



Public Disclosure Copy

This public disclosure copy is being provided to the organization pursuant to Section 6104(e).

Tax-exempt organizations are required to make a copy of the annual information return, e.g., Forms 990, 990-EZ, 990-PF, as well as Forms 990-T and 4720, if applicable, available for public inspection and to provide copies of such forms to individuals or organizations that request copies. The public inspection requirement applies to all required schedules and attachments of the annual information return. Most commonly, the public inspection copy redacts contributor information such as name and address from public record. The public inspection rules apply to annual information returns filed for the last three years. Failure to comply with disclosure requirements can result in an enforcement action by the IRS.

Where Must Information Be Provided?

Generally, an organization must make its documents available for public inspection at any location where it has three or more employees. If the only services provided at the site are in furtherance of exempt purposes and the site does not serve as an office for management staff, the documents are not required to be made available there. As an alternative to providing copies, an organization may provide access to these forms through the organization's website. The website must provide instructions for downloading the document(s). The information on the website must be in such a format that it may be accessed, downloaded, viewed, or printed in the same format as the actual documents. An organization would need to make the web address available to the general public.

How Quickly Must Organizations Reply?

Requests for copies can be made in person or in writing. When requests are made in person, the copies must generally be provided on the same business day. There are provisions for delays due to unusual circumstances. However, in no event may the period of delay exceed five business days. Unusual circumstances include times when those staff that are capable of fulfilling a request are absent. Requested copies generally must be mailed within 30 days from the date of the receipt of the written request. However, if the organization requires advance payment of a reasonable fee for copying and postage, it may provide the copies within 30 days from the date it receives payment rather than the date of the original request.

For more information about the IRS' public disclosure requirements, please visit:

<https://www.irs.gov/charities-non-profits/exempt-organization-public-disclosure-and-availability-requirements>

Please contact your FORVIS advisor if you have questions about these rules.

Pratt Regional Medical Center Corporation

Return of Organization Exempt from Income Tax

September 30, 2022

**Public
Disclosure
Copy**

FORV/S

Return of Organization Exempt From Income Tax

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.

A For the 2021 calendar year, or tax year beginning 10/01/2021 and ending 09/30/2022

Form header section containing organization name (PRATT REGIONAL MEDICAL CENTER CORPORATION), address (200 COMMODORE ST, PRATT, KS 67124), principal officer (TAMMY SMITH), and identification numbers.

Part I Summary

Table with 3 main sections: Activities & Governance (lines 1-7), Revenue (lines 8-12), and Expenses (lines 13-19). Includes a Net Assets or Fund Balances section (lines 20-22) with columns for Prior Year, Current Year, Beginning of Current Year, and End of Year.

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.

Signature block section with fields for officer signature, date, preparer name, and firm information (SHAWNELL LINOT, FORVIS, LLP).

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

For Paperwork Reduction Act Notice, see the separate instructions. Form 990 (2021)

Application for Automatic Extension of Time To File an Exempt Organization Return

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

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

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

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.

Type or print	Name of exempt organization or other filer, see instructions.	Taxpayer identification number (TIN)
	PRATT REGIONAL MEDICAL CENTER CORPORATION	48-1058737
	Number, street, and room or suite no. If a P.O. box, see instructions.	
	200 COMMODORE ST	
File by the due date for filing your return. See instructions.	City, town or post office, state, and ZIP code. For a foreign address, see instructions.	
	PRATT, KS 67124	

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

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

- The books are in the care of ► ALAN WAITES
200 COMMODORE ST PRATT KS 67124
Telephone No. ► 620 450-1432 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 08/15, 2023, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► calendar year 20 ____ or
 ► tax year beginning 10/01, 2021, and ending 09/30, 2022.

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 \$	NONE
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 \$	NONE
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 \$	NONE

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.

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 OPERATE A MEDICAL SYSTEM TO DIAGNOSE, TREAT, AND CARE FOR INDIVIDUALS SUFFERING FROM PHYSICAL ILLNESS, DISEASE, INJURY, OR DEFORMITY IN PRATT CO AND ADJACENT AREAS. SUCH CARE SHOULD BE PROVIDED WITH EXCELLENCE AND COMPASSION.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 47,432,330. including grants of \$ 17,410.) (Revenue \$ 52,923,699.)
ACUTE CARE HOSPITAL THAT PROVIDES MEDICAL CARE TO THE GENERAL PUBLIC. PRATT REGIONAL MEDICAL CENTER (PRMC) STRIVES TO PROVIDE EXCELLENT AND COMPASSIONATE HEALTHCARE SERVICES. AS A COMMUNITY NOT-FOR-PROFIT ORGANIZATION, WE TAKE SERIOUSLY OUR RESPONSIBILITY TO INVEST OUR RESOURCES AND ENERGIES INTO UNDERSTANDING AND MEETING THE DIVERSE HEALTH CARE NEEDS OF ALL, AND ENSURE THAT EVERYONE, REGARDLESS OF THEIR ABILITY TO PAY, RECEIVES THE CARE THEY NEED. - SEE SCHEDULE O FOR CONTINUATION.

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 ▶ 47,432,330.

Part IV Checklist of Required Schedules

Table with 3 columns: Question number, Yes, No. Rows 1-21 with various questions about organizational activities and financial reporting.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and reporting obligations.

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 []

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, W-2G forms, and backup withholding rules.

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

Yes No

Table with 3 main columns: Question/Description, Yes, No. Rows include 2a (employees reported: 441), 2b (federal employment tax returns: X), 3a (unrelated business gross income: X), 3b (Form 990-T filed: X), 4a (foreign account interest: X), 5a (prohibited tax shelter transaction: X), 5b (taxable party notification: X), 5c (Form 8886-T filed: X), 6a (annual gross receipts > \$100,000: X), 6b (express statement on contributions: X), 7 (Organizations that may receive deductible contributions under section 170(c)), 7a (payment in excess of \$75: X), 7b (notification of value: X), 7c (disposal of property: X), 7d (Forms 8282 filed: X), 7e (premiums on personal benefit contract: X), 7f (premiums on personal benefit contract: X), 7g (Form 8899 filed: X), 7h (Form 1098-C filed: X), 8 (Sponsoring organizations maintaining donor advised funds: X), 9 (Sponsoring organizations maintaining donor advised funds: X), 9a (taxable distributions: X), 9b (distribution to donor: X), 10 (Section 501(c)(7) organizations: X), 10a (initiation fees: X), 10b (gross receipts: X), 11 (Section 501(c)(12) organizations: X), 11a (gross income from members: X), 11b (gross income from other sources: X), 12a (Section 4947(a)(1) non-exempt charitable trusts: X), 12b (tax-exempt interest: X), 13 (Section 501(c)(29) qualified nonprofit health insurance issuers: X), 13a (licensed in more than one state: X), 13b (reserves required: X), 13c (reserves on hand: X), 14a (indoor tanning services: X), 14b (Form 720 filed: X), 15 (section 4960 tax: X), 16 (educational institution excise tax: X), 17 (Section 501(c)(21) organizations: X).

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

Table with 3 columns: Question, Yes, No. Rows include: 1a (12), 1b (10), 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, 9.

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

Table with 3 columns: Question, Yes, No. Rows include: 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed
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.
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

ALAN WAITES 200 COMMODORE ST PRATT, KS 67124 620-450-1432

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) IAN KOVACH MD	40.00 NONE					X	1,008,493.	NONE	15,027.	
(2) AARON ZOOK MD	40.00 NONE	X					934,296.	NONE	291.	
(3) BRENDA WESTHOFF MD	40.00 NONE					X	623,465.	NONE	669.	
(4) ROBERT HARRIS MD	40.00 NONE					X	609,887.	NONE	3,693.	
(5) ALEXANDER NEEL MD	40.00 NONE					X	558,971.	NONE	16,029.	
(6) LUIS ESPINOZA MD	40.00 NONE					X	421,017.	NONE	17,470.	
(7) SCOTT GORDON CHIEF OF STAFF	40.00 NONE	X					377,034.	NONE	14,068.	
(8) SUSAN PAGE PRESIDENT	39.50 0.50					X	176,375.	NONE	14,919.	
(9) KENNETH BROWN VICE PRESIDENT	39.50 0.50			X			162,530.	NONE	17,470.	
(10) ALAN WAITES VICE PRESIDENT/TREASURER	39.50 0.50			X			152,345.	NONE	17,470.	
(11) KELLY MCDERMEIT VICE PRESIDENT	40.00 NONE			X			138,723.	NONE	15,696.	
(12) TAMMY SMITH PRESIDENT, CEO	39.00 1.00			X			128,282.	NONE	14,213.	
(13) DARRELL LAVENDER CEO	40.00 NONE			X			105,919.	NONE	5,740.	
(14) NANCY BAILEY SECRETARY	38.50 1.50			X			52,639.	NONE	NONE	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) BECCA FLOWERS VICE CHAIRMAN	1.00 NONE	X		X				NONE	NONE	NONE
(16) BILL KELLER CHAIRMAN/BOARD MEMBER	1.00 NONE	X		X				NONE	NONE	NONE
(17) GARY BARKER BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(18) JEANETTE SIEMENS BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(19) LORIN HAAS BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(20) TRACEY BEVERLIN BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(21) WAKON FOWLER, M.D. BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(22) DAKOTA HOLTGRIEVE BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(23) SUZANNE MOORE BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(24) JOSH NICOLAY BOARD MEMBER	1.00 NONE	X						NONE	NONE	NONE
(25) TRACEY JOHNSON VICE PRESIDENT CNO	39.00 1.00			X				NONE	NONE	NONE
1b Sub-total								5,449,976.	NONE	152,755.
c Total from continuation sheets to Part VII, Section A								NONE	NONE	NONE
d Total (add lines 1b and 1c)								5,449,976.	NONE	152,755.

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 **▶** 42

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such individual</i>	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? <i>If "Yes," complete Schedule J for such person</i>		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
SEE SCHEDULE O		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **▶** 24

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	230,876.					
	e Government grants (contributions)	1e	3,457,583.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f						
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f			3,688,459.				
	Program Service Revenue				Business Code			
2a NET PATIENT SERVICE REVENUE				621300	49,762,125.	49,762,125.		
b _____								
c _____								
d _____								
e _____								
f All other program service revenue								
g Total. Add lines 2a-2f				49,762,125.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)				387,412.		387,412.	
	4 Income from investment of tax-exempt bond proceeds				NONE			
	5 Royalties				NONE			
	6a Gross rents	6a	(i) Real	(ii) Personal				
			281,820.					
			b Less: rental expenses	6b	28,893.			
	c Rental income or (loss)	6c	252,927.	NONE				
	d Net rental income or (loss)				252,927.		252,927.	
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other				
			14,170,809.					
			b Less: cost or other basis and sales expenses	7b	14,267,305.			
	c Gain or (loss)	7c	-96,496.					
	d Net gain or (loss)				-96,496.		-96,496.	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
					NONE			
b Less: direct expenses			8b			NONE		
c Net income or (loss) from fundraising events				NONE				
9a Gross income from gaming activities. See Part IV, line 19	9a							
				NONE				
		b Less: direct expenses	9b			NONE		
c Net income or (loss) from gaming activities				NONE				
10a Gross sales of inventory, less returns and allowances	10a							
				NONE				
		b Less: cost of goods sold	10b			NONE		
c Net income or (loss) from sales of inventory				NONE				
Miscellaneous Revenue				Business Code				
	11a SALES TAX APPROPRIATIONS			900099	1,914,046.		1,914,046.	
	b _____							
	c _____							
	d All other revenue			900099	1,118,899.	487,414.	631,485.	
e Total. Add lines 11a-11d				3,032,945.				
12 Total revenue. See instructions				57,027,372.	50,249,539.	3,089,374.		

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	NONE			
2 Grants and other assistance to domestic individuals. See Part IV, line 22	17,410.	17,410.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	NONE			
4 Benefits paid to or for members	NONE			
5 Compensation of current officers, directors, trustees, and key employees	963,695.		963,695.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	NONE			
7 Other salaries and wages	25,062,116.	21,610,854.	3,451,262.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	342,654.	282,482.	60,172.	
9 Other employee benefits	1,302,781.	892,216.	410,565.	
10 Payroll taxes	1,582,638.	1,114,307.	468,331.	
11 Fees for services (nonemployees):				
a Management	NONE			
b Legal	104,372.		104,372.	
c Accounting	67,645.		67,645.	
d Lobbying	3,495.		3,495.	
e Professional fundraising services. See Part IV, line 17	NONE			
f Investment management fees	NONE			
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	SEE SCHE O 9,506,080.	7,045,414.	2,460,666.	NONE
12 Advertising and promotion	225,372.	160,957.	64,415.	
13 Office expenses	4,099,348.	3,822,742.	276,606.	
14 Information technology	NONE			
15 Royalties	NONE			
16 Occupancy	1,687,781.	1,388,569.	299,212.	
17 Travel	142,816.	138,190.	4,626.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	NONE			
19 Conferences, conventions, and meetings	150,425.	85,298.	65,127.	
20 Interest	472,476.	368,270.	104,206.	
21 Payments to affiliates	NONE			
22 Depreciation, depletion, and amortization	3,684,898.	2,594,471.	1,090,427.	
23 Insurance	566,105.	112,514.	453,591.	
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 REPAIRS/MAINTENANCE	362,816.	212,037.	150,779.	
b MEDICAL SUPPLIES	7,145,673.	7,145,673.		
c PROG-RELATED TAX ASSESSMENTS	129,491.	129,491.		
d DUES & SUBSCRIPTIONS	242,662.	37,777.	204,885.	
e All other expenses _____	577,126.	273,658.	303,468.	
25 Total functional expenses. Add lines 1 through 24e	58,439,875.	47,432,330.	11,007,545.	NONE
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	2,383,283.	1	951,595.
	2 Savings and temporary cash investments	96,026.	2	16,603.
	3 Pledges and grants receivable, net	NONE	3	NONE
	4 Accounts receivable, net	5,628,214.	4	8,161,328.
	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	NONE	5	NONE
	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)	NONE	6	NONE
	7 Notes and loans receivable, net	NONE	7	NONE
	8 Inventories for sale or use	1,931,868.	8	2,427,317.
	9 Prepaid expenses and deferred charges	861,580.	9	657,655.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 83,350,342.		
	b Less: accumulated depreciation	10b 52,629,173.	32,629,344.	10c 30,721,169.
	11 Investments - publicly traded securities	15,585,786.	11	5,462,943.
	12 Investments - other securities. See Part IV, line 11	NONE	12	NONE
	13 Investments - program-related. See Part IV, line 11	132,000.	13	253,633.
	14 Intangible assets	NONE	14	NONE
	15 Other assets. See Part IV, line 11	6,284,702.	15	6,722,015.
16 Total assets. Add lines 1 through 15 (must equal line 33)	65,532,803.	16	55,374,258.	
Liabilities	17 Accounts payable and accrued expenses	6,968,012.	17	7,265,372.
	18 Grants payable	NONE	18	NONE
	19 Deferred revenue	5,115,943.	19	NONE
	20 Tax-exempt bond liabilities	10,357,131.	20	10,569,354.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	NONE	21	NONE
	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	NONE	22	NONE
	23 Secured mortgages and notes payable to unrelated third parties	10,449,087.	23	8,441,244.
	24 Unsecured notes and loans payable to unrelated third parties	NONE	24	NONE
	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	NONE	25	NONE
	26 Total liabilities. Add lines 17 through 25	32,890,173.	26	26,275,970.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	32,544,332.	27	28,999,990.
	28 Net assets with donor restrictions	98,298.	28	98,298.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	32,642,630.	32	29,098,288.
33 Total liabilities and net assets/fund balances	65,532,803.	33	55,374,258.	

