemental Information (Continuation)

The strategic plan is an active document which St. Andrew's Hospital works on continuously and reports back to the health system on our progress toward established goals which again, align with the mission, vision, and values of the organization.

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

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Part I Questions Regarding Compensation

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

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

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

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

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

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

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

a Receive a severance payment or change-of-control payment?

b Participate in or receive payment from a supplemental nonqualified retirement plan?

c Participate in or receive payment from an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

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

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

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

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

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

Yes No

1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Robert Hamilton, MD Family Medicine Physician	(i)	279,733.	0.	0.	8,738.	19,094.	307,565.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Alfred Sams Former President & CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	217,115.	23,200.	6,862.	17,610.	30,480.	295,267.	0.
(3) Christopher Albertson President & CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	207,007.	15,781.	9,326.	22,846.	32,720.	287,680.	0.
(4) Jessica Skjolden, MD Family Medicine Physician	(i)	242,090.	0.	0.	7,609.	18,566.	268,265.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Steve Lindemann Former CFO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	154,465.	13,000.	152.	9,774.	29,520.	206,911.	0.
(6) Steve Arnold, NP Nurse Practitioner	(i)	155,682.	0.	0.	5,093.	17,725.	178,500.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Cory Miller, MD Family Medicine Physician	(i)	152,227.	0.	0.	4,892.	14,698.	171,817.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Part I, Line 3:

St. Andrew's Hospital does not pay compensation to the President & CEO or CFO. These positions are compensated by Sisters of Mary of the Presentation Health System, a related organization, for services to the Hospital. Sisters of Mary of the Presentation Health System uses one or more of the methods in Part I, question 3 to determine compensation.

Part I, Line 4b:

SMP Health has a nonqualified deferred compensation plan that complies with Section 409A of the IRC. SMP Health begins contributions into the plan after the employee's first year of service. The employee is vested based on a 20 year vesting schedule or becomes fully vested in the event of death, disability or reaching the age of 65. Employee name and amounts included on Schedule J are as follows:

Name	Part II, column B (iii)	Part II, column C
Alfred Sams	862	1,638
Chris Albertson	3,326	8,113
Courtney Vandal		625

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.

Steven Lindemann

152

1,348

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

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Form 990, Part III, Line 1, Description of Organization Mission:

Health Center participates in the health care mission in the work of healing which is the work of God. Our individual inspiration is Jesus and His Gospel message. Permeated with the Charism of the Sisters of Mary of the Presentation, we minister to one another and to all who come to us for care.

Form 990, Part III, Line 3, Changes in Program Services:

Prior to November 30, 2020, the Health Center held a 51% interest in St. Andrew's Bottineau Clinic (Clinic). Effective December 1, 2020, the Clinic became a wholly owned, provider based rural health clinic and a department of the Health Center.

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

St. Andrew's Hospital is designated as a Critical Access Hospital and has had the designation since July 2001. There were 311 acute patient days and 5,876 swing-bed days. The percent of occupancy was 67.8%.

We continue to utilize "The Guide for Planning and Reporting Community Benefit" book that was prepared by the Catholic Health Care Association to help determine what qualifies as a community benefit. We attend a variety of educational opportunities throughout the year to provide direction in reporting on our benefits to the community.

The Health Center provides healthcare services to patients who meet

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certain criteria under its charity care policy without charge or at amounts less than established rates. Since the Health Center does not pursue collection of these amounts, they are not reported as patient service revenue. The estimated cost of providing these services was \$11,000 for the year ended September 30, 2021, calculated by multiplying the ratio of cost to gross charges for the Health Center by the gross uncompensated charges associated with providing charity care to its patients.

The Health Center also commits significant time and resources to endeavors and critical services which meet otherwise unfulfilled community needs. Many of these activities are sponsored with the knowledge that they will not be self-supporting or financially viable.

SMP Health entered into an Affiliation Agreement on January 1, 2021 with St. Margaret's Health-Peru, St. Margaret's Health-Spring Valley, IV HealthCorp, and Illinois Valley Community Hospital Foundation. The affiliation was completed to better ensure the entities and related entities could accomplish the charitable healthcare purposes for which they were organized.

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

The sole member of the organization is the Sisters of Mary of the Presentation Health System dba SMP Health.

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

The member is entitled to vote in the election of Directors and to cast one vote for each Director to be elected. The member is also entitled to one vote on every other matter to be voted on by the member. Votes cast on

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behalf of the member are cast by the Chief Executive Officer of SMP Health.

The member has the exclusive right to elect or remove Directors.

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

The authority to act on the following matters are exclusively vested in the member of the organization:

1. any change in the philosophy, objectives and purposes of the organization;
2. amendment of the articles of incorporation and bylaws;
3. the election or removal of the Directors;
4. merger or consolidation with any other organization;
5. dissolution of the organization or the sale, lease or exchange of all or substantially all of its property or assets;
6. the sale, lease, transfer or encumbrance of any land, buildings or other assets owned by the organization or in which the organization has or will have equitable or legal title;
7. approval of the annual operating and capital budgets;
8. appointment of the Chief Executive Officer.

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

The Organization does not have committees with authority to act on behalf of the governing body.

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

The Form 990 is made available to the governing body before it is filed.

The Organization's President & CEO and CFO review the Form 990.

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

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Each Director and Officer must submit in writing to the Chair of the Board and the President & CEO a list of all business or other organizations of which the individual is an officer, director, trustee, member, owner (either as a sole proprietor or partner), shareholder with a 5% or greater interest in all outstanding voting shares, employee or agent, with which the organization has, or might reasonably in the future enter into, a relationship or a transaction in which the Director would have conflicting interests. Each written statement is resubmitted with any necessary changes each year. The Chair of the Board reviews the statements of the Directors and the Vice Chair of the Board reviews the statement filed by the Chair.

When a conflict arises the affected Director makes known the potential conflict, whether disclosed by written statement or not, and after answering any questions, will withdraw from the meeting for as long as the matter continues under discussion. Should the matter be brought to a vote, the affected Director will not vote on it. In the event the Director does not withdraw voluntarily, the Chair of the Board has authority to require the Director to remove himself from the room during both the discussion and vote on the matter. In the event the conflict of interest affects the Chair, the Vice Chair has authority to require the Chair remove himself in the same manner.

If the matter is the item of business for which a special meeting of the Board was called, the affected Director will not be counted to establish a quorum, and he will not participate in the deliberations or vote on it.

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

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The Organization's President & CEO and CFO are compensated by SMP Health.

The compensation process is determined by SMP Health. The SMP Health's Board of Trustees directly engages a nationally recognized independent compensation consulting firm to review the total compensation arrangements of the officers and key employees. The SMP Health's Board of Trustees approves all compensation based on comparable data and documents their decision in the meeting minutes.

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

The Organization's governing documents, conflict of interest policy, and financial statements are not available to the public. Financial information is available through the public disclosure copy of the 990.

Form 990, Part IX, Line 11g, Other Fees:

Purchased services:

Program service expenses	2,153,214.
Management and general expenses	72,212.
Fundraising expenses	0.
Total expenses	2,225,426.

Professional Fees:

Program service expenses	0.
Management and general expenses	41,961.
Fundraising expenses	0.
Total expenses	41,961.

Management services:

Program service expenses	0.
--------------------------	----

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Management and general expenses 438,034.

Fundraising expenses 0.

Total expenses 438,034.

Total Other Fees on Form 990, Part IX, line 11g, Col A 2,705,421.

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

Equity transfer to related party -10,580.

Change in interest in net assets of St. Andrew's Health

Center Foundation 168,154.

