TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2024

Prepared For:

Winner Regional Healthcare Center
745 E 8th St
Winner, SD 57580

Prepared By:

Eide Bailly LLP
345 N. Reid Pl., Ste. 400
Sioux Falls, SD 57103-7034

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This copy of the return is provided ONLY for Public Disclosure purposes. Any confidential information regarding large donors has been removed.

Form **8868**
(Rev. January 2025)

Department of the Treasury
Internal Revenue Service

Application for Extension of Time To File an Exempt Organization Return or Excise Taxes Related to Employee Benefit Plans

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print

File by the due date for filing your return. See instructions.

Name of exempt organization, employer, or other filer, see instructions.
WINNER REGIONAL HEALTHCARE CENTER

Taxpayer identification number (TIN)
46-0274380

Number, street, and room or suite no. If a P.O. box, see instructions.
745 E 8TH ST

City, town or post office, state, and ZIP code. For a foreign address, see instructions.
WINNER, SD 57580

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08	Form 990-T (governmental entities)	15

- After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.
- If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY)

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of AMANDA SOESBE
745 E 8TH ST - WINNER, SD 57580
Telephone No. 605-842-7213 Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box ..... ☐
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ..... ☐. If it is for part of the group, check this box ... ☐ and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until NOVEMBER 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☒ calendar year 20 24 or
☐ tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	**3a**	$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	**3b**	$	0.
c	**Balance due.** Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	**3c**	$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions. Form **8868** (Rev. 1-2025)

LHA 423841 01-02-25

** PUBLIC DISCLOSURE COPY **

Return of Organization Exempt From Income Tax

Form **990**

Department of the Treasury
Internal Revenue Service

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

2024

Open to Public Inspection

A For the 2024 calendar year, or tax year beginning **and ending**

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

C Name of organization
WINNER REGIONAL HEALTHCARE CENTER

Doing business as

Number and street (or P.O. box if mail is not delivered to street address) | Room/suite
745 E 8TH ST

City or town, state or province, country, and ZIP or foreign postal code
WINNER, SD 57580

F Name and address of principal officer: ROGER KINGSBURY
SAME AS C ABOVE

D Employer identification number
46-0274380

E Telephone number
605-842-7100

G Gross receipts $ 27,901,855.

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number

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

J Website: WWW.WINNERREGIONAL.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1961 **M** State of legal domicile: SD

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: TO IMPROVE THE QUALITY OF LIFE IN OUR REGION.

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

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2024 (Part V, line 2a)	5	225
6	Total number of volunteers (estimate if necessary)	6	9
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	485,951.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	605,804.	248,429.
9	Program service revenue (Part VIII, line 2g)	27,749,920.	27,329,666.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	14,890.	295,317.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	52,162.	28,443.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	28,422,776.	27,901,855.

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	10,987,916.	13,062,344.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
b	Total fundraising expenses (Part IX, column (D), line 25) 0.		
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	19,082,440.	18,922,444.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	30,070,356.	31,984,788.
19	Revenue less expenses. Subtract line 18 from line 12	-1,647,580.	-4,082,933.

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	28,997,040.	27,571,958.
21	Total liabilities (Part X, line 26)	18,951,864.	21,638,002.
22	Net assets or fund balances. Subtract line 21 from line 20	10,045,176.	5,933,956.

Part II Signature Block

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

Sign Here

Signature of officer — Date

BRIAN WILLIAMS, CEO
Type or print name and title

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check if self-employed	PTIN
LAURIE HANSON, CPA	LAURIE HANSON, CPA	11/12/25	☐	P00851848

Firm's name EIDE BAILLY LLP — Firm's EIN 45-0250958

Firm's address 345 N. REID PL., STE. 400
SIOUX FALLS, SD 57103-7034 — Phone no. 605-339-1999

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:
TO IMPROVE THE QUALITY OF LIFE IN OUR REGION BY PROVIDING COMPREHENSIVE HEALTHCARE IN A LOCAL, NURTURING ENVIRONMENT. THROUGH PROFESSIONALS WHO CONSIDER HEALTHCARE A CALLING, WE WILL EXCEED THE EXPECTATIONS OF THOSE WE SERVE. OUR ROLE AS A COMMITTED STEWARD TO

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 X 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 X 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 $ 25,147,445. including grants of $) (Revenue $ 26,843,715.)
WINNER REGIONAL HEALTHCARE CENTER, A 25-BED CRITICAL ACCESS HOSPITAL AND 60 BED LONG TERM CARE CENTER, PROMOTES HEALTH OF THE COMMUNITY BY PROVIDING A VARIETY OF HEALTH CARE SERVICES INCLUDING ACUTE PATIENT TREATMENT, SWING BED, LONG-TERM CARE, AND NEWBORN CARE. THE FACILITY ALSO OPERATES A HOME HEALTH AGENCY, HOMEMAKER PROGRAM, A PROVIDER BASED RURAL HEALTH CLINIC, A RETAIL PHARMACY AVAILABLE TO ANYONE IN THE PUBLIC, A COMMUNITY HEALTH PROGRAM AND PROVIDES COMMUNITY EDUCATION PROGRAMS THROUGHOUT THE SERVICE AREA. WINNER REGIONAL HEALTHCARE CENTER HAD 1,367 ACUTE PATIENT DAYS; 939 SWING BED PATIENT DAYS; 159 NEWBORN PATIENT DAYS; 106 BIRTHS; 11,218 RESIDENT DAYS; 1,339 HOME HEALTH VISITS; 11,013 RURAL HEALTH CLINIC VISITS; 7,099 OBSERVATION HOURS; 1,828 SPECIALTY OUTREACH VISITS.

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 25,147,445.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*? See instructions	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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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 Rev. Proc. 98-19? *If "Yes," complete Schedule C, Part III*	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? *If "Yes," complete Schedule D, Part 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? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	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? *If "Yes," complete Schedule D, Part IV*	9	X	
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? *If "Yes," complete Schedule D, Part V*	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? *If "Yes," complete Schedule D, Part VI*	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? *If "Yes," complete Schedule D, Part VII*	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? *If "Yes," complete Schedule D, Part VIII*	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? *If "Yes," complete Schedule D, Part IX*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	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)? *If "Yes," complete Schedule D, Part X*	11f	X	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	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? *If "Yes," complete Schedule F, Parts I and IV*	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? *If "Yes," complete Schedule F, Parts II and IV*	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? *If "Yes," complete Schedule F, Parts III and IV*	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? *If "Yes," complete Schedule G, Part I.* See instructions	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? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	X	
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	44		
b	Enter the number of Forms W-2G included on 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** 225			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	**2b**	X	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?	**3a**	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*	**3b**	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**		X
b	If "Yes," enter the name of the foreign country _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	**5a**		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	**5c**		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	**6a**		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**		
7	**Organizations that may receive deductible contributions under section 170(c).**			
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**		X
d	If "Yes," indicate the number of Forms 8282 filed during the year **7d**			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	**7f**		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	**7g**		X
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	**7h**		X
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	**8**		
9	**Sponsoring organizations maintaining donor advised funds.**			
a	Did the sponsoring organization make any taxable distributions under section 4966?	**9a**		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	**9b**		
10	**Section 501(c)(7) organizations.** Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12 **10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities **10b**			
11	**Section 501(c)(12) organizations.** Enter:			
a	Gross income from members or shareholders **11a**			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) **11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year **12b**			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**			
a	Is the organization licensed to issue qualified health plans in more than one state? **Note:** See the instructions for additional information the organization must report on Schedule O.	**13a**		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans **13b**			
c	Enter the amount of reserves on hand **13c**			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	**14a**		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*	**14b**		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	**15**		X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	**16**		X
17	**Section 501(c)(21) organizations.** Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	**17**		

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

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

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9		
	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	1b	8		
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.)*

			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 on Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	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 on 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 on 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		

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.

[X] Own website [ ] Another's website [X] 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

AMANDA SOESBE - 605-842-7213

745 E 8TH ST, WINNER, SD 57580

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) KEN NOGUCHI	40.00									
MD						X		389,137.	0.	35,710.
(2) ANORA HENDERSON, MD	40.00									
DIRECTOR,CHIEF OF STAFF FROM 05/2024		X						285,190.	0.	0.
(3) RICK WAGNER, MD	30.00									
DIRECTOR, CHIEF OF STAFF UNTIL 05/24		X						219,000.	0.	0.
(4) MARLA HAYES	40.00									
PHARMACIST/DIRECTOR OF PHARMACY						X		183,539.	0.	7,060.
(5) REBECCA OLSON	40.00									
CNP						X		161,168.	0.	6,907.
(6) NICOLE OLSON	40.00									
DIRECTOR OF CLINIC OPERATION						X		147,956.	0.	17,789.
(7) KORIE PRAVECEK	40.00									
CNP						X		146,118.	0.	10,447.
(8) AMANDA SOESBE	40.00									
CFO				X				116,875.	0.	28,184.
(9) BRIAN WILLIAMS	40.00									
CEO				X				97,785.	0.	17,910.
(10) BETSY PRAVECEK	1.00									
PRESIDENT		X		X				0.	0.	0.
(11) KIM VANNEMAN	1.00									
VICE PRESIDENT		X		X				0.	0.	0.
(12) CASEY HEENAN	1.00									
TREASURER		X		X				0.	0.	0.
(13) SARA HAMMERBECK	1.00									
SECRETARY		X		X				0.	0.	0.
(14) JUSTIN NELSON	1.00									
DIRECTOR UNTIL 04/2024		X						0.	0.	0.
(15) SARA PETERSEK	1.00									
DIRECTOR		X						0.	0.	0.
(16) DIONE ROWE	1.00									
DIRECTOR		X						0.	0.	0.
(17) ROGER KINGSBURY	1.00									
DIRECTOR		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/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) CODY HAIRAR DIRECTOR FROM 05/2024	1.00	X						0.	0.	0.
1b Subtotal								1,746,768.	0.	124,007.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								1,746,768.	0.	124,007.

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 8

		Yes	No
3	Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*		X
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	X	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	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
ROCK MEDICAL GROUP PO BOX 31246, TAMPA, FL 33631	CONTRACTED NURSING	1,395,935.
SANFORD HEALTH PO BOX 5074, SIOUX FALLS, SD 57117	MGMT FEES/SALARY REIMB/IT SUPPORT	962,177.
FUSION MEDICAL STAFFING LLC PO BOX 30131, OMAHA, NE 68103	CONTRACTED NURSING	828,584.
WEATHERBY HEALTHCARE PO BOX 972633, DALLAS, TX 75397	CONTRACTED PHYSICIANS	616,505.
FASTAFF LLC PO BOX 911452, DENVER, CO 80291-1452	CONTRACTED NURSING	421,034.

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 27

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	29,332.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	219,097.				
	g Noncash contributions included in lines 1a-1f	1g	$				
	h **Total.** Add lines 1a-1f			248,429.			
Program Service Revenue		Business Code					
	2a PATIENT AND RESIDENT SERVICE REVE	621110		24,764,436.	24764436.		
	b PHARMACY REVENUE	900099		2,119,366.	1,633,415.	485,951.	
	c PHYSICIAN OUTREACH	621110		61,627.	61,627.		
	d						
	e						
	f All other program service revenue	900099		384,237.	384,237.		
	g **Total.** Add lines 2a-2f			27,329,666.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			22,880.			22,880.
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
		(i) Real	(ii) Personal				
	6a Gross rents 6a	28,443.					
	b Less: rental expenses 6b	0.					
	c Rental income or (loss) 6c	28,443.					
	d Net rental income or (loss)			28,443.			28,443.
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory 7a		272,437.				
	b Less: cost or other basis and sales expenses 7b		0.				
	c Gain or (loss) 7c		272,437.				
	d Net gain or (loss)			272,437.			272,437.
	8a Gross income from fundraising events (not including $ _____ of contributions reported on line 1c). See Part IV, line 18 8a						
	b Less: direct expenses 8b						
	c Net income or (loss) from fundraising events						
	9a Gross income from gaming activities. See Part IV, line 19 9a						
	b Less: direct expenses 9b						
	c Net income or (loss) from gaming activities						
	10a Gross sales of inventory, less returns and allowances 10a						
	b Less: cost of goods sold 10b						
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d						
	12 **Total revenue.** See instructions			27,901,855.	26843715.	485,951.	323,760.

