

Stoughton Hospital Association Finance Committee

Monday, June 27, 2022 | 7:30 a.m. – 9:00 a.m.

Phone: 312.626.6799 | Meeting ID: 856 6127 2843 | Passcode: 752094

Zoom Link: <https://us06web.zoom.us/j/85661272843?pwd=aFBSQk52dHRiQ3gyZGxMQmRqQzNFQT09>

Committee Members

Steve Staton | Tom Fendrick | Donna Olson | Margo Francisco | Dan DeGroot | Michelle Abey

Item	Discussion	Presenter
	1. Call to Order	Tom Fendrick
A	2. Single Audit (<i>See Attached</i>) <ul style="list-style-type: none"> a. Single Audit Report b. Single Audit Governance Letter c. Management’s Response to Auditor Findings 	Michelle Abey / Gwen Moser
A	3. Form 990 (<i>See Attached</i>)	Michelle Abey
A	4. May 2022 Financials (<i>See Attached</i>)	Michelle Abey
	5. Master Facility Plan Update	Administrative Team
	6. Open Discussion	
	7. Adjournment	Tom Fendrick

Note:

- A = Item requiring a Board/Committee Action, Approval, Recommendation or Acceptance
- R = Item requiring a formal Board Resolution

MISSION

The mission of Stoughton Hospital is to provide safe, quality health care with exceptional personalized service.

VISION

We grow to meet the changing needs of the communities we serve and become their health partner of choice.

VALUES

Our patients and community are our number one priority.



Federal Awards Reports in Accordance
with the Uniform Guidance
September 30, 2021

Stoughton Health

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* 1

Independent Auditor’s Report on Compliance for Its Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance 3

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

Board of Directors
Stoughton Hospital Association
d/b/a Stoughton Health
Stoughton, Wisconsin

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Stoughton Hospital Association d/b/a Stoughton Health (Hospital), which comprise the balance sheet as of September 30, 2021, and the related statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 26, 2022.

Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

Purpose of this Report

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

The image shows a handwritten signature in cursive script that reads "Eide Bailly LLP".

Dubuque, Iowa
January 26, 2022



**Independent Auditor’s Report on Compliance for Its Major Federal Program;
Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures
of Federal Awards Required by the Uniform Guidance**

Board of Directors
Stoughton Hospital Association
d/b/a Stoughton Health
Stoughton, Wisconsin

Report on Compliance for the Major Federal Program

We have audited Stoughton Hospital Association d/b/a Stoughton Health’s (Hospital) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Hospital’s major federal program for the year ended September 30, 2021. The Hospital’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for the Hospital’s major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Hospital’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our qualified opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Hospital’s compliance.

Basis for Qualified Opinion on the Major Federal Program

As described in the accompanying schedule of findings and questioned costs, the Hospital did not comply with requirements regarding Federal Financial Assistance Listing No 93.498 COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution as described in finding 2021-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Hospital to comply with the requirements applicable to that program.

Qualified Opinion

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Hospital complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2021.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as finding 2021-003. Our opinion on the federal program is not modified with respect to these matters.

The Hospital's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Hospital's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Management of the Hospital is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Hospital's internal control over compliance with the types of requirements that could have a direct and material effect on the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hospital's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as findings 2021-001 and 2021-003 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as finding 2021-002 that we consider to be a significant deficiency.

The Hospital's responses to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Hospital's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the Hospital as of and for the year ended September 30, 2021, and have issued our report thereon dated January 26, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Dubuque, Iowa
June 15, 2022

Stoughton Health
 Schedule of Expenditures of Federal Awards
 Year Ended September 30, 2021

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Financial Assistance Listing/Federal CFDA Number	Pass-through Entity Identifying Number	Expenditures
Department of Health and Human Services COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution	93.498		\$ 5,024,021
HRSA COVID-19 Claims Reimbursement for the Uninsured Program and the COVID-19 Coverage Assistance Fund	93.461		57,635
Drug-Free Communities Support Program Grants	93.276		<u>113,000</u>
Subtotal direct			5,194,656
Passed through the Wisconsin Office of Rural Health COVID-19 - Rural Health Research Centers	93.155	39-6006492	52,707
COVID-19 - State Rural Hospital Flexibility Program	93.241	Unknown	5,000
Small Rural Hospital Improvement Grant Program	93.301	Unknown	<u>12,269</u>
Subtotal passed through the Wisconsin Office of Rural Health			<u>69,976</u>
Total Federal Financial Assistance - Department of Health and Human Services			<u><u>\$ 5,264,632</u></u>

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of Stoughton Hospital Association d/b/a Stoughton Health (Hospital) under programs of the federal government for the year ended September 30, 2021. The information is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the Hospital, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Hospital.

Note 2 - Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting, with the exception for the COVID-19 Testing for the Uninsured program, which are based on when the claim is determined eligible evidenced by receipt of monies from the federal agency. When applicable, such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. No federal financial assistance has been provided to a subrecipient.

Note 3 - Indirect Cost Rate

The Hospital has not elected to use the 10% de minimis cost rate.

Note 4 - Donated Personal Protective Equipment (PPE) (unaudited)

Nonmonetary assistance of PPE received during the emergency period of the COVID-19 pandemic was \$580 and is based on the estimated fair market value of the PPE received. The donated PPE was generally provided by donors without information about compliance or reporting requirements associated with federal financial assisting listings or CFDA numbers. The donated PPE is not included in the schedule of expenditure of federal awards.

Note 5 - Provider Relief Fund and American Rescue Plan Rural Distribution

The Hospital received amounts from the U.S. Department of Health and Human Services (HHS) through the Provider Relief Fund and American Rescue Plan Rural Distribution (PRF) program (Federal Financial Assistance Listing/CFDA #93.498) during the year ended September 31, 2020 totaling \$5,023,434. The Hospital incurred eligible expenditures including lost revenue, and therefore, recognized revenue totaling \$5,023,434 for the year ended September 31, 2021 on the financial statements. In accordance with the 2021 compliance supplement, the PRF expenditures recognized on the schedule are based on the reporting to HHS for Period 1, defined as payments received during April 10, 2020 to June 30, 2020 of \$5,023,434, plus interest earned of \$587, as required under the PRF program.

Section I – Summary of Auditor’s Results

FINANCIAL STATEMENTS

Type of auditor's report issued	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiency identified not considered to be material weaknesses	None Reported
Noncompliance material to financial statements noted?	No

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified	Yes
Significant deficiency identified not considered to be material weaknesses	Yes
Type of auditor's report issued on compliance for major programs	Qualified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516:	Yes

Identification of major programs:

<u>Name of Federal Program</u>	<u>Federal Financial Assistance Listing, CFDA Number</u>
COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution	93.498
Dollar threshold used to distinguish between Type A and Type B Programs	\$750,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

None reported.

Section III – Federal Award Findings and Questioned Costs

2021-001 **Department of Health and Human Services**
Federal Assistance Listing/CFDA #93.498
COVID-19 Provider Relief Fund and American Rescue Plan Distribution
Applicable federal Award Number and Year – Period 1 TIN#390832914

Preparation of Schedule of Expenditures of Federal Awards
Material Weakness in Internal Control over Compliance

Criteria: Proper controls over financial reporting include a system designed to prepare the schedule of expenditures of federal awards (Schedule) and accompanying notes to the Schedule.

Condition: The Hospital does not have an internal control system designed to provide for a complete and accurate schedule of expenditures of federal awards being audited. As auditors, we assisted with the preparation of the Schedule.

Cause: Auditor assistance with preparation of the Schedule is not usual as the Schedule has unique and specialized requirement and preparation is only required when the Hospital meets a specified threshold of federal expenditure.

Effect: There is a reasonable possibility that the Hospital would not be able to draft a Schedule that is correct without the assistance of the auditors.

Questioned Costs: None reported.

Context: Sampling was not used.

Repeat Finding from Prior Years: No

Recommendation: While we recognize that this condition is not unusual for an organization with limited staffing, we recommend management be aware of the financial reporting requirements relating to the Hospital's schedule of expenditures of federal awards and the internal controls that impact financial reporting.

Views of Responsible Officials: Management agrees with the finding.

2021-002 **Department of Health and Human Services**
Federal Assistance Listing/CFDA #93.498
COVID-19 Provider Relief Fund and American Rescue Plan Distribution
Applicable federal Award Number and Year – Period 1 TIN#390832914

Activities Allowed or Unallowed and Allowable Costs/Costs Principles
Significant Deficiency in Internal Control Over Compliance

Criteria: 2 CFR 200.303 (a) establishes that the auditee must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the federal awards in compliance with federal statutes, regulations and terms and conditions of the federal award.

Condition: The Hospital calculated claimed expenses based on officers who attended the Hospital's COVID-19 meetings. The Hospital claimed an officer's salary who did not actually attend one of the meetings. In addition, the Hospital claimed 3 days of infection prevention center payroll costs outside of the period of availability.

Cause: The Hospital did not have an internal control process in place to ensure that only the officers' who attended the COVID-19 meetings had their salaries included in the expenses tracking spreadsheet and that allowable expenses excluded costs incurred near the end of the period of availability relating to the next period of availability.

Effect: Without verifying officers in attendance at meetings and ensuring any July 2021 expenses were excluded, there is a possibility that ineligible expenditures may be claimed under the program.

Questioned Costs: There are questioned costs of \$116.

Context/Sampling: A nonstatistical sample of 60 expenditures were selected for testing, which accounted for \$159,681 out of \$248,379 direct program expenditures. Of these 60, 1 was not properly supported and 1 payroll selection included a day of infection prevention center payroll costs related to July 2021.

Repeat Finding from Prior Years: No

Recommendation: We recommend the Hospital implement a control process which verifies officers attended the COVID-19 meetings prior to including their salaries within the claimed expenses and that allowable expenses exclude costs incurred near the end of the period of availability relating to the next period of availability.

Views of Responsible Officials: Management agrees with the finding.

2021-003 **Department of Health and Human Services**
CFDA #93.498
COVID-19 Provider Relief Fund
Applicable Federal Award Number and Year – Period 1 TIN #390832914

Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Material Weakness in Internal Control Over Compliance and Noncompliance

Reporting
Material Weakness in Internal Control Over Compliance and Material Noncompliance

Criteria: 2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award. The Hospital selected option i to calculate lost revenue which consists of a comparison of 2019 actual results to 2020 and 2021 actual results by quarter.

Condition: The Hospital excluded bad debt from the amounts reported for lost revenue. There was no evidence retained that the Hospital's special report submitted to the Department of Health and Human Services for Period 1 TIN#390832914 was reviewed and approved by a separate individual outside of the individual who inputted and submitted the report.

Cause: The Hospital did not have an internal control process in place to ensure that bad debt was included in the lost revenue calculation. The Hospital did not have an internal control process in place to ensure review and approval of the report submitted to the Department of Health and Human Services for Period 1 was performed and documented.

Effect: The lost revenue reported was \$6,056,594 for 2020 and \$331,430 for 2021. Had the Hospital included bad debt in the lost revenue calculation during the period of availability, the lost revenue would have been \$5,188,380 for 2020 and \$131,430 for 2021. Lost revenue plus eligible expenses exceeded Period 1 funds received.