Total to Form 990, Part XI, Line 9 157,574.

Form 990, Part XII, Line 2c:

The governing board of Sisters of Mary of the Presentation Health

System assumes responsibility for oversight of the audit for St.

Andrew's Hospital.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

► Attach to Form 990.

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

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Inspection**

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
St. Andrew's Bottineau Clinic, LLC - 45-0451306, 316 Ohmer Street, Bottineau, ND 58318	Provision of health care services	North Dakota	-45,714.	276,091.	St. Andrew's Hospital

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Sisters of Mary of the Health Ministry - 81-3757471, 1202 Page Drive SW, Fargo, ND 58106	Supports SMP Health and the related entities	North Dakota	501(c)(3)	Canonical Entity	n/a		X
Sisters of Mary of the Presentation Health System dba SMP Health - 45-035962, 1202 Page Drive SW, Fargo, ND 58103	Support related ND Catholic Health Care System	North Dakota	501(c)(3)	Line 12a, I	SMP Health Ministry		X
St. Aloisius Medical Center dba SMP Health - St. Aloisius - 45-0226729, 325 E Brewster St, Harvey, ND 58341	Provision of health care services	North Dakota	501(c)(3)	Line 3	SMP Health		X
St. Andrew's Hospital Foundation dba SMP Health St. Andrew's Foundation, Inc, 316 Ohmer St, Bottineau, ND 58318	Support SMP Health - St. Andrew's	North Dakota	501(c)(3)	Line 12a, I	SMP Health		X

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

Schedule R (Form 990) 2020

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)(13) controlled organization?	
						Yes	No
Presentation Medical Center dba SMP Health - St. Kateri - 45-0227391, 213 2nd Ave NE, Rolla, ND 58367	Provision of health care services	North Dakota	501(c)(3)	Line 3	SMP Health		X
Sisters of Mary of the Presentation Prairieland Home Care dba Prairieland Ho, 1102 Page Drive SW, Fargo, ND 58106	Home health and supportive services	North Dakota	501(c)(3)	Line 10	SMP Health		X
Sisters of Mary of the Presentation Long Term Care dba SMP Health - Long Ter, 1202 Page Drive SW, Fargo, ND 58106	Provide extended care and medically related services	North Dakota	501(c)(3)	Line 10	SMP Health		X
St. Margaret's Hospital Foundation - 36-4042262, 600 E 1st St, Spring Valley, IL 61362	Support SMP Health - St. Margaret's	Illinois	501(c)(3)	Line 12a, I	SMP Health		X
SMP Illinois Region Health System dba St. Margaret's Health - 84-2023121, 600 E 1st St, Spring Valley, IL 61362	Support related Illinois health care entities	Illinois	501(c)(3)	Line 12a, I	SMP Health		X
IV HealthCorp, Inc. - 37-1211890 925 W St Peru, IL 61354	Support SMP affiliated entities	Illinois	501(c)(3)	Line 12a, I	St. Margaret's Health		X
St. Margaret's Health - Spring Valley - 36-2167884, 600 E 1st St, Spring Valley, IL 61362	Provision of health care services	Illinois	501(c)(3)	Line 3	St. Margaret's Health		X
Illinois Valley Community Hospital Foundation - 37-1211780, 925 W St, Peru, IL 61354	Support IV HealthCorp, Inc.	Illinois	501(c)(3)	Line 12a, I	IV HealthCorp, Inc.		X
Hygienic Institute Fro LaSalle, Peru, and Oglesby - 36-2167742, 925 West Street, Peru, IL 61354	Provide primary health care servcies	Illinois	501(c)(3)	Line 10	IV HealthCorp, Inc.		X
St. Margaret's Health - Peru - 36-2852553 925 W St Peru, IL 61354	Provision of health care services	Illinois	501(c)(3)	Line 3	IV HealthCorp, Inc.		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) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
St. Andrew's Bottineau Clinic, LLC - 45-0451306, 316 Ohmer Street, Bottineau, ND 58318	Provision of health care services	ND	St. Andrew's Hospital	Related	-45,714.	276,091.		X	N/A		X	100%
Valley Regional Health Services L3C - 27-3891281, 4391 Venture Drive, Peru, IL 61354-1014	Outpatient oncology services	IL	N/A	N/A	N/A	N/A		X	N/A		X	N/A

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
SMP Enterprises - 36-3486506 PO Box 10007 Fargo, ND 58106-0007	Collection Agency	ND	N/A	C CORP	N/A	N/A	N/A		X
SMP Enterprises - IL - 36-3456566 600 East 1st Street Spring Valley, IL 61362	Healthcare Management	IL	N/A	C CORP	N/A	N/A	N/A		X
Valley Health Enterprises - 36-3476877 925 W St Peru, IL 61354	Home medical equipment	IL	N/A	C CORP	N/A	N/A	N/A		X
Illinois Valley Health Services, Inc. - 36-4050682, 925 W St, Peru, IL 61354	Inactive	IL	N/A	C CORP	N/A	N/A	N/A		X
Health Care Building Corp - 36-3306917 925 W St Peru, IL 61354	Inactive	IL	N/A	C CORP	N/A	N/A	N/A		X

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

[illegible]

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

Part VI

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

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

[illegible]

Part VII Supplemental Information

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

Schedule R, Part III:

Prior to November 30, 2020, the Health Center held a 51% interest in St. Andrew's Bottineau Clinic (Clinic). Effective December 1, 2020, the Clinic became a wholly owned, provider based rural health clinic and a department of the Health Center. Financial information is reported based on the final 2020 K-1 for Part III.

The results of the operations subsequent to November 30, 2020 have been included in the accompanying financial statements. The Health Center did not pay anything to its business partner to purchase the remaining 49% of the Clinic but did assume any remaining liabilities of the Clinic.

Electronic Filing PDF Attachment



Financial Statements
September 30, 2021 and 2020



SMP Health

St. Andrew's

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Independent Auditor's Report

The Board of Directors
SMP Health - St. Andrew's
Bottineau, North Dakota

Report on the Financial Statements

We have audited the accompanying financial statements of SMP Health - St. Andrew's (Health Center), which comprise the balance sheets as of September 30, 2021 and 2020, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and our 2021 audit in accordance with the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The 2020 audit was not required to be conducted in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Health Center's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Health Center's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SMP Health - St. Andrew's as of September 30, 2021 and 2020 and the results of its operations, changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated January 17, 2022, on our consideration of the Health Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health Center's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health Center's internal control over financial reporting and compliance.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa
January 17, 2022

SMP Health - St. Andrew's

Balance Sheets

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,754,789	\$ 1,167,045
Assets limited as to use - Provider Relief Funds	-	3,207,672
Receivables		
Patient	2,228,209	1,317,589
Estimated third-party payor settlements	-	390,000
Other	29,116	193,595
Supplies	237,540	333,026
Prepaid expenses	<u>151,894</u>	<u>163,045</u>
Total current assets	5,401,548	6,771,972
Assets Limited as to Use		
By board for capital improvements and debt redemption	3,667,730	2,148,601
Property and Equipment, Net	2,241,046	2,606,113
Other Assets		
Interest in net assets of St. Andrew's Health Center Foundation	<u>1,016,920</u>	<u>848,766</u>
Total assets	<u>\$ 12,327,244</u>	<u>\$ 12,375,452</u>