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	57,027,372.
2	Total expenses (must equal Part IX, column (A), line 25)	2	58,439,875.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,412,503.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	32,642,630.
5	Net unrealized gains (losses) on investments	5	-1,704,860.
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	-426,979.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	29,098,288.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	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 . . .	X	

**SCHEDULE A
(Form 990)**

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization PRATT REGIONAL MEDICAL CENTER CORPORATION	Employer identification number 48-1058737
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Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

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

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

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

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

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 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

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 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); 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

Table with 3 columns: Line number, Description, and Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021; 16b 33 1/3% support test - 2020; 17a 10%-facts-and-circumstances test - 2021; 17b 10%-facts-and-circumstances test - 2020; 18 Private foundation.

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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(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) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6.						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on.						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)),	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. 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 - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2021

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 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-2021	(iii) Distributable Amount for 2021
1	Distributable amount for 2021 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3	Excess distributions carryover, if any, to 2021			
a	From 2016			
b	From 2017			
c	From 2018			
d	From 2019			
e	From 2020			
f	Total of lines 3a through 3e			
g	Applied to underdistributions of prior years			
h	Applied to 2021 distributable amount			
i	Carryover from 2016 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4	Distributions for 2021 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2021 distributable amount			
c	Remainder. Subtract lines 4a and 4b from line 4.			
5	Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6	Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7	Excess distributions carryover to 2022. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2017			
b	Excess from 2018			
c	Excess from 2019			
d	Excess from 2020			
e	Excess from 2021			

Schedule B (Form 990)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2021

Name of the organization

Employer identification number

PRATT REGIONAL MEDICAL CENTER CORPORATION

48-1058737

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 <p style="text-align: center;">PRATT REGIONAL MEDICAL CENTER CORPORATION</p>	Employer identification number <p style="text-align: center;">48-1058737</p>
--	---

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	<hr/> <hr/> <hr/>	\$ 230,876.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	<hr/> <hr/> <hr/>	\$ 212,221.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	<hr/> <hr/> <hr/>	\$ 187,048.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	<hr/> <hr/> <hr/>	\$ 2,756,130.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

PRATT REGIONAL MEDICAL CENTER CORPORATION

Employer identification number

48-1058737

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 PRATT REGIONAL MEDICAL CENTER CORPORATION	Employer identification number 48-1058737
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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 information once. See instructions.) ▶ \$ _____
 Use duplicate copies of Part III if additional space is needed.

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

**SCHEDULE C
(Form 990)**

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

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.**

Department of the Treasury
Internal Revenue Service

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 B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and 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 PRATT REGIONAL MEDICAL CENTER CORPORATION	Employer identification number 48-1058737
--	---

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. See instructions for definition of "political campaign activities."
- 2 Political campaign activity expenditures. See instructions ▶ \$ _____
- 3 Volunteer hours for political campaign activities. See instructions

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 employer identification number (EIN) 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-.
(1)				
(2)				
(3)				
(4)				
(5)				
(6)				

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

Schedule C (Form 990) 2021

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.															
<table border="1"> <thead> <tr> <th>If the amount on line 1e, column (a) or (b) is:</th> <th>The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	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.		
If the amount on line 1e, column (a) or (b) is:	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.														
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-															
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?			<input type="checkbox"/> Yes <input type="checkbox"/> 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) 2018	(b) 2019	(c) 2020	(d) 2021	(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)		(b)
	Yes	No	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		3,495.
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			3,495.
2a Did the activities in line 1 cause the organization to be not 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 expenditure 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 IV Supplemental Information *(continued)*

SCHEDULE C, PART II-B, LINE 1F

7.5% OF KHA DUES AND 26.47% OF AHA DUES PAID WERE FOR LOBBYING
ACTIVITIES.

SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

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.

2021

Attach to Form 990.

Open to Public Inspection

Department of the Treasury Internal Revenue Service

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

Name of the organization

Employer identification number

PRATT REGIONAL MEDICAL CENTER CORPORATION

48-1058737

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

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

Table with 3 columns: Line number, Description, (a) Donor advised funds, (b) Funds and other accounts. Includes rows for total number at end of year, aggregate values, and yes/no questions about donor advisement.

Part II Conservation Easements.

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

Table with 3 columns: Line number, Description, and Held at the End of the Tax Year. Includes rows for purpose(s) of easements, total number, acreage, and monitoring expenses.

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

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

Table with 3 columns: Line number, Description, and Amount. Includes rows for art and historical treasures held for public service and those received for financial gain.

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

Schedule D (Form 990) 2021

JSA 1E1268 1.000

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

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

Part IV Escrow and Custodial Arrangements.

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

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

Part V Endowment Funds.

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	88,623.	88,623.	88,623.	88,623.	88,623.
b Contributions					
c Net investment earnings, gains, and losses					13,831.
d Grants or scholarships					
e Other expenditures for facilities and programs					13,831.
f Administrative expenses					
g End of year balance	88,623.	88,623.	88,623.	88,623.	88,623.

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 ▶ 100.0000 %
- c** Term endowment ▶ _____ %

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

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

- (i)** Unrelated organizations
- (ii)** Related organizations

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

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

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

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		53,270,700.	30,477,440.	22,793,260.
c Leasehold improvements			NONE	
d Equipment		26,960,354.	19,601,077.	7,359,277.
e Other		3,119,288.	2,550,656.	568,632.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				30,721,169.

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. (Column (b) must equal Form 990, Part X, col. (B) line 12.) . ▶		

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) FUNDS HELD BY FISCAL AGENT	4,633,804.
(2) INV IN PRATT HEALTH FOUNDATION	2,088,211.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	6,722,015.

Part X Other Liabilities.

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

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

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

Part XIII Supplemental Information (continued)

SCHEDULE D, PART V, LINE 4

ENDOWMENT FUNDS ARE HELD BY PRATT HEALTH FOUNDATION, A RELATED TAX-EXEMPT ORGANIZATION. INCOME FROM THE ENDOWMENT IS TO BE USED 40% FOR PRATT REGIONAL LIVING CENTER AND 60% FOR THE SUPPORT AND PROGRAMS OF PRATT REGIONAL MEDICAL CENTER, INC.

SCHEDULE D, PART X, LINE 2

MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE D, PART XI, LINE 2D

RENTAL EXPENSES	28,893
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SCHEDULE D, PART XII, LINE 2D

RENTAL EXPENSES	28,893
-----------------	--------

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2021

Open to Public Inspection

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

▶ Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization

PRATT REGIONAL MEDICAL CENTER CORPORATION

Employer identification number

48-1058737

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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)			137,204.		137,204.	0.23
b Medicaid (from Worksheet 3, column a)			3,146,035.	1,695,384.	1,450,651.	2.48
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			3,283,239.	1,695,384.	1,587,855.	2.71
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)		62.	8,598.		8,598.	0.01
f Health professions education (from Worksheet 5)			62,859.		62,859.	0.11
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits		62.	71,457.		71,457.	0.12
k Total. Add lines 7d and 7j		62.	3,354,696.	1,695,384.	1,659,312.	2.83

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

Schedule H (Form 990) 2021

JSA 1E1284 1.000

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		17.	2,620.		2,620.	
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		17.	2,620.		2,620.	

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?		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.		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit		
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)	5	18,901,010.
6 Enter Medicare allowable costs of care relating to payments on line 5	6	24,689,282.
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-5,788,272.
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

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

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

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V Facility Information

Section A. Hospital Facilities

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

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

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

	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 PRATT REGIONAL MEDICAL CENTER 200 COMMODORE ST PRATT KS 67124 WWW.PRMC.ORG	X	X					X			
2										
3										
4										
5										
6										
7										
8										
9										
10										

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 PRATT REGIONAL MEDICAL CENTER

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

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		X
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		X
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	X	
	If "Yes," indicate what the CHNA report describes (check all that apply):		
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA: <u>2020</u>		
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	X	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		X
6b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	X	
7	Did the hospital facility make its CHNA report widely available to the public?	X	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE SECTION C</u>		
b	<input type="checkbox"/> Other website (list url): _____		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> Other (describe in Section C)		
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: <u>2020</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a	If "Yes," (list url): <u>SEE SECTION C</u>		
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		X
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group PRATT REGIONAL MEDICAL CENTER

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	X	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200.0000</u> % and FPG family income limit for eligibility for discounted care of <u>NONE</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	X	
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	X	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE SECTION C</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE SECTION C</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE SECTION C</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group PRATT REGIONAL MEDICAL CENTER

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

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group PRATT REGIONAL MEDICAL CENTER

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

Part V Facility Information (continued)

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

SCHEDULE H, PART V, SECTION B, LINE 5

PRATT'S COMMUNITY HAS A WEALTH OF EXPERTISE, THEREFORE THE METHOD OF A TOWN HALL GATHERING WAS FELT TO BE THE BEST METHOD FOR GATHERING COMMUNITY INSIGHT AND PROVIDING ATMOSPHERE TO OBJECTIVELY CONSENSUS BUILD AND PRIORITIZE COUNTY HEALTH ISSUES.

THE TOWN HALL INCLUDED COMMUNITY PARTNERS SUCH AS: LOCAL HOSPITAL, PUBLIC HEALTH COMMUNITY, MENTAL HEALTH COMMUNITY, FREE CLINICS, COMMUNITY-BASED CLINICS, SERVICE PROVIDERS, RESIDENTS, COMMUNITY LEADERS, OPINION LEADERS, SCHOOL LEADERS, BUSINESS LEADERS, LOCAL GOVERNMENT, FAITH-BASED ORGANIZATIONS, AND PERSON (OR ORGANIZATIONS SERVING THEM), PEOPLE WITH CHRONIC CONDITIONS, UNINSURED COMMUNITY MEMBERS, LOW-INCOME RESIDENTS, AND MINORITY GROUPS.

PRATT COUNTY TOWN HALL WAS HELD ON APRIL 22ND 2021, ONSITE FOLLOWING COVID-19 SAFETY REQUIREMENTS. VINCE VANDEHAAR (MBA) AND CASSANDRA KAHL (MHA) FACILITATED THIS 1.5 HOUR SESSION WITH 41 RSVP'S AND 36 ATTENDEES.

THE FOLLOWING AGENDA WAS CONDUCTED:

1. WELCOME & INTRODUCTIONS
2. REVIEW PURPOSE FOR THE CHNA TOWN HALL & PROCESS ROLES
3. PRESENT/REVIEW OF HISTORICAL COUNTY HEALTH INDICATORS (10 TABS) AND PRIMARY ONLINE SURVEY RESULTS
4. FACILITATE TOWN HALL PARTICIPANT DISCUSSION OF DATA (PROBE HEALTH STRENGTHS/CONCERNS). REFLECT ON SIZE AND SERIOUSNESS OF ANY HEALTH CONCERNS CITED AND DISCUSS CURRENT COMMUNITY HEALTH STRATEGIES.
5. ENGAGE TOWN HALL PARTICIPANTS TO RANK HEALTH NEEDS (CASTING 3 VOTES ON PRIORITY ISSUES). TALLY & RANK TOP COMMUNITY HEALTH CONCERNS CITED.
6. CLOSE MEETING BY REFLECTING ON THE HEALTH NEEDS/COMMUNITY VOTING RESULTS. INFORM PARTICIPANTS OF 'NEXT STEPS.'

SCHEDULE H, PART V, SECTION B, LINE 7A

[HTTP://WWW.PRMC.ORG/RESOURCES/COMMUNITY-RESOURCES.HTML](http://www.prmc.org/resources/community-resources.html)

SCHEDULE H, PART V, SECTION B, LINE 10A

[HTTP://WWW.PRMC.ORG/RESOURCES/COMMUNITY-RESOURCES.HTML](http://www.prmc.org/resources/community-resources.html)

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.

SCHEDULE H, PART V, SECTION B, LINE 11

THE CHNA IDENTIFIED SEVENTEEN HEALTH NEEDS, WHICH WERE DISCUSSED AT THE COMMUNITY TOWN HALL MEETING. THE PROCESS IDENTIFIED THREE PRIORITY ISSUES FOR THE COMMUNITY TO ADDRESS OVER THE NEXT 3 YEARS, INCLUDING:

1. MENTAL HEALTH (DIAGNOSIS, PLACEMENT, AFTERCARE)
2. CHILD CARE OPTIONS
3. DRUG/SUBSTANCE ABUSE

IMPLEMENTATION TEAMS ADDRESSING THE TOP 3 PRIORITIES WERE DEVELOPED AND WILL BE RESPONSIBLE FOR CREATING ACTION PLANS TO ADDRESS THEIR ASSIGNED COMMUNITY NEED. THE IMPLEMENTATION STRATEGY WILL BE CARRIED OUT FOR THE NEXT THREE YEARS.

SCHEDULE H, PART V, SECTION B, LINE 16A, B & C

[HTTP://WWW.PRMC.ORG/RESOURCES/FINANCIAL-ASSISTANCE.HTML](http://www.prmc.org/resources/financial-assistance.html)

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? 6

Name and address	Type of Facility (describe)
1 PRATT REHABILITATION & RESIDENCE CENTER 227 S. HOWARD PRATT KS 67124	REHABILITATION/LONG TERM CARE
2 PRATT INTERNAL MEDICINE GROUP 420 COUNTRY CLUB ROAD PRATT KS 67124	RURAL HEALTH CLINIC
3 FARMER CLINIC 609 E. FIRST ST. JOHN KS 67576	RURAL HEALTH CLINIC
4 FARMER CLINIC 802 W. BROADWAY STAFFORD KS 67578	RURAL HEALTH CLINIC
5 KINSLEY RURAL HEALTH CLINIC 807 E. FOURTH KINSLEY KS 67547	RURAL HEALTH CLINIC
6 SYLVIA HEALTH CARE CLINIC 200 S. MAIN SYLVIA KS 67581	RURAL HEALTH CLINIC
7 	
8 	
9 	
10 	

Part VI Supplemental Information

Provide the following information.