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	765,071.	504,190.	260,881.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	40,971.	40,971.		
7 Other salaries and wages	9,978,980.	7,737,733.	2,241,247.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	234,390.	180,549.	53,841.	
9 Other employee benefits	1,355,895.	932,573.	423,322.	
10 Payroll taxes	687,037.	515,592.	171,445.	
11 Fees for services (nonemployees):				
a Management	236,569.		236,569.	
b Legal	11,782.		11,782.	
c Accounting	120,295.		120,295.	
d Lobbying	660.		660.	
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.)	9,411,403.	8,076,268.	1,335,135.	
12 Advertising and promotion	21,900.	10.	21,890.	
13 Office expenses	538,811.	307,040.	231,771.	
14 Information technology				
15 Royalties				
16 Occupancy	839,391.	323,284.	516,107.	
17 Travel	258,075.	241,931.	16,144.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	41,112.	18,628.	22,484.	
20 Interest	580,792.	385,201.	195,591.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,722,497.	1,215,702.	506,795.	
23 Insurance	379,343.	140,334.	239,009.	
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	4,182,785.	4,154,768.	28,017.	
b FOOD	294,861.	294,861.		
c LICENSES, DUES & SUBSCR	72,353.	52,396.	19,957.	
d SALES TAX	28,869.	7,270.	21,599.	
e All other expenses	180,946.	18,144.	162,802.	
25 **Total functional expenses.** Add lines 1 through 24e	31,984,788.	25,147,445.	6,837,343.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing			1	
	2	Savings and temporary cash investments		10,385.	2	374,078.
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		6,838,768.	4	6,403,895.
	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		156,828.	7	14,368.
	8	Inventories for sale or use		657,798.	8	511,492.
	9	Prepaid expenses and deferred charges		30,717.	9	44,348.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 38,510,811.			
	b	Less: accumulated depreciation	10b 21,445,281.	18,848,555.	10c	17,065,530.
	11	Investments - publicly traded securities		1,025,777.	11	1,058,322.
	12	Investments - other securities. See Part IV, line 11			12	
	13	Investments - program-related. See Part IV, line 11		1,399,313.	13	1,371,026.
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		28,899.	15	728,899.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		28,997,040.	16	27,571,958.
Liabilities	17	Accounts payable and accrued expenses		3,927,460.	17	4,895,787.
	18	Grants payable			18	
	19	Deferred revenue		10,433.	19	10,433.
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		6,524.	21	5,444.
	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		14,610,768.	23	14,275,297.
	24	Unsecured notes and loans payable to unrelated third parties			24	2,145,499.
	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		396,679.	25	305,542.
	26	**Total liabilities.** Add lines 17 through 25		18,951,864.	26	21,638,002.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** ☒ **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		8,645,863.	27	4,562,930.
	28	Net assets with donor restrictions		1,399,313.	28	1,371,026.
		Organizations that do not follow FASB ASC 958, check here ☐ **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		10,045,176.	32	5,933,956.
	33	Total liabilities and net assets/fund balances		28,997,040.	33	27,571,958.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	27,901,855.
2	Total expenses (must equal Part IX, column (A), line 25)	2	31,984,788.
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,082,933.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	10,045,176.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-28,287.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	5,933,956.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	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: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a		X
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	3b		

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

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

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

1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
3 ☒ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations .....
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

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

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

Section C. Computation of Public Support Percentage

14 Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) 14 %

15 Public support percentage from 2023 Schedule A, Part II, line 14 15 %

16a **33 1/3% support test - 2024.** 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 - 2023.** 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 - 2024.** 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 - 2023.** 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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(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) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2023 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2024** (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from **2023** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests - 2024.** 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 - 2023.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, 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? *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.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer lines 3b and 3c below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* **Part VI** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* **Part VI** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in* **Part VI** *how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in* **Part VI** *what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer 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).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* **Part VI.**	6		
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? *If "Yes," complete Part I of Schedule L (Form 990).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? *If "Yes," complete Part I of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in* **Part VI.**	9a		
b	Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* **Part VI.**	9b		
c	Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* **Part VI.**	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer line 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described on line 11a above?	**11b**		
c	A 35% controlled entity of a person described on line 11a or 11b above? *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 on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *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

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

- **a** ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*
- **c** ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
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 on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *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 (*explain in detail in* **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	**2**		
3 Subtract line 2 from line 1d.	**3**		
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	**4**		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	**5**		
6 Multiply line 5 by 0.035.	**6**		
7 Recoveries of prior-year distributions	**7**		
8 **Minimum Asset Amount** (add line 7 to line 6)	**8**		

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

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

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

Section D - Distributions		**Current Year**
1 Amounts paid to supported organizations to accomplish exempt purposes	**1**	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	**2**	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	**3**	
4 Amounts paid to acquire exempt-use assets	**4**	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	**5**	
6 Other distributions (describe in **Part VI**). See instructions.	**6**	
7 **Total annual distributions.** Add lines 1 through 6.	**7**	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	**8**	
9 Distributable amount for 2024 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-2024**	**(iii) Distributable Amount for 2024**
1 Distributable amount for 2024 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2024 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2024			
a From 2019			
b From 2020			
c From 2021			
d From 2022			
e From 2023			
f **Total** of lines 3a through 3e			
g Applied to under distributions of prior years			
h Applied to 2024 distributable amount			
i Carryover from 2019 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2024 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2024 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2025.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2020			
b Excess from 2021			
c Excess from 2022			
d Excess from 2023			
e Excess from 2024			

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

Schedule B (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

Name of the organization

WINNER REGIONAL HEALTHCARE CENTER

Employer identification number

46-0274380

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization

WINNER REGIONAL HEALTHCARE CENTER

Employer identification number

46-0274380

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		$ 119,097.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 100,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
WINNER REGIONAL HEALTHCARE CENTER	46-0274380

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(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: WINNER REGIONAL HEALTHCARE CENTER

Employer identification number: 46-0274380

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

(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

(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

(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

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527

Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2024

Open to Public Inspection

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

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

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

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

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

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

Name of organization	Employer identification number (EIN)
WINNER REGIONAL HEALTHCARE CENTER	46-0274380

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
2 Political campaign activity expenditures ..... $
3 Volunteer hours for political campaign activities .....

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ..... $
2 Enter the amount of any excise tax incurred by organization managers under section 4955 ..... $
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ..... ☐ Yes ☐ No
4a Was a correction made? ..... ☐ Yes ☐ No
b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ..... $
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ..... $
3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ..... $
4 Did the filing organization file **Form 1120-POL** for this year? ..... ☐ Yes ☐ No
5 Enter the names, addresses, and EINs of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a. If zero or less, enter -0-		
i Subtract line 1f from line 1c. If zero or less, enter -0-		

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ **Yes** ☐ **No**

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2021	(b) 2022	(c) 2023	(d) 2024	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		660.
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			660.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV **Supplemental Information**

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:
THE ORGANIZATION IS A MEMBER OF CERTAIN ORGANIZATIONS RELATED TO THE INDUSTRY WHICH HAVE LOBBYING EXPENSES. THE AMOUNT LISTED IS THE PERCENTAGE OF DUES THAT WERE USED FOR LOBBYING. ORGANIZATION OFFICERS AND DIRECTORS WILL ALSO FROM TIME TO TIME CONTACT LEGISLATORS CONCERNING HEALTH CARE ISSUES AND BILLS.

SCHEDULE D
(Form 990)
(Rev. December 2024)
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

Open to Public Inspection

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

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

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

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

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

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

Part II Conservation Easements.

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (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 on line 2a	2c	
d	Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d	

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

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

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

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

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

8 Does each conservation easement reported on line 2d 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 in Part XIII ☒

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

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

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

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

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

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

		Yes	No
(i) Unrelated organizations?	3a(i)		
(ii) Related organizations?	3a(ii)		
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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		24,638.		24,638.
b Buildings		30,666,683.	15,230,199.	15,436,484.
c Leasehold improvements				
d Equipment		5,999,510.	5,296,790.	702,720.
e Other		1,819,980.	918,292.	901,688.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, line 10c, column (B))*				17,065,530.

Part VII Investments - Other Securities

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) FINANCE LEASE LIABILITIES	305,542.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, line 25, col. (B))*	305,542.

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 ... X

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	27,901,855.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
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	0.
3	Subtract line 2e from line 1			3	27,901,855.
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	27,901,855.

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	31,984,788.
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	31,984,788.
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	31,984,788.

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:
LONG-TERM CARE RESIDENTS REQUEST THE FACILITY TO HANDLE THEIR FINANCIAL AFFAIRS. THIS IS DIRECTED BY A WRITTEN AGREEMENT BETWEEN THE FACILITY AND THE RESIDENT. SOME EXAMPLES OF FINANCIAL AFFAIRS ARE SOCIAL SECURITY CHECKS, NURSING HOME PAYMENTS, AND HAIRCUTS.

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

Part XIII Supplemental Information *(continued)*

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No. 1545-0047

2024

Open to Public Inspection

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

Part I Financial Assistance and Certain Other Community Benefits at Cost

		Yes	No
1a Did the organization have a financial assistance policy (FAP) during the tax year? If "No," skip to question 6a	1a	X	
b If "Yes," was it a written policy?	1b	X	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the FAP to its various hospital facilities during the tax year: [X] Applied uniformly to all hospital facilities [ ] Applied uniformly to most hospital facilities [ ] Generally tailored to individual hospital facilities			
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.			
a Did the organization use federal poverty guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: [X] 100% [ ] 150% [ ] 200% [ ] Other _____ %	3a	X	
b Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: [ ] 200% [ ] 250% [ ] 300% [ ] 350% [ ] 400% [X] Other 150 %	3b	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 FAP that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	X	
5a Did the organization budget amounts for free or discounted care provided under its FAP during the tax year?	5a	X	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		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?	5c		
6a Did the organization prepare a community benefit report during the tax year?	6a		X
b If "Yes," did the organization make it available to the public?	6b		

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial assistance at cost (from Worksheet 1)			105,000.		105,000.	.33%
b Medicaid (from Worksheet 3, column a)			4009600.	2786853.	1222747.	3.82%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total.** Financial assistance and means-tested government programs			4114600.	2786853.	1327747.	4.15%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)						
f Health professions education (from Worksheet 5)			19,250.	17,000.	2,250.	.01%
g Subsidized health services (from Worksheet 6)			8221464.	5607098.	2614366.	8.17%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other benefits			8240714.	5624098.	2616616.	8.18%
k **Total.** Add lines 7d and 7j			12355314.	8410951.	3944363.	12.33%

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

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

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

			Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	X	
2	Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2 2,699,736.		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's FAP. 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	3 376,074.		
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 8,320,885.		
6	Enter Medicare allowable costs of care relating to payments on line 5	6 8,406,008.		
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7 -85,123.		
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: ☐ Cost accounting system ☐ Cost to charge ratio ☒ Other			

Section C. Collection Practices

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

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

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

Part V Facility Information

Section A. Hospital Facilities

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

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

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):	Licensed hospital	Gen. medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 WINNER REGIONAL HEALTHCARE CENTER 745 E 8TH ST WINNER, SD 57580 WWW.WINNERREGIONAL.ORG 51775	X	X			X		X		PROVIDER BASED RHC-WINNER REGIONAL CLINIC	

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: WINNER REGIONAL HEALTHCARE CENTER