SMP Health - St. Andrew's

Balance Sheets

September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	\$ 192,552	\$ 227,317
Paycheck Protection Program loan, current maturities	22,105	-
Accounts payable		
Trade	623,993	623,893
Estimated third-party payor settlements	175,000	-
Refundable advance - Provider Relief Funds	102,900	3,561,190
Accrued expenses		
Salaries and wages	181,084	172,455
Paid time off	250,780	246,602
Payroll taxes and other	1,330	1,612
Security deposits	<u>3,500</u>	<u>4,250</u>
Total current liabilities	1,553,244	4,837,319
Long-Term Debt, Less Current Maturities	191,848	384,401
Paycheck Protection Program Loan, Less Current Maturities	<u>941,762</u>	<u>-</u>
Total liabilities	<u>2,686,854</u>	<u>5,221,720</u>
Net Assets		
Without donor restrictions	8,622,970	6,304,466
With donor restrictions	<u>1,017,420</u>	<u>849,266</u>
Total net assets	<u>9,640,390</u>	<u>7,153,732</u>
Total liabilities and net assets	<u><u>\$ 12,327,244</u></u>	<u><u>\$ 12,375,452</u></u>

SMP Health - St. Andrew's
Statements of Operations
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient service revenue	\$ 13,473,696	\$ 10,749,352
Provider relief funds	1,227,342	-
Other revenue	<u>552,018</u>	<u>451,372</u>
Total revenues, gains, and other support without donor restrictions	<u>15,253,056</u>	<u>11,200,724</u>
Expenses		
Salaries and wages	4,827,112	4,169,050
Employee benefits	1,308,896	1,073,215
Supplies and other expenses	6,763,105	4,838,246
Depreciation and amortization	438,247	465,497
Bad debt expense - St. Andrew's Bottineau Clinic	88,246	472,086
Interest	<u>7,852</u>	<u>10,446</u>
Total expenses	<u>13,433,458</u>	<u>11,028,540</u>
Operating Income	<u>1,819,598</u>	<u>172,184</u>
Other Income (Expense)		
Unrestricted contributions	34,309	38,390
Net investment income	475,177	210,185
Loss on investment in St. Andrew's Bottineau Clinic	<u>-</u>	<u>(51,000)</u>
Other income (expense), net	<u>509,486</u>	<u>197,575</u>
Revenues in Excess of Expenses	2,329,084	369,759
Equity Transfer to Related Party	(10,580)	(10,473)
Contributions for Long-Lived Assets	<u>-</u>	<u>14,100</u>
Change in Net Assets Without Donor Restrictions	<u>\$ 2,318,504</u>	<u>\$ 373,386</u>

SMP Health - St. Andrew's
Statements of Changes in Net Assets
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Assets Without Donor Restrictions		
Revenues in excess of expenses	\$ 2,329,084	\$ 369,759
Equity transfer to related party	(10,580)	(10,473)
Contributions for long-lived assets	<u>-</u>	<u>14,100</u>
Change in net assets without donor restrictions	2,318,504	373,386
Net Assets With Donor Restrictions		
Change in interest in net assets of St. Andrew's Health Center Foundation	<u>168,154</u>	<u>59,011</u>
Change in Net Assets	2,486,658	432,397
Net Assets, Beginning of Year	<u>7,153,732</u>	<u>6,721,335</u>
Net Assets, End of Year	<u><u>\$ 9,640,390</u></u>	<u><u>\$ 7,153,732</u></u>

SMP Health - St. Andrew's
Statements of Cash Flows
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Operating Activities		
Change in net assets	\$ 2,486,658	\$ 432,397
Adjustments to reconcile change in net assets to net cash from (used for) operating activities		
Depreciation and amortization	438,247	465,497
Contributions for long-lived assets	-	(14,100)
Loss on investment in St. Andrew's Bottineau Clinic	-	51,000
Net realized and unrealized (gains) and losses on investments	(421,127)	(153,275)
Change in interest in net assets of St. Andrew's Health Center Foundation	(168,154)	(59,011)
Equity transfer to related party	10,580	10,473
Changes in assets and liabilities		
Receivables	(356,141)	(260,035)
Refundable advance - provider relief funds	(3,458,290)	3,561,190
Supplies	95,486	(53,281)
Prepaid expenses	11,151	(66,064)
Accounts payable	175,100	(240,502)
Accrued expenses	12,525	156,166
Security deposits	(750)	250
Net Cash from (used for) Operating Activities	<u>(1,174,715)</u>	<u>3,830,705</u>
Investing Activities		
Purchase of property and equipment	(73,180)	(178,459)
Sale of investments held as assets limited as to use	3,207,672	-
Purchase of investments held as assets limited as to use	(1,098,002)	(3,507,389)
St. Andrew's Bottineau Clinic capital contribution	-	(51,000)
Net Cash from (used for) Investing Activities	<u>2,036,490</u>	<u>(3,736,848)</u>
Financing Activities		
Repayment of long-term debt	(227,318)	(268,617)
Equity transfer to related party	(10,580)	(10,473)
Proceeds from Paycheck Protection Program loan	963,867	-
Contributions for long-lived assets	-	14,100
Net Cash from (used for) Financing Activities	<u>725,969</u>	<u>(264,990)</u>

SMP Health - St. Andrew's
Statements of Cash Flows
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Net Change in Cash and Cash Equivalents	\$ 1,587,744	\$ (171,133)
Cash and Cash Equivalents, Beginning of Year	<u>1,167,045</u>	<u>1,338,178</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 2,754,789</u></u>	<u><u>\$ 1,167,045</u></u>
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	<u><u>\$ 7,852</u></u>	<u><u>\$ 10,446</u></u>

Note 1 - Organization and Significant Accounting Policies

Organization

SMP Health – St. Andrew’s (Health Center), formerly doing business as St. Andrew’s Health Center, is a 25-bed acute care hospital and a senior apartment facility located in Bottineau, North Dakota. The Health Center provides services primarily to residents of Bottineau County and surrounding counties in north central North Dakota.

The sole member of the Health Center is SMP Health (SMPH), a North Dakota nonprofit corporation. SMPH was organized to carry out the purposes of the Sisters of Mary of the Presentation Health Ministry (SMPHM) by providing planning and management services to organizations controlled by or affiliated with SMPHM. See Note 14 for a description of transactions between the Health Center, SMPH, and other related organizations.

Combined financial statements for SMPH and Affiliates have been prepared under separate cover.

Income Taxes

The Health Center is organized as a North 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 Health Center is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Health Center is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Health Center has determined it is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

The Health 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 Health 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.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

Patient Receivables

Patient receivables are uncollateralized patient and third-party payor obligations. Unpaid patient receivables are not charged interest on amounts owed. Payments of patient receivables are allocated to the specific claims identified on the remittance advice or, if unspecified, are applied to the earliest unpaid claim.

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

The Health Center has elected to not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financial component due to the Health Center's expectation that the period between the time the service is provided to a patient and the time that the patient or third-party payor pays for that service will be one year or less. However, the Health Center does, in certain instances, enter into payment arrangements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

Supplies

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

Assets Limited as to Use

Assets limited as to use include assets set aside by the Board of Directors for future capital improvements and debt redemption, over which the Board retains control and may at its discretion subsequently use for other purposes. The funds also include provider relief funds – see Note 4.

Property and Equipment

Property and equipment acquisitions in excess of \$5,000 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Amortization is included in depreciation and amortization in the financial statements. The estimated useful lives of property and equipment are as follows:

Land improvements	5-25 years
Buildings and improvements	5-40 years
Equipment	3-20 years

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to net assets without donor restrictions, and are excluded from revenues in excess of expenses, unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when donated or when acquired long-lived assets are placed in service.

The Health Center considers whether indicators of impairment are present and performs the necessary analysis to determine if the carrying values of assets are appropriate. No impairment was identified for the years ended September 30, 2021 and 2020.