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

SCHEDULE H, PART I, LINE 3C

THE CRITERIA USED BY THE MEDICAL CENTER FOR DETERMINING ELIGIBILITY FOR FREE CARE, OTHER THAN FPG, WERE ASSET LEVELS, MEDICAL INDIGENCY, AND INSURANCE STATUS.

SCHEDULE H, PART I, LINE 7, COLUMN F

THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$2,674,160.

Part VI Supplemental Information

Provide the following information.

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

SCHEDULE H, PART I, LINE 7

THE COSTING METHODOLOGY USED TO CALCULATE THE AMOUNTS CONTAINED IN THE TABLES OF PART I, LINE 7, OF SCHEDULE H, IS A COST TO CHARGE RATIO.

SCHEDULE H, PART I, LINE 7G

THE SUBSIDIZED HEALTH SERVICES EXPENSE IN PART I, LINE 7, OF SCHEDULE H DOES NOT INCLUDE ANY COSTS ASSOCIATED WITH PHYSICIAN CLINICS.

SCHEDULE H, PART II

THE CIRCLES PROGRAM OFFERS KNOWLEDGE AND SUPPORT TO THOSE TRYING TO OVERCOME POVERTY. THIS PROGRAM OFFERS SUPPORT AND GUIDANCE TO THOSE WHO WANT TO MAKE A POSITIVE CHANGE IN THEIR LIVES, WHICH CAN LEAD TO HEALTHIER INDIVIDUALS, FAMILIES, AND COMMUNITIES.

Part VI Supplemental Information

Provide the following information.

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

SCHEDULE H, PART III, LINE 2

BAD DEBT EXPENSE (AT COST) IDENTIFIED BY THE PROVISION FOR
 UNCOLLECTIBLES FROM 9/30/22 AUDITED STATEMENT OF OPERATIONS. MULTIPLIED
 THAT AMOUNT BY THE COST-TO-CHARGE RATIO.

SCHEDULE H, PART III, LINE 3

THERE IS NO REASONABLE BASIS FOR THE HOSPITAL TO ESTIMATE THIS FIGURE. IF
 FINANCIAL ASSISTANCE ELIGIBILITY IS KNOWN, THE AMOUNT WOULD FALL UNDER
 CHARITY CARE AND NOT BAD DEBT.

Part VI Supplemental Information

Provide the following information.

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

SCHEDULE H, PART III, LINE 4

SEE PATIENT ACCOUNTS RECEIVABLE NOTE ON PAGE 9 OF THE AUDITED FINANCIAL STATEMENTS.

SCHEDULE H, PART III, LINE 8

GOVERNMENT PROGRAMS SUCH AS MEDICAID OFFER FIXED REIMBURSEMENTS BASED ON A PATIENT'S DIAGNOSIS. THIS OFTEN DOES NOT ACCOUNT FOR THE COST OF THE LATEST TECHNOLOGY AND TREATMENT OPTIONS THAT ARE AVAILABLE TO GIVE PATIENTS THE BEST CHANCES FOR RECOVERY FROM AN ILLNESS. PRMC OFFERS PATIENTS THE BEST INTERVENTIONS AVAILABLE - NO MATTER WHAT REIMBURSEMENT FOR THE SERVICE MIGHT BE.

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.
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- 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.

SCHEDULE H, PART III, LINE 9B

WHEN A RESPONSIBLE PARTY IS UNABLE TO MEET THE FINANCIAL OBLIGATION GUIDELINES AS DESCRIBED IN THE HOSPITAL'S FINANCIAL POLICY, THE PARTY IS ADVISED OF THE AVAILABILITY OF CHARITY CARE OR FINANCIAL ASSISTANCE. CLARIFICATION IS MADE AS TO WHETHER THE PATIENT HAS PRIMARY INSURANCE. THE RESPONSIBLE PARTY IS REQUIRED TO COMPLETE A CHARITY CARE APPLICATION AND SUBMIT ALL DOCUMENTATION INDICATED (AS OUTLINED ON APPLICATION) IN ORDER FOR THE HOSPITAL TO DETERMINE CHARITY CARE ELIGIBILITY. THE HOSPITAL WILL PURSUE COLLECTION UNTIL THE RESPONSIBLE PARTY CONTACTS A PATIENT FINANCIAL COUNSELOR OR RETURNS THE APPLICATION WITH REQUIRED DOCUMENTATION. ONCE A CHARITY CARE APPLICATION IS RECEIVED, IF NOT ALL OF THE REQUIRED FINANCIAL INFORMATION (AS OUTLINED ON THE APPLICATION) IS SUBMITTED, A COURTESY LETTER IS SENT TO THE RESPONSIBLE PARTY REQUESTING THE INFORMATION BE RETURNED IN ORDER TO BE CONSIDERED. IF THE REQUIRED DOCUMENTATION IS SUBSEQUENTLY NOT RECEIVED AND NO CONTACT WITH THE PATIENT FINANCIAL COUNSELOR IS MADE, THE CHARITY CARE APPLICATION IS DENIED AND FURTHER COLLECTION ACTION IS TAKEN.

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.
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SCHEDULE H, PART VI, LINE 2

MEETING THE HEALTH CARE NEEDS OF OUR REGION CANNOT BE ACHIEVED THROUGH ANY ONE EMPLOYEE, DEPARTMENT, OR FACILITY. PRMC PHYSICIANS, NURSES, STAFF AND VOLUNTEERS WORK TOGETHER SO THAT WE CAN BETTER MEET SPECIFIC COMMUNITY NEEDS AND ACHIEVE OUR MISSION OF PROVIDING EXCELLENT AND COMPASSIONATE HEALTHCARE SERVICES.

AS A RURAL HOSPITAL IN SOUTH CENTRAL KANSAS, PRATT REGIONAL MEDICAL CENTER CONSIDERS ITSELF A REGIONAL HOSPITAL, SERVING THE RESIDENTS OF PRATT, STAFFORD, BARBER, EDWARDS, KIOWA, KINGMAN, CLARK, AND COMANCHE COUNTIES.

OUR EXPANDED FACILITIES ALLOW US TO PROVIDE A BROAD RANGE OF HEALTHCARE SERVICES TO ALL MEMBERS OF OUR COMMUNITY WITHOUT REGARD TO AGE, RACE, SEX OR FINANCIAL CONSTRAINTS. OUR REHABILITATION SERVICES DEPARTMENT PROVIDES A FULL-COMPLIMENT OF OCCUPATIONAL, PHYSICAL AND SPEECH THERAPIES. OUR SURGICAL DEPARTMENT PROVIDES 24/7 SURGICAL SERVICES. WE

Part VI Supplemental Information

Provide the following information.

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- 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.
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- 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.

HAVE A LARGE VARIETY OF SPECIALTY PHYSICIANS WHO SEE AND TREAT PATIENTS
 IN OUR FACILITY AS WELL AS PERFORM MANY SURGICAL PROCEDURES. OUR
 RADIOLOGY DEPARTMENT PROVIDES NUCLEAR MEDICINE AND MRI TESTING ON SITE.
 WE ALSO HAVE A 32-SLICE CT SCANNER WHICH PROVIDES HIGH RESOLUTION IMAGES.
 OUR HOSPITAL OFFERS A FULL-SERVICE, 24/7 EMERGENCY DEPARTMENT. OUR
 IN-PATIENT PROVIDES CARE TO MEDICAL-SURGICAL PATIENTS, SUB-ACUTE
 PATIENTS, PEDIATRICS AND GERIATRICS. WE PROVIDE OBSTETRICAL AND NEWBORN
 CARE, PATIENT SERVICES THAT ARE BECOMING INCREASINGLY RARE AMONG RURAL
 HOSPITALS. PRMC OFFERS A FULL-SERVICE HOME HEALTH PROGRAM.

WE ARE COMMITTED TO PROVIDING QUALITY HEALTHCARE TO ALL MEMBERS OF OUR
 COMMUNITY. BECAUSE WE ARE A SMALL TOWN HOSPITAL, A MAJORITY OF OUR
 PATIENTS HAVE A STRONG BOND WITH OUR STAFF. THIS ALLOWS US TO PROVIDE
 CARE THAT EXTENDS BEYOND JUST MEDICAL NEEDS. THE COST AND DIFFICULTY IN
 SEEKING CARE IN OTHER AREAS FOR OUR ELDERLY AND POOR POPULATION
 REINFORCES THE NEED FOR A STRONG COMMUNITY HOSPITAL. WE STRIVE TO MEET
 THIS NEED BY PROVIDING ALL SERVICES POSSIBLE.

Part VI Supplemental Information

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SCHEDULE H, PART VI, LINE 3

PRMC POSTS SIGNS AT ITS REGISTRATION LOCATIONS AND OFFERS BROCHURES REGARDING THE AVAILABILITY OF CHARITY CARE. THE AVAILABILITY OF CHARITY CARE PROGRAM IS ALSO IDENTIFIED ON ALL HOSPITAL PATIENT SERVICE RELATED LETTERS AND GUARANTOR STATEMENTS. ONCE A PATIENT CALLS TO INQUIRE ABOUT THE CHARITY CARE PROGRAM THE PATIENT FINANCIAL COUSELOR OUTLINES THE REQUIREMENTS, DOCUMENTS NEEDED AND EXPLAINS THE CHARITY CARE POLICY IN DETAIL. IN ADDITION, THE HOSPITAL CONTRACTS WITH AN OUTSIDE COMPANY TO CONTACT AND REVIEW WITH EACH PRIVATE PAY PATIENT OUR CHARITY CARE POLICY AS WELL AS OTHER ASSISTANCE THAT MIGHT BE AVAILABLE.

Part VI Supplemental Information

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- 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.

SCHEDULE H, PART VI, LINE 4

OUR CURRENT 35 BED HOSPITAL IS LOCATED IN SOUTH CENTRAL KANSAS. AS A RURAL HOSPITAL, PRATT REGIONAL MEDICAL CENTER CONSIDERS ITSELF A REGIONAL HOSPITAL, SERVING THE RESIDENTS OF PRATT, STAFFORD, BARBER, EDWARDS, KIOWA, KINGMAN, CLARK, AND COMANCHE COUNTIES. PRATT REGIONAL MEDICAL CENTER ALSO PROVIDES SUPPORT FOR FIVE CRITICAL ACCESS HOSPITALS IN THE SOUTHERN PLAINS HEALTH NETWORK, WHICH INCLUDE HOSPITALS IN COMANCHE COUNTY, KIOWA, MEDICINE LODGE, ASHLAND AND STAFFORD.

ACCORDING TO THE UNITED STATES CENSUS BUREAU, PRATT COUNTY HAS A POPULATION OF 9,067. 13 PERCENT OF THE POPULATION REPORTED HAVING NO HEALTH INSURANCE. THE PER CAPITA INCOME IS \$30K, WITH AN 11.7 PERCENT POVERTY LEVEL. EACH YEAR, THOUSANDS OF PEOPLE SEEK MEDICAL HELP AT PRATT REGIONAL MEDICAL CENTER. THE PROGRAMS AND SERVICES WE PROVIDE GO BEYOND STATISTICS AND NUMBERS, AS WE OFTEN SERVE THOSE WHO DO NOT HAVE THE MEANS TO PAY FOR NEEDED HEALTH CARE SERVICES. PRMC'S COMMUNITY IS BECOMING INCREASINGLY DIVERSE. THE HEALTH RISKS ASSOCIATED WITH CHRONIC DISEASES

Part VI Supplemental Information

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LIKE DIABETES AND OBESITY ARE PARTICULARLY HIGH AMONG OUR GROWING MEDICALLY UNDERSERVED. THE HOSPITAL HAS TAKEN STEPS TO REACH OUT TO THE UNDERSERVED BY WORKING TOGETHER WITH LOCAL PHYSICIANS, CHURCHES, ORGANIZATIONS, AND COMMUNITY MEMBERS TO ASSIST THE AGAPE HEALTH CLINIC, WHICH IS A FREE HEALTH CLINIC FOR THE UNINSURED. PLANNING FOR THE AGAPE CLINIC TOOK PLACE IN FY11. THE FREE CLINIC IS OPEN ON THE CAMPUS OF PRATT COMMUNITY COLLEGE ON THE FIRST SATURDAY OF EVERY MONTH. THE GOAL IS TO HELP ALL RESIDENTS ACCESS THE HEALTH CARE THEY NEED AND TO HELP PATIENTS LEARN TO MANAGE THEIR HEALTH CONDITIONS AND LIVE HEALTHIER LIVES. DURING THIS TAX PERIOD, PRMC CONTRIBUTED OVER \$5600 TO HELP SUPPORT THE AGAPE HEALTH CLINIC OPERATIONS WITH DIAGNOSTIC TESTING.

Part VI Supplemental Information

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SCHEDULE H, PART VI, LINE 5

PROVIDING ADVOCACY FOR OUR PATIENTS: PRATT REGIONAL MEDICAL CENTER PARTNERS WITH THE MEDICAL ASSISTANCE PROGRAM. IF PATIENTS ARE UNINSURED, THE MEDICAL ASSISTANCE PROGRAM IS AVAILABLE TO HELP THEM OBTAIN BENEFITS TO PAY FOR ALL OR PART OF THEIR SERVICES. THIS SERVICE IS PROVIDED FREE OF CHARGE TO PRATT REGIONAL MEDICAL CENTER PATIENTS. PATIENTS MAY CONTACT THE MEDICAL ASSISTANCE PROGRAM TOLL-FREE AT (888) 843-5817. MEETING THE NEEDS OF OUR COMMUNITY, IN THE COMMUNITY: PRMC'S MISSION IS TO PROVIDE EXCELLENT AND COMPASSIONATE HEALTH CARE SERVICES CANNOT BE ACHIEVED SOLELY THROUGH THE CARE WE PROVIDE WITHIN OUR FACILITIES; THEREFORE, WE FIND IT NECESSARY TO DEDICATE OUR SUPPORT TO VARIOUS COMMUNITY OUTREACH PROGRAMS.

DENTAL SCREENINGS FOR ELEMENTARY STUDENTS PROGRAM:
THE PRATT HEALTH FOUNDATION (PHF) COLLABORATES WITH PRATT DENTISTS AND SCHOOLS TO PROVIDE A DENTAL SCREENING PROGRAM TO THE PRATT ELEMENTARY KIDS. KANSAS STATUTES REQUIRE AN ANNUAL DENTAL SCREENING PROGRAM FOR

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ELEMENTARY STUDENTS. THE PROGRAM WAS STARTED WITH A UNITED METHODIST HEALTH MINISTRY GRANT FIVE YEARS AGO, AND THE GRANT MONEY HAS BEEN DEPLETED. THE PHF NOW COVERS MOST OF THE COSTS ASSOCIATED WITH THE SCREENING ACTIVITIES. THE PRATT HEALTH FOUNDATION HELPS COORDINATE THE EFFORT AND SUPPLIES THE DENTAL SCREENING EQUIPMENT. PRATT REGIONAL MEDICAL CENTER EMPLOYEES VOLUNTEER TO STERILIZE THE SCREENING UTENSILS FOR THE PROGRAM. IT IS A GREAT DEMONSTRATION OF WHAT A COMMUNITY CAN DO WHEN EVERYONE WORKS TOGETHER.