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

		Yes	No
Community Health Needs Assessment (CHNA)			
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 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12	3	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a [X] A definition of the community served by the hospital facility			
b [X] Demographics of the community			
c [X] Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d [X] How data was obtained			
e [X] The significant health needs of the community			
f [X] Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g [X] The process for identifying and prioritizing community health needs and services to meet the community health needs			
h [X] The process for consulting with persons representing the community's interests			
i [X] The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA			
j [ ] Other (describe in Section C)			
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 22			
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 [X] Hospital facility's website (list url): SEE LINE 7D NARRATIVE			
b [ ] Other website (list url):			
c [X] Made a paper copy available for public inspection without charge at the hospital facility			
d [X] 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 22			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X	
a If "Yes," list url: SEE LINE 7D NARRATIVE			
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: WINNER REGIONAL HEALTHCARE CENTER

			Yes	No
	Did the hospital facility have in place during the tax year a written FAP 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	[X] FPG, with FPG family income limit for eligibility for free care of and FPG family income limit 100 % for eligibility for discounted care of 150 %			
b	[X] Income level other than FPG (describe in Section C)			
c	[X] Asset level			
d	[X] Medical indigency			
e	[X] Insurance status			
f	[X] Underinsurance status			
g	[ ] Residency			
h	[X] 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	[X] Described the information the hospital facility may require an individual to provide as part of their application			
b	[X] Described the supporting documentation the hospital facility may require an individual to submit as part of their application			
c	[X] Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	[X] Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	[ ] 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	[X] The FAP was widely available on a website (list url): SEE PART V, LINE 16J NARRATIVE			
b	[X] The FAP application form was widely available on a website (list url): SEE PART V, LINE 16J NARRATIVE			
c	[X] A plain language summary of the FAP was widely available on a website (list url): SEE PART V, PAGE 8			
d	[X] The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	[X] The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	[X] 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	[X] 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	[X] Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	[ ] 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	[X] Other (describe in Section C)			

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group: WINNER REGIONAL HEALTHCARE CENTER

			Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written 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	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ Other similar actions (describe in Section C)			
f	☒ None of these actions or other similar actions were permitted			
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	19		X
	If "Yes," check all actions in which the hospital facility or a third party engaged:			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d	☐ Actions that require a legal or judicial process			
e	☐ Other similar actions (describe in Section C)			

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

- **a** ☒ Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** ☒ Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** ☒ Made presumptive eligibility determinations (if not, describe in Section C)
- **e** ☐ Other (describe in Section C)
- **f** ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

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

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: WINNER REGIONAL HEALTHCARE CENTER

		Yes	No
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		
a ☐	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? **23**		X
	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? **24**		X
	If "Yes," explain in Section C.		

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.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 5: COMMUNITY MEMBERS INVOLVED IN COLLECTING THE DATA AND PREPARING THE REPORT INCLUDED ONE REPRESENTATIVE FROM THE GOVERNING BOARD, THE EXECUTIVE DIRECTOR OF THE CHAMBER OF COMMERCE, AND THE PRESIDENT OF THE TRIPP COUNTY ECONOMIC DEVELOPMENT BOARD. THOSE INDIVIDUALS, IN ADDITION TO SURVEY RESPONDENTS, OTHER HEALTHCARE EMPLOYEES, WRHC ADMINISTRATION, AND SECONDARY DATA SOURCES HELPED REPRESENT ALL INDIVIDUALS IN THE TRIPP COUNTY COMMUNITY, GIVING THEM AN OPPORTUNITY TO PROVIDE INSIGHT ON THE AREAS NEEDING THE BIGGEST IMPROVEMENTS TO CARE.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 6A: WINNER REGIONAL WORKED IN PARTNERSHIP WITH SANFORD HEALTH.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 7D: BOUND COPIES ARE DISPLAYED IN OPEN SITTING AREAS THROUGHOUT THE FACILITY FOR READING BY ANY CUSTOMER OR EMPLOYEE. THE CHNA REPORT AND IMPLEMENTATION STRATEGY ARE AVAILABLE AT HTTPS://WWW.SANFORDHEALTH.ORG/-/MEDIA/ORG/FILES/ABOUT/COMMUNITY-HEALTH-NEEDS-ASSESSMENT/2022/WINNER-CHNA-REPORT-2022-2024.PDF

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 11: SIGNIFICANT NEEDS IDENTIFIED:
AFFORDABLE HOUSING; EMPLOYMENT AND ECONOMIC OPPORTUNITIES; LONG TERM CARE, NURSING HOMES, SENIOR HOUSING; ACCESS TO HEALTH CARE PROVIDERS; HEALTHY LIVING.

THE ORGANIZATION WILL NOT ADDRESS THE FOLLOWING NEEDS AND WHY:
- AFFORDABLE HOUSING WILL NOT BE ADDRESSED WITH THIS CHNA DUE TO DISCUSSION AT THE STAKEHOLDER MEETING WHERE EVERYONE AGREED THE RENTAL OPTIONS HAVE SOMEWHAT IMPROVED THE PAST FEW YEARS AND WRH WILL CONTINUE TO WATCH FOR OPPORTUNITIES TO PARTNER WITH OTHER COMMUNITY ENTITIES AS ALL RECOGNIZE THE MARKET IS STILL VERY CHALLENGING.
- EMPLOYMENT AND ECONOMIC OPPORTUNITIES WILL NOT BE ADDRESSED WITH THIS CHNA DUE TO DISCUSSION AT THE STAKEHOLDER MEETING THAT ITEMS SUCH AS JOB OPPORTUNITIES, DAYCARE, PRE-SCHOOL, AND OTHER ECONOMIC ITEMS WILL REQUIRE BROAD COMMUNITY BASED SUPPORT AND PARTNERSHIP BEYOND WHAT A LOCAL HOSPITAL CAN DO ON ITS OWN. THIS INFORMATION WILL BE SHARED WITH COMMUNITY MEMBERS.

- HEALTHY LIVING WILL NOT BE ADDRESSED WITH THIS CHNA DUE TO DISCUSSION AT THE STAKEHOLDER MEETING STATING THAT WRH ALREADY HELPS PROMOTE HEALTH WITH EDUCATIONAL OPPORTUNITIES SUCH AS BETTER CHOICES BETTER HEALTH AND MATTER OF BALANCE CLASSES IMPLEMENTED RECENTLY.

LONG TERM CARE, NURSING HOME

WINNER REGIONAL HEALTH ADMINISTRATION AND BOARD OF DIRECTORS REVIEWED MULTIPLE PRO-FORMAS AND OPTIONS FOR DELIVERING LONG TERM CARE AND STAYING VIABLE AS A FACILITY. IN ORDER TO CONTINUE TO OPERATE THE LONG TERM CARE

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

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

FACILITY, MANY CHANGES NEEDED TO BE MADE SUCH AS DECREASING CONTRACTED LABOR BY INCREASING STARTING WAGE FOR CNA'S AND OTHER CARE GIVERS IN THE LTC SPACE. THE FACILITY ALSO WORKED EXTENSIVELY ON ENSURING ALL MDS REPORTING AND BILLING PRACTICES WERE ACCURATE AND CORRECT. THIS HELPED DRASTICALLY DECREASE EXPENSES, SO THE FACILITY WAS CLOSER TO A BREAK-EVEN POINT. THE FACILITY ALSO INVESTED FUNDRAISED DOLLARS IN RENOVATIONS TO THE APPEARANCE OF THE LONG TERM CARE FACILITY AND REFRESHING NEW PAINT IN RESIDENT ROOMS AND DESIGN FOR LARGER PRIVATE SUITES.

ACCESS TO HEALTH CARE PROVIDERS

WINNER REGIONAL HEALTH ALSO SUCCESSFULLY RECRUITED ANOTHER MALE MD IN THE CLINIC AND HOSPITAL WHICH WAS SUCH A HIGH NEED AS MOST PROVIDERS WERE FEMALE AND THERE WAS A SHORTAGE OF PROVIDERS ABLE TO SEE THE PATIENTS NEEDED.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 13B: PATIENTS WHOSE FAMILY INCOME IS OVER 100% AND BELOW 150% OF THE FPL ARE ELIGIBLE FOR UP TO A 50% DISCOUNT.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 13H: IN ADDITION TO UTILIZING THE FACTORS IDENTIFIED IN LINE 13, THE ORGANIZATION CONSIDERS THE INDIVIDUAL'S LIABILITIES, NET WORTH, EMPLOYMENT STATUS OR EARNING CAPACITY, OTHER FINANCIAL OBLIGATIONS, FREQUENCY OF HEALTH SERVICES AND OTHER SOURCES OF PAYMENT FOR HEALTHCARE SERVICES RENDERED.

PATIENTS WHOSE FAMILY INCOME EXCEEDS 150% OF THE FPL MAY BE ELIGIBLE TO RECEIVE DISCOUNTED RATES ON A CASE-BY-CASE BASIS BASED ON THEIR SPECIFIC CIRCUMSTANCES, SUCH AS CATASTROPHIC ILLNESS OR MEDICAL INDIGENCE, AT THE DISCRETION OF WINNER REGIONAL HEALTHCARE. HOWEVER, THE DISCOUNTED RATES SHALL NOT BE LESS THAN THE AMOUNTS GENERALLY BILLED COMMERCIALLY INSURED PATIENTS. ONCE THE PATIENT HAS BEEN DEEMED ELIGIBLE, WINNER REGIONAL WILL APPLY THE FAP DISCOUNT TO THE PATIENT'S ACCOUNT. PRESUMPTIVE ELIGIBILITY MAY ALSO BE USED IF OTHER AVENUES FOR FINANCIAL ASSISTANCE HAVE BEEN EXHAUSTED.

WINNER REGIONAL HEALTHCARE CENTER
PART V, LINE 16C, FAP PLAIN LANGUAGE SUMMARY WEBSITE:
SEE PART V, LINE 16J NARRATIVE

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 16J: PART V, SECTION B, LINE 16A-C: THE HOSPITAL'S FINANCIAL ASSISTANCE POLICY, FINANCIAL ASSISTANCE APPLICATION, AND FINANCIAL ASSISTANCE PLAIN LANGUAGE SUMMARY ARE POSTED AT WINNERREGIONAL.ORG/FINANCIAL-ASSISTANCE

PART V, SECTION B, LINE 16I: PLEASE REFER TO THE NARRATIVE PROVIDED IN PART VI, LINE 3 REGARDING ADDITIONAL MEANS OF EDUCATING PATIENTS ABOUT OUR CHARITY CARE POLICY.

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.

WINNER REGIONAL HEALTHCARE CENTER:
PART V, SECTION B, LINE 24: THE HOSPITAL FINANCIAL ASSISTANCE POLICY DOES NOT COVER ELECTIVE PROCEDURES. THE HOSPITAL MAY HAVE CHARGED FAP ELIGIBLE PATIENTS GROSS CHARGES FOR SERVICES THAT ARE NOT COVERED UNDER THE FINANCIAL ASSISTANCE POLICY.

Part V Facility Information *(continued)*

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

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

How many non-hospital health care facilities did the organization operate during the tax year? 1

Name and address	Type of facility (describe)
1 WINNER REGIONAL NURSING HOME 745 EAST 8TH STREET WINNER, SD 57580-2631	SKILLED NURSING FACILITY

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 FAP.

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

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

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

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

PART I, LINE 3C:
IN ADDITION TO UTILIZING FEDERAL POVERTY LEVELS (FPL), THE ORGANIZATION REVIEWS INCOME LEVEL OTHER THAN FPL, ASSET LEVEL, MEDICAL INDIGENCY, INSURANCE STATUS AND UNDERINSURANCE STATUS. THIS INFORMATION IS REVIEWED AND A DETERMINATION OF ELIGIBILITY FOR ASSISTANCE IS MADE BY THE PATIENT SERVICES REPRESENTATIVE AND THE CFO. PATIENTS WHOSE FAMILY INCOME EXCEEDS 150% OF THE FPL MAY BE ELIGIBLE TO RECEIVE DISCOUNTED RATES ON A CASE-BY-CASE BASIS BASED ON THEIR SPECIFIC CIRCUMSTANCES, SUCH AS CATASTROPHIC ILLNESS OR MEDICAL INDIGENCE, AT THE DISCRETION OF WINNER REGIONAL HEALTHCARE. HOWEVER, THE DISCOUNTED RATES SHALL NOT BE LESS THAN THE AMOUNTS GENERALLY BILLED COMMERCIALLY INSURED PATIENTS. ONCE THE PATIENT HAS BEEN DEEMED ELIGIBLE, WINNER REGIONAL WILL APPLY THE FAP DISCOUNT TO THE PATIENT'S ACCOUNT. PRESUMPTIVE ELIGIBILITY MAY ALSO BE USED IF OTHER AVENUES FOR FINANCIAL ASSISTANCE HAVE BEEN EXHAUSTED.