Questioned Costs: Lost revenue reported would be reduced in Period 1 by \$1,068,214 if bad debts are included net patient revenue; however, had the lost revenue calculation included bad debt expense, the lost revenue would have exceeded the Period 1 funds received by \$544,168. As a result, there are no question costs for activities allowed or unallowed and allowable costs/cost principles.

Context/Sampling: Key line items were tested on the Period 1 Department of Health and Human Services special report.

Repeat Finding from Prior Years: No

Recommendation: We recommend the Hospital implement a control process which verifies that lost revenue is calculated correctly and enhance internal control procedures to ensure the special report is reviewed and approved prior to submission.

Views of Responsible Officials: Management agrees with the finding.



June 15, 2022

To the Board of Directors
Stoughton Hospital Association
d/b/a/ Stoughton Health
Stoughton, Wisconsin

We have audited the financial statements of Stoughton Hospital Association d/b/a Stoughton Health (Hospital) as of and for the year ended September 30, 2021, and have issued our report thereon dated January 26, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit under Generally Accepted Auditing Standards and *Government Auditing Standards* and our Compliance Audit under the Uniform Guidance

As communicated in our letter dated August 23, 2021, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America and to express an opinion on whether the Hospital complied with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the Hospital's major federal program. Our audit of the financial statements and major program compliance does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the Hospital solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Our responsibility, as prescribed by professional standards as it relates to the audit of the Hospital's major federal program compliance, is to express an opinion on the compliance for the Hospital's major federal program based on our audit of the types of compliance requirements referred to above. An audit of major program compliance includes consideration of internal control over compliance with the types of compliance requirements referred to above as a basis for designing audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, as a part of our major program compliance audit, we considered internal control over compliance for these purposes and not to provide any assurance on the effectiveness of the Hospital's internal control over compliance.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding internal controls during our audit in our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* dated January 26, 2022. We have also provided our comments regarding compliance with the types of compliance requirements referred to above and internal controls over compliance during our audit in our Independent Auditor's Report on Compliance with the Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance dated June 15, 2022.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and other firms utilized in the engagement, if applicable, have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the Hospital is included in Note 1 to the financial statements. As described in Note 2, the Hospital adopted Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers* using the full retrospective approach, with certain practical expedients. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Estimate of Implicit and Explicit Price Concessions on Patient Revenue and Receivables (prior to FASB ASC 606 implementation referred to as Allowance for Contractual Discounts, Charity Care, and Doubtful Accounts) – Management’s estimate of the allowance for explicit and implicit price concessions from contractual discounts, charity care, and doubtful accounts is based on historical loss levels and an analysis of the collectability of individual accounts or portfolios of accounts based on the applicable insurance payor, service type, and location.

Estimated Third-Party Payor Settlements / Variable Consideration for Revenues from Third-Party Payor Contracts – Management’s estimate of the amounts either owed to or receivable from third-party payors is based on both final and tentatively settled cost reports. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. There is a reasonable possibility that recorded estimates will change by a material amount in the near term. Management believes that the estimates for all open years are adequate. Any differences between the estimates and the final settlements will be recorded in the period the final settlements are made and will not be treated as prior period adjustments. Any differences between the estimates and the final settlements or other adjustments have been recorded in the period the final settlements or other adjustments are made and are disclosed in the financial statements.

Provider Relief Funds – Amounts received from the Coronavirus Aid, Relief, and Economic Security (CARES) Act Provider Relief Fund are subject to terms and conditions imposed by the Department of Health and Human Services (HHS), which state payments will only be used to prevent, prepare for, and respond to coronavirus and shall reimburse the recipient only for healthcare related expenses or lost revenues that are attributable to the coronavirus. Recipients may not use the payments to reimburse expenses, or losses that have been reimbursed from other sources or that other sources are obligated to reimburse. Management’s estimate of the funds recognized as revenue is based on estimates associated with such terms and conditions and the terms and conditions are subject to interpretation and potential future guidance. Management utilized estimates in calculating lost revenue, as defined currently by HHS, attributable to coronavirus.

We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements relate to:

Paycheck Protection Program (Note 1) – The Hospital received funds under the Paycheck Protection Program administered by the Small Business Administration. Note 1 discusses the amount received and forgiven during fiscal years 2021 and 2020.

Medicare Advanced Payments (Note 4) – The Hospital received Medicare advanced payments from the Center for Medicare & Medicaid Services (CMS). Note 4 includes details regarding the payments received from CMS, amounts recorded by the Hospital in the financial statements, and the recoupment process by CMS.

Long-Term Debt (Note 11) – The disclosure of the Hospital’s long-term debt mentions required debt covenants, which could present risks to the Hospital if the covenants are not met.

Provider Relief Funds (Note 16) – The Hospital received relief funds administered by HHS as part of the CARES Act. Note 16 includes details regarding the related amounts recognized by the Hospital in the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. There were no uncorrected or corrected misstatements identified as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the financial statements or the auditor’s report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management which are included in the management representation letter dated June 15, 2022.

Management’s Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the Hospital, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating conditions affecting the entity, and operating plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the Hospital’s auditors.

Modification of the Auditor's Report

We expect to make the following modification to our auditor's report.

As described in the accompanying schedule of findings and questioned costs, the Hospital did not comply with requirements regarding Assistance Listing No 93.498 COVID-19 Provider Relief Fund and American Rescue Plan Rural Distribution as described in finding 2021-003 for Reporting. Compliance with such requirements is necessary, in our opinion, for the Hospital to comply with the requirements applicable to that program. Therefore, we have issued a qualified opinion on the major program, with respect to the Reporting compliance requirement.

Accounting Standards Update

Leases

In February 2016, the FASB issued Accounting Standard Update (ASU) No. 2016-02, *Leases* (Topic 842), which requires lessees to recognize leases on the balance sheet and disclose key information about leasing arrangements. The new standard establishes a right-of-use (ROU) model that requires a lessee to recognize a ROU asset and lease liability on the statement of financial position for most leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of the expense recognition in the statement of operations. The effective date for this standard has been delayed to annual reporting periods beginning after December 15, 2021. The standard is effective for Stoughton Health's fiscal year ended September 30, 2023.

Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets

In September 2020, the FASB issued ASU No. 2020-07, *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*. This ASU requires a not-for-profit organization to present contributed nonfinancial assets as a separate line item in the statement of activities, apart from contributions of cash or other financial assets. It also requires a not-for-profit to disclose:

- a) Contributed nonfinancial assets recognized within the statement of operations disaggregated by category that depicts the type of contributed nonfinancial assets; and
- b) For each category of contributed nonfinancial assets recognized (as identified in (a)):
 1. Qualitative information about whether the contributed nonfinancial assets were either monetized or utilized during the reporting period. If utilized, a description of the programs or other activities in which those assets were used.
 2. The not-for-profit's policy (if any) about monetizing rather than utilizing contributed nonfinancial assets.
 3. A description of any donor-imposed restrictions associated with the contributed nonfinancial assets.
 4. The valuation techniques and inputs used to arrive at a fair value measure, in accordance with the requirements in Topic 820, Fair Value Measurement, at initial recognition.
 5. The principal market (or most advantageous market) used to arrive at a fair value measure if it is a market in which the recipient not-for-profit is prohibited by a donor-imposed restriction from selling or using the contributed nonfinancial assets.

The guidance is effective for Stoughton Health beginning October 1, 2021.

* * * * *

This report is intended solely for the information and use of the Board of Directors and management of Stoughton Health and is not intended to be, and should not be, used by anyone other than these specified parties.

Eide Sully LLP

Dubuque, Iowa

Management's Response to Auditor's Findings:
Corrective Action Plan
September 30, 2021

Prepared by Management of
Stoughton Health



Stoughton Health – Corrective Action Plan

[JM1] Finding 2021-001

Federal Agency Name: Department of Health and Human Services
Program Name: COVID-19 Provider Relief Fund and American Rescue Plan Distribution
Federal Financial Assistance Listing #93.498

Compliance Requirement: [JM2] Proper controls over financial reporting include a system designed to prepare the schedule of expenditures of federal awards (Schedule) and accompanying notes to the Schedule.

Finding Summary [JM3]: *The Hospital does not have an internal control system designed to provide for a complete and accurate schedule of expenditures of federal awards being audited. The auditors assisted with the preparation of the Schedule.*

Responsible Individuals: Michelle Abey, Chief Financial Officer

Corrective Action Plan: The entity has not been subject to a Single Audit in the last fifteen years, thus the entity did not have a formal policy in place surrounding the preparation of the Schedule of Federal Expenditures. A policy surrounding the preparation of the Schedule of Federal Awards will be implemented. At least two members of the Accounting team will attend one hour of continuing education on federal award reporting compliance annually in order for the entity to stay current on financial reporting requirements relating to the schedule of expenditures of federal awards and internal controls that impact financial reporting.

Anticipated Completion Date: [JM4] September 30, 2022

Finding 2021-002

Federal Agency Name: Department of Health and Human Services
Program Name: COVID-19 Provider Relief Fund and American Rescue Plan Distribution
Federal Financial Assistance Listing #93.498

Compliance Requirement: [JM5] 2 CFR 200.303 (a) establishes that the auditee must establish and maintain effective internal control over federal awards that provides reasonable assurance that the entity is managing the federal awards in compliance with federal statutes, regulations and terms and conditions of the federal award.

Finding Summary [JM6]: *The Hospital calculated claimed expenses based on officers who attended the Hospital's COVID-19 meetings. The Hospital claimed an officer's salary who did not actually attend one of the meetings. In addition, the Hospital claimed 3 days of infection prevention cost center payroll costs outside of the period of availability.*

Responsible Individuals: Michelle Abey, Chief Financial Officer

Corrective Action Plan: The entity will ensure that attendees at Incident Command meetings or any other meetings where attendance will be claimed as allowable expenses will be documented going forward. When a pay period crosses months, for grant reporting, the entity will ensure that expenses are only claimed for the month during the period of availability by running more detailed reports by date.

Anticipated Completion Date: [JM7] June 30, 2022

Finding 2021-003

Federal Agency Name: Department of Health and Human Services
Program Name: COVID-19 Provider Relief Fund and American Rescue Plan Distribution

Federal Financial Assistance Listing #93.498

Compliance Requirement: [JM8] 2 CFR 200.303(a) establishes that the auditee must establish and maintain effective internal control over the federal award that provides assurance that the entity is managing the federal award in compliance with federal statutes, regulations, and conditions of the federal award. The Hospital selected option i to calculate lost revenue which consists of a comparison of 2019 actual results to 2020 and 2021 actual results by quarter.

Finding Summary: [JM9] The Hospital excluded bad debt from the amounts reported for lost revenue. There was no evidence retained that the Hospital's special report submitted to the Department of Health and Human Services for Period 1 TIN#390832914 was reviewed and approved by a separate individual outside of the individual who inputted and submitted the report.