HERE IS A GLIMPSE AT OTHER PRMC COMMUNITY BENEFIT PROGRAMS AND PROJECTS:

- PRMC'S FAMILY BIRTH SUITES NURSING STAFF PROVIDES NEWBORN BABIES AND MOTHERS WITH A WELL-MOTHER WELL-BABY CHECK. DURING THE VISIT, MOTHERS ARE ABLE TO ASK QUESTIONS, AND NURSES ARE ABLE TO PROVIDE EDUCATION TO NEW MOMS AS WELL AS EVALUATE THE NEWBORN AND MAKE SURE THEY ARE DOING WELL PHYSICALLY. IN FY22, PRMC DELIVERED 236 BABIES. BECAUSE PRMC IS THE ONLY HOSPITAL WHERE BABIES ARE DELIVERED IN OUR AREA, PATIENTS TRAVEL FROM SURROUNDING COUNTIES TO DELIVER THEIR BABIES AT PRMC.

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- PRMC VOLUNTEERS PURCHASE BOOKS AND PRESENT NEW PARENTS WITH INFORMATION ABOUT THE IMPORTANCE OF READING TO CHILDREN (BOOKS FOR BABES).

- A GROUP OF VOLUNTEERS EVERY YEAR HELP PROVIDE ADVISORY SERVICES TO SENIORS TO HELP THEM BETTER UNDERSTAND THEIR HEALTH PLAN COVERAGE OPTIONS. PRMC PROVIDES SPACE AND MATERIALS TO RUN THE PROGRAM, AND VOLUNTEERS PROVIDE THE MANPOWER. PRMC'S SOCIAL SERVICE DEPARTMENT WORKS CLOSELY WITH THE PROGRAM VOLUNTEERS TO MAKE SURE THEY HAVE THE TOOLS AND SUPPORT THEY NEED TO PROVIDE SERVICES.

- JOB SHADOWING IS POPULAR AMONG STUDENTS INTERESTED IN BECOMING HEALTHCARE PROFESSIONALS. THE PROGRAM IS SUCCESSFUL, AND MOST STUDENTS WHO SHADOW ARE VERY IMPRESSED WITH THEIR EXPERIENCE. TOURS ARE ALSO POPULAR AMONG STUDENTS. SEVERAL SCHOOLS WILL BRING STUDENTS TO PRMC ANNUALLY FOR A TOUR. SOME OF THESE SCHOOLS INCLUDE PRATT ELEMENTARY AND HIGH SCHOOL, MACKSVILLE HIGH SCHOOL, STAFFORD HIGH SCHOOL, FAIRFIELD ELEMENTARY, SKYLINE ELEMENTARY, HASKINS ELEMENTARY, AND GREENSBURG.

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- PRMC HOSTS A BLOOD DRIVE FOR THE AMERICAN RED CROSS. IN FY22, PRMC HOSTED A TOTAL OF 5 BLOOD DRIVES.

EDUCATION FOR A HEALTHY FUTURE:

PRMC CONSIDERS EDUCATION TO BE PART OF ITS MISSION. IT IS IMPORTANT TO HELP PREPARE THE NEXT GENERATION OF HEALTHCARE PROFESSIONALS TO MEET NEW HEALTHCARE DEMANDS. TO ENSURE A QUALITY WORKFORCE IS AVAILABLE TO PROVIDE CARE FOR OUR FRIENDS AND NEIGHBORS IN THE FUTURE, PRMC IS COMMITTED TO THE EDUCATION OF CURRENT AND FUTURE CAREGIVERS AND HAS PARTNERED WITH LOCAL HIGH SCHOOLS AND AREA COMMUNITY COLLEGES TO PROVIDE INSTRUCTORS, CLASSROOM SPACE, AND PRACTICUM TRAINING.

- IN FY22, PRMC CONTRIBUTED OVER \$62K IN CONTINUING EDUCATION SUPPORT. THIS WAS A COMBINATION OF SCHOLARSHIPS, TUITION REIMBURSEMENT, AND OFF-SITE EDUCATION CLASSES.

- PRMC'S RADIOLOGY DEPARTMENT TRAINS TWO STUDENTS FROM HUTCHINSON COMMUNITY COLLEGE EVERY YEAR. BOTH STUDENTS WORK 40-HOUR WEEKS.

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STUDENTS DO GET ALL THE HOLIDAYS OFF, 10 PERSONAL DAYS, A WEEK'S VACATION AT SPRING BREAK AND A WEEK'S VACATION OVER CHRISTMAS BREAK. PRMC DOES NOT RECEIVE ANY COMPENSATION FROM HCC, AND THE STUDENTS ALSO DO NOT RECEIVE ANY COMPENSATION FROM PRMC. THEY LEARN THROUGH HANDS-ON EXPERIENCE WITH OVERSIGHT FROM RADIOLOGY TECHNOLOGISTS AND HCC INSTRUCTORS WHO VISIT THE STUDENTS ON PRMC'S CAMPUS WEEKLY.

OPENING OUR FACILITIES FOR LOCAL MEETINGS:

PRATT REGIONAL MEDICAL CENTER IS HOST TO ACTIVE, COLLABORATIVE COMMUNITY GROUPS SUCH AS THE PRATT COMMUNITY HEALTH AND RESOURCE COUNCIL AND THE PRATT MINISTERIAL ALLIANCE. THESE GROUPS HAVE MET MONTHLY AT PRMC FOR YEARS TO DISCUSS, SHARE, AND STRATEGIZE FOR SOLUTIONS TO COMMUNITY HEALTH AND RESOURCE-RELATED TOPICS. ALL REGULAR MEETINGS TAKE PLACE AT PRATT REGIONAL MEDICAL CENTER, AND PRATT REGIONAL MEDICAL CENTER EMPLOYEES ARE ACTIVE PARTICIPANTS AND LEADERS WITHIN THESE GROUPS. IN FY22, PRMC HOSTED 82 MEETINGS TOTALING 276 HOURS OF USE IN OUR MEETING ROOMS. SOME MEETINGS INCLUDE MINISTERIAL ALLIANCE, AGAPE CLINIC, HEALTH AND RESOURCE COUNCIL, ROTARY BOARD, AND KIWANIS.

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EMPLOYEES IN THE COMMUNITY:

EVERY YEAR, PRATT REGIONAL MEDICAL CENTER EMPLOYEES UNITE TO VOLUNTEER AND PARTICIPATE IN COMMUNITY ACTIVITIES. SOME HELP IN THEIR CHURCHES OR THEIR CHILDREN'S SCHOOL, OTHERS VOLUNTEER TO COACH LITTLE LEAGUE TEAMS, WHILE SOME GET INVOLVED IN LOCAL CLUBS AND ORGANIZATIONS. ALL OF THESE ACTIVITIES BENEFIT THE QUALITY OF LIFE AS RESIDENTS OF PRATT COUNTY. AT PRATT REGIONAL MEDICAL CENTER, IT'S IMPORTANT TO US TO GIVE BACK TO OUR COMMUNITY.

SCHEDULE H, PART VI, LINE 6

N/A

Part VI Supplemental Information

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- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

SCHEDULE H, PART VI, LINE 7

N/A

**SCHEDULE I
(Form 990)**

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.

OMB No. 1545-0047

2021

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Department of the Treasury
Internal Revenue Service

▶ Attach to Form 990.

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

Name of the organization

PRATT REGIONAL MEDICAL CENTER CORPORATION

Employer identification number

48-1058737

Part I General Information on Grants and Assistance

- Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? Yes No
- Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

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

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

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

Schedule I (Form 990) 2021

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

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
1 TUITION ASSISTANCE	5	7,410.			
2 SCHOLARSHIPS	1	10,000.			
3					
4					
5					
6					
7					

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

SCHEDULE I, PART I, LINE 2

SCHOLARSHIP FUNDS ARE PAID TO THE KANSAS BOARD OF REGENTS. QUALIFIED APPLICANTS ARE CHOSEN AND THE SCHOLARSHIP FUNDS ARE DISTRIBUTED BY THE BOARD OF REGENTS. IN ORDER TO QUALIFY FOR TUITION ASSISTANCE, THE EMPLOYEE MUST MEET SPECIFIED CRITERIA, INCLUDING MEETING CERTAIN ACADEMIC EXPECTATIONS AND SUBMITTING REQUIRED FORMS AND DOCUMENTATION IN A TIMELY MANNER.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Compensation Information

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

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

PRATT REGIONAL MEDICAL CENTER CORPORATION

Employer identification number

48-1058737

Part I Questions Regarding Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Schedule J (Form 990) 2021

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 ALAN WAITES VICE PRESIDENT/TREASURER	(i)	152,345.	NONE	NONE	13,777.	3,693.	169,815.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
2 KELLY MCDERMEIT VICE PRESIDENT	(i)	138,723.	NONE	NONE	13,777.	1,919.	154,419.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
3 KENNETH BROWN VICE PRESIDENT	(i)	162,530.	NONE	NONE	13,777.	3,693.	180,000.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
4 SUSAN PAGE PRESIDENT	(i)	176,375.	NONE	NONE	13,777.	1,142.	191,294.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
5 AARON ZOOK MD	(i)	934,296.	NONE	NONE	NONE	291.	934,587.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
6 IAN KOVACH MD	(i)	1,008,493.	NONE	NONE	13,777.	1,250.	1,023,520.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
7 BRENDA WESTHOFF MD	(i)	623,465.	NONE	NONE	NONE	669.	624,134.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
8 ROBERT HARRIS MD	(i)	609,887.	NONE	NONE	NONE	3,693.	613,580.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
9 ALEXANDER NEEL MD	(i)	558,971.	NONE	NONE	12,629.	3,400.	575,000.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
10 SCOTT GORDON CHIEF OF STAFF	(i)	377,034.	NONE	NONE	13,777.	291.	391,102.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
11 LUIS ESPINOZA MD	(i)	421,017.	NONE	NONE	13,777.	3,693.	438,487.	NONE
	(ii)	NONE	NONE	NONE	NONE	NONE	NONE	NONE
12	(i)							
	(ii)							
13	(i)							
	(ii)							
14	(i)							
	(ii)							
15	(i)							
	(ii)							
16	(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.

SCHEDULE J, PART I, LINE 4C

DARRELL LAVENDER RECEIVED A SEVERENCE BENEFITS PACKAGE IN JULY OF 2022 WHICH IS EQUAL TO HIS CURRENT BASE SALARY AND BENEFITS FOR A TOTAL OF 52 WEEKS, IN ADDITION TO \$135,000 PAYABLE IN THREE EQUAL MONTHLY INSTALLMENTS OF \$45,000.

**SCHEDULE K
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax-Exempt Bonds

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

PRATT REGIONAL MEDICAL CENTER CORPORATION

Employer identification number

48-1058737

Part I Bond Issues

(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
A PRATT COUNTY, KANSAS PUBLIC BUILDING COMMISSION	26-1249655	739762CE0	09/15/2016	9,784,984.	SEE PART VI		X		X		X
B PRATT COUNTY, KANSAS PUBLIC BUILDING COMMISSION	26-1249655	739762CQ3	09/15/2021	9,178,100.	SEE PART VI		X		X		X
C											
D											

Part II Proceeds

	A		B		C		D	
1 Amount of bonds retired	490,000.							
2 Amount of bonds legally defeased								
3 Total proceeds of issue	9,784,984.		9,178,100.					
4 Gross proceeds in reserve funds	1,703,644.		1,576,647.					
5 Capitalized interest from proceeds								
6 Proceeds in refunding escrows								
7 Issuance costs from proceeds	160,521.		104,750.					
8 Credit enhancement from proceeds								
9 Working capital expenditures from proceeds								
10 Capital expenditures from proceeds								
11 Other spent proceeds	9,624,463.		9,073,350.					
12 Other unspent proceeds								
13 Year of substantial completion	2015							
	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X	X					
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?	X			X				
16 Has the final allocation of proceeds been made?	X		X					
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Schedule K (Form 990) 2021

Part III Private Business Use

GROUP 1

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

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?				X				
b Exception to rebate?								
c No rebate due?	X							
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X				

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

SCHEDULE K, PART I, LINE A, COLUMN (F)

REFUND A PORTION OF THE SERIES 2012 BONDS (11/01/12).

SCHEDULE K, PART I, LINE B, COLUMN (F)

REFUND A PORTION OF THE SERIES 2012 BONDS (11/01/12) AND REFUND A PORTION OF THE SERIES 2015 BONDS (12/3/2015).

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

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

FORM 990, PART III, LINE 4A

IN FY2022, PRMC PROVIDED OVER \$238K IN CHARITY CARE AND CONTINUES TO FINANCIALLY SUPPORT THE AGAPE CLINIC - CONTRIBUTING OVER \$5600 DURING THIS PERIOD. PRMC FOCUSED RECRUITMENT AND RETENTION EFFORTS BY AWARDING OVER \$62K IN CONTINUED EDUCATION. PRMC EMPLOYS OVER 400 EMPLOYEES IN BOTH FULL AND PART-TIME POSITIONS - MAKING IT THE LARGEST EMPLOYER IN PRATT COUNTY. IN FY2022, PRMC SUPPORTED OR LOCAL ECONOMY BY CONTRIBUTING OVER \$29M TOWARDS SALARIES AND BENEFITS AND AN ADDITIONAL \$1.2M IN UTILITIES TO HELP OPERATE THE FACILITY. PRMC BRINGS ENORMOUS VALUE TO THE PRATT COMMUNITY THROUGH QUALITY HEALTHCARE SERVICES AND EMPLOYMENT OPPORTUNITIES. OUR TOP-NOTCH PHYSICIANS PROVIDE PATIENT-CENTERED CARE IN A WIDE VARIETY OF SPECIALITIES. OUR MEDICAL STAFF IS COMPRISED OF FIVE FAMILY PRACTICE PHYSICIANS, THREE INTERNISTS, ONE GASTROENTEROLOGIST, ONE PSYCHOLOGIST, THREE ORTHOPEDIC SURGEONS, ONE GENERAL SURGEON, ONE GYNECOLOGY SURGEON, AND ONE PODIATRY SURGEON. PRMC HAS BEEN SUCCESSFUL AT MEETING HIGH-QUALITY HEALTHCARE NEEDS FOR THE PAST SEVENTY-FOUR YEARS. IT IS PRMC'S VISION TO CONTINUE MEETING THOSE EXPECTATIONS AND BECOMING THE HEALTHCARE PROVIDER OF CHOICE FOR SOUTH-CENTRAL AND WESTERN KANSAS.