PART I, LINE 7:
CHARITY CARE EXPENSE WAS CONVERTED TO COST ON LINE 7A BASED ON AN OVERALL COST-TO-CHARGE RATIO ADDRESSING ALL PATIENT SEGMENTS. LINES 7B AND 7G WERE DETERMINED USING THE COST REPORTS. LINE 7F WAS DETERMINED FROM THE GENERAL LEDGER SYSTEM.

PART III, LINE 2:
THE AMOUNT ON LINE 2 REPRESENTS IMPLICIT PRICE CONCESSIONS. THE ORGANIZATION DETERMINES ITS ESTIMATE OF IMPLICIT PRICE CONCESSIONS BASED ON ITS HISTORICAL COLLECTION EXPERIENCE WITH THE RESPECTIVE CLASS OF PATIENTS.

PART III, LINE 3:
THE ESTIMATED AMOUNT RELATED TO CHARITY CARE IS 13.93% OF IMPLICIT PRICE CONCESSIONS, WHICH IS BASED ON THE POVERTY LEVEL OF TRIPP COUNTY SD (PORTION OF THE SERVICE AREA) FOR 2024.

PART III, LINE 4:
FOOTNOTE FROM FINANCIAL STATEMENT: PLEASE SEE FINANCIAL STATEMENT NOTE 2 - PATIENT AND RESIDENT SERVICE REVENUE ON PAGES 13-15 OF THE ATTACHED FINANCIAL STATEMENTS.

PART III, LINE 8:

Part VI **Supplemental Information** *(Continuation)*

MEDICARE ALLOWABLE COST OF CARE WAS CALCULATED FROM THE MEDICARE COST REPORT FOR FISCAL YEAR ENDING 12/31/2024. MEDICAL SERVICES ARE PROVIDED TO PATIENTS WITH MEDICARE COVERAGE REGARDLESS OF WHETHER OR NOT A SURPLUS OR DEFICIT IS REALIZED. PROVIDING MEDICARE SERVICES PROMOTES ACCESS TO HEALTHCARE SERVICES WHICH ARE VITALLY NEEDED BY OUR COMMUNITY.

THE MEDICARE COST REPORT IS COMPLETED BASED ON THE RULES AND REGULATIONS SET FORTH BY THE CENTERS FOR MEDICARE AND MEDICAID SERVICES.

PART III, LINE 9B:
THE COLLECTION POLICY ALLOWS FOR CHARITY CARE TO BE OBTAINED DURING THE COLLECTION PROCESS IF THE PATIENT DID NOT QUALIFY DUE TO A LACK OF DOCUMENTATION IN THE PATIENT'S FILE. THE POLICY SPECIFICALLY STATES "A PATIENT WILL NOT BE DENIED CHARITY CARE CONSIDERATION BECAUSE OF A LACK OF DOCUMENTATION TO VERIFY INCOME." IF A PATIENT IS KNOWN TO QUALIFY FOR FINANCIAL ASSISTANCE AND IS IN COMPLIANCE WITH FINANCIAL ARRANGEMENTS MADE DURING THE FINANCIAL ASSISTANCE PROCESS, THEIR ACCOUNT WILL NOT BE SENT TO COLLECTION. IF A PATIENT IS FOUND TO POTENTIALLY QUALIFY FOR FINANCIAL ASSISTANCE AND THE ACCOUNT IS IN COLLECTION, COLLECTION ACTIVITY WILL CEASE WHILE THE PATIENT COMPLETES THE APPLICABLE PAPERWORK.

PART VI, LINE 2:
WRHC HAS STAFF INVOLVED WITH VARIOUS COMMITTEES, PROGRAMS, AND BOARDS THROUGHOUT THE COMMUNITY. THIS GETS THE FACILITY ENGAGED WITH THE COMMUNITY AND ALLOWS FOR THE COMMUNITY TO COMMUNICATE AREAS OF CONCERN AND CREATES AN INCREASED AWARENESS OF NEEDS. THE FACILITY THEN WORKS WITH THOSE INDIVIDUALS AND/OR WRHC STAFF TO ALLOW FOR BETTER PARTNERSHIP ON HEALTHCARE NEEDS.

PART VI, LINE 3:
OUR PROCESS FOR NOTIFYING PATIENTS OF FINANCIAL ASSISTANCE IS TO VISIT WITH THEM WHILE THEY ARE IN THE FACILITY. OUR PATIENT FINANCIAL REPRESENTATIVE REVIEWS THE CENSUS EVERY MORNING TO DETERMINE IF A PATIENT IS PRIVATE PAY. THE REPRESENTATIVE VISITS WITH THE PATIENT TO DETERMINE WHETHER THEY HAVE INSURANCE IN ADDITION TO WHAT HAS BEEN PROVIDED TO THE HOSPITAL, AND WHETHER THEY NEED ASSISTANCE WITH APPLYING FOR MEDICAID (IF APPLICABLE). THE REPRESENTATIVE PROVIDES CHARITY CARE INFORMATION IF THE PATIENT BELIEVES THIS TYPE OF FINANCIAL ASSISTANCE MAY BE NEEDED. CHARITY CARE APPLICATIONS ARE ALSO PROVIDED UPON REQUEST AND TO PERSONS WHO HAVE NOT BEEN MAKING PAYMENTS AS SCHEDULED.

PART VI, LINE 4:
WINNER REGIONAL HEALTHCARE CENTER (WRHC) IS LOCATED IN WINNER, SOUTH DAKOTA WHICH IS AT THE CENTER OF TRIPP COUNTY. COMMUNITIES IN TRIPP COUNTY INCLUDE CARTER, CLEARFIELD, COLOME, HAMILL, IDEAL AND WINNER. WRHC'S SERVICE AREA EXTENDS INTO GREGORY, MELLETTE, LYMAN AND TODD COUNTIES IN SOUTH DAKOTA AND INCLUDES THE CITIES OF PRESHO, MISSION, WOOD, WHITE RIVER, GREGORY, BURKE, DALLAS, HERRICK, BONESTEEL AND FAIRFAX. THE SERVICE AREA INCLUDES NORTHERN CHERRY, BROWN AND KEYA PAHA COUNTIES IN NEBRASKA AND ENCOMPASSES THE CITIES OF SPRINGVIEW, SPARKS, AINSWORTH AND VALENTINE. FARMING AND RANCHING ARE THE PRIMARY INDUSTRIES IN THIS RURAL AREA.

THE POPULATION OF TRIPP COUNTY, THE PRIMARY SERVICE AREA, IS 5,569. THE AVERAGE MEDIAN INCOME IS $54,054. PERCENTAGE OF RESIDENTS BELOW THE POVERTY LEVEL IS 19.3%.

Part VI **Supplemental Information** *(Continuation)*

OTHER HOSPITALS SERVING THE AREA INCLUDE VALENTINE HOSPITAL, BURKE COMMUNITY MEMORIAL, GREGORY HOSPITAL AND ROSEBUD HOSPITAL.

ALL COUNTIES IN THE SERVICE AREA ARE FEDERALLY-DESIGNATED MEDICALLY UNDERSERVED AREAS OR POPULATIONS.

THE DATA ABOVE IS FROM 2020. THE COMMUNITY DEMOGRAPHICS REMAIN STABLE.

PART VI, LINE 5:
THE WINNER REGIONAL GOVERNING BOARD IS A 9 MEMBER VOLUNTEER BOARD COMPRISED OF BOTH MEN AND WOMEN THAT RESIDE IN THE WINNER REGIONAL HEALTHCARE CENTER SERVICE AREA. WINNER REGIONAL HEALTHCARE CENTER EXTENDS PRIVILEGES TO PHYSICIANS IN THE IMMEDIATE AREA. WINNER REGIONAL HEALTHCARE CENTER UTILIZES SURPLUS FUNDS TO FUND BUILDING IMPROVEMENTS AND TO ENHANCE SERVICES TO PATIENTS.

SCHEDULE J (Form 990)

(Rev. December 2024)

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.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization

WINNER REGIONAL HEALTHCARE CENTER

Employer identification number

46-0274380

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ 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	**1b**		
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?	**2**		
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.			
	☐ Compensation committee	☐ Written employment contract		
	☐ Independent compensation consultant	☐ Compensation survey or study		
	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee		
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**		X
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement?	**4c**		X
	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?	**5a**		X
b	Any related organization?	**5b**		X
	If "Yes" on line 5a or 5b, describe in Part III.			
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization?	**6b**		X
	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	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) KEN NOGUCHI	(i)	389,137.	0.	0.	12,951.	22,852.	424,940.	0.
MD	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ANORA HENDERSON, MD	(i)	285,190.	0.	0.	0.	0.	285,190.	0.
DIRECTOR,CHIEF OF STAFF FROM 05/2024	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) RICK WAGNER, MD	(i)	219,000.	0.	0.	0.	0.	219,000.	0.
DIRECTOR, CHIEF OF STAFF UNTIL 05/24	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) MARLA HAYES	(i)	183,539.	0.	0.	7,060.	93.	190,692.	0.
PHARMACIST/DIRECTOR OF PHARMACY	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) REBECCA OLSON	(i)	161,168.	0.	0.	6,375.	625.	168,168.	0.
CNP	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) NICOLE OLSON	(i)	147,956.	0.	0.	4,796.	13,086.	165,838.	0.
DIRECTOR OF CLINIC OPERATION	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) KORIE PRAVECEK	(i)	146,118.	0.	0.	0.	10,540.	156,658.	0.
CNP	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(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:
THE CEO WAS COMPENSATED THROUGH A MANAGEMENT AGREEMENT WITH SANFORD HEALTH NETWORK, AN UNRELATED ORGANIZATION, THROUGH JULY, 2024. SANFORD HEALTH NETWORK USES THE PROCESSES DESCRIBED IN PART I, QUESTION 3 TO DETERMINE APPROPRIATE COMPENSATION FOR THE CEO. THE CEO BECAME AN EMPLOYEE OF WINNER REGIONAL HEALTHCARE CENTER EFFECTIVE AUGUST 1, 2024.

SCHEDULE L
(Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Transactions With Interested Persons

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a, 25b, 26, 27, 28a, 28b, or 28c; or Form 990-EZ, Part V, line 38a or 40b.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

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

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

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

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958 ..... $

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

Part II Loans to and/or From Interested Persons

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

(a) Name of interested person	**(b)** Relationship with organization	**(c)** Purpose of loan	**(d)** Loan to or from the organization? To	From	**(e)** Original principal amount	**(f)** Balance due	**(g)** In default? Yes	No	**(h)** Approved by board or committee? Yes	No	**(i)** Written agreement? Yes	No
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												
(8)												
(9)												
(10)												
Total						$						

Part III Grants or Assistance Benefiting Interested Persons

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

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

Part IV Business Transactions Involving Interested Persons

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) LORI KINGSBURY	FAMILY MEMBER OF RO	40,971.	INDEPENDENT		X
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					
(8)					
(9)					
(10)					

Part V Supplemental Information

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

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:
(A) NAME OF PERSON: LORI KINGSBURY
(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:
FAMILY MEMBER OF ROGER KINGSBURY, BOARD PRESIDENT
(C) AMOUNT OF TRANSACTION $ 40,971.
(D) DESCRIPTION OF TRANSACTION: INDEPENDENT CONTRACTOR PAYMENTS
(E) SHARING OF ORGANIZATION REVENUES? = NO

SCHEDULE O (Form 990)
(Rev. December 2024)
Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

Open to Public Inspection

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:
OUR REGION WILL BE SUSTAINED THROUGH FISCAL RESPONSIBILITY, ENSURING PERSONALIZED HEALTHCARE FOR GENERATIONS TO COME.