Investments and Net Investment Income

Investments with readily determinable market values are stated at fair value. The fair value of all debt and equity securities with ready determinable fair values are based on quotations obtained from national and foreign securities exchanges. All investments are classified as trading securities, therefore investment income or loss (including interest, dividends and realized and unrealized gains and losses on investments) is included in revenues in excess of expenses unless the income or loss is restricted by donor or law.

Through its affiliation with SMP Health, the Health Center participates in the SMP Health Central Fund (Fund), a pooled investment fund administered by SMP Health. The fund is maintained for the benefit of facilities that are sponsored and operated by SMP Health. Investments are made in conformity with the objectives and policies established by the SMP Health Board of Directors.

Within the fund, facilities share in a pool of investments that are managed by various fund managers. Asset valuation and income and losses of the fund are allocated to participating members based on the carrying amount of their investment in the fund. Substantially all investment holdings in the fund are recorded at fair value. The Health Center recognizes its carrying amount of the Fund based on the calculated net asset value (NAV) provided by the Fund administrator.

Investments in Affiliated Organizations

Investments in entities in which the Health Center has the ability to exercise significant influence over operating and financial policies but does not have operational control are recorded under the equity method of accounting. Under the equity method, the initial investment is recorded at cost and adjusted annually to recognize the Health Center's share of earnings and losses of those entities, net of any additional investments or distributions. The Health Center's share of net earnings or losses of the entities is included in other income (expense) in the statement of operations.

Net Assets With Donor Restrictions

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Health Center expects to be entitled in exchange for providing patient care. These amounts, representing transaction price, are due from patients or third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations. Generally, the Health Center bills the patients and third-party payors several days after the services are performed and/or the patient is discharged from the facilities. Revenue is recognized as performance obligations are satisfied. Amounts received before recognition of revenue are reported as a contract liability.

Performance obligations are determined based on the nature of the services provided by the Health Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Health Center believes that this method provides a reasonable depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients receiving inpatient acute and swing bed care services. The Health Center measures the performance obligation associated with inpatient acute and swing bed services from admission into the Health Center to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. Revenue for performance obligations satisfied at a point in time is recognized when goods or services are provided, and the Health Center does not believe it is required to provide additional goods or services to the patient.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Health Center has elected to not disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, the sooner of completion of services, discharge or the end of the month, which generally occurs within days or weeks of the end of the reporting period.

The Health Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Health Center's policy, and/or implicit price concessions provided to uninsured patients. The Health Center determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies and historical experience. The Health Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Settlements with third-party payors for retroactive adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care.

These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Health Center's historical settlement activity, including an assessment to ensure that it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews and investigations.

Consistent with the Health Center's mission, care is provided to patients regardless of their ability to pay. Therefore, the Health Center has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Health Center expects to collect based on its collection history with those patients.

Charity Care

The Health Center provides healthcare services to patients who meet certain criteria under its charity care policy without charge or at amounts less than established rates. Since the Health Center does not pursue collection of these amounts, they are not reported as patient service revenue. The estimated cost of providing these services was \$11,000 and \$15,000 for the years ended September 30, 2021 and 2020, calculated by multiplying the ratio of cost to gross charges for the Health Center by the gross uncompensated charges associated with providing charity care to its patients.

Performance Indicator

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

Donor-Restricted Gifts

The Health Center reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends, or purpose restriction is accomplished) in the reporting period in which the revenue is recognized (contribution is received). All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of changes in net assets as net assets released from restrictions.

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

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in Note 17, which presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Costs not directly attributable to a function, such as depreciation and interest, are allocated to a function based on square feet or the assets associated with that function while employee benefits are allocated to a function based on salaries.

Advertising Costs

Costs incurred for producing and distributing advertising are expensed as incurred.

Subsequent Events

The Health Center has evaluated subsequent events through January 17, 2022, the date which the financial statements were available to be issued.

Note 2 - Liquidity and Availability

To efficiently manage liquidity and capital, the Health Center continually determines the necessary amount of funds to hold in cash and cash equivalents to meet operational needs. Cash in excess of daily operating requirements is generally invested in board-designated funds to generate higher yielding returns while preserving capital.

Financial assets available for general expenditure within one year of the balance sheet date comprise the following:

	2021	2020
Cash and cash equivalents	\$ 2,754,789	\$ 1,167,045
Receivables		
Patient	2,228,209	1,317,589
Estimated third-party payor settlements	-	390,000
Other	29,116	193,595
Financial assets available to meet general expenditures within one year	<u>\$ 5,012,114</u>	<u>\$ 3,068,229</u>

The Health Center has board-designated assets limited as to use for capital improvements and debt redemption. These assets limited as to use, which are more fully described in Notes 1 and 5, are not reflected in the amounts above. These amounts are primarily invested in the pooled fund, SMP Health Central Fund (Fund). Participants are allowed to withdraw from the Fund at any time. Therefore, the board-designated amounts could be made available to meet the needs of general expenditures, if necessary.

Note 3 - Patient Service Revenue

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

Medicare – The Health Center is licensed as a Critical Access Hospital (CAH). The Health Center is reimbursed for most acute care services under a cost reimbursement methodology with final settlement determined after submission of annual cost reports by the Health Center and are subject to audits thereof by the Medicare Administrative Contractor. Clinical services are paid on a cost basis or fixed fee schedule. The Health Center's Medicare cost reports have been audited by the Medicare Administrative Contractor through the year ended September 30, 2019.

Medicaid – Inpatient and outpatient hospital services provided to Medicaid program beneficiaries are paid on a cost related basis. Inpatient services are reimbursed using Medicare interim per diem rates, decreased by one percent, and outpatient services are paid at the Medicare interim payment rates. Final cost settlements are determined based on the audited Medicare cost report. Clinical services are paid on a fixed fee schedule. The Health Center's final Medicaid settlements have been processed through the year ended September 30, 2019.

Blue Cross – Inpatient services rendered to Blue Cross subscribers are paid at prospectively determined rates per discharge. Outpatient services are reimbursed at outpatient payment fee screens or at charges less a prospectively determined discount. The prospectively determined discount is not subject to retroactive adjustment.

Other Payors – The Health Center has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the Health Center under these agreements may include prospectively determined rates per discharge and discounts from established charges.

Concentration of gross revenues by major payor accounted for the following percentages of the Health Center's patient service revenue for the years ended September 30, 2021 and 2020:

	2021	2020
Medicare	58%	57%
Medicaid	8%	11%
Blue Cross	15%	15%
Other commercial	14%	9%
Uninsured	5%	8%
	<u>100%</u>	<u>100%</u>

Laws and regulations governing the Medicare, Medicaid, Blue Cross, and other programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Patient service revenue for the years ended September 30, 2021 and 2020 increased approximately \$27,000 and \$130,000 due to prior year retroactive adjustments in excess of amounts previously estimated and removal of allowances previously estimated that are no longer necessary as a result of final settlements and years that are no longer likely subject to audits, reviews, and investigations and changes in estimated settlements.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Health Center also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The Health Center estimates the transaction price for patients and residents with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions.

The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. The ability to estimate the collectability of uninsured and other self-pay patients is contingent on the patient's ability or willingness to pay for the services provided. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense. The provision for bad debts for the year ended September 30, 2021 and 2020 was not significant.

Health Center services include a variety of services mainly covering inpatient procedures requiring extended stays or outpatient operations that require anesthesia or use of complete diagnostic equipment, as well as emergency care for traumas and other critical conditions. Provider services is primarily related to care of outpatients covering primary and specialty healthcare needs.