FORM 990, PART VI, SECTION A, LINE 6

PRATT HEALTH FOUNDATION (PHF), A KANSAS NONPROFIT CORPORATION, IS THE SOLE MEMBER OF PRATT REGIONAL MEDICAL CENTER CORPORATION (PRMC). THE FOUNDATION IS DESIGNATED AS THE SOLE MEMBER SO LONG AS IT SHALL CONTINUE TO QUALIFY AS A TAX EXEMPT, NONPROFIT ENTITY RECOGNIZED UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE.

FORM 990, PART VI, SECTION A, LINE 7A

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

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Inspection**

Employer identification number

THE GOVERNING BODY OF PRATT REGIONAL MEDICAL CENTER CORPORATION (PRMC) IS
ABLE TO NOMINATE NEW MEMBERS TO ITS GOVERNING BODY. PRATT HEALTH
FOUNDATION, BEING THE SOLE MEMBER OF PRMC, RETAINS THE RIGHT TO APPROVE
SUCH NEW MEMBERS OF THE GOVERNING BODY OF PRMC.

FORM 990, PART VI, SECTION A, LINE 7B

PHF, BEING THE SOLE MEMBER OF PRMC, HAS THE RIGHT TO APPROVE
THE ARTICLES OF INCORPORATION, BYLAWS AND THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION B, LINE 11B

AN INDEPENDENT ACCOUNTING FIRM PREPARES AND REVIEWS THE FORM 990. THE 990
IS THEN PROVIDED TO THE CFO AND ACCOUNTING PERSONNEL FOR REVIEW. ANY
QUESTIONS OR CONCERNS THE CFO AND ACCOUNTING PERSONNEL HAVE ARE ADDRESSED
AND ANY CORRECTIONS OR CLARIFICATIONS ARE MADE, IF NEEDED. THE FINAL FORM
990 WITH ALL REQUIRED SCHEDULES IS THEN PROVIDED TO ALL VOTING MEMBERS OF
THE BOARD PRIOR TO FILING THE 990 WITH THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C

AT THE TIME OF HIRE (OR ELECTION IN THE CASE OF BOARD MEMBERS) AND
ANNUALLY THEREAFTER, THE CFO OR HIS/HER DESIGNEE SHALL PROVIDE TO THE
BOARD AND TO ALL EXECUTIVE OFFICERS A COPY OF THE CONFLICT OF INTEREST
POLICY AND THE APPLICABLE CONFLICT DISCLOSURE FORM AND QUESTIONNAIRE,
WHICH SHALL BE COMPLETED TO IDENTIFY ANY RELATIONSHIPS, POSITIONS OR
CIRCUMSTANCES WITH RESPECT TO WHICH IT IS BELIEVED A CONFLICT MAY ARISE.
EACH MEMBER SHALL DISCLOSE FULLY AND FRANKLY ANY AND ALL ACTUAL OR
POTENTIAL CONFLICTS OF DUALITY OR INTEREST OR RESPONSIBILITY, WHETHER
INDIVIDUAL, PERSONAL OR BUSINESS, WHICH MAY EXIST OR APPEAR AS TO THE
ORGANIZATION OR ANY SYSTEM ENTITY OR ANY MATTER OF BUSINESS WHICH MAY

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

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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Inspection**

Employer identification number

COME BEFORE THE BOARD. THE BOARD CHAIRMAN REVIEWS ANY POTENTIAL CONFLICTS, AND DETERMINES WHETHER A CONFLICT IS PRESENT. A CONFLICTED INDIVIDUAL MUST ABSTAIN FROM VOTING IN THE MATTER OF WHICH A CONFLICT HAS BEEN IDENTIFIED BY THE BOARD CHAIRMAN.

FORM 990, PART VI, SECTION B, LINE 15A

CONSISTENT WITH THE POLICY AND COMPENSATION PRACTICE WITHIN PRATT REGIONAL MEDICAL CENTER (PRMC), THE PRESIDENT AND CEO IS SUBJECT TO AN ANNUAL REVIEW BY THE PRMC BOARD OF DIRECTORS.

REASONABLE COMPENSATION: IT IS THE OBLIGATION OF THE PRMC BOARD OF DIRECTORS TO SEE THAT ITS PRESIDENT AND CEO IS PAID A REASONABLE LEVEL OF COMPENSATION. THE FULL AMOUNT OF ALL DIRECT AND INDIRECT COMPENSATION IS CONSIDERED. COMPENSATION LEVELS ARE REVIEWED AND APPROVED EITHER BY THE BOARD OF DIRECTORS OF PRMC OR BY A COMPENSATION COMMITTEE MADE UP OF BOARD MEMBERS.

APPROVAL PROCESS: A SPECIFIC COMPENSATION ARRANGEMENT MUST BE APPROVED EITHER BY THE BOARD OF DIRECTORS OR BY A COMPENSATION COMMITTEE TO WHICH COMPENSATION DECISION(S) HAVE BEEN DELEGATED BY ACTION OF THE BOARD OF DIRECTORS. IF A COMMITTEE IS USED IT IS TO BE COMPRISED OF DISINTERESTED BOARD MEMBERS.

COMPARISONS: THE BOARD OR COMMITTEE USES COMPARATIVE DATA THAT LOOKS AT COMPARABLE SOURCES TO DETERMINE THE REASONABLENESS OF COMPENSATION.

COMPARATIVE DATA INCLUDES: COMPENSATION PAID BY SIMILAR ORGANIZATIONS, AVAILABILITY OF SIMILAR SERVICES WITHIN THE GEOGRAPHIC AREA, ACTUAL WRITTEN OFFERS FROM SIMILAR INSTITUTIONS COMPETING FOR THE SERVICES OF THE PRESIDENT AND CEO.

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

Department of the Treasury
Internal Revenue Service
Name of the organization

Supplemental Information to Form 990 or 990-EZ

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

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

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2021

**Open to Public
Inspection**

Employer identification number

DOCUMENTATION: THE BOARD OR COMMITTEE ADEQUATELY DOCUMENTS THE BASIS FOR ITS DETERMINATION THAT THE COMPENSATION ARRANGEMENT IS REASONABLE AT THE TIME THE DECISION IS MADE. RECORDS INCLUDE THE TERMS OF THE ARRANGEMENT THAT WAS APPROVED AND THE DATE IT WAS APPROVED, THE BOARD OR COMMITTEE MEMBERS PRESENT DURING THE DECISION OF THE ARRANGEMENT AND THOSE WHO VOTED IN FAVOR OF IT, COMPARABILITY DATA RELIED UPON AND HOW IT WAS OBTAINED, THE ACTIONS TAKEN WITH RESPECT TO CONSIDERATION OF THE TRANSACTION OR ARRANGEMENT BY ANY MEMBER OF THE BOARD OR COMMITTEE THAT HAD A CONFLICT OF INTEREST.

IT IS THE RESPONSIBILITY OF THE PRESIDENT AND CEO TO ASSURE THE BOARD THIS SAME PROCESS IS FOLLOWED AND DOCUMENTED REGARDING COMPENSATION OF THE CFO AND VICE PRESIDENTS OF THE MEDICAL CENTER.

FORM 990, PART VI, SECTION C, LINE 19

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XI, LINE 9

CHANGE IN INTEREST IN NET ASSETS OF PHF -426,979

Name of the organization

Employer identification number

PRATT REGIONAL MEDICAL CENTER CORPORATION

48-1058737

FORM 990, PART VII-COMPENSATION OF THE 5 HIGHEST PAID IND. CONTRACTORS

NAME AND ADDRESS	DESCRIPTION OF SERVICES	COMPENSATION
QUALIVIS DEPARTMENT #3847 DALLAS, TX 75312-3847	CONTRACT STAFFING	2,048,977.
SODEXO INC 1832 BURCHINAL RD SALINA, KS 67401	EVS/LAUNDRY MGMT	1,363,898.
PRATT MRI LLC 200 COMMODORE ST PRATT, KS 67124	MRI STAFFING	881,938.
TRU BRIDGE LLC 54 ST EMANUAL ST MOBILE, AL 36602	REV CYCLE MGMT	463,658.
FORVIS, LLP 1551 N WATERFRONT PKWY, STE 300 WICHITA, KS 67206	ACCOUNTING SERVICES	389,926.

Name of the organization

Employer identification number

PRATT REGIONAL MEDICAL CENTER CORPORATION

48-1058737

FORM 990, PART IX - OTHER FEES

=====

DESCRIPTION	(A) TOTAL FEES	(B) PROGRAM SERVICE EXP.	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING EXPENSES
-----	-----	-----	-----	-----
CONTRACTED MEDICAL STAFF	7,045,414.	7,045,414.	NONE	NONE
BILLING/COLLECTION	545,317.	NONE	545,317.	NONE
ADMINISTRATION/HUMAN RESO	832,188.	NONE	832,188.	NONE
PLANT OPERATIONS	155,001.	NONE	155,001.	NONE
OTHER CONTRACTED SERVICES	928,160.	NONE	928,160.	NONE
TOTALS	----- 9,506,080. =====	----- 7,045,414. =====	----- 2,460,666. =====	----- NONE =====

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Related Organizations and Unrelated Partnerships

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

▶ Attach to Form 990.

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

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Employer identification number

48-1058737

PRATT REGIONAL MEDICAL CENTER CORPORATION

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

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) PRATT HEALTH FOUNDATION 48-1088881 200 COMMODORE ST PRATT, KS 67124	HEALTHCARE	KS	501(C)(3)	7	N/A		X
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							

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

Schedule R (Form 990) 2021

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1)												
(2)												
(3)												
(4)												
(5)												
(6)												
(7)												

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1)									
(2)									
(3)									
(4)									
(5)									
(6)									
(7)									

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

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

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

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512 - 514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V - UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1)													
(2)													
(3)													
(4)													
(5)													
(6)													
(7)													
(8)													
(9)													
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(12)													
(13)													
(14)													
(15)													
(16)													

Pratt Regional Medical Center Corporation

Independent Auditor's Report and Financial Statements

September 30, 2022 and 2021

Pratt Regional Medical Center Corporation
September 30, 2022 and 2021

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Independent Auditor's Report

Board of Directors
Pratt Regional Medical Center Corporation
Pratt, Kansas

Opinion

We have audited the financial statements of Pratt Regional Medical Center Corporation, which comprise the balance sheets as of September 30, 2022 and 2021, 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 present fairly, in all material respects, the financial position of Pratt Regional Medical Center Corporation as of September 30, 2022 and 2021, 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). 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 Pratt Regional Medical Center Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

FORVIS,LLP

Wichita, Kansas
February 22, 2023

Pratt Regional Medical Center Corporation

Balance Sheets

September 30, 2022 and 2021

Assets

	2022	2021
Current Assets		
Cash and cash equivalents	\$ 968,198	\$ 2,479,309
Assets limited as to use, current	2,327,150	2,393,024
Patient accounts receivable	8,161,328	5,628,214
Estimated amounts due from Medicare	-	140,000
Supplies	2,427,317	1,931,868
Prepaid expenses and other	657,655	861,580
	<hr/>	<hr/>
Total current assets	14,541,648	13,433,995
	<hr/>	<hr/>
Assets Limited As To Use		
Held by trustee	4,633,804	3,629,503
Less amount required to meet current obligations	(2,327,150)	(2,393,024)
	<hr/>	<hr/>
	2,306,654	1,236,479
	<hr/>	<hr/>
Investments	5,462,943	15,585,786
	<hr/>	<hr/>
Property and Equipment		
Land and land improvements	3,119,288	3,119,288
Buildings	53,270,700	53,229,600
Equipment	26,960,354	23,719,477
Construction in progress	-	1,516,734
	<hr/>	<hr/>
	83,350,342	81,585,099
Less accumulated depreciation	52,629,173	48,955,755
	<hr/>	<hr/>
	30,721,169	32,629,344
	<hr/>	<hr/>
Other Assets		
Interest in net assets of Pratt Health Foundation	2,088,211	2,515,199
Advances to physicians	253,633	132,000
	<hr/>	<hr/>
	2,341,844	2,647,199
	<hr/>	<hr/>
Total assets	\$ 55,374,258	\$ 65,532,803
	<hr/> <hr/>	<hr/> <hr/>

Liabilities and Net Assets

	<u>2022</u>	<u>2021</u>
Current Liabilities		
Current maturities of long-term debt	\$ 2,247,216	\$ 2,038,557
Accounts payable	3,622,442	2,826,819
Accrued wages and related deductions	1,524,325	1,938,413
Accrued paid time off	1,527,209	1,551,010
Accrued interest payable	191,396	227,688
Medicare accelerated payments	-	5,115,943
Estimated amounts due to Medicare	160,000	-
Estimated self-insurance costs	240,000	437,300
	<u>9,512,588</u>	<u>14,135,730</u>
Total current liabilities	9,512,588	14,135,730
Long-term Debt	<u>16,763,382</u>	<u>18,754,443</u>
Total liabilities	<u>26,275,970</u>	<u>32,890,173</u>
Net Assets		
Without donor restrictions	28,999,990	32,544,332
With donor restrictions		
Purpose restrictions	9,675	9,675
Perpetual in nature	88,623	88,623
	<u>29,098,288</u>	<u>32,642,630</u>
Total net assets	<u>29,098,288</u>	<u>32,642,630</u>
Total liabilities and net assets	<u>\$ 55,374,258</u>	<u>\$ 65,532,803</u>

Pratt Regional Medical Center Corporation
Statements of Operations
Years Ended September 30, 2022 and 2021

	2022	2021
Unrestricted Revenues, Gains and Other Support		
Patient service revenue	\$ 49,762,125	\$ 42,126,173
Rental income	281,820	399,920
COVID-19 stimulus funds	3,155,399	791,982
Other	1,118,899	1,191,542
Total unrestricted revenues, gains and other support	54,318,243	44,509,617
Expenses		
Salaries and wages	25,958,901	24,303,655
Employee benefits	3,347,167	3,817,289
Purchased services and professional fees	7,674,468	5,428,025
Supplies and other	17,307,963	15,022,088
Depreciation	3,684,898	3,705,886
Interest	495,371	739,270
Total expenses	58,468,768	53,016,213
Operating Loss	(4,150,525)	(8,506,596)
Other Income (Expense)		
Investment return	(1,413,944)	1,662,131
Change in interest in net assets of Pratt Health Foundation	(426,979)	406,146
Gain on extinguishment of debt	-	4,881,315
Total other income (expense)	(1,840,923)	6,949,592
Deficiency of Revenues Over Expenses	(5,991,448)	(1,557,004)
Transfers from Pratt Health Foundation	230,876	115,858
Transfers from Pratt County, Kansas	302,184	1,058,603
Sales tax appropriations for acquisition of property and equipment	1,914,046	1,879,684
Increase (Decrease) in Net Assets Without Donor Restrictions	\$ (3,544,342)	\$ 1,497,141

Pratt Regional Medical Center Corporation
Statements of Changes in Net Assets
Years Ended September 30, 2022 and 2021