FORM 990, PART VI, SECTION A, LINE 3:
THE ORGANIZATION HAD A MANAGEMENT AGREEMENT WITH SANFORD HEALTH NETWORK. THE CEO IS AN EMPLOYEE OF THE MANAGEMENT COMPANY. SANFORD HEALTH IS LOCATED AT 1305 W 18TH STREET, SIOUX FALLS, SD. WRHC PAID SANFORD HEALTH NETWORK FOR SERVICES PROVIDED BY IAN WILLIAMS, CEO. COMPENSATION AND BENEFITS FOR BRIAN WILLIAMS WERE $193,905. THE CEO IS RESPONSIBLE FOR LOCAL PLANNING AND MANAGEMENT OF ALL ACTIVITIES IN THE ORGANIZATION, INCLUDING TASKS SUCH AS MANAGING HUMAN AND FINANCIAL RESOURCES, DIRECTING STAFF, AND CONTROLLING THE OPERATIONS.

THE MANAGEMENT AGREEEMNT WAS ENDED ON AUGUST 1, 2024 AND CEO BECAME EMPLOYEE OF WRHC.

FORM 990, PART VI, SECTION A, LINE 8B:
COMMITTEES MAKE RECOMMENDATIONS TO THE GOVERNING BODY, WHICH APPROVES ALL ACTIONS. NO COMMITTEES HAVE BROAD AUTHORITY TO ACT ON BEHALF OF THE GOVERNING BODY.

FORM 990, PART VI, SECTION B, LINE 11B:
A COPY OF FORM 990 WAS PROVIDED TO THE GOVERNING BODY ELECTRONICALLY PRIOR TO FILING. THE CFO REVIEWS A DRAFT OF THE FORM 990 IN DETAIL PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:
COMPLIANCE IS MONITORED THROUGH THE USE OF ANNUAL QUESTIONNAIRES THAT EACH OFFICER, DIRECTOR, TRUSTEE, AND KEY EMPLOYEE MUST COMPLETE. THE FULL BOARD SHALL BE ADVISED OF DEALINGS AND CONTRACTS TO BE MADE WITH ANY BOARD MEMBER(S), PHYSICIAN(S), OR EMPLOYEE(S). THE BOARD AND THE CEO INVESTIGATE AND MAKE A DETERMINATION REGARDING ALL CONFLICTS THAT MAY ARISE.

FORM 990, PART VI, SECTION B, LINE 15A:
CEO: SANFORD PRESENTS A COMPARATIVE SCHEDULE ON CEO SALARIES WITH MEDIAN AND HIGH/LOW SALARIES, FOR COMPARABLE POSITIONS AND AREAS OF RESPONSIBILITIES. THE CURRENT MARKET AND LONGEVITY IS ALSO INCLUDED IN THE EVALUATION OF COMPENSATION. THE SANFORD NETWORK VICE PRESIDENT PRESENTS THE COMPENSATION SUBSTANTIATION TO THE BOARD OF DIRECTORS AT A MEETING THAT EXCLUDES THE CEO. PERFORMANCE EVALUATIONS ARE COMPLETED BY EACH BOARD MEMBER, THE VICE PRESIDENT AND CEO SELF EVALUATION.

ADMINISTRATIVE STAFF (CFO, DIRECTOR OF HR/MATERIALS, DIRECTOR OF SUPPORT SERVICES, HOSPITAL DON, LTC DON): THE CEO COMPARES COMPENSATION TO SDAHO SALARY SURVEY. SALARY INCREASES ARE PRESENTED TO THE BOARD OF DIRECTORS AS PART OF THE BUDGET APPROVAL PROCESS.

THIS PROCESS IS UNDERTAKEN ANNUALLY.

FORM 990, PART VI, SECTION C, LINE 19:
DOCUMENTS ARE AVAILABLE UPON REQUEST

Name of the organization: WINNER REGIONAL HEALTHCARE CENTER

Employer identification number: 46-0274380

FORM 990, PART VII
BRIAN WILLIAMS, CEO, BECAME AN EMPLOYEE OF THE ORGANIZATION EFFECTIVE 8/1/2024. HE WAS PAID THROUGH A MANAGEMENT AGREEMENT WITH SANFORD HEALTH PRIOR TO 8/1/2024.

DR. RICK WAGNER WAS A BOARD MEMBER OF WINNER REGIONAL HEALTHCARE CENTER AND CHIEF OF STAFF AT THE WINNER REGIONAL CLINIC UNTIL MAY, 2024 . HIS COMPENSATION INCLUDES SERVICES PROVIDED AS A GENERAL SURGEON THROUGHOUT 2024.

DR. ANORA HENDERSON BECAME A MEMBER OF THE BOARD OF DIRECTORS AND CHIEF OF STAFF IN MAY, 2024.

FORM 990, PART IX, LINE 11G, OTHER FEES:

SERVICE CONTRACTS:	
PROGRAM SERVICE EXPENSES	582,454.
MANAGEMENT AND GENERAL EXPENSES	402,977.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	985,431.
OUTSIDE MEDICAL SERVICES:	
PROGRAM SERVICE EXPENSES	464,772.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	464,772.
REPAIRS AND MAINTENANCE:	
PROGRAM SERVICE EXPENSES	24,830.
MANAGEMENT AND GENERAL EXPENSES	29,708.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	54,538.
CONSULTING:	
PROGRAM SERVICE EXPENSES	23,862.
MANAGEMENT AND GENERAL EXPENSES	24,873.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	48,735.
OTHER:	
PROGRAM SERVICE EXPENSES	609.
MANAGEMENT AND GENERAL EXPENSES	126,875.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	127,484.
SOFTWARE MAINTENANCE:	
PROGRAM SERVICE EXPENSES	70,760.
MANAGEMENT AND GENERAL EXPENSES	430,614.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	501,374.
PURCHASED STAFFING/CONTRACT PHYSICIANS:	
PROGRAM SERVICE EXPENSES	6,908,981.
MANAGEMENT AND GENERAL EXPENSES	320,088.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	7,229,069.

Name of the organization
WINNER REGIONAL HEALTHCARE CENTER

Employer identification number
46-0274380

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	9,411,403.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGE IN INTEREST IN NET ASSETS OF FOUNDATION	-28,287.

UNRELATED BUSINESS INCOME

CARRYOVER DATA TO 2025

Name	Employer Identification Number
WINNER REGIONAL HEALTHCARE CENTER	46-0274380

Based on the information provided with this return, the following are possible carryover amounts to next year.

FEDERAL POST-2017 NET OPERATING LOSS - RETAIL PHARMACY	91,040.
FEDERAL PRE-2018 NET OPERATING LOSS	349,381.

Name: WINNER REGIONAL HEALTHCARE CENTER FEIN: 46-0274380

Type and Entity: RETAIL PHARMACY POST-2017 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2020	19,170.										
B	2021	5,799.										
C	2022	47,407.										
D	2023	18,664.										
E												
F												
G												
H												
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													
K													
L													
M													
N													
O													
P													
Q													
R													
S													
T													
U													
V													
W													

Name: WINNER REGIONAL HEALTHCARE CENTER FEIN: 46-0274380

Type and Entity: PRE-2018 NOL FED

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation | Section 382 Carryover

	Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for 12/31/24	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A	2004	36,892.	36,892.	36,892.								
B	2005	49,369.	15,669.	15,669.								
C	2006	67,892.										
D	2007	91,948.										
E	2008	55,146.										
F	2009	37,055.										
G	2010	21,262.										
H	2011	42,378.										
I												
J												
K												
L												
M												
N												
O												
P												
Q												
R												
S												
T												
U												
V												
W												

	Detail Type	ESBC	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____	Amount Used for _____
A													
B													
C													
D													
E													
F													
G													
H													
I													
J													
K													
L													
M													
N													
O													
P													
Q													
R													
S													
T													
U													
V													
W													

Electronic Filing PDF Attachment

Financial Statements
December 31, 2024 and 2023

Winner Regional Healthcare Center

EideBailly

CPAs & BUSINESS ADVISORS

Independent Auditor's Report

The Governing Board
Winner Regional Healthcare Center
Winner, South Dakota

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Winner Regional Healthcare Center (the Center), which comprise the balance sheets as of December 31, 2024 and 2023, 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.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Center as of December 31, 2024 and 2023, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States *(Government Auditing Standards)*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Substantial Doubt About the Center's Ability to Continue as a Going Concern

The accompanying financial statements have been prepared assuming that the Center will continue as a going concern. As discussed in Note 17 to the financial statements, the Center has suffered recurring losses and negative cash flows from operations, and has stated that substantial doubt exists about the Center's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 17. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to that matter.

345 N. Reid Pl., Ste. 400 | P.O. Box 5125 | Sioux Falls, SD 57117-5125 | T 605.339.1999 | F 605.339.1306 | EOE

Responsibilities of Management 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.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The Schedules of Patient and Resident Service Revenue, Other Revenue, and Accounts Receivable – Patients and Residents as of and for the years ended December 31, 2024 and 2023 are presented for the purposes 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 statistical information included in the Statistical and Financial Highlights, which is the responsibility of management, has 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 it. We have also previously audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the Center as of and for the years ended December 31, 2022, 2021 and 2020, none of which are presented herein, and we expressed unmodified opinions on those financial statements. In our opinion, the December 2022, 2021 and 2020 financial highlights included in the Statistical and Financial Highlights are fairly stated in all material respects in relation to the financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 14, 2025 on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 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 Center's internal control over financial reporting and compliance.

Eide Bailly LLP

Sioux Falls, South Dakota
August 14, 2025

	2024	2023
Assets		
Current Assets		
Cash and cash equivalents	$ 374,078	$ 10,385
Assets limited as to use	493,880	-
Receivables		
Patient and resident	3,649,652	4,592,288
Estimated third-party payor settlements	700,000	-
Employee Retention Credit	2,012,320	2,012,320
Insurance proceeds receivable	490,326	-
Other	251,597	234,160
Supplies	511,492	657,798
Prepaid expenses	44,348	30,717
Total current assets	8,527,693	7,537,668
Assets Limited as to Use		
By Board and lender for capital improvements and debt redemption	564,442	1,025,777
Property and Equipment, Net	17,065,530	18,848,555
Other Assets		
Interest in net assets of Winner Regional Health & Wellness Foundation	1,371,026	1,399,313
Notes receivable	14,368	156,828
Other	28,899	28,899
Total other assets	1,414,293	1,585,040
Total assets	$ 27,571,958	$ 28,997,040

	2024	2023
Liabilities and Net Assets		
Current Liabilities		
Checks issued in excess of bank balance	$ -	$ 159,233
Line of credit	2,145,499	-
Current maturities of long-term debt	351,403	340,776
Current maturities of finance lease liabilities	126,251	121,813
Accounts payable		
Trade	3,508,769	2,335,898
Estimated third-party payor settlements	-	310,000
Accrued expenses		
Salaries and wages	519,795	381,436
Vacation	646,428	601,539
Interest	22,685	22,685
Other	203,554	123,193
Refundable advances	10,433	10,433
Total current liabilities	7,534,817	4,407,006
Long-term Liabilities		
Long-term debt, less current maturities and unamortized debt issuance costs	13,923,894	14,269,992
Finance lease liabilities, less current maturities	179,291	274,866
Total long-term liabilities	14,103,185	14,544,858
Total liabilities	21,638,002	18,951,864
Net Assets		
Without donor restrictions	4,562,930	8,645,863
With donor restrictions	1,371,026	1,399,313
Total net assets	5,933,956	10,045,176
Total liabilities and net assets	$ 27,571,958	$ 28,997,040