Other revenue is recognized at an amount that reflects the consideration to which the Health Center expects to be entitled in exchange for providing goods and services. The amounts recognized reflect consideration due from customers, third-party payors, and others. Primary categories of other revenue include income from rental, and cafeteria revenue.

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

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

For the years ended September 30, 2021 and 2020, the Health Center recognized revenues of \$13,424,107 and \$10,749,352 over time as the services were provided.

Contract Assets (Liabilities)

Contract assets (liabilities) represent estimated settlements related to Medicare and Medicaid cost reports not yet finalized.

The beginning and ending balances for patient receivables and contract assets and liabilities were as follows for the years ended September 30, 2021 and 2020:

	2021	
	October 1	September 30
Patient receivables	\$ 1,317,589	\$ 2,228,209
Contract assets and liabilities, net	390,000	(175,000)
	<u>\$ 1,707,589</u>	<u>\$ 2,053,209</u>
	2020	
	October 1	September 30
Patient receivables	\$ 1,213,322	\$ 1,317,589
Contract assets and liabilities, net	(270,000)	390,000
	<u>\$ 943,322</u>	<u>\$ 1,707,589</u>

Note 4 - Provider Relief Funds

During the years ended September 30, 2021 and 2020, the Health Center received \$0 and \$3,561,190 of Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Funds administered by the Department of Health and Human Services (HHS). The funds are subject to terms and conditions imposed by HHS. Among the terms and conditions is a provision that payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare-related expenses or lost revenues that are attributable to coronavirus. Recipients may not use the payments to reimburse expenses or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. HHS has set varying deadlines to incur eligible expenses depending on when the funds were received. Unspent funds will be expected to be repaid.

During the years ended September 30, 2021 and 2020, the Health Center also received \$100,000 and \$0 through the Paycheck Protection Program and Health Care Enhancement Act (PPHCEA) for its rural health clinics to conduct COVID-19 testing. This funding may only be used for conducting COVID-19 testing and related expenses, including building or construction of temporary structures, leasing of properties, and retrofitting facilities as necessary to support COVID-19 testing.

These funds are recorded as a refundable advance when received and are recognized as revenues in the accompanying statements of operations as all terms and conditions are considered met. The terms and conditions are subject to interpretation, changes and future clarification, the most recent of which have been considered through the date that the financial statements were available to be issued. In addition, this program may be subject to oversight, monitoring and audit.

Failure by a provider that received a payment from the Provider Relief Fund to comply with any term or condition can subject the provider to recoupment of some or all of the payment. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

As of September 30, 2021 and 2020, the Health Center had a total refundable advance balance of \$102,900 and \$3,561,190, which was included in current liabilities on the accompanying balance sheets. During the years ended September 30, 2021 and 2020, the Health Center recognized \$1,227,342 and \$0 as revenue related to the Provider Relief Funds, which includes interest earned on the funds. The Health Center transferred \$2,351,659 of its remaining Provider Relief Funds to an affiliate for its use toward qualifying expenses and lost revenue, which is considered allowable under the program's terms and conditions.

Note 5 - Fair Value Measurements

The Health Center reports certain assets and liabilities at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available.

A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that can be accessed at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

In some cases, the inputs used to measure the fair value of an asset or a liability might be categorized within different levels of the fair value hierarchy. In those cases, the fair value measurement is categorized in its entirety in the same level of the fair value hierarchy as the lowest level input that is significant to the entire measurement. Assessing the significance of a particular input to the entire measurement requires judgment, taking into account factors specific to the asset or liability.

The Health Center has no investments classified within Levels 1-3 of the fair value hierarchy.

The carrying amount of the pooled investment fund, SMP Health Central Fund (Fund), is determined using the calculated net asset value ("NAV") provided by the fund administrator, SMP Health. A multi-strategy approach is employed in managing the Fund. Strategies include long-term preservation of capital, maximizing long-term total return and avoidance of market timing techniques that rely upon subjective short-term market forecasts.

The Fund's policies require that all investment decisions will be made in a manner that is consistent with the document Socially Responsible Investment Guidelines, as adopted by the United States Conference of Catholic Bishops. Therefore, SMP Health has placed restrictions on the pooled fund investments based upon excluding securities whose companies violate the principals and teachings of the Catholic Church.

The overall asset allocation for the pooled funds maintains a diversified investment allocation of equity, fixed income, and cash with maximum, minimum and target parameters. Participants are allowed to withdraw from the Fund at any time.

The composition of assets limited as to use at September 30, 2021 and 2020 is shown in the following table.

	<u>2021</u>	<u>2020</u>
Assets Limited as to Use		
Pooled investment fund*	<u>\$ 3,667,730</u>	<u>\$ 2,148,601</u>

*As discussed in the policy for investments and investment income in Note 1, the Health Center participates in the SMP Health Central Fund, a pooled investment fund administered by SMP Health.

The Health Center invests in various investment securities which are exposed to risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least a reasonable possibility that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported on the balance sheets.

Note 6 - Net Investment Income

Net investment income and gains and losses on assets limited as to use and cash and cash equivalents consist of the following for the years ended September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Interest and dividend income	\$ 54,050	\$ 56,910
Net realized and unrealized gains (losses)	<u>421,127</u>	<u>153,275</u>
	<u>\$ 475,177</u>	<u>\$ 210,185</u>

Note 7 - Investment in St. Andrew's Bottineau Clinic

Prior to November 30, 2020, the Health Center held a 51% interest in St. Andrew's Bottineau Clinic (Clinic). Effective December 1, 2020, the Clinic became a wholly owned, provider-based rural health clinic and a department of the Health Center. Accordingly, the results of the operations subsequent to November 30, 2020 have been included in the accompanying financial statements. The Health Center did not pay anything to its business partner to purchase the remaining 49% of the Clinic but did assume any remaining liabilities of the Clinic.

The Health Center's investment in this affiliate was \$0 at September 30, 2020. This investment was reported under the equity method of accounting. The Clinic had a deficit balance in members' equity at September 30, 2020, therefore resulting in a \$0 investment balance for the Health Center. The net loss on the investment is included in other income (expense) on the statements of operations.

Disclosure of pro forma unrestricted revenue, gains, and other support and operating income (loss) representing amounts for the periods from October 1, 2019 – September 30, 2020 and October 1, 2020 through September 30, 2021 for the Clinic, as if the acquisition had occurred on October 1, 2019, have been omitted because of the impracticality of measuring certain amounts prior to the acquisition date. Pro forma disclosures for changes in net assets have also been omitted because of impracticality of measuring certain amounts prior to the acquisition date. In addition, disclosure of pro forma unrestricted revenues, gains, and other support and operating income from the date of acquisition through September 30, 2021 have been omitted as well because of the impracticality of determining those amounts. Due to the reimbursement effects of certain costs being included on the Health Center's cost report, administrative expense allocations, and other variables, the operations of the Clinic are not fully distinguishable.

Note 8 - Property and Equipment

A summary of property and equipment at September 30, 2021 and 2020 follows:

	2021		2020	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	\$ 118,981	\$ -	\$ 118,981	\$ -
Land improvements	110,621	102,828	110,621	101,911
Buildings and improvements	6,973,765	5,448,178	6,918,465	5,291,825
Equipment	3,396,286	2,817,915	3,382,820	2,536,938
Construction in progress	10,314	-	5,900	-
Total	<u>\$ 10,609,967</u>	<u>\$ 8,368,921</u>	<u>\$ 10,536,787</u>	<u>\$ 7,930,674</u>
Net property and equipment		<u>\$ 2,241,046</u>		<u>\$ 2,606,113</u>

Note 9 - Leases

The Health Center leases certain equipment under noncancelable long-term lease agreements. Certain leases have been recorded as capitalized leases and others as operating leases. Total lease expense for the years ended September 30, 2021 and 2020 for all operating leases was \$204,309 and \$150,426.