	2022	2021
Net Assets Without Donor Restrictions		
Deficiency of revenues over expenses	\$ (5,991,448)	\$ (1,557,004)
Transfers from Pratt Health Foundation	230,876	115,858
Transfers from Pratt County, Kansas	302,184	1,058,603
Sales tax appropriations for acquisition of property and equipment	1,914,046	1,879,684
Increase (decrease) in net assets without donor restrictions	(3,544,342)	1,497,141
Change in Net Assets	(3,544,342)	1,497,141
Net Assets, Beginning of Year	32,642,630	31,145,489
Net Assets, End of Year	\$ 29,098,288	\$ 32,642,630

Pratt Regional Medical Center Corporation
Statements of Cash Flows
Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Operating Activities		
Change in net assets	\$ (3,544,342)	\$ 1,497,141
Items not requiring (providing) operating cash flow		
Loss on disposal of property and equipment	-	135,547
Depreciation	3,684,898	3,705,886
Amortization of debt issuance costs	29,363	128,280
Amortization of bond premium	(149,866)	23,042
Net unrealized (gain) loss on investments	1,704,860	(1,263,242)
Forgiveness of advances to physician	(121,633)	28,000
Change in interest in net assets of Pratt Health Foundation	426,988	(406,146)
Transfers from Pratt Health Foundation	(230,876)	(115,858)
Transfers from Pratt County, Kansas	(302,184)	(1,058,603)
Sales tax appropriations for acquisition of property and equipment	(1,914,046)	(1,879,684)
Change in accrued self-funded insurance	(197,300)	216,800
Net realized (gain) loss on investments	96,496	(14,314)
PPP loan forgiveness	-	(4,670,000)
Changes in		
Patient accounts receivable	(2,533,114)	(496,788)
Estimated amounts due to and from Medicare	300,000	(20,000)
Accounts payable and accrued expenses	552,084	826,719
Medicare accelerated payments	(5,115,943)	(1,740,024)
Other current and noncurrent assets and liabilities	(291,524)	133,851
	<u>(7,606,139)</u>	<u>(4,969,393)</u>
Investing Activities		
Purchase of investments	(5,849,322)	(3,697,605)
Proceeds from disposition of investments	14,170,809	4,407,694
Change in assets limited as to use	(1,004,301)	887,102
Purchase of property and equipment	(2,007,365)	(3,323,189)
	<u>5,309,821</u>	<u>(1,725,998)</u>
Financing Activities		
Transfers from Pratt Health Foundation	230,876	115,858
Transfers from Pratt County, Kansas	302,184	1,058,603
Sales tax proceeds for acquisition of property and equipment	1,914,046	1,879,684
Proceeds from issuance of long-term debt	470,820	9,317,548
Principal payments on long-term debt	(2,132,719)	(12,505,024)
	<u>785,207</u>	<u>(133,331)</u>
Net cash provided by (used in) financing activities	<u>785,207</u>	<u>(133,331)</u>
Decrease in Cash and Cash Equivalents	<u>(1,511,111)</u>	<u>(6,828,722)</u>
Cash and Cash Equivalents, Beginning of Year	<u>2,479,309</u>	<u>9,308,031</u>
Cash and Cash Equivalents, End of Year	<u>\$ 968,198</u>	<u>\$ 2,479,309</u>

See Notes to Financial Statements

Pratt Regional Medical Center Corporation
Statements of Cash Flows (Continued)
Years Ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Supplemental Cash Flows Information		
Interest paid	\$ 531,663	\$ 713,337
Property and equipment in accounts payable	\$ -	\$ 230,642

Pratt Regional Medical Center Corporation
Notes to Financial Statements
September 30, 2022 and 2021

Note 1: Nature of Operations and Summary of Significant Accounting Policies

Nature of Operations

Pratt Regional Medical Center Corporation (Medical Center) is a Kansas not-for-profit corporation. The Medical Center operates a hospital doing business as Pratt Regional Medical Center in Pratt, Kansas, under a lease agreement entered into, pursuant to K.S.A. 19-4601 et. seq., with the Board of Trustees of the Pratt County Hospital (Board).

The Board controls facilities, including buildings, a medical office building and a long-term care facility, the long-term care facility was closed in October 2020, as well as equipment and other assets, which are owned by Pratt County, Kansas, and leased to the Medical Center by the Board. The lease agreement provides that the Medical Center will assume and continue the operations of the hospital and maintain all property and equipment in good operating condition. The lease term is for a period of 20 years through September 30, 2032. The Medical Center lease payments are \$1,250 per quarter as of September 30, 2022. All assets and liabilities were transferred to the Medical Center upon commencement of the original term, October 1, 1988. At the end of the lease term, all assets, including working capital and liabilities shall transfer back to the Board.

The Medical Center primarily earns revenues by providing inpatient, outpatient, emergency and residential long-term care services to patients in the Pratt county area. The Medical Center also operates rural health clinics and physician satellites in the same geographic location.

Use of Estimates

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

Cash and Cash Equivalents

The Medical Center considers all liquid investments other than assets limited as to use with original maturities of three months or less to be cash equivalents. At September 30, 2022 and 2021, cash equivalents consisted primarily of money market accounts with brokers.

At September 30, 2022, the Medical Center's cash accounts exceeded federally insured limits by approximately \$876,000.

Pratt Regional Medical Center Corporation

Notes to Financial Statements

September 30, 2022 and 2021

Patient Accounts Receivable

Patient accounts receivable reflects the outstanding amount of consideration to which the Medical Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs) and others. As a service to the patient, the Medical Center bills third-party payors directly and bills the patient when the patient's responsibility for co-pays, coinsurance and deductibles is determined. Patient accounts receivable are due in full when billed.

Assets Limited As To Use

Assets limited as to use include assets held by a trustee. Amounts required to meet current liabilities of the Medical Center are included in current assets.

Supplies

Supply inventories are stated at the lower of cost or net realizable value. Costs are determined using the first-in, first-out method.

Investments and Investment Return

Investments in equity securities having a readily determinable fair value and in all debt securities are carried at fair value. Investments include donor restricted assets, see *Note 9* for details. Investment return includes dividend, interest and other investment income and realized and unrealized gains and losses on investments carried at fair value.

Investment return that is initially restricted by donor stipulation and for which the restriction will be satisfied in the same year is included in net assets without donor restriction. Other investment return is reflected in the statements of operations and changes in net assets as with or without donor restrictions based upon the existence and nature of any donor or legally imposed restrictions.

Property and Equipment

Property and equipment acquisitions are stated at cost, less accumulated depreciation. Depreciation is charged to expense on the straight-line basis over the estimated useful life of each asset. Assets under capital lease obligations are depreciated over the shorter of the lease term or respective estimated useful lives.

The estimated useful lives for each major depreciable classification of property and equipment are as follows:

Land improvements	20 years
Buildings	10-50 years
Equipment	5-20 years

Pratt Regional Medical Center Corporation

Notes to Financial Statements

September 30, 2022 and 2021

Long-lived Asset Impairment

The Medical Center evaluates the recoverability of the carrying value of long-lived assets whenever events or circumstances indicate the carrying amount may not be recoverable. If a long-lived asset is tested for recoverability and the undiscounted estimated future cash flows expected to result from the use and eventual disposition of the asset is less than the carrying amount of the asset, the asset cost is adjusted to fair value and an impairment loss is recognized as the amount by which the carrying amount of a long-lived asset exceeds its fair value. No asset impairment was recognized during the years ended September 30, 2022 and 2021.

Interest in Net Assets of Pratt Health Foundation

Pratt Health Foundation (Foundation) and the Medical Center are financially interrelated organizations. The Foundation seeks private support for and holds net assets on behalf of the Medical Center. The Medical Center accounts for its interest in the net assets of the Foundation (Interest) in a manner similar to the equity method. Changes in the Interest are included in change in net assets. Transfers of assets between the Foundation and the Medical Center are recognized as increases or decreases in the Interest.

Debt Issuance Costs

Debt issuance costs represent costs incurred in connection with the issuance of long-term debt. Such costs are being amortized over the term of the respective debt using the straight-line method and included as a component of interest expense.

Bond Premiums

The bond premiums on the revenue bonds, reported as an increase to the par value of the bonds issued, is amortized using the straight-line method. The amortization of the bond premiums is included as a component of interest expense.

Refund Liabilities

The consideration the Medical Center has received from patients for which it does not expect to be entitled to is recorded as a refund liability and included as a component of accounts payable in the accompanying balance sheets.

Self-Insurance

The Medical Center has elected to self-insure certain costs related to employee health and accident benefit programs. Costs resulting from noninsured losses are charged to income when incurred. The Medical Center has purchased insurance that limits its exposure for individual employee claims to \$120,000 as well as an overall aggregate stop loss limit.

Pratt Regional Medical Center Corporation

Notes to Financial Statements

September 30, 2022 and 2021

Professional Liability Claims

The Medical Center recognizes an accrual for claim liabilities based on estimated ultimate losses and costs associated with settling claims and a receivable to reflect the estimated insurance recoveries, if any. Professional liability claims are described more fully in *Note 6*.

Paycheck Protection Program (PPP) Loan

The Medical Center received a PPP loan established by the *Coronavirus Aide, Relief and Economic Security Act (CARES Act)*. The Medical Center has accounted for the funding as a loan in accordance with ASC Topic 470, *Debt*. Interest is accrued in accordance with the loan agreement. PPP loans are subject to audit and acceptance by the U.S. Department of Treasury, the U.S. Small Business Administration (SBA), or the lender. The proceeds of the loan will remain recorded as debt until the loan is, in part or wholly, forgiven and the Medical Center has been legally released or the Medical Center pays off the loan. In June 2021, the Medical Center received legal notice that the PPP loan was forgiven in its entirety and recognized the gain from extinguishment, which is reported as a component of gain on extinguishment of debt in the accompanying statements of operations.

Net Assets

Net assets, revenues, gains and losses are classified based on the existence or absence of donor restrictions.

Net assets without donor restrictions are available for use in general operations and not subject to donor restrictions.

Net assets with donor restrictions are subject to donor restrictions. Some 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 restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

Patient Service Revenue

Patient service revenue is recognized as the Medical Center satisfies performance obligations under its contracts with patients. Patient service revenue is reported at the estimated transaction price or amount that reflects the consideration to which the Medical Center expects to be entitled in exchange for providing patient care. The Medical Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Medical Center's policies and implicit price concessions provided to uninsured patients.

Pratt Regional Medical Center Corporation

Notes to Financial Statements

September 30, 2022 and 2021

The Medical Center determines its estimates of explicit price concessions which represent adjustments and discounts based on contractual agreements, its discount policies and historical experience by payor groups. The Medical Center determines its estimate of implicit price concessions based on its historical collection experience by classes of patients. The estimated amounts also include variable consideration for retroactive revenue adjustments due to settlement of audits, reviews and investigations by third-party payors.

Charity Care

The Medical Center provides care without charge or at amounts less than its established rates to patients meeting certain criteria under its charity care policy. Because the Medical Center does not pursue collection of amounts determined to qualify as charity care, these amounts are not reported as patient service revenue.

The Medical Center's direct and indirect costs for services furnished under its charity care policy aggregated to approximately \$110,000 and \$32,000 in 2022 and 2021, respectively. The Medical Center determines the cost of charity care by applying the overall cost to charge ratio from the Medicare cost report to gross charges for services that qualified as charity care.

Other Revenues

The Medical Center earns fees for activity not considered patient service revenue. Activities include items such as medical records, consulting services, grant revenue, etc.

CARES Act Funding

On March 27, 2020, the *CARES Act* was signed into law as part of the government's response to the spread of the SARS-CoV-2 virus and the incidence of COVID-19. The *CARES Act* contained provisions for certain healthcare providers to receive Provider Relief Funds (PRF) from the Department of Health and Human Services (HHS). The Medical Center has elected to account for such payments as conditional contributions in accordance with ASC Topic 958-605, *Revenue Recognition*. Payments are recognized as contribution revenue, as a component of COVID-19 stimulus funding in the accompanying statement of operations, once the applicable terms and conditions required to retain the funds have been substantially met. Any unrecognized amounts of the *CARES Act* funding are recorded as a component of deferred revenue in the accompanying balance sheets except for those amounts meeting the definition of a liability.

Deficiency of Revenues Over Expenses

The statements of operations include deficiency of revenues over expenses. Changes in net assets without donor restrictions which are excluded from deficiency of revenues over expenses, consistent with industry practice, include transfers to and from the Foundation and Pratt County, Kansas and sales tax appropriations received for the acquisition of property and equipment.

Pratt Regional Medical Center Corporation

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Income Taxes

The Medical Center has been recognized as exempt from income taxes under Section 501 of the Internal Revenue Code and a similar provision of state law. However, the Medical Center is subject to federal income tax on any unrelated business taxable income.

The Medical Center files tax returns in the U.S. federal jurisdiction.

Note 2: Patient Service Revenue

Patient service revenue is reported at the amount that reflects the consideration to which the Medical Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, 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 Medical Center bills the patients and third-party payors several days after the services are performed or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Performance Obligations

Performance obligations are determined based on the nature of the services provided by the Medical Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected or actual charges. The Medical 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 patients in the Medical Center receiving inpatient acute care services or patients receiving services in its outpatient centers or in their homes (home care). The Medical Center measures the performance obligation from inpatient admission, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services. Revenue for performance obligations satisfied at a point in time is generally recognized when goods are provided to its patients and customers in a retail setting (for example, pharmaceuticals and medical equipment) and the Medical Center does not believe it is required to provide additional goods related to the patient.

Transaction Price

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

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Third-Party Payors

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements with major third-party payors follows:

Medicare. Inpatient acute care services and substantially all outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic and other factors. Inpatient skilled nursing services are paid at prospectively determined per diem rates that are based on the patients' acuity. Rural health clinic services are paid on a cost basis. Home health services are paid on a per-episode basis using clinical, diagnostic and other factors. The Medical Center is reimbursed for certain services at tentative rates with final settlement determined after submission of annual cost reports by the Medical Center and audits thereof by the Medicare Administrative Contractor.

Medicaid. Inpatient and outpatient services rendered to Medicaid program beneficiaries are reimbursed under a prospective reimbursement methodology. Services rendered for long-term care facility residents are reimbursed under a cost-based prospective reimbursement methodology. The Medical Center is reimbursed at a prospective rate with annual cost reports submitted to the Medicaid program. Effective July 1, 2016, rates are computed using an average of the three most recent filed calendar year cost reports and changes in the Medicaid resident case mix.

Other. Payment agreements with certain commercial insurance carriers, health maintenance organizations and preferred provider organizations provide for payment using prospectively determined rates per discharge, discounts from established charges and prospectively determined daily rates.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation, as well as significant regulatory action, including fines, penalties and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Medical Center's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Medical Center. In addition, the contracts the Medical Center has with commercial payors also provide for retroactive audit and review of claims.