	2024	2023
Revenues, Gains, and Other Support Without Donor Restrictions		
Patient and resident service revenue	$ 24,764,436	$ 25,194,620
Other revenue	2,623,005	2,642,282
COVID-19 stimulus programs		
Other stimulus grant revenue	-	258,376
Total revenues, gains, and other support without donor restrictions	27,387,441	28,095,278
Expenses		
Health care services	23,546,542	23,305,077
General and administrative	6,134,957	4,652,845
Depreciation	1,722,497	1,665,097
Interest	580,792	447,337
Total expenses	31,984,788	30,070,356
Operating Loss	(4,597,347)	(1,975,078)
Other Income		
Contributions without donor restrictions	119,097	74,608
Interest income	22,880	14,890
Gain on involuntary conversion	272,437	-
Total other income	414,414	89,498
Revenues Less than Expenses	(4,182,933)	(1,885,580)
Contributions for Long-Lived Assets	100,000	238,000
Change in Net Assets Without Donor Restrictions	$ (4,082,933)	$ (1,647,580)

	2024	2023
Net Assets Without Donor Restrictions		
Revenues less than expenses	$ (4,182,933)	$ (1,885,580)
Contributions for long-lived assets	100,000	238,000
Change in net assets without donor restrictions	(4,082,933)	(1,647,580)
Net Assets With Donor Restrictions		
Change in interest in net assets of Winner Regional Health & Wellness Foundation	(28,287)	106,718
Change in Net Assets	(4,111,220)	(1,540,862)
Net Assets, Beginning of Year	10,045,176	11,586,038
Net Assets, End of Year	$ 5,933,956	$ 10,045,176

	2024	2023
Operating Activities		
Change in net assets	$ (4,111,220)	$ (1,540,862)
Adjustments to reconcile change in net assets to net cash from (used for) operating activities		
Depreciation	1,722,497	1,665,097
Interest expense attributable to amortization of debt issuance costs	6,951	6,951
Undistributed portion of change in interest in net assets of Winner Regional Health & Wellness Foundation	28,287	(106,718)
Contributions with donor restrictions	(100,000)	(238,000)
Gain on involuntary conversion	(272,437)	-
Changes in assets and liabilities		
Receivables	225,199	1,272,325
Supplies	146,306	(35,628)
Prepaid expenses	(13,631)	(28,041)
Notes receivable	142,460	99,957
Other assets	-	20,785
Checks issued in excess of bank balance	(159,233)	159,233
Accounts payable	862,871	(348,214)
Accrued expenses	263,609	30,027
Refundable advances	-	10,433
Net Cash from (used for) Operating Activities	(1,258,341)	967,345
Investing Activities		
Purchase of property and equipment	(135,336)	(948,286)
Purchase of assets limited as to use	(5,779)	(3,601)
Net Cash used for Investing Activities	(141,115)	(951,887)
Financing Activities		
Contributions with donor restrictions	100,000	238,000
Advances on line-of-credit	2,340,000	451,605
Principal payments on line-of-credit	(194,501)	(451,605)
Proceeds from issuance of long-term debt	-	102,898
Principal payments on long-term debt	(342,422)	(333,593)
Principal payments on finance leases	(113,162)	(142,071)
Net Cash from (used for) Financing Activities	1,789,915	(134,766)
Net Change in Cash, Cash Equivalents and Restricted Cash	390,459	(119,308)
Cash, Cash Equivalents and Restricted Cash, Beginning of Year	916,227	1,035,535
Cash, Cash Equivalents and Restricted Cash, End of Year	$ 1,306,686	$ 916,227

	2024	2023
Cash and Cash Equivalents	$ 374,078	$ 10,385
Restricted Cash included in Assets Limited as to Use	932,608	905,842
Total cash, cash equivalents and restricted cash	$ 1,306,686	$ 916,227
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest	$ 573,841	$ 440,386
Supplemental Disclosure of Non-cash Investing and Financing Activities		
Right-of-use assets obtained in exchange for finance lease liabilities	$ 22,025	$ 393,384
Involuntary conversion proceeds included in receivables	490,326	-

Note 1 - Organization and Significant Accounting Policies

Organization

Winner Regional Healthcare Center (the Center) operates a 25-bed acute care hospital, 60-bed nursing home and a medical clinic located in Winner, South Dakota.

Management services are provided to the Center by Sanford Health Network under an affiliation agreement. This agreement was amended to remove certain management services as of August 1, 2024 (Note 14).

Income Taxes

The Center is organized as a South Dakota nonprofit corporation and has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Center is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Center is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. The Center files an Exempt Organization Business Income Tax Return (Form 990T) with the IRS to report its unrelated business taxable income.

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue 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 and Resident Receivables

Patient and resident receivables are uncollateralized patient and third-party obligations. Payments of patient and resident receivables are allocated to the specific claims identified on the remittance advice, or, if unspecified, are applied to the earliest unpaid claim. The Center generally does not charge interest on past due patient and resident receivable balances.

The Center records credit losses for patient and resident receivables based on the current expected credit losses. Credit losses are recorded after consideration of any implicit or explicit price concessions. Management believes that the historical loss information it has compiled is a reasonable basis on which to determine expected credit losses at December 31, 2024 and 2023 because the composition of the patient and resident receivables at those dates are consistent with that used in developing the historical credit loss percentages. Management considers historical write off and recovery information, its past history with similar cases, and current conditions and reasonable and supportable forecasts, to estimate the appropriate allowance for credit losses. The allowance for credit losses as of December 31, 2024 and 2023 was insignificant.

The Center's January 1, 2023 patient and resident receivables, other receivables and estimated third-party receivable balances were $4,051,267, $376,460, and $605,000, respectively.

Other Receivables

Other receivables are uncollateralized customer obligations and include amounts due from customers and donors for managed and professional services, 340B and retail pharmacy operations, and contributions.

Notes Receivable

The Center provides education loans to employees who in turn agree to return to work at the Center upon completion of their education and other loans to physicians. The notes receivable will be forgiven over an agreed upon period of time for services provided. Should the student or physician not meet the requirements of the loan, the loan must be repaid to the Center. Notes receivable are stated at principle amounts and are uncollateralized. Management reviews all notes receivable periodically.

Supplies

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

Assets Limited as to Use and Investment Income

Assets limited as to use includes assets set aside by the Governing Board for future capital improvements and debt redemption, over which the Board retains control and may at its discretion subsequently use for other purposes; and reserves held under a loan agreement. Assets limited as to use that are available for obligations classified as current liabilities are reported in current assets.

Investments in certificates of deposit and cash and cash equivalents are recorded at cost plus accrued interest. Investment income or loss (including realized and unrealized gains and losses on investments, interest, and dividends) is included in the performance indicator unless the income or loss is restricted by donor or law.

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. Assets under financing lease obligations are depreciated on the straight-line method over the shorter of the lease term or their respective estimated useful lives unless ownership transfer is reasonably certain at the end of the lease term. If ownership transfer is reasonably certain, then the related assets are depreciated over the estimated useful lives. Such amortization is included in depreciation in the accompanying financial statements.

The estimated useful lives of property and equipment are as follows:

Land improvements	10-20 years
Buildings and fixed equipment	5-40 years
Major movable equipment	3-28 years

The 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 December 31, 2024 and 2023.

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.

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to unrestricted net assets, and are excluded from the performance indicator, 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 the donated or acquired long-lived assets are placed in service.

Self-Funded Health Insurance

The Center partially self-insures the health care benefits of its employees. To provide for the self-insured benefits, the Center has set up an estimated liability for any claims incurred prior to the end of the reporting period. In addition, the Center has entered into a stop-loss agreement whereby their costs for these self-insurance plans are subject to a ceiling, after which the costs will be covered by an insurance contract. Any differences between the estimated liability and the actual benefits will be reflected in the subsequent year's statement of operations.

Performance Indicator

Revenues less than expenses is the performance indicator and excludes transfers of assets to and from related parties for other than goods and services, and contributions of long-lived assets, including assets acquired using contributions which were restricted by donors.

Patient and Resident Service Revenue

Patient and resident service revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing patient and resident care. These amounts are due from patients or residents, 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 Center bills the patients or residents and third-party payors several days after the services are performed and/or the patient or resident 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 Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Center believes that this method provides a faithful 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 patient care in the hospital and clinic settings and residents receiving skilled nursing services. The Center measures the performance obligation associated with inpatient acute services from admission into the hospital to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge. The Center measures the performance obligation for outpatient and medical clinic services over the patient encounter, which is generally short in duration. The Center measures the performance obligation associated with residents receiving skilled nursing services from the beginning of the performance period, generally, admission or the beginning of the month, to the sooner of completion of services to that resident, discharge or the end of the month.

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

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

Other Revenue

Other revenue includes income from physician outreach and community health activities, 340B contract pharmacy sales, pharmacy and ancillary sales, rentals, cafeteria and meals sales, operating grants, and other operating transactions. Revenue is recognized when obligations under the terms of the contract are satisfied. Revenues from these services are measured as the amount of consideration the Center expects to receive in exchange for those services.

Charity Care

The Center provides health care services to patients who meet certain criteria under its Charity Care Policy without charge or at amounts less than its established rates. Since the Center does not pursue collection of amounts, they are not reported as patient and resident service revenue. The estimated cost of providing these services was approximately $105,000 and $43,000 for the years ended December 31, 2024 and 2023, respectively, calculated by multiplying the ratio of cost to gross charges for the Center by the gross uncompensated charges associated with providing charity care to it patients.

Interest in Net Assets of Winner Regional Health and Wellness Foundation

Winner Regional Health & Wellness Foundation (Foundation), an affiliate of the Center, solicits contributions and holds funds on behalf of the Center. The Center's interest in these funds is recorded in other assets in the accompanying financial statements. Changes in the funds held by the Foundation are recorded as a change in interest in Winner Regional Health & Wellness Foundation in the accompanying financial statements.

Contributions Revenue

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, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Consequently, at December 31, 2024, contributions of $100,000 have not been recognized in the accompanying statement of operations because the conditions on which they depend have not yet been met. The conditional contributions depend on annual appropriations by the donor.

Advertising Costs

The Center expenses advertising costs as incurred. The Center incurred $21,140 and $24,732 for advertising costs for the years ended December 31, 2024 and 2023, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in Note 12, 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 based on square-footage basis. Dietary costs are allocated based on percentage of the total acute and nursing home days between hospital services and long-term care.

Subsequent Events

The Center has evaluated subsequent events through August 14, 2025, the date the financial statements were available to be issued.

Note 2 - Patient and Resident Service Revenue

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

Medicare: The Center is licensed as a Critical Access Center (CAH). The Center is reimbursed for most acute care services under a cost-based methodology with final settlement determined after submission of annual cost reports by the Center and is subject to audits thereof by the Medicare intermediary. The Center's Medicare cost reports have been audited by the Medicare fiscal intermediary through the year ended December 31, 2022. Clinical services are paid on a cost basis or fixed fee schedule.

Medicaid: Inpatient services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Outpatient services are generally paid on a rate established based on historical costs. The South Dakota Medicaid program does not complete retroactive settlements.

Blue Cross: Services rendered to Blue Cross subscribers are reimbursed under a prospectively determined percentage of charges methodology.

Medicare and Medicaid - Nursing Home: The Center is reimbursed by Medicaid for resident services at established billing rates as prescribed by the Department of Human Services regulations. The Center also participates in the Medicare program for which payment for resident services is made on a prospectively determined per diem rate which varies based on a case-mix resident classification system.

The Center has also entered into payment agreements with certain commercial insurance carriers and other organizations. The basis for payment to the Center under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Concentration of revenues by major payor accounted for the following percentages of the Center's patient and resident service revenues for the years ended December 31, 2024 and 2023:

	2024	2023
Medicare	39%	42%
Medicaid	22%	21%
Blue Cross	18%	15%
Commercial insurance	16%	12%
Other third-party payors, patients, and residents	5%	10%
	100%	100%

Laws and regulations governing the Medicare, Medicaid, and other programs are extremely complex and subject to interpretation. The Center has potential settlements with third-party payors for retroactive adjustments that are considered variable consideration and included in the determination of the estimated transaction price for providing patient care. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. The patient and resident service revenue for the years ended December 31, 2024 and 2023 increased approximately $150,000 and $20,000, respectively, due to 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 and certain residents who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Center also provides services to uninsured patients, and offers those uninsured patients a discount, either by policy or law, from standard charges. The 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 price concessions, 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 and resident service revenue in the period of the change. The ability to estimate the collectability of uninsured and other self-pay patients or residents is contingent on the patient's or resident'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 and resident's ability to pay are recorded as credit loss expense. Credit loss expense for the years ended December 31, 2024 and 2023 was not significant.