Responsible Individuals: Michelle Abey, Chief Financial Officer

Corrective Action Plan: The guidance from HHS was unclear as to how to report bad debt expense relative to the reporting of lost revenue, thus, the entity didn't include bad debt expense in the reporting. Review of the Hospital's special report submitted to the Department of Health and Human Services was reviewed and approved, however, that review and approval wasn't adequately documented. The entity established a policy for documenting in writing the review and approval of any future submissions of reports beginning in June 2022.

Anticipated Completion Date: [JM10] June 30, 2022

Extended to August 15, 2022

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Form **990**

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

2020

Department of the Treasury
Internal Revenue Service

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.

Open to Public Inspection

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

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization Stoughton Hospital Association Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 900 Ridge Street City or town, state or province, country, and ZIP or foreign postal code Stoughton, WI 53589 F Name and address of principal officer: Daniel C. DeGroot same as C above	D Employer identification number 39-0832914 E Telephone number 608-873-6611 G Gross receipts \$ 71,214,534. H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. See instructions H(c) Group exemption number ▶
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ www.stoughtonhealth.com		
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation: 1924 M State of legal domicile: WI

Part I Summary

	1	Briefly describe the organization's mission or most significant activities: Provide quality health care to meet the changing health care needs of the communities we serve.		
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
Activities & Governance	3	Number of voting members of the governing body (Part VI, line 1a)	3	12
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
	5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	403
	6	Total number of volunteers (estimate if necessary)	6	20
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
	7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
	Revenue	8	Contributions and grants (Part VIII, line 1h)	Prior Year
9		Program service revenue (Part VIII, line 2g)	585,435.	9,740,653.
10		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,007,017.	48,305,947.
11		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	76,579.	772,252.
12		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	61,249.	94,969.
12			45,730,280.	58,913,821.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	21,656,235.	22,627,063.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 149,245.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	22,431,796.	23,481,118.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	44,088,031.	46,108,181.	
19	Revenue less expenses. Subtract line 18 from line 12	1,642,249.	12,805,640.	
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21	Total liabilities (Part X, line 26)	85,513,667.	89,267,867.
	22	Net assets or fund balances. Subtract line 21 from line 20	32,149,114.	22,210,703.
22		53,364,553.	67,057,164.	

Part II Signature Block

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

Sign Here	Signature of officer Michelle Abey, CFO Type or print name and title	Date			
Paid Preparer Use Only	Print/Type preparer's name Kim Hunwardsen, CPA	Preparer's signature Kim Hunwardsen, CPA	Date 06/23/22	Check if self-employed <input type="checkbox"/>	PTIN P00484560
	Firm's name ▶ Eide Bailly LLP	Firm's EIN ▶ 45-0250958	Phone no. 612-253-6500		
	Firm's address ▶ 800 Nicollet Mall, Ste. 1300 Minneapolis, MN 55402-7033				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: The mission of Stoughton Hospital is to provide safe, quality health care with exceptional personalized service.

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

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

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

4a (Code:) (Expenses \$ 37,259,341. including grants of \$) (Revenue \$ 48,305,947.) Stoughton Hospital Association is an acute care, critical access hospital, fully accredited by The Joint Commission, licensed by the state of Wisconsin and a member of the Wisconsin Hospital Association and Rural Wisconsin Health Cooperative. The Hospital provides inpatient and outpatient services to its patients. Inpatient services include medical/surgical telemetry, intensive care, inpatient rehabilitative care (commonly referred to as Swing Bed) and geriatric psychiatry care. In 2021, there were 3,658 inpatient days. In addition to inpatient services, the Hospital provides a variety of outpatient services including emergency room care, urgent care, medical imaging (including in-house MRI services), surgical services, ambulatory infusion center, occupational health and rehabilitation services.

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 37,259,341.

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

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

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		403
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X

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

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

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a 12		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **WI**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **▶**
Michelle Abey - 608-873-6611
900 Ridge Street, Stoughton, WI 53589

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Dr. Ashish Rawal Orthopedic Surgeon	40.00					X	659,253.	0.	40,366.	
(2) Dr. Aaron Schwaab-Physician & Medical Staff Representative	41.00	X					422,358.	0.	39,551.	
(3) Daniel DeGroot President/CEO	40.00			X			318,217.	0.	20,579.	
(4) Charles Smith Nurse Anesthetist	40.00					X	248,412.	0.	40,829.	
(5) Kristine Nikolai Nurse Anesthetist	40.00					X	224,399.	0.	39,916.	
(6) Deborah Dahlke Nurse Anesthetist	40.00					X	218,790.	0.	31,074.	
(7) Kathy Hoopes Pharmacy Manager	40.00					X	170,869.	0.	26,161.	
(8) Michelle Abey CFO/VP Financial Services	40.00			X			162,558.	0.	34,154.	
(9) Teresa Lindfors - Chief Strategy & Bus Development	40.00					X	153,398.	0.	19,431.	
(10) Kevin Stokstad Chair until Nov 2020	2.00	X		X			0.	0.	0.	
(11) Tom Fendrick - Vice Chair thru Oct 20/Chair starting Nov 20	2.00	X		X			0.	0.	0.	
(12) Donna Olson - Director thru Oct 20/Vice Chair starting Nov 20	2.00	X		X			0.	0.	0.	
(13) Steve Stanton Secretary/Treasurer	2.00	X		X			0.	0.	0.	
(14) Kris Krentz Director	1.00	X					0.	0.	0.	
(15) Debra Schneider Director until Nov 2020	1.00	X					0.	0.	0.	
(16) Dr. Andrew Dean Chief of Staff	1.00	X					0.	0.	0.	
(17) Damond Boatwright- Director Class IV - SSM until May 2021	1.00	X					0.	0.	0.	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Brian Kahl Director	1.00	X						0.	0.	0.
(19) Margo Francisco Director - Class IV - SSM	1.00	X						0.	0.	0.
(20) Nick Probst Director	1.00	X						0.	0.	0.
(21) Tim Rusch Director starting Nov 2020	1.00	X						0.	0.	0.
(22) Julie Johnson Director starting Nov 2020	1.00	X						0.	0.	0.
(23) Matt Kinsella- Director Class IV - SSM as of August 2021	1.00	X						0.	0.	0.
1b Subtotal								2,578,254.	0.	292,061.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								2,578,254.	0.	292,061.

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 **18**

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Southern WI Emergency Association 1446 N Randall Ave, Janesville, WI 53545	Emergency physicians	3,276,130.
Beam Healthcare SC 25 W Main St., Fl. 5, Madison, WI 53703	Hospital physician services	1,259,990.
Stoughton Hospital Imaging, LLC 900 Ridge Street, Stoughton, WI 53589	MRI scans	899,463.
Shared Imaging Services 915 17th Street, Prairie du Sac, WI 53578	Nuclear medicine and ultrasound	574,571.
Wisconsin Integrated Information Technology 1808 W Beltline Hwy, Madison, WI 53713	IT maintenance	536,653.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **9**

Part VIII Statement of Revenue

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

				(A)	(B)	(C)	(D)	
				Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c						
	d Related organizations	1d						
	e Government grants (contributions)	1e	9,427,821.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	312,832.					
	g Noncash contributions included in lines 1a-1f	1g	\$					
	h Total. Add lines 1a-1f			9,740,653.				
Program Service Revenue	2 a Patient Service Revenue	Business Code	621110	46,787,079.	46,787,079.			
	b Joint Venture Earnings		900099	265,082.	265,082.			
	c							
	d							
	e							
	f All other program service revenue		900099	1,253,786.	1,253,786.			
	g Total. Add lines 2a-2f			48,305,947.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			245,940.			245,940.	
	4 Income from investment of tax-exempt bond proceeds							
	5 Royalties							
	6 a Gross rents	6a	(i) Real	493,016.				
			(ii) Personal					
	b Less: rental expenses	6b		398,047.				
	c Rental income or (loss)	6c		94,969.				
	d Net rental income or (loss)			94,969.			94,969.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	12,371,160.	57,818.			
			(ii) Other					
	b Less: cost or other basis and sales expenses	7b		11,859,532.	43,134.			
c Gain or (loss)	7c		511,628.	14,684.				
d Net gain or (loss)			526,312.			526,312.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a							
b Less: direct expenses	8b							
c Net income or (loss) from fundraising events								
9 a Gross income from gaming activities. See Part IV, line 19	9a							
b Less: direct expenses	9b							
c Net income or (loss) from gaming activities								
10 a Gross sales of inventory, less returns and allowances	10a							
b Less: cost of goods sold	10b							
c Net income or (loss) from sales of inventory								
Miscellaneous Revenue	11 a	Business Code						
	b							
	c							
	d All other revenue							
	e Total. Add lines 11a-11d							
12 Total revenue. See instructions				58,913,821.	48,305,947.	0.	867,221.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,210,283.	473,633.	736,650.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	17,205,311.	14,533,680.	2,576,209.	95,422.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	525,880.	449,347.	73,611.	2,922.
9 Other employee benefits	2,416,819.	1,998,985.	404,946.	12,888.
10 Payroll taxes	1,268,770.	1,036,937.	225,225.	6,608.
11 Fees for services (nonemployees):				
a Management				
b Legal	93,846.		93,846.	
c Accounting	38,900.		32,975.	5,925.
d Lobbying	9,264.	9,264.		
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	8,103,502.	7,808,718.	294,784.	
12 Advertising and promotion	493,853.		493,008.	845.
13 Office expenses	3,478,133.	1,392,487.	2,074,518.	11,128.
14 Information technology				
15 Royalties				
16 Occupancy	413,051.	395,781.	17,270.	
17 Travel	24,962.	11,231.	13,731.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	52,062.	34,544.	17,201.	317.
20 Interest	513,995.	513,995.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	3,147,855.	2,333,801.	813,188.	866.
23 Insurance	178,118.	1,182.	176,936.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical Supplies	5,583,720.	5,551,522.	32,198.	
b Repairs and maintenance	935,377.	529,414.	404,295.	1,668.
c Food	210,288.	184,549.	25,538.	201.
d Medicaid Taxes	154,171.		154,171.	
e All other expenses	50,021.	271.	39,295.	10,455.
25 Total functional expenses. Add lines 1 through 24e	46,108,181.	37,259,341.	8,699,595.	149,245.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

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

Part X Balance Sheet

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

		(A)		(B)		
		Beginning of year		End of year		
Assets	1 Cash - non-interest-bearing	1,205.	1	1,315.		
	2 Savings and temporary cash investments	31,181,757.	2	33,812,207.		
	3 Pledges and grants receivable, net		3			
	4 Accounts receivable, net	4,615,252.	4	6,759,089.		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5			
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6			
	7 Notes and loans receivable, net	89,642.	7	62,253.		
	8 Inventories for sale or use	694,460.	8	536,876.		
	9 Prepaid expenses and deferred charges	408,317.	9	643,300.		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 62,869,570.				
	b Less: accumulated depreciation	10b 35,632,019.	28,785,440.	10c	27,237,551.	
	11 Investments - publicly traded securities	17,089,820.	11	17,629,724.		
	12 Investments - other securities. See Part IV, line 11	1,104,315.	12	1,169,397.		
	13 Investments - program-related. See Part IV, line 11		13			
	14 Intangible assets		14			
	15 Other assets. See Part IV, line 11	1,543,459.	15	1,416,155.		
16 Total assets. Add lines 1 through 15 (must equal line 33)	85,513,667.	16	89,267,867.			
Liabilities	17 Accounts payable and accrued expenses	3,302,146.	17	3,363,910.		
	18 Grants payable		18			
	19 Deferred revenue	10,948,183.	19	4,693,429.		
	20 Tax-exempt bond liabilities	12,878,092.	20	11,881,017.		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	25,688.	21	31,870.		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22			
	23 Secured mortgages and notes payable to unrelated third parties	630,113.	23	359,371.		
	24 Unsecured notes and loans payable to unrelated third parties	4,014,562.	24			
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	350,330.	25	1,881,106.		
	26 Total liabilities. Add lines 17 through 25	32,149,114.	26	22,210,703.		
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	51,908,038.	27	65,529,552.		
	28 Net assets with donor restrictions	1,456,515.	28	1,527,612.		
	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	53,364,553.	32	67,057,164.		
33 Total liabilities and net assets/fund balances	85,513,667.	33	89,267,867.			