The capitalized leased assets consist of:

	2021	2020
Equipment	\$ 689,897	\$ 873,160
Less accumulated amortization	(426,548)	(453,505)
	<u>\$ 263,349</u>	<u>\$ 419,655</u>

Minimum future lease payments for capital leases are as follows:

Years Ending September 30,	Capital Leases
2022	\$ 141,912
2023	70,912
2024	<u>33,082</u>
Total minimum lease payments	245,906
Less interest	<u>(2,991)</u>
Present value of minimum lease payments	<u>\$ 242,915</u>

Note 10 - Paycheck Protection Program Loan

The Health Center was granted a \$963,867 loan under the Paycheck Protection Program (PPP) administered by a Small Business Administration (SBA) approved lender. The loan is uncollateralized and is fully guaranteed by the Federal government. The Health Center is eligible for loan forgiveness of up to 100% of the loan, upon meeting certain requirements. The Health Center has recorded a note payable and will record the forgiveness upon being legally released from the loan obligation by the SBA. No forgiveness income has been recorded for the year ended September 30, 2021. The Health Center will be required to repay any remaining balance, plus interest accrued at 1%, in monthly payments commencing upon notification of forgiveness or partial forgiveness.

Note 11 - Long-Term Debt

Long-term debt consists of:

	<u>2021</u>	<u>2020</u>
1.00% note payable to the North Central Electric Cooperative, due in monthly installments of \$2,190, including interest, through December 1, 2025	\$ 109,314	\$ 134,367
1.00% note payable to bank, due in monthly installments of \$2,312, including interest, with the balance due November 2022, secured by inventory, accounts, and equipment	32,171	59,449
Capitalized lease obligations	242,915	411,580
1.00% note payable, paid in full	<u>-</u>	<u>6,322</u>
	384,400	611,718
Less current maturities	<u>(192,552)</u>	<u>(227,317)</u>
Long-term debt, less current maturities	<u><u>\$ 191,848</u></u>	<u><u>\$ 384,401</u></u>

Long-term debt maturities are as follows:

<u>Years Ending September 30,</u>	<u>Amount</u>
2022	\$ 192,552
2023	100,426
2024	58,788
2025	26,075
2026	<u>6,559</u>
Total	<u><u>\$ 384,400</u></u>

Note 12 - Net Assets with Donor Restrictions

Net assets with donor restrictions are available for the following purposes at September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Subject to Expenditure for Specified Purpose		
Nursing scholarships	\$ 500	\$ 500
Subject to the Passage of Time		
Interest in future distributions of net assets of St. Andrew's Health Center Foundation	921,920	753,766
Perpetual in Nature, not Subject to Spending Policy or Appropriation		
Interest in net assets of St. Andrew's Health Center Foundation that are investments to be held in perpetuity	<u>95,000</u>	<u>95,000</u>
	<u><u>\$ 1,017,420</u></u>	<u><u>\$ 849,266</u></u>

Note 13 - Retirement Plan

The Health Center has a defined contribution salary deferral plan covering substantially all employees. Employees are eligible to participate in elective deferrals and matching contributions on the first day of the payroll coinciding with completion of one year of service with at least 1,000 hours of service and upon attaining 21 years of age. The Health Center's contributions for the years ended September 30, 2021 and 2020 were \$120,489 and \$98,196.

Note 14 - Related Party Transactions

The Health Center is sponsored by the Sisters of Mary of the Presentation Health Ministry (SMPHM), a corporation organized for the performance of religious, benevolent, charitable and educational activities. As part of this sponsorship, the Health Center made equity transfers of \$10,580 and \$10,473 to SMPHM during the years ended September 30, 2021 and 2020.

Related party transactions include transactions between the Health Center and SMP Health (SMPH). SMP Health, also sponsored by SMP, manages the Health Center and other related organizations.

The related party transactions include management fees and reimbursement of expenses paid by SMP Health on behalf of the Health Center. Payments made to SMP Health for the years ended September 30, 2021 and 2020 are as follows:

	2021	2020
Management and other services	\$ 435,984	\$ 541,124
Sisters' services	1,000	1,000
	<u>\$ 436,984</u>	<u>\$ 542,124</u>

Furthermore, the Health Center has investments in a pooled investment fund with SMP Health. Transactions related to this investment for the years ended September 30, 2021 and 2020 are as follows:

	2021	2020
Balance Sheet		
Assets limited as to use - Provider Relief Funds		
Pooled investments - related (money market funds)	\$ -	\$ 3,207,672
Assets limited as to use		
Pooled investments - related	3,667,730	2,148,601
Income		
Other income (expense)		
Interest and dividend income	51,278	52,390
Net realized and unrealized gains (losses)	421,127	153,275

The transactions between the Health Center and St. Andrew's Bottineau Clinic for the years ended September 30, 2021 and 2020 (prior to the Clinic becoming a wholly owned department of the Health Center on December 1, 2020), and accounts receivable as of September 30, 2021 and 2020 are as follows:

	2021	2020
Balance Sheet		
Accounts receivable	\$ -	\$ 601,165
Unrestricted Revenues, Gains, and Other Support		
Rent/management fee	-	48,000
Other Income (Expense)		
Capital contribution	-	(51,000)

Note 15 - St. Andrew's Health Center Foundation, Inc.

SMP Health - St. Andrew's Foundation, Inc. (Foundation), was established to raise funds to support the operation of the Health Center. The Foundation's articles of incorporation provide that all funds raised, except for funds required for the operation of the Foundation, be distributed to or be held for the benefit of the Health Center. The Foundation's bylaws provide the Health Center with the authority to direct its activities, management, and policies. The Foundation's unrestricted resources are distributed to the Health Center in amounts and in periods determined by the Foundation's Board of Directors. The sole member of the Foundation is SMP Health.

Amounts received by the Foundation are recorded as an increase in the interest in net assets of the Foundation. Amounts received by the Health Center from the Foundation are recorded as a decrease in the interest in net assets of the Foundation. The Health Center's interest in the net assets of the Foundation is reported as other assets in the balance sheets.

A summary of the Foundation's assets, liabilities, and net assets; results of operations; and changes in net assets follows:

	2021	2020
Assets		
Cash and cash equivalents and certificates of deposit	\$ 201,529	\$ 180,716
Pooled investment fund*	<u>815,391</u>	<u>668,050</u>
Total assets	<u><u>\$ 1,016,920</u></u>	<u><u>\$ 848,766</u></u>
Net Assets		
Without donor restrictions	\$ 921,920	\$ 753,766
With donor restrictions	<u>95,000</u>	<u>95,000</u>
Total net assets	<u>1,016,920</u>	<u>848,766</u>
Total liabilities and net assets	<u><u>\$ 1,016,920</u></u>	<u><u>\$ 848,766</u></u>

*The Foundation participates in the SMP Health Central Fund, a pooled investment fund administered by SMP Health.