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

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

For the years ended December 31, 2024 and 2023, the Center recognized revenue of $24,764,436 and $25,194,620, respectively, from services and goods provided over time.

Note 3 - COVID-19 Stimulus Programs

Employee Retention Credit

The Coronavirus Aid, Relief, and Economic Security Act provided an employee retention credit (the credit) which is a refundable tax credit against certain employment taxes of up to $5,000 per employee for eligible employers. The credit is equal to 50% of qualified wages paid to employees, capped at $10,000 of qualified wages through December 31, 2020. During the year ended December 31, 2020, the Center did not qualify for the credit and recorded no benefit related to it.

The Consolidated Appropriations Act of 2021 and the American Rescue Plan Act of 2021 expanded the availability of the credit, extended the credit through September 30, 2021, and increased the credit to 70% of qualified wages, capped at $7,000 per quarter. As a result of the changes to the credit, the maximum credit per employee increased from $5,000 in 2020 to $21,000 in 2021. During the year ended December 31, 2022, the Center recorded a $3,078,366 benefit related to the credit. Employee retention credit receivables included in the accompanying balance sheets were $2,012,310 as of December 31, 2024 and 2023.

Other Stimulus Grant Revenue

During 2024 and 2023, respectively, the Center received approximately $-0- and $258,376 from the South Dakota Bureau of Finance and Management and other sources. These funds are subject to terms and conditions imposed by the grantor. The Center recognized revenue from these funds of approximately $-0- and $258,376 during the years ended December 31, 2024 and 2023, respectively, and reported refundable advances of $10,433 on the December 31, 2024 and 2023 balance sheets.

Note 4 - Assets Limited as to Use

The composition of assets limited as to use at December 31, 2024 and 2023, is shown in the following table.

	2024	2023
By Board for capital improvements and debt redemption		
Cash and cash equivalents	$ 375,517	$ 435,282
Certificates of deposit	125,714	119,935
Reserves held under loan agreement		
Cash and cash equivalents	557,091	470,560
Total assets limited as to use	$ 1,058,322	$ 1,025,777

Note 5 - Property and Equipment

A summary of property and equipment at December 31, 2024 and 2023 is as follows:

	2024		2023	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	$ 24,638	$ -	$ 24,638	$ -
Land improvements	1,780,206	918,292	1,780,206	834,436
Buildings and fixed equipment	30,666,683	15,230,199	31,234,289	14,360,083
Major moveable equipment	5,999,510	5,296,789	5,929,553	4,941,530
Construction in progress	39,773	-	15,918	-
	$ 38,510,810	$ 21,445,280	$ 38,984,604	$ 20,136,049
		$ 17,065,530		$ 18,848,555

Note 6 - Leases

The Center leases certain equipment under noncancelable long-term finance lease agreements. The leases expire at various dates through 2027. The Company included in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised.

The weighted-average discount rate is based on the discount rate implicit in the lease. The Company has elected the option to use the risk-free rate determined using a period comparable to the lease terms as the discount rate for leases where the implicit rate is not readily determinable.

The Company has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

Total finance right-of-use assets of $383,546 and $555,028, respectively, were included in property and equipment, net on the accompanying balances sheets as of December 31, 2024 and 2023.

Total lease costs for the years ended December 31, 2024 and 2023 were as follows:

	2024	2023
Short-term lease cost	$ 103,309	$ 133,825
Finance lease cost		
Interest expense	27,370	15,692
Amortization of right-of-use assets	197,507	162,612

The following table summarizes the supplemental cash flow information for the years ended December 31, 2024 and 2023:

	2024	2023
Cash paid for amounts included in the measurement of lease liabilties		
Operating cash flows from finance leases	$ 27,370	$ 15,692
Financing cash flows from finance leases	113,162	127,570

The following summarizes the weighted-average remaining lease term and weight-average discount rate of finance leases as of December 31, 2024 and 2023:

	2024	2022
Weighted-average remaining lease term:		
Finance leases	2.53 Years	3.41 Years
Weighted-average discount rate:		
Finance leases	7.28%	7.12%

The future minimum lease payments under noncancelable finance leases with terms greater than one year are listed below as of December 31, 2024.

Years Ending December 31,	
2025	$ 145,173
2026	121,313
2027	80,876
Total lease payments	347,362
Less interest	(41,820)
Present value of lease liabilities	$ 305,542

Note 7 - Line-of-Credit

The Center has entered into a revolving line-of-credit with a financial institution that provides for available borrowings of lesser of (a) $2,500,000 or (b) 70% of patient and resident receivables under 120 days aged as defined by the loan agreement. The line-of-credit is due to mature in March 2025. Borrowings under the line-of-credit bear interest at a variable rate of 2.00% under the American Bank & Trust Commercial Base Rate, subject to a rate floor of 7.75% (9.75% as of December 31, 2024). Borrowings are collateralized by substantially all assets of the Center. Amounts outstanding on the line totaled $2,145,499 and $-0- as of December 31, 2024 and 2023, respectively. Subsequent to year-end, the Center renewed its revolving line-of-credit agreement, extending the maturity to May 2026 and reducing the available borrowings to $2,300,000.

Note 8 - Long-Term Debt

Long-term debt consists of the following at December 31, 2024 and 2023:

	2024	2023
2.75% (effective interest rate of 2.79%) notes payable, due in monthly installments of $27,085 and $34,650 including interest, through September 2052, secured by real estate mortgage on the property	$ 14,301,365	$ 14,643,787
Unamortized debt issuance costs	(26,068)	(33,019)
	14,275,297	14,610,768
Less current maturities	(351,403)	(340,776)
	$ 13,923,894	$ 14,269,992

Under the terms of the notes payable the Center is required to maintain certain deposits on hand. Such deposits are included with assets limited as to use in the accompanying financial statements.

Long-term debt maturities are as follows:

Years Ending December 31,	
2025	$ 351,403
2026	361,200
2027	371,271
2028	380,608
2029	392,235
Thereafter	12,444,648
	14,301,365
Unamortized debt issuance costs	(26,068)
Total	$ 14,275,297

Unamortized debt issuance costs are amortized over the period the related obligation is outstanding using the straight-line method, which approximates the effective interest method. Amortization of debt issuance costs is included in interest expense in the financial statements.

Note 9 - Net Assets With Donor Restrictions

As discussed in Note 1, the Foundation solicits contributions and holds funds on behalf of the Center. These contributions are restricted by the donors for specific purposes.

Net assets with donor restrictions are available for the following purposes at December 31, 2024 and 2023:

	2024	2023
Recruitment, equipment purchases, and scholarships	$ 805,594	$ 794,858
Clinic building	560,000	600,000
Construction project	5,432	4,455
	$ 1,371,026	$ 1,399,313

Note 10 - Pension Plan

The Center has a defined contribution pension plan under which employees become participants upon reaching age 21 and completion of one year of service. Employer contributions of 4 percent in 2024 and 3 percent in 2023 of annual compensation are deposited with the plan trustee who invests the plan assets. Total pension plan expense for the years ended December 31, 2024 and 2023 was $243,156 and $182,157, respectively.

Note 11 - Concentrations of Credit Risk

The Center grants credit without collateral to its patients and residents, most of who are local residents and are insured under third-party payor agreements. The mix of receivables from patients, residents and third-party payors at December 31, 2024 and 2023 was as follows:

	2024	2023
Medicare	35%	28%
Medicaid	12%	14%
Public Health Service	5%	6%
Commercial insurance	19%	13%
Other third-party payors, patients, and residents	29%	39%
	100%	100%

The Center maintains its cash and certificates of deposits in various bank deposit accounts which exceed federally insured limits. Accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. At December 31, 2024 and 2023, the Center had approximately $1,700,000 and $1,080,000, respectively, in excess of FDIC-insured limits. The Center has not experienced any losses in such accounts. The Center believes it is not exposed to any significant credit risk on cash and cash equivalents.

Note 12 - Functional Expenses

The Center provides health care services to patients and residents within its geographical location. Expenses related to providing these services by functional class for the year ended December 31, 2024 is as follows:

	Health Care Services				
	Clinic Services	Hospital Services	Long Term Care	General and Administrative	Total
Salaries	$ 1,735,054	$ 4,688,079	$ 1,314,600	$ 2,455,907	$ 10,193,640
Benefits	328,723	1,028,004	271,986	694,829	2,323,542
Management fees and legal	-	23,862	-	156,951	180,813
Medical supplies	284,898	3,751,024	118,846	28,017	4,182,785
Non medical supplies	31,158	147,549	437,473	119,940	736,120
Other direct expenses	50,722	408,549	23,954	724,803	1,208,028
Purchased services	1,377,539	4,607,614	2,612,413	1,546,832	10,144,398
Utilities	25,065	16,247	263,183	407,678	712,173
	3,833,159	14,670,928	5,042,455	6,134,957	29,681,499
Depreciation	64,748	671,731	479,223	506,795	1,722,497
Interest expense	40,880	280,701	63,620	195,591	580,792
	$ 3,938,787	$ 15,623,360	$ 5,585,298	$ 6,837,343	$ 31,984,788

Expenses related to providing these services by functional class for the year ended December 31, 2023 is as follows:

	Health Care Services				
	Clinic Services	Hospital Services	Long Term Care	General and Administrative	Total
Salaries	$ 1,744,302	$ 4,274,351	$ 1,079,558	$ 1,601,952	$ 8,700,163
Benefits	347,348	906,642	271,896	498,417	2,024,303
Management fees and legal	3,500	19,400	6,141	184,027	213,068
Medical supplies	163,272	4,207,352	94,468	19,922	4,485,014
Non medical supplies	31,060	191,784	411,845	110,250	744,939
Other direct expenses	54,243	297,655	10,631	636,965	999,494
Purchased services	1,200,662	5,079,430	2,587,172	1,196,031	10,063,295
Utilities	28,340	18,044	275,981	405,281	727,646
	3,572,727	14,994,658	4,737,692	4,652,845	27,957,922
Depreciation	69,463	711,755	449,908	433,971	1,665,097
Interest expense	31,487	216,201	49,001	150,648	447,337
	$ 3,673,677	$ 15,922,614	$ 5,236,601	$ 5,237,464	$ 30,070,356

Note 13 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

	2024	2023
Cash and cash equivalents	$ 374,078	$ 10,385
Receivables		
Patient and resident	3,649,652	4,592,288
Estimated third-party payor settlements	700,000	-
Employee Retention Credit	2,012,320	2,012,320
Insurance proceeds receivable	490,326	-
Other	251,597	234,160
	$ 7,477,973	$ 6,849,153

The Center's goal is to maintain financial assets and cash flow to meet all operating expenses. As part of its liquidity plan, excess cash is invested in short-term investments, including money market accounts and certificates of deposit.

Assets limited as to use by the Board of Directors (Note 4) are not available for general expenditure within the next year and are not reflected as financial assets to be available; however, these financial assets could be made available, if necessary, for potential liquidity needs. The Center intends to use these funds to meet future reserve requirements related to the USDA loan. Subsequent to year-end, Center entered into a workout agreement with the USDA which authorizes the Center to utilize the reserve fund to make monthly mortgage payments for an eight-month period beginning in April 2025. These funds are presented as current assets. Following this period, the Center will resume monthly contributions to the reserve fund at $11,000 per month until the reserve if fully funded.

The Employee Retention Credit (ERC) receivable balance is expected to be received and available for general expenditure within one year, but the timing of these receipts is subject to potential delays based on the program updates released by the Internal Revenue Service, which indicated that submitted ERC claims will continue to be processed but at what is expected to be a slower rate.