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	58,913,821.
2	Total expenses (must equal Part IX, column (A), line 25)	2	46,108,181.
3	Revenue less expenses. Subtract line 2 from line 1	3	12,805,640.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	53,364,553.
5	Net unrealized gains (losses) on investments	5	796,264.
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	90,707.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	67,057,164.

Part XII Financial Statements and Reporting

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

- 1 Accounting method used to prepare the Form 990: Cash Accrual Other _____
If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- b Were the organization's financial statements audited by an independent accountant?
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:
 Separate basis Consolidated basis Both consolidated and separate basis
- c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization Stoughton Hospital Association	Employer identification number 39-0832914
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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 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations
- g Provide the following information about the supported organization(s).

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

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

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

Section C. Computation of Public Support Percentage

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

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

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

Section A. Public Support

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

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

19a 33 1/3% support tests - 2020. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

b 33 1/3% support tests - 2019. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ►

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

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

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <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>		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <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>		
2		

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <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>	Yes	No
2a		
b Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <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>		
2b		
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
3a		
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>		
3b		

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

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

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

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

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

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

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

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

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization

Stoughton Hospital Association

Employer identification number

39-0832914

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

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

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

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

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

501(c)(3) taxable private foundation

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

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

General Rule

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

Special Rules

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

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

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

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

Name of organization Stoughton Hospital Association	Employer identification number 39-0832914
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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	Stoughton Hospital Foundation, Inc. 900 Ridge Street Stoughton, WI 53589	\$ 194,812.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization Stoughton Hospital Association	Employer identification number 39-0832914
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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
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization Stoughton Hospital Association	Employer identification number 39-0832914
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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 info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.**

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 Stoughton Hospital Association	Employer identification number 39-0832914
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

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

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

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

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ► \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ► \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ► \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and 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-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2020

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" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width:65%;">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) 2017	(b) 2018	(c) 2019	(d) 2020	(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	
g Direct contact with legislators, their staffs, government officials, or a legislative body?	X		750.
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		8,514.
j Total. Add lines 1c through 1i			9,264.
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 II-B, Line 1, Lobbying Activities:

Other activities include payment to the National Rural Health Association for dues with \$101 attributable to lobbying expense, membership dues to the Wisconsin Hospital Association with \$2,840 attributable to lobbying expense, quarterly dues paid to the Rural Wisconsin Health Collaborative with \$2,004 attributable to lobbying

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **Stoughton Hospital Association** Employer identification number **39-0832914**

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

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

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

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

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

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

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____%
 - b Permanent endowment _____%
 - c Term endowment _____%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations | 3a(i) | |
| (ii) Related organizations | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		2,270,376.		2,270,376.
b Buildings		40,764,532.	22,139,428.	18,625,104.
c Leasehold improvements		792,149.	745,049.	47,100.
d Equipment		16,309,737.	11,433,455.	4,876,282.
e Other		2,732,776.	1,314,087.	1,418,689.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				27,237,551.

Part VII Investments - Other Securities.

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

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, 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. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

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

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

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) Deferred compensation	431,106.
(3) Estimated third-party payor settlements	1,450,000.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	1,881,106.

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

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

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

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

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

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

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

Part XIII Supplemental Information.

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

Part IV, line 2b:

The Hospital is the fiscal intermediary for Stoughton Wellness Coalition. Stoughton Wellness Coalition promotes healthy lifestyle choices and prevents youth substance use.

Part X, Line 2:

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

**SCHEDULE H
(Form 990)**

Hospitals

OMB No. 1545-0047

2020

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ 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.

Name of the organization **Stoughton Hospital Association** Employer identification number **39-0832914**

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	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 100% <input checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input checked="" type="checkbox"/> Other <u>180</u> %		
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"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)		152	137,000.		137,000.	.30%
b Medicaid (from Worksheet 3, column a)		4,717	3940062.	2015200.	1924862.	4.17%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs		4,869	4077062.	2015200.	2061862.	4.47%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)		8,222	444,534.	7,485.	437,049.	.95%
f Health professions education (from Worksheet 5)		96	327,967.		327,967.	.71%
g Subsidized health services (from Worksheet 6)		166	2332977.	1308740.	1024237.	2.22%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)		5,730	100,101.		100,101.	.22%
j Total. Other Benefits		14,214	3205579.	1316225.	1889354.	4.10%
k Total. Add lines 7d and 7j		19,083	7282641.	3331425.	3951216.	8.57%

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 Stoughton Hospital Association

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: 20 <u>18</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	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	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	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 Part V, Page 8</u>		
b <input checked="" type="checkbox"/> Other website (list url): <u>http://healthydane.org</u>		
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: 20 <u>18</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>See Part V, Page 8</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 Stoughton Hospital Association

	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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>150</u> % and FPG family income limit for eligibility for discounted care of <u>180</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 type="checkbox"/> Insurance status		
f <input checked="" type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input checked="" type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	X	
15 Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input 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?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>http://stoughtonhealth.com/fa/</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>http://stoughtonhealth.com/fa/</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See Part V, Page 8</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g <input checked="" type="checkbox"/> Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h <input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input 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 checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group Stoughton Hospital Association

	Yes	No
<p>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?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>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):</p> <p>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)</p> <p>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)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
--	----------	--

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group Stoughton Hospital Association

	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 checked="" 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 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?	23	X
If "Yes," explain in Section C.		
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	24	X
If "Yes," explain in Section C.		

Part V Facility Information (continued)

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

Stoughton Hospital Association:

Part V, Section B, Line 5: Stoughton Hospital continues to work jointly with the three Dane County area hospitals- Unity Point Health Meriter, SSM Health, UW Health, along with Group Health Cooperative and Public Health Madison and Dane County. The group is called the Healthy Dane Collaborative (HDC). To provide as complete an overview of the health behaviors and perceptions of Dane County residents as possible, the HDC reviewed population health data and gathered feedback through community focus groups, input sessions, town halls and interviews. HDC reviewed data using a health equity lens related to each of the Health Factors in the County Health Rankings Model. The main source of secondary data was from healthydane.org. This website is maintained by Health Communities Institute and utilizes data available from the National Cancer Institute, the Environmental Protection Agency, U.S. Census Bureau, the U.S. Dept. of Education, as well as other national, state and regional sources. Qualitative Data included outreach to African American Health Network Focus Group, Latino Health Council Focus Group, Transgender email interviews, SSM St. Mary's Community Partner Breakfast, Harambee Village Doulas, Black Men's Health Town Hall and more. Other data sources are cited in the report. The public health department continued to serve as a partner through the hospitals' CHNA process.

Stoughton Hospital Association:

Part V, Section B, Line 6a: The three hospital organizations collaborating are Unity Point Health Meriter, St. Mary's Hospital and

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.

University of Wisconsin Hospital and Clinics.

Stoughton Hospital Association:

Part V, Section B, Line 6b: Group Health Cooperative of South Central Wisconsin

Public Health Madison and Dane County

Stoughton Hospital Association:

Part V, Section B, Line 11: The Community Health Needs Assessment was completed in fiscal year 2019. Stoughton Hospital selected three key areas to focus on:

-Mental Health

-Substance Misuse

-Chronic Disease

To address mental health the hospital has partnered with Neighborhood Free Health Clinic, police, EMS, Journey Mental Health, Tellurian, Dane County Behavioral Health Services, Ocean Hawk Counseling, Building a Safer Evansville (BASE), LGBTQ+, local churches and other networks. We have screened over 300 middle school students for mental health and substance abuse risk factors through Cognitive Behavioral Intervention for Trauma in Schools (CBITS), 52 of those students are now in group therapy. The hospital celebrated five years in August 2021 of being the first hospital in Dane County to become dementia friendly. We treated acute mental health disorders in adults 55 years and over through the Geriatric Psychiatry

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.

Inpatient program. In addition, multiple free yoga, meditation, forgiveness and physical activity classes were offered in virtual group settings to encourage interaction and involvement to improve mental health. The hospital supports and participated with National Alliance for Mental Health (NAMI), offered mental health first aid training, and implemented a stigma-free media campaign via social media, flyers, banners, and website interaction.

To address substance misuse, multiple hospital employees are on the boards of two local coalitions. Building a Safer Evansville (BASE) and the Stoughton Wellness Coalition (SWC). Both are focused on reducing youth substance use and promoting healthy lifestyle choices. The hospital provided collaboration and support for alcohol free events, participated with medication drop off day, supported advocacy and policy change. Stoughton Hospital continues participation in prescription drug monitoring through the emergency department and continues to provide free medication lock boxes and bags to patients through urgent care, medical surgical and day surgery departments. Lock boxes are also distributed to community partners such as senior centers, EMS, assisted living and handed out at Taste of Stoughton, and National Night Out.

To address chronic conditions, virtual community classes were offered including focus on nutrition, physical activity, and Healthy Living with Diabetes. Due to COVID-19, Diabetes and Crohn's support groups have been on hold and are returning June 2022. The hospital provided multiple screenings and consultations to improve individual health. We continue to offer and promote free podcasts covering a variety of health topics to

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.

improve chronic conditions. In addition, tobacco cessation resources are promoted and are on-line. Stoughton Hospital Association also participates and supports many Dane and Rock County community efforts and requests such as runs/walks, educational presentations, health fairs, screenings and more to improve the health of the community.

While maternal/child health was identified as a top health need, Stoughton Hospital reviewed its ability to make a difference and the internal resources needed and selected the above three primary areas of focus for FY2019-2021. We will continue to promote the First Breath Program (tobacco cessation program for pregnant women) through the Wisconsin Women's Health Foundation. We provide nutrition education for parents to improve children's health and well-being. Additionally, we provide Safe Sitter, Inc. programs, Safe@Home and Safe Sitter.

Stoughton Hospital Association:

Part V, Section B, Line 13h: The size of a patient's family is used in determining eligibility for any discounts.