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 Medical 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

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uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known based on newly available information or as years are settled or are no longer subject to such audits, reviews and investigations.

Refund Liabilities

From time to time the Medical Center will receive overpayments of patient balances from third-party payors or patients resulting in amounts owed back to either the patients or third-party payors. These amounts are excluded from revenues and are recorded as liabilities until they are refunded. As of September 30, 2022 and 2021, the Medical Center has a liability for refunds to third-party payors and patients recorded of approximately \$849,000 and \$410,000, respectively, which is included in accounts payable in the balance sheets.

Patient and Uninsured Payors

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

Patients who meet the Medical Center's criteria for charity care are provided care without charge or at amounts less than established rates. Such amounts determined to qualify as charity care are not reported as revenue.

Generally, patients who are covered by third-party payors are responsible for related deductibles and coinsurance, which vary in amount. The Medical Center also provides services to uninsured patients and offers those uninsured patients a discount, either by policy or law, from standard charges. The Medical Center estimates the transaction price for patients with deductibles and coinsurance and from those who are uninsured based on historical experience and current market conditions. The initial estimate of the transaction price is determined by reducing the standard charge by any contractual adjustments, discounts and implicit price concessions based on historical collection experience. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to patient service revenue in the period of the change. For the years ended September 30, 2022 and 2021, additional revenue of approximately \$62,000 and \$30,000, respectively, was recognized due to changes in its estimates of implicit price concessions, discounts and contractual adjustments for performance obligations satisfied in prior years. Subsequent changes that are determined to be the result of an adverse change in the patient's ability to pay are recorded as bad debt expense.

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Revenue Composition

The Medical Center has determined that the nature, amount, timing and uncertainty of revenue and cash flows are affected by the following factors:

- Payors (for example, Medicare, Medicaid, managed care or other insurance, patient) have different reimbursement and payment methodologies
- Length of the patient's service or episode of care
- Medical Center's line of business that provided the service (for example, hospital inpatient, hospital outpatient, etc.)

For the years ended September 30, 2022 and 2021, the Medical Center recognized revenue of \$49,762,125 and \$42,126,173, respectively, from goods and services that transfer to the customer over time and \$1,118,899 and \$1,191,542, respectively, from goods and services that transfer to the customer at a point in time.

Contract Assets and Liabilities

Contract assets consist primarily of health care services provided to patients who are still receiving inpatient care in the Medical Center at the end of the year. Contract assets are transferred to receivables when the rights become unconditional. Contract liabilities represent the Medical Center's obligation to provide services to patients when consideration has already been received from the patient or a third-party payer. There are no contract assets or liabilities recognized for the years ended September 30, 2022 and 2021.

The following table provides information about the Medical Center's receivables from contracts with customers:

	2022	2021
Accounts receivable, beginning of year	\$ 5,628,214	\$ 5,131,426
Accounts receivable, end of year	\$ 8,161,328	\$ 5,628,214

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Note 3: Concentration of Credit Risk

The Medical Center grants credit without collateral to its patients, most of whom are area residents and are insured under third-party payer agreements. The mix of receivables from patients and third-party payers at September 30, 2022 and 2021, is:

	<u>2022</u>	<u>2021</u>
Medicare	25%	33%
Medicaid	4%	4%
Blue Cross Blue Shield	19%	27%
Other third-party payers	22%	24%
Patients	<u>30%</u>	<u>12%</u>
	<u>100%</u>	<u>100%</u>

Note 4: Investments and Investment Return

Assets Limited As To Use

Assets limited as to use, at September 30, include:

	<u>2022</u>	<u>2021</u>
Held by trustee under indenture agreement		
Money market mutual funds	<u>\$ 4,633,804</u>	<u>\$ 3,629,503</u>

Investments

Investments classified as trading securities, at September 30, include:

	<u>2022</u>	<u>2021</u>
Certificates of deposits	\$ 84,696	\$ 99,768
Corporate debt securities	898,246	2,272,678
U.S. Government obligations	756,091	1,311,156
Exchange traded funds	168,308	386,010
Common stock	1,462,553	3,302,307
Preferred stock	280,760	339,426
Domestic fixed mutual funds	319,380	4,389,220
Domestic equity mutual funds	898,799	1,964,972
International equity mutual funds	246,939	659,475
Real estate mutual funds	182,838	273,208
Foreign bonds	33,634	164,604
Foreign stock	46,413	74,286
Money market mutual funds	<u>84,286</u>	<u>348,676</u>
	<u>\$ 5,462,943</u>	<u>\$ 15,585,786</u>

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Total investment return is reflected in the statements of operations as other income and is comprised of the following:

	2022	2021
Interest and dividend income	\$ 387,412	\$ 384,575
Unrealized (gains) losses on trading securities	(1,704,860)	1,263,242
Realized gains (losses) on trading securities	(96,496)	14,314
	\$ (1,413,944)	\$ 1,662,131

Note 5: Interest in Net Assets of the Foundation

The Foundation is a not-for-profit corporation and is the sole voting member of the Medical Center. It has the authority to elect all of the members of the Board of Directors of the Medical Center.

The Foundation was established to benefit the general public and the Medical Center. The Foundation's Board of Directors determines the amount, timing and purpose of the distribution of Foundation funds. The Medical Center's interest in the net assets of the Foundation is accounted for in a manner similar to the equity method. Changes in the interest are included in change in net assets. Transfers of assets between the Foundation and the Medical Center are recognized as increases or decreases in the interest in the net assets of the Foundation with corresponding decreases or increases in the assets transferred and have no effect on change in net assets. At September 30, 2022 and 2021, \$2,088,211 and \$2,515,199, respectively, is recognized as the Medical Center's interest in the net assets of the Foundation, which includes contributions received by the Foundation and pledges receivable by the Foundation that are donor-restricted to be used for Medical Center purposes.

The Foundation's cash transfers to the Medical Center for property and equipment additions during the years ended September 30, 2022 and 2021, were \$230,876 and \$115,858, respectively.

Note 6: Professional Liability Claims

The Medical Center purchases medical malpractice insurance under a claims-made policy on a fixed premium basis. Under such a policy, only claims made and reported to the insurer during the policy term, regardless of when the incidents giving rise to the claims occurred, are covered. The Medical Center also purchases excess umbrella liability coverage, which provides additional coverage above the basic policy limits up to the amount specified in the umbrella policy.

Based upon the Medical Center's claims experience, no accrual has been made for the Medical Center's estimated medical malpractice costs, including costs associated with litigating or settling claims, under its malpractice insurance policy, as of September 30, 2022 and 2021. It is reasonably possible that this estimate could change materially in the near term.

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Note 7: Employee Health Claims

Substantially all of the Medical Center's employees and their dependents are eligible to participate in the Medical Center's employee health insurance plan. The Medical Center is self-insured for health claims of participating employees and dependents up to an annual aggregate amount of \$120,000 per covered employee. Commercial stop-loss insurance coverage is purchased for claims in excess of the aggregate annual amount. A provision is accrued for self-insured employee health claims including both claims reported and claims incurred but not yet reported. The accrual is estimated based on consideration of prior claims experience, recently settled claims, frequency of claims and other economic and social factors. It is reasonably possible that the Medical Center's estimate will change by a material amount in the near term.

Activity in the Medical Center's accrued employee health claims liability during 2022 and 2021 is summarized as follows:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 437,300	\$ 220,500
Current year claims incurred and changes in estimates for claims incurred in prior years	1,008,770	2,137,202
Claims and expenses paid	<u>(1,206,070)</u>	<u>(1,920,402)</u>
Balance, end of year	<u>\$ 240,000</u>	<u>\$ 437,300</u>

Note 8: Long-term Debt

At September 30, 2022 and 2021, long-term debt consisted of the following:

	<u>2022</u>	<u>2021</u>
4.9% note payable to bank, secured by equipment, payable in quarterly installments of \$20,694, including interest, due December 2024	\$ 173,044	\$ 242,833
0% note payable to bank, secured by equipment, payable in annual installments of \$136,420, due August 2022	-	136,420
Capital lease obligations	19,053,379	20,658,935
	<u>19,226,423</u>	<u>21,038,188</u>
Less unamortized debt issuance costs	215,825	245,188
Less current maturities	<u>2,247,216</u>	<u>2,038,557</u>
	<u>\$ 16,763,382</u>	<u>\$ 18,754,443</u>

Pratt Regional Medical Center Corporation
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Capital Lease Obligations

In 2012, the Medical Center entered into a sublease agreement with the Public Building Commission (PBC) of Pratt County, Kansas and Pratt County, Kansas to issue Revenue Bonds, Series 2012 to finance construction of a renovation of the facility. The bonds bear interest ranging from 3.00% to 5.00% and are due semiannually in increasing principal amounts with final bonds maturing December 1, 2032. Bonds issued with maturities in 2022 and thereafter may be redeemed in advance of their maturity at 100% of face value beginning December 1, 2017. Unamortized debt issuance costs were \$0 and \$0 at September 30, 2022 and 2021, respectively. Unamortized bond premiums were \$0 and \$0 at September 30, 2022 and 2021, respectively.

In December 2015, PBC and Pratt County, Kansas issued Revenue Refunding Bonds, Series 2015 in the amount of \$7,405,000. The bonds bear interest ranging from 2.00% to 3.00% and are due semiannually in increasing principal amounts with final bonds maturing December 1, 2025. Bonds issued with maturities in 2022 and thereafter may be redeemed in advance of their maturity at 100% of face value beginning December 1, 2021. Unamortized debt issuance costs were \$0 at September 30, 2022 and 2021. Unamortized bond premiums were \$0 at September 30, 2022 and 2021.

In August 2016, the PBC and Pratt County, Kansas issued Revenue Refunding Bonds, Series 2016 in the amount of \$9,055,000. The bonds bear interest ranging from 2.00% to 3.00% and are due semiannually in increasing principal amounts with final bonds maturing December 1, 2029. Bonds issued with maturities in 2027 and thereafter may be redeemed in advance of their maturity at 100% of face value beginning December 1, 2026. Unamortized debt issuance costs were \$51,742 and \$58,210 at September 30, 2022 and 2021, respectively. Unamortized bond premiums were \$430,179 and \$482,319 at September 30, 2022 and 2021, respectively.

In August 2021, the PBC and Pratt County, Kansas issued Revenue Refunding Bonds, Series 2021 in the amount of \$8,380,000. The bonds bear interest ranging from 2.00% to 4.00% and are due semiannually in increasing principal amounts with final bonds maturing December 1, 2029. Unamortized debt issuance costs were \$164,083 and \$186,978 at September 30, 2022 and 2021, respectively. Unamortized bond premiums were \$700,374 and \$798,100 and at September 30, 2022 and 2021, respectively.

The PBC and Pratt County, Kansas issued the bonds on behalf of the Medical Center. The Medical Center has a sublease agreement with the PBC and accounts for the agreement as a capital lease. The bonds are secured by the net revenues of the Medical Center under the bond indenture agreement. The bonds have not been guaranteed by the PBC and Pratt County, Kansas. The indenture agreement requires that certain funds be established with the trustee. Accordingly, these funds are included as assets limited as to use held by trustee in the financial statements.

Upon issuance and delivery of the 2015 and 2016 Revenue Refunding Series Bonds, the Medical Center defeased a portion of its outstanding 2012 bonds in the total principal amount of \$17,680,000. Proceeds from the 2015 and 2016 bonds were used to purchase securities that were deposited in trust under an escrow agreement sufficient in amount to pay future principal, interest and redemption premiums on the defeased bonds. This advance refunding transaction resulted in an extinguishment of debt since the Medical Center was legally released from its obligation on the

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2012 bonds at the time of the defeasance. Accordingly, the 2012 bonds remain outstanding, but are excluded from the Medical Center's balance sheet.

Upon issuance and delivery of the 2021 Revenue Refunding Series Bonds, the Medical Center defeased a portion of its outstanding 2012 and 2015 bonds in the total principal amount of \$8,380,000. Proceeds from the 2021 bonds were used to purchase securities that were deposited in trust under an escrow agreement sufficient in amount to pay future principal, interest and redemption premiums on the defeased bonds. This advance refunding transaction resulted in an extinguishment of debt since the Medical Center was legally released from its obligation on the 2012 and 2015 bonds at the time of the defeasance. Accordingly, the 2012 and 2015 bonds remain outstanding, but are excluded from the Medical Center's balance sheet.

The Medical Center has entered into various capital leases to purchase equipment. The capital leases bear interest at rates ranging from 0% to 5.50% with maturities from 2021 to 2026.

Assets under capital leases at September 30, 2022 and 2021, consisted of the following:

	<u>2022</u>	<u>2021</u>
Land improvements	\$ 408,775	\$ 408,775
Buildings	30,961,458	30,961,458
Equipment	<u>3,813,359</u>	<u>3,342,539</u>
	35,183,592	34,712,772
Less accumulated depreciation	<u>14,364,034</u>	<u>10,621,916</u>
	<u>\$ 20,819,558</u>	<u>\$ 24,090,856</u>

Aggregate annual maturities of long-term debt at September 30, 2022, are:

	<u>Notes Payable</u>	<u>Capital Leases</u>
2023	\$ 74,061	\$ 2,948,232
2024	78,594	2,924,208
2025	20,389	2,711,054
2026	-	2,615,495
2027	-	2,513,878
Thereafter	<u>-</u>	<u>7,371,073</u>
	<u>\$ 173,044</u>	21,083,940
Less amount representing interest		<u>2,030,561</u>
Present value of future minimum		19,053,379
lease payments		<u>2,173,155</u>
Less current maturities		<u>2,173,155</u>
Noncurrent portion		<u>\$ 16,880,224</u>

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Note 9: Net Assets With Donor Restrictions

Net assets with donor restrictions are available for the following purposes or periods:

	<u>2022</u>	<u>2021</u>
Subject to expenditure for specified purpose		
Financial assistance for patients	<u>\$ 9,675</u>	<u>\$ 9,675</u>
Not subject to appropriation or expenditure		
Investments to be held in perpetuity, the income is expendable	<u>\$ 88,623</u>	<u>\$ 88,623</u>

There were no net assets released from restrictions during the years ended September 30, 2022 and 2021.

Note 10: Liquidity and Availability

The Medical Center's financial assets available within one year of the balance sheet date for general expenditure are:

	<u>2022</u>	<u>2021</u>
Financial assets at year end		
Cash and cash equivalents	\$ 968,198	\$ 2,479,309
Assets limited as to use - held by trustee	4,633,804	3,629,503
Patient accounts receivable	8,161,328	5,628,214
Estimated amounts due from Medicare	-	140,000
Investments	5,462,943	15,585,786
Interest in net assets of Pratt Health Foundation	<u>2,088,211</u>	<u>2,515,199</u>
Total financial assets	<u>21,314,484</u>	<u>29,978,011</u>
Less amounts not available to be used within one year		
Assets limited as to use not required for current obligations	2,306,654	1,236,479
Investments	5,462,943	15,585,786
Interest in net assets of Pratt Health Foundation	<u>2,088,211</u>	<u>2,515,199</u>
Financial assets not available to be used within one year	<u>9,857,808</u>	<u>19,337,464</u>
Financial assets available to meet general expenditures within one year	<u>\$ 11,456,676</u>	<u>\$ 10,640,547</u>

Investments are not available for general expenditure within the next year. However, these amounts could be made available, if necessary.