	2021	2020
Revenues, gains, and other support	\$ 248,327	\$ 147,341
Expenses	<u>(80,173)</u>	<u>(88,330)</u>
Revenues in excess of expenses	168,154	59,011
Net assets, beginning of year	<u>848,766</u>	<u>789,755</u>
Net assets, end of year	<u><u>\$ 1,016,920</u></u>	<u><u>\$ 848,766</u></u>

Note 16 - Concentrations of Credit Risk

The Health Center grants credit without collateral to its patients, most of whom are insured under third-party payor agreements. The mix of receivables from third-party payors and patients at September 30, 2021 and 2020 was as follows:

	2021	2020
Medicare	50%	41%
Medicaid	7%	6%
Blue Cross	9%	4%
Commercial insurance	9%	15%
Other third-party payors and patients	25%	34%
	<u>100%</u>	<u>100%</u>

The Health Center's cash balances are maintained in various bank deposit accounts. At various times during the year, the balance of these deposits may be in excess of federally insured limits.

Note 17 - Functional Expenses

The Health Center provides healthcare services to residents within its geographic location. Expenses related to providing these services by functional class for the year ended September 30, 2021 are as follows:

	Healthcare Services	General and Administrative	Total
Salaries and wages	\$ 4,252,206	\$ 574,906	\$ 4,827,112
Employee benefits	1,153,007	155,889	1,308,896
Supplies and other expenses	5,783,247	969,858	6,753,105
Depreciation and amortization	383,102	55,145	438,247
Bad debt expense - St. Andrew's Bottineau Clinic	-	88,246	88,246
Interest	6,864	988	7,852
	<u>\$ 11,578,426</u>	<u>\$ 1,845,032</u>	<u>\$ 13,423,458</u>

Expenses related to providing these services by functional class for the year ended September 30, 2020 are as follows:

	Healthcare Services	General and Administrative	Total
Salaries and wages	\$ 3,626,166	\$ 542,884	\$ 4,169,050
Employee benefits	933,463	139,752	1,073,215
Supplies and other expenses	3,854,574	983,672	4,838,246
Depreciation and amortization	407,863	57,634	465,497
Bad debt expense - St. Andrew's Bottineau Clinic	-	472,086	472,086
Interest	9,153	1,293	10,446
	<u>\$ 8,831,219</u>	<u>\$ 2,197,321</u>	<u>\$ 11,028,540</u>

Note 18 - Contingencies

Malpractice Insurance

The Health Center has malpractice insurance coverage to provide protection for professional liability losses on a claims-made basis subject to a limit of \$1,000,000 per claim and an annual aggregate limit of \$5,000,000. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, will be uninsured.

Excess Liability Umbrella Insurance

The Health Center also has excess liability umbrella coverage on a claims-made basis subject to a limit of \$1,000,000 per occurrence and an annual aggregate limit of \$1,000,000. Should the claims-made policy not be renewed or replaced with equivalent insurance, claims based on occurrences during its term, but reported subsequently, will be uninsured.

Litigation, Claims and Disputes

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

The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations, specifically those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions known and unasserted at this time. Federal government activity has increased with respect to investigations and allegations concerning possible violations by healthcare providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient services.

COVID-19 Pandemic

During 2021 and 2020, the world-wide coronavirus pandemic impacted national and global economies. The Health Center is closely monitoring its operations, liquidity and capital resources and is actively working to minimize the current and future impact of this unprecedented situation. As of the date of issuance of these financial statements, the current and future full impact to the Health Center is not known.



Supplementary Information
September 30, 2021 and 2020

SMP Health - St. Andrew's



Independent Auditor's Report on Supplementary Information

The Board of Directors
SMP Health - St. Andrew's
Bottineau, North Dakota

We have audited the financial statements of SMP Health - St. Andrew's (Health Center) as of and for the years ended September 30, 2021 and 2020, and our report thereon dated January 17, 2022, which expressed an unmodified opinion on those financial statements, appears on pages 1 and 2.

Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of net patient service revenue, other revenue, and expenses are presented for the purpose of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The schedules of statistical information, which are the responsibility of management, have not been subjected to the auditing procedures applied in the audits of the financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

A handwritten signature in black ink that reads "Eide Bailly LLP".

Dubuque, Iowa
January 17, 2022

SMP Health - St. Andrew's
Schedules of Patient Service Revenue
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Total Patient Service Revenue		
Routine services	\$ 546,999	\$ 380,150
Swing-bed	1,718,635	1,757,110
Operating and recovery rooms	1,089,063	863,914
Central services and supply	237,192	189,676
Intravenous therapy	62,713	55,800
Emergency services	2,189,460	1,622,076
Laboratory and blood bank	2,064,086	1,871,982
Radiology and electrocardiography	2,258,686	1,845,667
Pharmacy	4,803,333	3,309,774
Anesthesiology	69,160	53,872
Occupational therapy	124,529	192,524
Physical therapy	682,908	652,686
Cardiac rehab	37,693	44,163
Rural health clinic	1,401,605	-
Observation	<u>425,086</u>	<u>453,583</u>
	17,711,148	13,292,977
Charity care	<u>(15,826)</u>	<u>(20,353)</u>
Total patient service revenue*	<u>\$ 17,695,322</u>	<u>\$ 13,272,624</u>
*Total Patient Service Revenue - Reclassified		
Inpatient revenue	\$ 3,175,564	\$ 3,114,772
Outpatient revenue	14,535,584	10,178,205
Charity care	<u>(15,826)</u>	<u>(20,353)</u>
Total patient service revenue	17,695,322	13,272,624
Deductions from Total Patient Service Revenue		
Implicit and explicit price concessions	<u>(4,221,626)</u>	<u>(2,523,272)</u>
Patient Service Revenue	<u>\$ 13,473,696</u>	<u>\$ 10,749,352</u>

SMP Health - St. Andrew's
Schedules of Other Revenue
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Other Revenue		
Grants	\$ 176,603	\$ 29,695
Congregate housing/St. Andrew's apartments	147,333	161,850
Mental health rural consortium	74,774	69,401
Wellness clinic	34,240	37,485
Rental income	22,635	21,978
Cafeteria and catering sales	17,748	19,689
Medical alert	7,690	6,966
Clinic specialist's fee	7,675	-
Clinic rent/management fee	2,100	49,425
Funds from North Dakota House Bill No. 1358	-	2,975
Other	<u>61,220</u>	<u>51,908</u>
Total Other Revenue	<u><u>\$ 552,018</u></u>	<u><u>\$ 451,372</u></u>

SMP Health - St. Andrew's
Schedules of Expenses
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Nursing Administration		
Salaries and wages	\$ 99,183	\$ 94,958
Supplies and other expenses	<u>150</u>	<u>150</u>
	<u>99,333</u>	<u>95,108</u>
Routine Services		
Salaries and wages	1,154,958	1,262,746
Supplies and other expenses	<u>1,356,676</u>	<u>605,735</u>
	<u>2,511,634</u>	<u>1,868,481</u>
Activities		
Salaries and wages	47,237	42,929
Supplies and other expenses	<u>1,495</u>	<u>450</u>
	<u>48,732</u>	<u>43,379</u>
Operating and Recovery Rooms		
Salaries and wages	59,283	48,296
Supplies and other expenses	<u>161,274</u>	<u>110,825</u>
	<u>220,557</u>	<u>159,121</u>
Central Services and Supply		
Salaries and wages	117,937	146,458
Supplies and other expenses	<u>151,354</u>	<u>147,176</u>
	<u>269,291</u>	<u>293,634</u>
Intravenous Therapy		
Supplies and other expenses	<u>3,957</u>	<u>2,931</u>
Emergency Services		
Salaries and wages	532,550	678,884
Supplies and other expenses	<u>822,503</u>	<u>176,492</u>
	<u>1,355,053</u>	<u>855,376</u>
Laboratory and Blood Bank		
Salaries and wages	249,294	228,978
Supplies and other expenses	<u>352,747</u>	<u>321,391</u>
	<u>602,041</u>	<u>550,369</u>
Radiology and Electrocardiography		
Salaries and wages	228,048	171,351
Supplies and other expenses	<u>358,208</u>	<u>196,619</u>
	<u>586,256</u>	<u>367,970</u>
Pharmacy		
Salaries and wages	168,173	152,634
Supplies and other expenses	<u>1,727,148</u>	<u>1,512,341</u>
	<u>1,895,321</u>	<u>1,664,975</u>