Note 14 - Contingencies and Commitments

Professional Liability

The Center has professional liability coverage to provide protection for professional liability losses on an occurrence basis subject to a limit of $1 million per claim and an annual aggregate limit of $3 million. The Center is also insured under an occurrence-based excess umbrella insurance policy with a limit of $6 million.

Management and Affiliation Agreements

On April 1, 2010, the Center entered into an agreement with Sanford Health Network. On October 24, 2011, the agreement was amended to add information system services. Under the terms of the management agreement, the Center is to reimburse Sanford for the salary and benefits of the Center's Chief Executive Officer and other management employees, who are employees of Sanford, plus an annual base amount. The additional annual base amount incurred for the years ended December 31, 2024 and 2023 totaled $42,664 and $59,862, respectively, for management services provided. The amended agreement expired on July 31, 2022, and was automatically extended for additional one-year terms thereafter until management notified Sanford Health Network of its intent not to renew after the then-current term ended July 31, 2024. Effective August 1, 2024, the Center entered into a new affiliation agreement with Sanford Health Network, with a ten-year term maturing July 2034, with automatic five-year renewals if no notice of nonrenewal is provided at least six months prior to the expiration of the term. Under the terms of the affiliation agreement, the Center will incur annual costs of $198,177, adjusted annually for inflation, for information technology platform maintenance and support, plus a usage-based fee for patient accounts and records. Additionally, under the affiliation agreement, the Center employs the Chief Executive Officer and other management employees that were previously employees of Sanford under the previous management agreement. The information system fees incurred totaled $367,814 and $333,856 for the years ended December 31, 2024 and 2023, respectively.

Litigations, Claims, and Other Disputes

The 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 any litigation, claims, and disputes in process will not be material to the financial position, operations, or cash flows of the Center.

The health care industry is subject to 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 unknown and unasserted at this time. Recently, federal government activity has increased with respect to investigations and allegations concerning possible violations by health care 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 for patient services. Management believes the Center is in substantial compliance with current laws and regulations.

Self-Funded Health Plan

The Center is partially self-funded for health benefits for eligible employees and their dependents. The Center, in connection with this plan, recognizes health benefit expenses on an accrual basis. An accrued liability is recorded at year-end which estimates the claims that have been incurred but not reported or completed that will be paid by the Center. The Center has stop loss insurance to cover catastrophic claims in excess of $60,000 per covered person up to an annual aggregate limit of $1,000,000 for the plan year ended December 31, 2024.

The Center expenses amounts representing the employer's portion of actual claims paid, adjusted for the estimates of liabilities relating to claims resulted from services provided prior to the year-end not to exceed the annual aggregate expense. The estimated liability of approximately $130,000 and $54,000 as of December 31, 2024 and 2023, respectively, is included in other accrued expenses in the accompanying balance sheets. These amounts have been estimated based on historical trends and claims experience.

Employee Retention Credit

The Center's credit filings remain open for potential examination by the Internal Revenue Service through the statute of limitations, which has varying expiration dates extending through the latter of 2027 or two years after the date the claim is paid. Any disallowed claims resulting from such examinations could be subject to repayment to the federal government.

Purchase Commitments

During 2024 and subsequent to yearend, the Center entered into contracts for the purchase of capital equipment and repairs, which are expected to total approximately $298,000. The repairs are expected to take place and the equipment is expected to be received and placed in service during 2025.

Note 15 - Related Party Transactions

During the years ended December 31, 2024 and 2023, the Center received contributions totaling approximately $119,000 and $137,000, respectively, from the Foundation.

Note 16 - Gain on Involuntary Conversion

During 2024, the Center experienced storm damage which yielded collective damage to a portion of the Center's building assets. The Center has recognized a receivable of $490,326, related to insurance proceeds resulting from these events. As a result, a gain of $272,437 was recognized as gain on involuntary conversion in the accompanying statements of operations.

Note 17 - Going Concern and Management's Plan

The Center has incurred an operating loss of $4,597,347 through December 31, 2024, has negative cash flows from operations, and has continued to experience certain decreases in working capital. These conditions raise substantial doubt as to the Center's ability to continue as a going concern within one year after the date the financial statements are available to be issued. The Center's ability to continue as a going concern is contingent upon its ability to maintain current financing arrangements, generate revenue, reduce expenses, and attain profitable operations. The Center has retained the services of an outside consulting firm to evaluate and implement changes to accomplish management's objectives. However, there is no assurance that such revenue will be generated with the necessary profitability or financing arrangements will be maintained in sufficient amounts necessary to meet the Center's needs.

The accompanying financial statements have been prepared assuming that the Center will continue as a going concern; however, the above conditions raise substantial doubt about the Center's ability to do so. The financial statements do not include any adjustments to reflect the possible future effects on the recoverability and classification of assets or the amounts and classifications of liabilities that may result should the Center be unable to continue as a going concern.

Supplementary Information
December 31, 2024 and 2023

Winner Regional Healthcare Center

Winner Regional Healthcare Center

Schedules of Patient and Resident Service Revenue

Year Ended December 31, 2024

	Inpatient	Outpatient	Total
Patient and Resident Service Revenue			
Routine care			
Nursing home	$ 3,555,767	$ 224,227	$ 3,779,994
Adults and pediatrics	4,159,127	15,428	4,174,555
Observation	2,500	566,209	568,709
Nursery	213,747	947	214,694
Clinic	-	7,138,874	7,138,874
	7,931,141	7,945,685	15,876,826
Ancillary services			
Operating and recovery rooms	401,664	2,754,664	3,156,328
Laboratory	1,496,681	5,737,730	7,234,411
Pharmacy	1,379,950	3,390,722	4,770,672
Emergency room	136,241	4,032,389	4,168,630
Electrocardiography	22,743	352,962	375,705
CT scans	464,063	4,382,594	4,846,657
Central services and supplies	105,659	576,440	682,099
Radiology	78,279	1,202,230	1,280,509
Anesthesiology	274,652	975,297	1,249,949
MRI	13,507	1,106,229	1,119,736
Ultrasound	56,824	1,214,556	1,271,380
Physical therapy	157,918	1,053,199	1,211,117
Respiratory therapy	138,198	189,397	327,595
Speech therapy	17,665	52,545	70,210
Homemaker	-	55,603	55,603
Urology	78,401	1,073,629	1,152,030
Podiatry	-	461,740	461,740
Ear, nose and throat	224	91,824	92,048
Delivery room	905,243	30,129	935,372
Mammography	-	228,268	228,268
Nuclear medicine	-	267,622	267,622
Clinic outreach	-	1,853,121	1,853,121
Home health	-	36,331	36,331
Occupational therapy	184,703	184,334	369,037
Cardiac rehab	-	78,814	78,814
Wound care	13,910	191,982	205,892
	5,926,525	31,574,351	37,500,876
	$ 13,857,666	$ 39,520,036	53,377,702
Charity care			(189,611)
Explicit price concessions (previously contractual adjustments)			(25,723,919)
Implicit price concessions (previously provision for bad debts)			(2,699,736)
Total patient and resident service revenue			$ 24,764,436

Winner Regional Healthcare Center

Schedules of Patient and Resident Service Revenue

Year Ended December 31, 2023

	Inpatient	Outpatient	Total
Patient and Resident Service Revenue			
Routine care			
Nursing home	$ 3,516,677	$ 197,494	$ 3,714,171
Adults and pediatrics	3,746,255	14,163	3,760,418
Observation	-	738,434	738,434
Nursery	247,984	1,234	249,218
Clinic	-	7,370,077	7,370,077
	7,510,916	8,321,402	15,832,318
Ancillary services			
Operating and recovery rooms	505,762	3,203,645	3,709,407
Laboratory	1,342,058	5,284,084	6,626,142
Pharmacy	1,284,257	2,975,016	4,259,273
Emergency room	120,928	3,826,981	3,947,909
Electrocardiography	45,842	346,741	392,583
CT scans	367,431	3,780,832	4,148,263
Central services and supplies	121,028	759,875	880,903
Radiology	72,707	1,103,448	1,176,155
Anesthesiology	331,503	884,954	1,216,457
MRI	55,029	1,035,484	1,090,513
Ultrasound	62,618	1,303,244	1,365,862
Physical therapy	227,567	1,285,718	1,513,285
Respiratory therapy	162,797	88,325	251,122
Speech therapy	24,571	47,645	72,216
Homemaker	-	61,530	61,530
Urology	111,972	889,726	1,001,698
Podiatry	198	71,166	71,364
Ear, nose and throat	-	94,563	94,563
Delivery room	1,064,630	42,809	1,107,439
Mammography	-	244,577	244,577
Nuclear medicine	-	365,544	365,544
Clinic outreach	-	2,297,242	2,297,242
Home health	-	46,919	46,919
Occupational therapy	261,229	151,672	412,901
Cardiac rehab	-	46,501	46,501
	6,162,127	30,238,241	36,400,368
	$ 13,673,043	$ 38,559,643	52,232,686
Charity care			(83,692)
Explicit price concessions (previously contractual adjustments)			(25,230,000)
Implicit price concessions (previously provision for bad debts)			(1,724,374)
Total patient and resident service revenue			$ 25,194,620

Winner Regional Healthcare Center

Schedules of Other Revenue

Years Ended December 31, 2024 and 2023

	2024	2023
Other Revenue		
Retail pharmacy	$ 1,713,507	$ 1,759,582
Pharmaceutical 340B	405,859	446,445
County health nurse	123,625	85,810
Cafeteria	55,260	55,246
Rental	28,443	52,162
Physician outreach	61,627	53,024
Grants	29,332	34,821
Lifeline	5,641	10,872
Vending machines	14,921	13,551
Medical records	1,759	1,860
Other	183,031	128,909
Total other revenue	$ 2,623,005	$ 2,642,282

Winner Regional Healthcare Center

Schedules of Accounts Receivable – Patients and Residents

Years Ended December 31, 2024 and 2023

Days Outstanding	2024 Amount	2024 Percent to Total	2023 Amount	2023 Percent to Total
0 - 30	$ 3,808,468	43.54%	$ 3,674,426	31.23%
31 - 60	1,258,925	14.39%	1,522,324	12.94%
61 - 90	790,873	9.04%	1,215,939	10.34%
91 - 120	381,520	4.36%	750,235	6.38%
121 - 180	817,256	9.34%	1,096,075	9.32%
181 and over	1,690,567	29.79%	3,506,063	29.80%
	8,747,609	100.00%	11,765,062	100.00%
Less estimated implicit and explicit price concessions	(5,097,957)		(7,172,774)	
	$ 3,649,652		$ 4,592,288	

	2024	2023	2022	2021	2020
Statistical - Unaudited					
Hospital					
Number of beds	25	25	25	25	25
Patient days					
Acute	1,367	1,277	1,335	1,305	1,360
Swing-bed	939	1,235	1,428	978	1,582
Newborn	159	195	218	243	262
Percentage of occupancy, including swing beds	25.3%	27.5%	30.3%	25.0%	32.2%
Average daily census, including swing beds	6.3	6.9	7.6	6.3	8.1
Number of admissions, excluding swing beds	864	580	627	663	681
Average acute length of stay (days)	1.6	2.2	2.1	2.0	2.0
Acute care hours worked per patient day	44.8	43.2	29.9	28.9	34.6
Medicare patients					
Acute days of care	607	618	692	577	758
Percentage of acute patient days	44.4%	48.4%	51.8%	44.2%	55.7%
Nursing Facility					
Number of beds - end of year	60	60	60	79	79
Resident days	11,218	11,152	12,478	13,157	15,403
Percentage of occupancy	51.2%	50.9%	57.0%	45.6%	53.4%
Nursing hours worked per resident day	2.04	2.12	2.68	2.97	3.14
Financial					
Current Ratio	1.1	1.7	2.0	1.3	0.8
Number of Net Days Revenue in Patient and Resident Accounts Receivable	53.8	66.5	62.6	58.8	50.1