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Note 11: Functional Expenses

The Medical Center provides health care services primarily to residents within its geographic area. Certain costs attributable to more than one function have been allocated among the health care services and general and administrative functional expense classifications based on the department in which the expense was incurred. The following schedule presents the natural classification of expenses by function as follows:

	September 30, 2022		
	Health Care Services	General and Administrative	Total
Salaries and wages	\$ 22,801,695	\$ 3,157,206	\$ 25,958,901
Employee benefits	2,899,634	447,533	3,347,167
Purchased services and professional fees	6,100,023	1,574,445	7,674,468
Supplies and other	14,638,443	2,669,520	17,307,963
Depreciation	2,763,673	921,225	3,684,898
Interest	371,528	123,843	495,371
	\$ 49,574,996	\$ 8,893,772	\$ 58,468,768
	September 30, 2021		
	Health Care Services	General and Administrative	Total
Salaries and wages	\$ 21,339,303	\$ 2,964,352	\$ 24,303,655
Employee benefits	3,452,346	364,943	3,817,289
Purchased services and professional fees	4,219,121	1,208,904	5,428,025
Supplies and other	12,699,575	2,322,513	15,022,088
Depreciation	2,779,414	926,472	3,705,886
Interest	554,452	184,818	739,270
	\$ 45,044,211	\$ 7,972,002	\$ 53,016,213

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Note 12: Profit-sharing Plan

The Medical Center has a defined contribution 401(k) plan covering substantially all employees. Employees must meet certain age and service requirements before they are eligible to participate in the plan. The Medical Center matches employee contributions at the following rate: (1) Employees with 10 years of service or greater will be matched 50 cents for every dollar the participant contributes up to 6% of the participant's compensation and (2) employees with less than 10 years of service will be matched 25 cents for every dollar the participant contributes up to 12% of the participant's compensation. Participants must work 501 hours during the plan year and must be employed on the last day of the plan year to receive a profit-sharing contribution. Profit-sharing expense was \$401,206 and \$304,491 for September 30, 2022 and 2021, respectively.

Note 13: Related Party Transactions

A physician employed by the Medical Center operates an imaging company that provides services to the Medical Center. Amounts paid by the Medical Center to the imaging company were approximately \$886,000 and \$806,000 in 2022 and 2021, respectively.

Note 14: Disclosures About Fair Value of Assets

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

- Level 1** Quoted prices in active markets for identical assets
- Level 2** Observable inputs other than Level 1 prices, such as quoted prices for similar assets; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets
- Level 3** Unobservable inputs supported by little or no market activity and are significant to the fair value of the assets

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Recurring Measurements

The following table presents the fair value measurements of assets recognized in the accompanying balance sheets measured at fair value on a recurring basis and the level within the fair value hierarchy in which the fair value measurements fall at September 30, 2022 and 2021:

	2022			
	Fair Value Measurements Using			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fixed income investments				
Certificates of Deposits	\$ 84,696	\$ -	\$ 84,696	\$ -
Corporate bonds	898,246	-	898,246	-
U.S. Government obligations	756,091	-	756,091	-
Exchange traded funds	168,308	168,308	-	-
Domestic mutual funds	319,380	319,380	-	-
Equity investments				
Domestic mutual funds	898,799	898,799	-	-
International mutual funds	235,303	235,303	-	-
Common stock	1,462,553	1,462,553	-	-
Preferred stock	280,760	-	280,760	-
Real estate mutual funds	182,838	-	182,838	-
Foreign bonds	33,634	-	33,634	-
Foreign stock	46,413	46,413	-	-
Money market mutual funds	4,729,726	4,729,726	-	-
	<u>10,096,747</u>	<u>7,860,482</u>	<u>2,236,265</u>	<u>-</u>
Total assets measured at fair value on a recurring basis	<u>\$ 10,096,747</u>	<u>\$ 7,860,482</u>	<u>\$ 2,236,265</u>	<u>\$ -</u>

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	2021			
	Fair Value Measurements Using			
	Quoted Prices			
	in Active	Significant		
	Markets for	Other		
	Identical	Observable		
	Assets	Inputs		
Fair Value	(Level 1)	(Level 2)	Significant Unobservable Inputs (Level 3)	
Fixed income investments				
Certificates of Deposits	\$ 99,768	\$ -	\$ 99,768	\$ -
Corporate bonds	2,272,678	-	2,272,678	-
U.S. Government obligations	1,311,156	-	1,311,156	-
Exchange traded funds	386,010	386,010	-	-
Domestic mutual funds	4,389,220	4,389,220	-	-
Equity investments				
Domestic mutual funds	1,964,972	1,964,972	-	-
International mutual funds	659,475	659,475	-	-
Common stock	3,302,307	3,302,307	-	-
Preferred stock	339,426	-	339,426	-
Real estate mutual funds	273,208	-	273,208	-
Foreign bonds	164,604	-	164,604	-
Foreign stock	74,286	74,286	-	-
Money market mutual funds	3,978,179	3,978,179	-	-
	<u>19,215,289</u>	<u>14,754,449</u>	<u>4,460,840</u>	<u>-</u>
Total assets measured at fair value on a recurring basis	<u>\$ 19,215,289</u>	<u>\$ 14,754,449</u>	<u>\$ 4,460,840</u>	<u>\$ -</u>

Following is a description of the valuation methodologies and inputs used for assets measured at fair value on a recurring basis and recognized in the accompanying balance sheets, as well as the general classification of such assets pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the year ended September 30, 2022.

Investments and Assets Limited As To Use

Where quoted market prices are available in an active market, securities are classified within Level 1 of the valuation hierarchy. If quoted market prices are not available, then fair values are estimated by using quoted prices of securities with similar characteristics or independent asset pricing services and pricing models, the inputs of which are market-based or independently sourced market parameters, including, but not limited to, yield curves, interest rates, volatilities, prepayments, defaults, cumulative loss projections and cash flows. Such securities are classified in Level 2 of the valuation hierarchy. In certain cases where Level 1 or Level 2 inputs are not available, securities are classified within Level 3 of the hierarchy.

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Note 15: COVID-19 Pandemic and CARES Act Funding

On March 11, 2020, the World Health Organization designated the SARS-CoV-2 virus and the incidence of COVID-19 (COVID-19) as a global pandemic. Patient volumes and the related revenues were significantly affected by COVID-19 as various policies were implemented by federal, state, and local governments in response to the pandemic that led many people to remain at home and forced the closure of or limitations on certain businesses, as well as suspended elective procedures by health care facilities.

While some of these policies have been eased and states have lifted moratoriums on non-emergent procedures, some restrictions remain in place, and some state and local governments are re-imposing certain restrictions due to increasing rates of COVID-19 cases.

The Medical Center's pandemic response plan has multiple facets and continues to evolve as the pandemic unfolds. The Medical Center has taken precautionary steps to enhance its operational and financial flexibility and react to the risks the COVID-19 pandemic presents to its business.

The extent of the COVID-19 pandemic's adverse effect on the Medical Center's operating results and financial condition has been and will continue to be driven by many factors, most of which are beyond the Medical Center's control and ability to forecast.

Because of these and other uncertainties, the Medical Center cannot estimate the length or severity of the effect of the pandemic on the Medical Center's business. Decreases in cash flows and results of operations may have an effect on the inputs and assumptions used in significant accounting estimates, including estimated implicit price concessions related to uninsured patient accounts, and potential impairments of long-lived assets.

Provider Relief Fund

During the years ended September 30, 2022 and 2021, the Medical Center received \$2,756,130 and \$300,000, respectively, of distributions from the *CARES Act* Provider Relief Fund (collectively the Provider Relief Fund). These distributions from the Provider Relief Fund are not subject to repayment, provided the Medical Center is able to attest to and comply with the terms and conditions of the funding, including demonstrating that the distributions received have been used for qualifying expenses or lost revenue attributable to COVID-19, as defined by HHS.

The Medical Center has elected to account for such payments as conditional contributions under ASC Topic 958-605 *Not-for-Profit Entities-Revenue Recognition*. Payments are recognized as other income on a systematic and rational basis once there is reasonable assurance, *i.e.*, it is probable, that the applicable terms and conditions required to retain the funds will be met. Based on an analysis of the compliance and reporting requirements of the Provider Relief Fund and the effect of the pandemic on the Medical Center's operating results through September 30, 2022 and 2021, the Medical Center recognized \$2,756,130 and \$300,000, respectively, related to the distributions from the Provider Relief Funds, and these payments are recorded within unrestricted revenues, gains and other support as a component of COVID-19 stimulus funds in the accompanying statements of operations. There are no unrecognized amounts of Provider Relief Fund distributions at September 30, 2022 and 2021.

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The Medical Center will continue to monitor compliance with the terms and conditions of the Provider Relief Fund and the effect of the pandemic on the Medical Center's revenues and expenses. The terms and conditions governing the Provider Relief Funds are complex and subject to interpretation and change. If the Medical Center is unable to attest to or comply with current or future terms and conditions the Medical Center's ability to retain some or all of the distributions received may be affected. Additionally, the amounts recorded in the financial statements compared to the Medical Center's Provider Relief Fund reporting could differ. Provider Relief Fund payments are subject to government oversight, including potential audits.

Medicare Accelerated and Advanced Payment Program

During the year ended September 30, 2020, the Medical Center requested accelerated Medicare payments as provided for in the *CARES Act*, which allows for eligible health care facilities to request up to six months of advance Medicare payments for acute care hospitals or up to three months of advance Medicare payments for other health care providers. The Medical Center received \$6,855,967 from the accelerated Medicare payment request. These amounts are expected to be recaptured by CMS according to the payback provisions and are reflected as Medicare accelerated payments in the accompanying balance sheets. All payments were recaptured by Medicare as of September 30, 2022.

Strengthening People and Revitalizing Kansas (SPARK) Program Funding

During the years ended September 30, 2022 and 2021, the Medical Center recognized \$0 and \$461,233, respectively, related to the SPARK program funding, and these payments are recorded within unrestricted revenues, gains and other support as a component of Other revenue in the accompanying statements of operations.

Federal Emergency Management Agency (FEMA)

In accordance with section 502 of the *Robert T. Stafford Disaster Relief and Emergency Assistance Act*, 42 U.S.C. 5121-5207 (the "*Stafford Act*"), eligible emergency protective measures taken to respond to the COVID-19 pandemic are reimbursable under FEMA's public assistance program. These funds are only available for reimbursement of labor and supply costs for protective measures that are not otherwise reimbursed by other funding sources.

FEMA reimbursed \$443,465 of expense for the Medical Center through September 30, 2021, for labor or contract labor. The entire amount of \$443,465 was recognized as a component of COVID-19 stimulus funds in the accompanying statements of operations for the year ended September 30, 2021, based on associated costs that had been incurred, and subject to reimbursement, during the reporting period.

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Other COVID-19 Funding

The Coronavirus Small Rural Hospital Improvement Program provided support to small rural and Critical Access Hospitals (CAHs) which were seeing increased demands for clinical services and equipment, as well as experiencing short-term financial and workforce challenges related to responding to meeting the needs of patients with COVID-19 seeking care at their facilities. These funds were administered through the Small Rural Hospital Improvement Program to provide emergency funding support to CAHs and non-CAH rural hospitals with less than 50 beds. This approach provided funding directly to the states to target those rural hospitals and the communities they serve who are facing the greatest strain from this crisis. The Medical Center received and recognized \$212,221 and \$55,688 during fiscal year 2022 and fiscal year 2021, respectively, related to this Small Rural Hospital Improvement Program (SHIP) grant. The revenue is recorded as a component of COVID-19 stimulus funds in the accompanying statements of operations.

During the year ended September 30, 2022, the Medical Center received and recognized \$187,048 from a distribution from the Frontline Hospital Employee Retention Plan program. Funding under this program was utilized by the Medical Center to retain existing clinical staff and re-hire retirees who have retired since March 1, 2020. The payments are recorded as a component of COVID-19 stimulus funds in the accompanying consolidated statements of operations.

Note 16: Significant Estimates and Concentrations

Accounting principles generally accepted in the United States of America require disclosure of certain significant estimates and current vulnerabilities due to certain concentrations. Those matters include the following:

Variable Consideration

Estimates of variable consideration in determining the transaction price for patient service revenue are described in *Notes 1* and *2*.

Professional Liability Claims

Estimates related to the accrual for professional liability claims are described in *Note 6*.

Admitting Physicians

The Medical Center is served by 18 admitting physicians whose patients comprise approximately 80% and 75% of the Medical Center's patient service revenue for the each of the years ended September 30, 2022 and 2021, respectively.

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Litigation

In the normal course of business, the Medical Center is, from time to time, subject to allegations that may or do result in litigation. Some of these allegations are in areas not covered by the Medical Center's commercial insurance; for example, allegations regarding employment practices or performance of contracts. The Medical Center evaluates such allegations by conducting investigations to determine the validity of each potential claim. Based upon the advice of counsel, management records an estimate of the amount of ultimate expected loss, if any, for each of these matters. Events could occur that would cause the estimate of ultimate loss to differ materially in the near term.

Investments and Assets Limited As To Use

The Medical Center invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the accompanying balance sheets.

Note 17: Future Changes in Accounting Principle

Accounting for Leases

The Financial Accounting Standards Board amended its standard related to the accounting for leases. Under the new standard, lessees will now be required to recognize substantially all leases on the consolidated balance sheets as both a right-of-use asset and a liability. The standard has two types of leases for consolidated statements of operations recognition purposes: operating leases and finance leases. Operating leases will result in the recognition of a single lease expense on a straight-line basis over the lease term similar to the treatment for operating leases under existing standards. Finance leases will result in an accelerated expense similar to the accounting for capital leases under existing standards. The determination of lease classification as operating or finance will be done in a manner similar to existing standards. The new standard also contains amended guidance regarding the identification of embedded leases in service contracts and the identification of lease and nonlease components in an arrangement. The new standard is effective for annual periods beginning after December 15, 2021. The Medical Center is evaluating the effect the standard will have on the consolidated financial statements; however, the standard is expected to have a material effect on the consolidated financial statements due to the recognition of additional assets and liabilities for operating leases.

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Note 18: Subsequent Events

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which may negatively affect the financial position, results of operations and cash flows of the Medical Center. The duration of these uncertainties and ultimate financial effects cannot be reasonably estimated at this time.

Subsequent events have been evaluated through February 22, 2023, which is the date the financial statements were available to be issued.