SMP Health - St. Andrew's
Schedules of Expenses
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Anesthesiology		
Supplies and other expenses	\$ 38,513	\$ 36,738
Occupational Therapy		
Supplies and other expenses	18,482	31,990
Physical Therapy		
Salaries and wages	139,295	132,874
Supplies and other expenses	11,700	5,717
	<u>150,995</u>	<u>138,591</u>
Social Services		
Salaries and wages	95,989	96,465
Supplies and other expenses	1,273	975
	<u>97,262</u>	<u>97,440</u>
Rural health clinic		
Salaries and wages	788,584	-
Supplies and other expenses	87,336	-
	<u>875,920</u>	<u>-</u>
Public Relations		
Salaries and wages	16,694	17,243
Supplies and other expenses	702	935
	<u>17,396</u>	<u>18,178</u>
Medical Records		
Salaries and wages	123,811	104,695
Supplies and other expenses	12,619	34,254
	<u>136,430</u>	<u>138,949</u>
Infection Control		
Salaries and wages	41,560	31,374
Supplies and other expenses	1,611	987
	<u>43,171</u>	<u>32,361</u>
Cardiac Rehab		
Salaries and wages	13,589	12,668
Supplies and other expenses	6,524	6,960
	<u>20,113</u>	<u>19,628</u>
Dietary		
Salaries and wages	199,392	201,314
Supplies and other expenses	127,737	120,662
	<u>327,129</u>	<u>321,976</u>

SMP Health - St. Andrew's
Schedules of Expenses
Years Ended September 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Plant Operation and Maintenance		
Salaries and wages	\$ 163,960	\$ 155,579
Supplies and other expenses	<u>368,757</u>	<u>403,654</u>
	<u>532,717</u>	<u>559,233</u>
Housekeeping		
Salaries and wages	150,669	151,815
Supplies and other expenses	<u>20,471</u>	<u>20,959</u>
	<u>171,140</u>	<u>172,774</u>
Laundry and Linen		
Salaries and wages	27,371	30,974
Supplies and other expenses	<u>73,033</u>	<u>83,125</u>
	<u>100,404</u>	<u>114,099</u>
Administrative Services		
Salaries and wages	409,535	406,815
Supplies and other expenses	<u>965,628</u>	<u>948,431</u>
	<u>1,375,163</u>	<u>1,355,246</u>
Unassigned Expenses		
Depreciation and amortization	438,247	465,497
Bad debt expense - St. Andrew's Bottineau Clinic	88,246	472,086
Insurance	93,207	68,749
Employee benefits	1,308,896	1,073,215
Interest	<u>7,852</u>	<u>10,446</u>
	<u>1,936,448</u>	<u>2,089,993</u>
Total Expenses	<u><u>\$ 13,433,458</u></u>	<u><u>\$ 11,028,540</u></u>

SMP Health - St. Andrew's
Schedules of Statistical Information (Unaudited)
Five Years Ended September 30, 2021

	2021	2020	2019	2018	2017
Patient Days					
Acute	311	222	334	295	284
Swing-bed (includes NF days)	5,876	6,059	6,221	5,258	6,073
Number of Beds					
Acute and swing-bed	25	25	25	25	25
Percent of Occupancy					
Acute and swing-bed	67.8%	68.6%	71.8%	60.9%	69.7%
Discharges					
Acute	101	71	105	105	98
Swing-bed	50	57	102	44	37



Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Directors
SMP Health - St. Andrew's
Bottineau North Dakota

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of SMP Health - St. Andrew's (Health Center), which comprise the balance sheet as of September 30, 2021, and the related statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 17, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Health Center's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Health Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Health Center's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be a material weakness and a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and responses as item 2021-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in the accompanying schedule of findings and responses as item 2021-002 to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Health Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The Hospital's Responses to Findings

The Health Center's responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. The Health Center's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Health Center's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Health Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa
January 17, 2022

Financial Statement Findings

**2021-001 Preparation of Financial Statements and Material Audit Adjustments
Material Weakness in Internal Control over Financial Reporting**

<i>Criteria</i>	A properly designed system of internal control over financial reporting includes the preparation of an entity's financial statements and accompanying notes to the financial statements by internal personnel of the entity. In addition, a complete system of internal control contemplates an adequate system for recording and processing journal entries that are significant to the financial statements. Management is responsible for establishing and maintaining internal control over financial reporting and procedures related to the fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles (GAAP).
<i>Condition</i>	The Health Center does not have an internal control system designed to provide for the preparation of financial statements being audited, which includes the accompanying footnotes and statement of cash flows as required by GAAP. We were requested to draft the financial statements and accompanying notes to the financial statements. In addition, as part of our audit, we proposed material and significant audit adjustments to the financial statements that were not identified by management.
<i>Cause</i>	This deficiency is partially due to the limited resources in the financial reporting process. The outsourcing of these services is not unusual in an organization of your size. We realize that obtaining the expertise necessary to prepare the financial statements, including all necessary disclosures, in accordance with GAAP, can be considered costly and ineffective.
<i>Effect</i>	The effect of this condition is that the year-end financial reporting is prepared by a party outside of the Health Center. The outside party does not have the constant contact with ongoing financial transactions that internal staff have. This control deficiency could result in misstatements to the financial statements as well as required information being omitted from the financial statements. Furthermore, it is possible that new standards may not be adopted and applied timely to the interim financial reporting.
<i>Recommendation</i>	It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations. We recommend that management continue reviewing operating procedures in order to obtain the maximum internal control over financial reporting possible under the circumstances to enable staff to draft the financial statements internally and to record all necessary adjustments.
<i>Views of Responsible Individuals</i>	Management agrees with the finding. However, management feels that committing the resources necessary to remain current on GAAP reporting requirements and corresponding footnote disclosures would lack benefit in relation to the cost, but will continue to evaluate on a regular basis. Management will review the general ledger on a regular basis to ensure all necessary adjustments are made to the financial statements.

2021-002	Limited Segregation of Duties Significant Deficiency in Internal Control over Financial Reporting
<i>Criteria</i>	In order to achieve a high level of internal control, the functions of executing transactions, recording transactions, and maintaining accountability for assets should be performed by different employees or be maintained under dual control.
<i>Condition</i>	The Health Center does not have an internal control system to allow for proper segregation of duties in certain areas of the accounting function.
<i>Cause</i>	The Health Center has a limited number of employees that perform multiple accounting functions.
<i>Effect</i>	Inadequate segregation of duties could adversely affect the Health Center's ability to detect and correct misstatements in a timely period in the normal course of performing the accounting function.
<i>Recommendation</i>	In determining how to mitigate the lack of segregation of duties, those charged with governance must weigh the costs of any proposed changes against the expected benefits. In lieu of segregation of duties, another effective program to provide control is for those charged with governance to be involved in the control procedures available. Board involvement through the review of reconciliation procedures is an effective control to ensure these procedures are being properly completed on a timely basis. In addition, the Board of Directors are actively involved in and knowledgeable about the operations of the Health Center.
<i>Views of Responsible Individuals</i>	Management agrees with the finding.