Stoughton Hospital Association

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

<http://stoughtonhealth.com/fa/>

Stoughton Hospital Association:

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.

Part V, Section B, Line 16j: A summary of the financial assistance policy is provided at our intake process, on our website, through brochures, and patient billing statements. The financial counselor helps those in need become aware of and apply for Stoughton Hospital's Financial Assistance Program.

Schedule H, Part V, Section B, Line 7a:

https://stoughtonhealth.com/wp-content/uploads/CHNA_FINAL_HDCapproved_2019-002.pdf

Schedule H, Part V, Section B, Line 10a:

<https://stoughtonhealth.com/wp-content/uploads/Stoughton-Strategic-Implmentation-Plan.pdf>

Part V Facility Information (continued)

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

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

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

Name and address	Type of Facility (describe)
1 Ortho Team Clinic 2 Science Court, Suite 102 Madison, WI 53711	Orthopedic Clinic
2 Stoughton Rehab & Sports Medicine Clin 2300 US Highway 51-138 Stoughton, WI 53589	Outpatient rehab
3 Oregon Rehab & Sports Medicine Clinic 990 Janesville Street Oregon, WI 53575	Outpatient rehab & urgent care
4 Community Health and Wellness Center 3162 County Highway B Stoughton, WI 53589	Community screenings, health and wellness information and classes

Part VI Supplemental Information

Provide the following information.

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

Part I, Line 6a:

The community benefit report is available at the Association annual meeting in November which is open to the public. Hard copies of the report are available at the Hospital and can be downloaded from the Stoughton Hospital website at <https://stoughtonhealth.com/wp-content/uploads/Stoughton-Health-Annual-Report-2020-21.pdf>. The report is also shared with local media, employees and at presentations that are done throughout the communities we serve.

Part I, Line 7:

Charity care expense was converted to cost on line 7a based on an overall cost to charge ratio addressing all patient segments. Unreimbursed Medicaid on line 7b was calculated using the cost-to-charge ratio derived from Worksheet 2. Community health improvement services, line 7e, health professions education, line 7f, and cash and in-kind contributions, line 7i are reported based on estimates of employees' time and actual expenses recorded from the events in the general ledger and compiled in the CBISA software. The cost for subsidized health services reported on line 7g was

Part VI Supplemental Information (Continuation)

determined using the Medicare Cost Report.

Part II, Community Building Activities:

Stoughton Hospital dedicates many staff hours and monetary resources to community building activities through board leadership and participation in Chambers of Commerce throughout the hospital's service area. We are active with our region and the county's disaster planning groups including the Dane County Inter-hospital Communications and Disaster Planning Committee. The Hospital participates in the community's semi-annual medication disposal and sharps collection programs, the city's community leadership development program, and multiple staff are active in local civic groups including Lions, Rotary and Kiwanis. Stoughton Hospital is the Fiscal Agent for the Stoughton Wellness Coalition (SWC), which is dedicated to reducing youth substance abuse and promoting healthy lifestyle choices. There are two staff who are on the Board of SWC. Additional staff participate on the Boards of Stoughton Free Health Clinic, which serves uninsured or underinsured, and START, Stoughton Area Resource Team, a Stoughton non-profit that provides emergency assistance to families in need. Stoughton Hospital continues to be involved in Workforce Development, providing mentoring and job shadowing for college and high school students as well as other career development opportunities including Area Health Education Center, (AHEC). Stoughton Hospital also participates in the state WSHHRA Board and other meetings which focus on pending health professional shortages. In addition, members of leadership actively participate with the Wisconsin Hospital Association as Board members.

Part III, Line 2:

Part VI Supplemental Information (Continuation)

The Hospital determines its estimate of implicit price concessions based on its historical collection experience with this class of patients.

Part III, Line 3:

Approximately 25% of the Hospital's implicit price concessions is attributable to patients eligible under the Organization's financial assistance policy. This is the approximate percentage of applications denied or not returned due to insufficient information.

Part III, Line 4:

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

Part III, Line 8:

Stoughton Hospital Association is a critical access hospital. The Hospital provides services to Medicare patients regardless of a surplus or shortfall because access to healthcare and individual's health is important to the Hospital. In the years where there is a Medicare shortfall it is considered a community benefit.

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

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

Part VI Supplemental Information (Continuation)

\$216,455.

Medicare fee schedule revenue	\$ 503,762
Medicare estimated costs of care relating to payments	(720,217)
Net (Shortage)	\$ (216,455)

Part III, Line 9b:

It is the policy of Stoughton Hospital Association that each patient receives care regardless of the ability to pay. During the collection process, patients may still request financial assistance information and complete the information. There are no collection efforts while an individual is in the process of applying for charity care. The patient can qualify for financial assistance and have any collection issues reversed by the Hospital if they show a need for the care based upon the Hospital's policy. The Hospital will not pursue extraordinary collection activities on patients for at least 120 days from the date of the first statement and provides patients 240 days to apply for assistance.

Part VI, Line 2:

In addition to the 2019-2021 Stoughton Hospital CHNA reported on Part V, the Stoughton Hospital Association is involved with multiple coalitions (BASE, SWC and Oregon Area Wellness Coalition) who also conduct community surveys. The coalitions are made up of representatives from the Area School Districts, Public Health, City, Chamber, Senior Center, Police/EMS, youth, ministry, and library - all who have strong connections in the community and share data, partner with strategic plans and support healthcare issues together.

Part VI Supplemental Information (Continuation)

Many of our hospital leaders are involved with civic organizations, senior centers, transportation initiatives, chambers, youth centers, free health clinic and more. This involvement provides a strong pulse on the health care needs of the communities we serve.

Part VI, Line 3:

Stoughton Hospital provides a financial counselor who acts as a patient advocate and helps those in need become aware of and apply for Stoughton Hospital's financial assistance (community care) program. The counselor also assists patients in identifying and providing information regarding other state, county or federal programs they may qualify for. Patients have access to learn about the Hospital's community care program through our financial policy which is made available to all patients through the intake process and also on our website, brochures and patient billing statements. Stoughton Hospital's caregivers also identify patients in need as they register or after they receive care and determine specific patients who may have difficulty with payment. Our counselors help patients understand what programs they could be eligible for and provide information regarding application and registration for these programs.

Part VI, Line 4:

Stoughton Hospital Association is a general acute care hospital located in Stoughton, Wisconsin. The Hospital serves the southern Dane and northern Rock County communities. Its primary service area is made up of Stoughton, Edgerton, Oregon, Evansville and also includes surrounding areas which are a blend of small towns and rural communities. The 2020 population of the service area mentioned was approximately 57,825. In 2020, approximately 5.6% of the stated service area population had income below the federal

Part VI Supplemental Information (Continuation)

poverty level for a single person.

Part VI, Line 5:

Stoughton Hospital is a 35-bed independent, critical access non-profit community hospital governed by a 12-member Board of Directors with 9 directors residing in our primary service area who are neither employees nor contractors of our organization and voluntarily provide their service along with two directors from our affiliate system - SSM Health Care of Wisconsin. Stoughton Hospital has an open medical staff with privileges provided to qualified physicians who are independent or employed by the various health systems in our area. Stoughton Hospital provides a continuum of health care services including but not limited to acute care (medical-surgical and inpatient geriatric psychiatry) and outpatient care (emergency and urgent care services, physical rehabilitation, medical imaging, home health) as well as offering or supporting numerous community health education classes, health fairs and support groups. Any surplus funds are reinvested back into our Hospital for further health service, technology, building and community education upgrades. Our mission is to provide safe, quality healthcare with exceptional personalized service and one of our values and strategic goals is to provide benefit to the communities we serve through our services, financial stewardship, promotion of wellness and provision of charity and community care.

Part VI, Line 6:

The Hospital signed a master agreement and affiliation agreement with SSM Healthcare of Wisconsin (SSM Wisconsin). As part of this affiliation, SSM Wisconsin has the right to appoint two directors to the Hospital's twelve-member Board of Directors. The agreement also specifies certain

Part VI Supplemental Information (Continuation)

board resolutions that must be approved by the SSM Wisconsin board members. In the event of liquidation, dissolution or sale of the Hospital, SSM Wisconsin would receive 40 percent of the net proceeds.

Part VI, Line 7, List of States Receiving Community Benefit Report:

WI

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization: **Stoughton Hospital Association**
 Employer identification number: **39-0832914**

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 checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

- 3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.
- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input 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
1b	X	
2	X	
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2020

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) Dr. Ashish Rawal Orthopedic Surgeon	(i)	658,803.	0.	450.	10,143.	36,565.	705,961.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Dr. Aaron Schwaab-Physician & Medical Staff Representative	(i)	381,908.	40,000.	450.	11,400.	32,993.	466,751.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Daniel DeGroot President/CEO	(i)	316,237.	0.	1,980.	11,400.	13,629.	343,246.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Charles Smith Nurse Anesthetist	(i)	246,432.	0.	1,980.	9,928.	35,173.	293,513.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Kristine Nikolai Nurse Anesthetist	(i)	223,109.	0.	1,290.	9,375.	34,727.	268,501.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) Deborah Dahlke Nurse Anesthetist	(i)	218,790.	0.	0.	9,016.	23,787.	251,593.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Kathy Hoopes Pharmacy Manager	(i)	170,419.	0.	450.	6,564.	22,684.	200,117.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Michelle Abey CFO/VP Financial Services	(i)	162,258.	0.	300.	6,813.	30,344.	199,715.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Teresa Lindfors - Chief Strategy & Bus Development	(i)	152,713.	0.	685.	6,279.	15,931.	175,608.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

Part I, Line 1a:

The Hospital paid \$812 in annual country club dues for Daniel DeGroot,
President/CEO. The Board authorized this to be used for hospital
recruitment purposes.

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.**

Name of the organization **Stoughton Hospital Association** Employer identification number **39-0832914**

Part I Bond Issues		See Part VI for Columns (a) and (f) Continuations									
(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 Wisconsin Health and Educational Facilities A	39-1337855	000000000	10/01/12	5,605,000.	Refund bonds issued 2/10/99; 4		X		X		X
B Wisconsin Health and Educational Facilities A	39-1337855	000000000	09/10/15	10000000.	Renovation and equip for ER, urg		X		X		X
c Wisconsin Health and Educational Facilities A	39-1337855	000000000	11/06/18	3,500,000.	Medical Imaging Renovation Projec		X		X		X
D											

Part II Proceeds		A		B		C		D	
1 Amount of bonds retired		4,517,485.		1,843,908.		726,419.			
2 Amount of bonds legally defeased									
3 Total proceeds of issue		5,605,000.		10,000,000.		3,500,000.			
4 Gross proceeds in reserve funds									
5 Capitalized interest from proceeds									
6 Proceeds in refunding escrows									
7 Issuance costs from proceeds		41,714.		113,222.		118,558.			
8 Credit enhancement from proceeds									
9 Working capital expenditures from proceeds									
10 Capital expenditures from proceeds				1,017,856.		3,500,000.			
11 Other spent proceeds		5,563,286.		8,868,922.					
12 Other unspent proceeds									
13 Year of substantial completion				2017		2019			
		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		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		X		
16 Has the final allocation of proceeds been made?		X		X		X			
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?		X		X		X			

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X		X		
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X		X		
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		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?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		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 government00 %		.00 %		.00 %		%
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 government00 %		.00 %		.00 %		%
6 Total of lines 4 and 500 %		.00 %		.00 %		%
7 Does the bond issue meet the private security or payment test?		X		X		X		
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		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		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		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X		X		X		
b Exception to rebate?	X			X		X		
c No rebate due?		X		X		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			X		

Part IV Arbitrage (continued)	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		X		
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X		X		
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X		X			

Part V Procedures To Undertake Corrective Action	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?	X		X		X			

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

Schedule K, Part I, Bond Issues:

(a) Issuer Name: Wisconsin Health and Educational Facilities Authority

(f) Description of Purpose: Refund bonds issued 2/10/99; 4/30/03; 10/14/09

(a) Issuer Name: Wisconsin Health and Educational Facilities Authority

(f) Description of Purpose: Renovation and equip for ER, urgent care, day surgery, lab & capital improv

(a) Issuer Name: Wisconsin Health and Educational Facilities Authority

(f) Description of Purpose: Medical Imaging Renovation Project

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

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

OMB No. 1545-0047

2020

Open to Public
Inspection

Name of the organization

Stoughton Hospital Association

Employer identification number

39-0832914

Form 990, Part III, Line 2, New Program Services:

In July 2021, a new Cardiology Clinic opened.

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

In April 2021, Home Health closed.

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

In 2021, there were approximately 65,000 outpatient visits.

To fulfill its mission of community service, the Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Revenue from services to these patients is recorded in the accounting system at the established rates, but the Hospital does not pursue collection of the amounts. The resulting adjustments are recorded as adjustments to patient service revenue, depending on the timing of the charity determination.

The Hospital maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy. Total direct and indirect costs related to charity care charges foregone were \$137,000. Total direct and indirect costs related to the discounts extended to uninsured patients were \$201,000 for the year ended September 30, 2021.

Name of the organization

Stoughton Hospital Association

Employer identification number

39-0832914

In addition, the Hospital provides services to other patients under certain government-reimbursed public aid programs. Such programs pay providers amounts which are less than established charges for the services provided to the recipients, and for some services the payments are less than the cost of rendering the services provided.

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

Form 990, Part VI, Section A, line 1:

The Executive Committee has a minimum of four members and consists of the Chair, Vice Chair, the Secretary-Treasurer and one Class IV director. The Executive Committee has power to transact all regular business of the hospital during the period between the meetings of the Board of Directors subject to any prior limitation imposed by the Board of Directors; provided that no action may be taken by the Executive Committee if such action would require either supermajority or Special Member approval.

Class IV members consist of two members appointed by the Special Member. The Special Member is SSM Healthcare of Wisconsin, Inc. The Alternate Member attends board meetings in the event one of the Special Members is unable to attend.

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

Stoughton Hospital Association has members who are residents of Stoughton

Name of the organization

Stoughton Hospital Association

Employer identification number

39-0832914

and surrounding communities who are 18 years of age or older. SSM Healthcare of Wisconsin, Inc. is a special member. Also, all members of the Medical Staff are members and two members of the Medical Staff are members of the Governing Board.

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

Stoughton Hospital Association has four classes of board members. Class I board members consist of six members who are elected by the members for terms of 3 years. Class II board members consist of 2 members appointed by the Medical Staff for a term of 1 year. Class III board members consist of 2 members appointed by the Board of Directors for successive terms at the discretion of the Board of Directors. Class III board members may serve no more than 7 consecutive years. Class IV board members consist of 2 members appointed by the Special Member. Class IV board members may be appointed for unlimited successive terms.

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

SSM Healthcare of Wisconsin, Inc. is the Special Member of Stoughton Hospital Association. Amendment or restatement of the Articles of Incorporation or Bylaws, approval of the appointment of the CEO in the event of a vacancy, approval of the sale of all or substantially all assets, approval of the sale or long-term lease of real estate comprising the corporation's campus, approval of any merger or consolidation, and dissolution of the corporation require approval by the Special Member.

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

The Form 990 is sent via e-mail to the Board members requesting they review the Form 990 prior to filing. The CEO and CFO review the Form 990.

Name of the organization Stoughton Hospital Association	Employer identification number 39-0832914
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Form 990, Part VI, Section B, Line 12c:

A questionnaire requesting information about possible conflicts of interest is distributed annually to Board Members and key management employees.

These are completed, signed, and returned to Administration. The completed forms are retained in the governing board files in Administration and reviewed by the Chief Financial Officer and Board Leadership for possible disclosure.

The Hospital may enter into contracts or transact business with one or more of its directors, officers, or with any corporation, firm, association, trust company, organization, or other entity in which any one or more of its directors or officers are directors, officers, trustees, beneficiaries, stockholders, or financially or otherwise interested. No such contracts or business transactions shall be void or voidable because of such relationships or interests or because such director or directors, officer or officers, are present at the meeting of the Board of Directors or a committee thereof which authorizes, approves or ratifies such contracts or business transactions or because his or their votes are counted for such purpose if (1) the fact of such relationship or interest is disclosed or known to the Board of Directors or committee which authorizes, approves or ratifies the contracts or business transactions by a vote or consent sufficient for the purpose without counting the votes or consents of such interested directors or officers and (2) the contracts or business transactions are fair to the corporation. Interested directors or officers may be counted in determining the presence of a quorum at a meeting of the Board of Directors or a committee thereof which authorizes, approves, or ratifies such contracts or business transactions.

Name of the organization Stoughton Hospital Association	Employer identification number 39-0832914
--	--

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

The Executive Committee of the Governing Board obtains market compensation data and independent surveys annually and adjusts the CEO's compensation based upon this review and achievement of goals. The compensation process and decision is documented and was last completed in FY 2019.

The CFO's compensation is determined based upon market studies. The Human Resource Department reviews the market data with the CEO.

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

The Hospital holds a publicized annual meeting the last Monday in November and uses this venue to provide updates to the community about changes in governing documents and financial results. The conflict of interest policy is available to the public upon request. The financial statements are required to be attached to the public disclosure copy of the 990.

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

Purchased Services:

Program service expenses	7,645,747.
Management and general expenses	0.
Fundraising expenses	0.
Total expenses	7,645,747.

Professional Fees:

Program service expenses	162,971.
Management and general expenses	294,784.
Fundraising expenses	0.

Name of the organization Stoughton Hospital Association	Employer identification number 39-0832914
---	---

Total expenses **457,755.**

Total Other Fees on Form 990, Part IX, line 11g, Col A **8,103,502.**

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

Change in interest in net assets of the Foundation **90,707.**

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

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

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization **Stoughton Hospital Association** Employer identification number **39-0832914**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Partners of Stoughton Hospital - 39-1836242 900 Ridge Street Stoughton, WI 53589	Provide support to Stoughton Hospital Association	Wisconsin	501(c)(3)	Line 7	Stoughton Hospital Association	X	

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

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

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

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

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

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

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

	Yes	No
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 VII Supplemental Information

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

Part II, Identification of Related Tax-Exempt Organizations:

Name, Address, and EIN of Related Organization:

Partners of Stoughton Hospital

EIN: 39-1836242

900 Ridge Street

Stoughton, WI 53589

Primary Activity: Provide support to Stoughton Hospital Association

Direct Controlling Entity: Stoughton Hospital Association

**STOUGHTON HEALTH
SERVICES AND FINANCIAL REPORTS**

May 31, 2022

**STOUGHTON HEALTH
FINANCIAL AND SERVICES REPORTS
May 31, 2022**

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Stoughton Health
May 2022 Operational Executive Summary

Situation: May operating income was \$468,864 which was more than the budget of \$166,056 by \$302,808. May excess of revenues over expenses is \$531,251, which is \$301,590 above the budget of \$229,661. Year-to-date operating income is \$5,748,950 which is better than budget by \$3,774,883 and year-to-date excess of revenues over expenses is \$5,366,386 which is \$2,883,477 better than budget.

Background:

Balance Sheet

- Days cash on hand was 416 days at the end of May (line 33 on pg 7) which is over the budgeted days cash on hand of 376. The days cash on hand continued to decline by 3 days from the end of April as predicted due to the repayment of the CMS Medicare Advanced Payments and the prepayment of 10% of the 2015 & 2018 bonds. To date, ~\$3.5M of the \$5.8M of CMS Medicare Advanced Payments have been repaid.
- The estimated third party payer settlements liability has increased by \$602,000 in the first eight months of fiscal year 2022. This liability represents the estimated amount which Stoughton Health anticipates it's being overpaid on Medicare claims and potential amounts due upon cost report audit settlement. During the month of May, the Hospital received a rate adjustment resulting in ~\$358,000 being repaid to Medicare. This liability fluctuates with changes in the payer mix and distribution of expenses.

Income Statement

- Outpatient gross revenues were significantly ahead of budget for the month of May by approximately \$1,730,000. The areas seeing the most significant gross revenue variances over budget were Medical imaging– specifically CT (~\$454,000), and Emergency Room including urgent care in Stoughton & McFarland (~\$772,000).

Below is a table by service line of OR Procedures year-to-date through May:

Specialty	YTD FY21	YTD FY22	% Change from LY	Budget	% Change from Budget
Orthopedics	135	214	59%	214	0%
Gynecology	0	0	0%	0	0%
Urology	5	6	0%	8	-25%
General	152	169	11%	184	-8%
Ophthalmology (Phaco)	157	141	-10%	188	-25%
Podiatry	39	52	33%	64	-19%
Dental	145	104	-28%	150	-31%
ENT	23	23	0%	34	-32%
Total OR Procedures	656	709	8%	842	-16%
GI Endoscopy	237	417	76%	266	57%
Total Surgical Procedures	893	1126	26%	1108	2%

- Salaries expense (pg 8 line 12) was higher than budget by approximately (\$21,000) as a result of increased volumes resulting in the need for staff to care for the additional patient volumes as well as the implementation of the 5% raise which is 2% higher than budgeted.

- Employee benefits expense (pg 8 line 13) is better than budget by approximately \$82,000 primarily as the result of less PTO being used than anticipated in the budget during the month. Year-to-date PTO expense is approximately \$50,000 higher than budgeted which is the result of the day of gratitude PTO of 8 hours per person given in November 2021 as well as giving a 5% pay increase rather than the 3% budgeted.
- Purchased services expense (pg 8 line 15) was higher than budget by approximately (\$162,000) which is primarily the result of echocardiogram (~\$25,000) and ultrasound (\$28,000) having higher volumes than budgeted, thus resulting in more purchased services expense than budgeted. In addition, agency staff expense was (\$84,000) higher than budget for the month.
- This month's mix resulted in a contractual discount percentage of 60.8% for the month vs a budgeted contractual discount of 60.5%, resulting in a net revenue decrease from budget of approximately (\$45,000).
- Unrealized gains (losses) on investments (pg 8 line 24) were (\$32,741) below budget for the month as a result of continued market fluctuations.

Assessment:

Volumes in most areas continued to have a positive variance to budget for May resulting in gross patient revenues being approximately \$1.3M ahead of budget for the month.

Recommendation:

1. Recruit and retain staff in order to serve the patients of our communities.
2. Continue master facility planning so that the organization moves forward and grows.
3. Continue to follow CDC recommendations for caring for COVID and Non-COVID patients in the safest possible manner. Promote vaccination including the 2nd booster shot whenever possible.
4. Remain nimble to changing circumstances and recalibrate operations, including the evaluation of new and old programs, as needed to adjust course.

**Stoughton Health
Executive Financial Summary
May 31, 2022**

Variance Key: Better than (worse than) budget

INCOME STATEMENT		Current Mo. May	Current Mo. Budget	Current Mo. Variance	YTD May	YTD Budget	YTD Variance	YTD Prior Year
Line	REVENUE:							
	Patient service revenues:							
1	Inpatient	\$ 1,244,996	\$ 1,660,791	\$ (415,795)	\$ 14,253,386	\$ 13,588,157	\$ 665,229	\$ 11,403,075
2	Outpatient	10,872,879	9,142,384	1,730,495	85,808,558	72,107,680	13,700,878	64,833,962
3	Total gross patient service revenues	12,117,875	10,803,175	1,314,700	100,061,944	85,695,837	14,366,107	76,237,037
4	Deductions from revenue (incl bad debts)	(7,529,338)	(6,677,221)	(852,117)	(62,780,792)	(52,966,840)	(9,813,952)	(46,345,159)
5	Net patient service revenue	4,588,537	4,125,954	462,583	37,281,152	32,728,997	4,552,155	29,891,878
6	Other income	140,328	135,247	5,081	1,660,785	1,421,965	238,820	1,466,574
7	Total revenues	4,728,865	4,261,201	467,664	38,941,937	34,150,962	4,790,975	31,358,452
	EXPENSES:							
8	Salaries	1,640,189	1,618,954	(21,235)	12,631,853	12,481,864	(149,989)	11,672,281
9	Fringe benefits	330,259	411,827	81,568	2,804,267	3,279,048	474,781	3,058,843
10	Supplies and other	2,001,485	1,772,735	(228,750)	15,434,933	14,056,514	(1,378,419)	12,349,276
11	Interest	34,374	37,725	3,351	283,224	306,421	23,197	369,084
12	Depreciation and amortization	253,694	253,904	210	2,038,710	2,053,048	14,338	2,091,977
13	Total expenses	4,260,001	4,095,145	(164,856)	33,192,987	32,176,895	(1,016,092)	29,541,461
14	Operating income	468,864	166,056	302,808	5,748,950	1,974,067	3,774,883	1,816,991
15	Investment income	53,175	19,848	33,327	319,605	158,781	160,824	392,717
16	Unrealized gains (losses) on investments	(8,034)	24,707	(32,741)	(886,574)	197,658	(1,084,232)	1,104,656
17	Interest in earnings of MRI Joint Venture	17,246	19,050	(1,804)	184,405	152,403	32,002	156,499
18	Other non-operating	-	-	-	-	-	-	-
19	Excess of revenue over expenses	\$ 531,251	\$ 229,661	\$ 301,590	\$ 5,366,386	\$ 2,482,909	\$ 2,883,477	\$ 3,470,863
	BALANCE SHEET	05/31/22	09/30/21				YTD May	09/30/21
20	Cash & short-term investments	\$ 38,201,824	\$ 33,873,549					
21	A/R (net)	6,601,203	6,759,089					
22	Total current assets	46,172,877	41,950,841				6,684,514	4,628,345
23	Certificates of deposit	5,000,000	7,000,000					
24	Investments	10,494,416	10,629,724					
25	Property & equipment (net)	27,017,023	27,237,551				(1,828,059)	(1,503,805)
26	Other assets	7,301,876	9,543,572				1,366,427	767,988
27	Total assets	90,986,192	89,361,688					
28	Current liabilities	9,047,567	10,858,317					
29	Long-term debt	9,007,741	10,923,308				(1,994,015)	(1,298,318)
30	Other long-term liabilities	415,541	431,106				-	-
31	Total liabilities	18,470,849	22,212,731				99,408	43,836
32	Net assets	72,515,343	67,148,957				4,328,275	2,638,046
33	Total liabilities & net assets	90,986,192	89,361,688				33,873,549	31,235,503
	CASH FLOWS							
	Cash provided by (used in):							
	Operating activities							
	Investing activities:							
	Fixed asset purchases & disposals							
	Investments							
	Financing activities:							
	Issuance of debt							
	Payment of debt & related costs							
	Forgiveness of long-term debt							
	Foundation & other							
	Net cash increase (decrease)							
	Cash, beginning							
	Cash, ending							
	RATIOS	FY20	FY21	Mar-22	Apr-22	May-22	FY22 Budget	2020 RWHC CAH Avg
34	Current Ratio	3.2	3.9	4.3	4.7	5.1	7.4	3.3
35	Operating Margin-Current Month			12.5%	18.2%	9.9%		
36	Operating Margin YTD	2.3%	5.1%	15.0%	15.4%	14.8%	5.4%	4.7%
37	Total Margin YTD	3.7%	22.7%	15.1%	14.0%	13.6%	6.9%	7.1%
38	Days in Accounts Receivable (net)	40	53	44	43	43	43	48
39	Days in Accounts Receivable (gross)	43	52	45	43	43		
40	Days Cash & Investments on Hand	446	431	419	419	416	376	309
41	Long-term Debt to Equity	0.29	0.16	0.13	0.13	0.12	0.12	0.36
42	Debt Service Coverage (YTD) >1.25	2.6	9.2	6.8	6.4	6.2	4.5	5.3
	STATISTICS	FY20	FY21	Mar-22	Apr-22	May-22	YTD May	FY22 Budget
43	Inpatient Days	4,053	3,658	359	261	258	2,532	4,308
44	Adjusted Patient Days (APD)	18,121	24,148	2,573	2,253	2,511	17,775	26,911
45	Net revenue per APD	\$2,314	\$1,938	\$1,891	\$2,019	\$1,827	\$2,097	\$1,585
46	FTE's	221.9	227.2	235.6	235.4	239.3	237.3	241.0
47	FTE's per Adjusted Occupied Bed	4.5	3.3	2.8	3.1	3.0	3.2	3.3
48	Avg # of payroll checks per pay period	327	311	320	320	323	318	
49	Salaries per APD	\$935	\$761	\$667	\$703	\$653	\$711	\$705
50	Benefits per APD	\$269	\$179	\$141	\$88	\$132	\$158	\$184
51	Other Expenses per APD	\$1,131	\$959	\$890	\$900	\$898	\$983	\$903

**STOUGHTON HEALTH
SERVICES SUMMARY
for the eight months ended May 31, 2022**

INPATIENT SERVICES

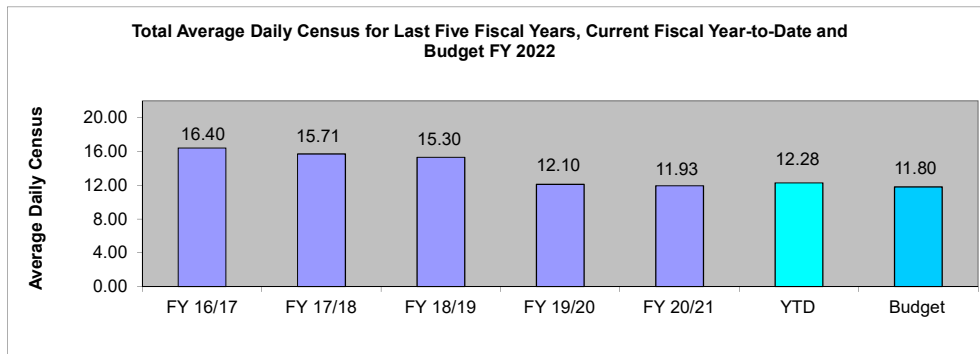
In May, inpatient admissions (including observation patients) averaged 3.17 admissions per day which was below budget by (0.89) admissions per day or (21.9%). Year-to-date inpatient admissions are (0.51) admissions per day or (13.7%) below prior year.

16-17	17-18	18-19	19-20	20-21		THIS MONTH	YEAR-TO-DATE	BUDGET
1.45	1.30	1.12	1.22	1.15	Medical	1.23	1.10	1.09
0.47	0.54	0.45	0.37	0.29	Surgical	0.10	0.34	0.26
0.12	0.07	0.18	0.10	0.11	Detoxification	0.10	0.05	0.10
0.63	0.75	1.67	1.40	1.77	Observation	1.32	1.26	2.08
0.19	0.13	0.13	0.07	0.06	Swing Bed	-	0.04	0.07
0.16	0.09	0.10	0.08	0.08	Intensive Care	0.16	0.13	0.05
0.42	0.44	0.36	0.28	0.27	Geriatric Psychiatric	0.26	0.30	0.41
3.44	3.32	4.01	3.52	3.73	Average Admissions per day	3.17	3.22	4.06

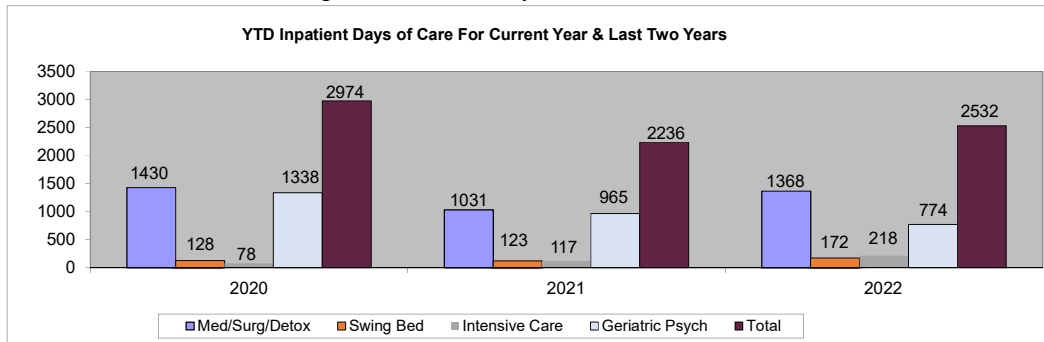
The overall average daily census in May was 10.78 which is below the budgeted average daily census of 11.80 and below the prior year average daily census of 11.93. Inpatient Average Daily Census numbers for the past thirteen months, year-to-date for Fiscal 2022, budget and prior year averages are shown in the following chart:

	MAY 2021	JUN 2021	JUL 2021	AUG 2021	SEP 2021	OCT 2021	NOV 2021	DEC 2021	JAN 2022	FEB 2022	MAR 2022	APR 2022	MAY 2022	CURRENT FISCAL 2022 BUDGET	PRIOR FISCAL YR	
Medical / Surgical Unit	3.45	8.17	3.94	6.61	6.67	6.61	8.27	7.90	3.55	4.14	6.55	3.77	4.13	5.63	2.95	4.74
Observation	1.55	2.57	2.62	2.71	1.47	2.26	1.78	1.64	1.16	1.57	1.62	2.30	2.45	1.85	1.90	1.91
Swing Bed	0.00	1.10	0.29	0.48	0.77	0.00	0.00	0.29	1.39	1.21	1.16	0.67	0.97	0.71	0.55	0.56
Intensive Care Unit	0.06	0.10	0.16	0.16	1.20	1.71	1.47	1.13	1.03	0.43	0.26	0.73	0.39	0.90	0.27	0.45
Geriatric Psychiatry Unit	3.39	3.97	4.71	5.77	4.97	3.71	3.00	2.58	2.61	3.64	3.61	3.53	2.84	3.19	6.13	4.27
	8.45	15.91	11.72	15.73	15.08	14.29	14.52	13.54	9.74	10.99	13.20	11.00	10.78	12.28	11.80	11.93

Inpatient average daily census numbers for the past five fiscal years, year-to-date for Fiscal 2022, and budget are shown in the following graph:



Additional inpatient service volume statistics for the eight months ended May 31, 2020, 2021 and 2022 are as follows:



**STOUGHTON HEALTH
SERVICES SUMMARY
for the eight months ended May 31, 2022**

INPATIENT SERVICES - CONTINUED

					Discharge Length of Stay			
16-17	17-18	18-19	19-20	20-21		THIS MONTH	YEAR- TO-DATE	BUDGET
2.67	3.41	2.77	2.88	2.28	Medical	1.74	2.75	2.28
2.86	2.68	2.54	1.68	0.29	Surgical	-	0.29	0.29
5.42	6.47	9.28	9.12	9.59	Swing Bed	-	22.43	9.45
7.00	5.85	2.50	2.73	9.64	Intensive Care	2.40	3.21	7.36
2.63	3.18	2.48	2.22	2.94	Detoxification	3.00	3.67	2.95
2.36	2.27	3.47	4.09	3.38	Hospice Acute	1.00	1.60	3.36
19.57	16.86	11.46	13.28	12.31	Geriatric Psychiatric	6.91	9.97	12.33
5.40	5.81	4.35	4.29	3.84		3.27	3.72	4.22

OUTPATIENT SERVICES

Outpatient/Emergency services averaged 181.21 visits per day in May which was 29.39 visits per day or 19.4% above budget for the month. Year-to-date Outpatient/Emergency services is 35.95 visits or 27.5% above the prior year average visits per day of 130.69.

16-17	17-18	18-19	19-20	20-21		THIS MONTH	YEAR- TO-DATE	BUDGET
13.73	13.52	13.61	13.36	14.57	Emergency Department	16.81	16.71	13.53
37.17	35.44	41.67	37.02	34.06	Urgent Care - Stoughton	66.10	51.78	41.67
9.62	8.67	8.11	6.47	6.30	Urgent Care - Oregon	10.81	8.04	8.11
-	-	-	-	2.11	Urgent Care - McFarland	14.39	9.68	14.40
3.92	3.03	2.76	2.95	3.20	Ambulatory Infusion	1.97	2.87	2.73
3.75	3.87	3.71	3.12	3.72	Surgical	4.58	4.41	3.58
0.71	0.98	1.02	0.68	1.04	Sleep Lab	0.74	0.76	1.16
29.01	28.56	29.67	23.79	30.60	PT - SWAC/Hosp Rehab	32.16	34.95	30.41
20.34	20.49	20.94	15.42	19.82	PT - Oregon	18.97	19.44	19.73
11.23	12.30	13.25	9.48	15.27	Rehabilitation - Other	14.68	18.00	16.50
129.48	126.86	134.74	112.29	130.69	Average Visits per day	181.21	166.64	151.82

DIAGNOSTIC SERVICES

Diagnostic services (laboratory & medical imaging areas) averaged 279.95 service units per day in May which was 32.94 units or 13.3% above budget. Year-to-date diagnostic services are 31.66 service units per day or 12.8% above last year's average.

16-17	17-18	18-19	19-20	20-21		THIS MONTH	YEAR- TO-DATE	BUDGET
181.81	199.67	189.28	176.31	192.08	Lab including reference lab	216.87	211.64	195.68
23.24	23.17	21.55	20.53	20.57	Medical Imaging	25.65	25.82	18.40
3.79	4.98	6.12	5.73	8.16	Mammography	6.23	8.71	7.83
8.48	9.09	10.64	11.01	11.62	CT	14.29	14.35	10.97
1.17	1.42	1.82	1.42	2.96	Echocardiogram	4.97	4.90	2.24
5.77	5.76	5.94	4.88	5.92	Ultrasound	5.87	6.98	5.23
0.81	0.98	0.80	0.61	0.94	Nuclear Medicine	1.65	1.35	0.78
3.07	3.68	3.76	4.04	4.87	MRI	4.42	5.03	5.88
228.14	248.75	239.91	224.53	247.12	Average Service Units per Day	279.95	278.78	247.01

**STOUGHTON HEALTH
SERVICES SUMMARY
for the eight months ended May 31, 2022**

GENERAL SURGERY SERVICES

In May, the General Surgery clinic had a total of 130 visits for the month which was (11.00) visits or (7.8%) below the prior month and below budget by (136.00) visits or (51.1%).

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021		THIS MONTH ACTUAL	THIS MONTH BUDGET	LAST MONTH ACTUAL	YEAR- TO-DATE ACTUAL	YEAR- TO-DATE BUDGET
872	926	1,191	1,081	1,001	General Surgery Clinic Visits - Traditional	65	176	75	675	1,384
0	0	0	15	41	General Surgery Clinic Visits - Virtual	1	0	4	22	0
255	386	918	879	701	Wound Clinic Visits	64	90	62	453	701
1,127	1,312	2,109	1,975	1,743	Total Clinic Visits	130	266	141	1,150	2,085

Dr. Aaron Schwaab, General Surgeon, had 17 surgical cases in May. Inpatient cases were (2) case or (100.0%) below budget for the month and outpatient cases were below budget by (5) cases or (22.7%).

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021		THIS MONTH ACTUAL	THIS MONTH BUDGET	LAST MONTH ACTUAL	YEAR- TO-DATE ACTUAL	YEAR- TO-DATE BUDGET
49	23	30	26	24	Inpatient Surgical Cases	0	2	2	19	12
191	234	247	212	218	Outpatient Surgical Cases	17	22	16	137	173
240	257	277	238	242	Total Surgical Cases	17	24	18	156	185

ORTHOPEDIC SERVICES

During the month of May, the OrthoTeam Clinic (Stoughton and Madison) had 324 visits and averaged 14.7 visits per clinic day. May visits were (14) visits or (4.1%) below budget.

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021		THIS MONTH ACTUAL	THIS MONTH BUDGET	LAST MONTH ACTUAL	YEAR- TO-DATE ACTUAL	YEAR- TO-DATE BUDGET
2,122	2,453	2,497	3,002	1,489	OrthoTeam Clinic Visits - Traditional	307	338	263	2,036	2,568
0	0	0	261	106	OrthoTeam Clinic Visits - Virtual	17	0	32	207	0
2,122	2,453	2,497	3,263	1,595	Total OrthoTeam Visits	324	338	295	2,243	2,568

OrthoTeam had 19 surgical cases in May. Inpatient cases were below budget by (5) cases or (100.0%) for May. Outpatient cases were below budget by (3) cases or (13.6%) for the month of May.

FY 2017	FY 2018	FY 2019	FY 2020	FY 2021		THIS MONTH ACTUAL	THIS MONTH BUDGET	LAST MONTH ACTUAL	YEAR- TO-DATE ACTUAL	YEAR- TO-DATE BUDGET	YEAR- TO-DATE Variance
136	151	151	152	45	Inpatient Surgical Cases	0	5	2	22	42	(20)
42	46	116	109	197	Outpatient Surgical Cases	19	22	24	176	172	4
178	197	267	261	242	Total Surgical Cases	19	27	26	198	214	(16)

CARDIOLOGY SERVICES

The Cardiology Clinic opened in July 2021. It had 20 total visits in the month of May.

**STOUGHTON HEALTH
BALANCE SHEET
May 31, 2022**

Line	ASSETS	5/31/2022	Audited 9/30/2021
	Current Assets		
1	Cash and cash equivalents	\$ 38,201,824	\$ 33,873,549
2	Patient accounts receivable, net of allowances	6,601,203	6,759,089
3	Supplies	547,673	536,876
4	Other current assets	822,177	781,327
5	Total current assets	46,172,877	41,950,841
	Assets Limited as to Use		
6	Certificates of deposit	5,000,000	7,000,000
7	Board designated and other	10,494,416	10,629,724
		15,494,416	17,629,724
8	Property and equipment	64,505,374	62,869,570
9	Less accumulated depreciation	(37,488,351)	(35,632,019)
10	Net property and equipment	27,017,023	27,237,551
	Other Assets		
11	Interest in net assets of Stoughton Hospital Foundation Inc.	1,190,219	1,374,175
12	Other non-current assets	7,855	-
13	Investment in Stoughton Hospital Imaging LLC	1,103,802	1,169,397
14	Total assets	\$ 90,986,192	\$ 89,361,688

LIABILITIES AND NET ASSETS

	Current Liabilities		
15	Current portion of long-term debt	\$ 1,257,574	\$ 1,317,080
16	Accounts payable	1,008,154	1,105,863
17	Accrued salaries and related withholdings	547,675	1,061,195
18	Accrued vacation compensation	1,302,528	1,193,641
19	Accrued interest	32,006	37,109
20	Other current liabilities	101,237	102,881
21	Refundable advance - COVID Provider Relief Funds	407,331	-
22	CMS advance payments, current portion	2,339,062	4,590,548
23	Estimated third-party payor settlements	2,052,000	1,450,000
24	Total current liabilities	9,047,567	10,858,317
25	Deferred compensation liability	415,541	431,106
26	Long-term debt, net of current portion	9,007,741	10,923,308
27	Total liabilities	18,470,849	22,212,731
	Net Assets		
28	Without donor restrictions	70,987,731	65,621,345
29	With donor restrictions	1,527,612	1,527,612
30	Total net assets	72,515,343	67,148,957
31	Total liabilities and net assets	\$ 90,986,192	\$ 89,361,688

	Budget			
32	Days revenue in accounts receivable	43	43	53
33	Days cash on hand, all unrestricted sources	376	416	431
34	Current Ratio	7.4	5.1	3.9
35	Age of Plant	13.1	12.3	11.3

**STOUGHTON HEALTH
INCOME STATEMENT
For the eight months ended May 31, 2022**

Variance Key: Better than (worse than) budget

Line	Current Month			Year to Date			Year to Date LAST YEAR	
	May	Budget	Variance	TOTALS	Budget	Variance		
REVENUES								
Patient service revenue:								
1	Inpatient	\$ 1,244,996	\$ 1,660,791	\$ (415,795)	\$ 14,253,386	\$ 13,588,157	\$ 665,229	\$ 11,403,075
2	Outpatient	10,872,879	9,142,384	1,730,495	85,808,558	72,107,680	13,700,878	64,833,962
3	Gross patient charges	12,117,875	10,803,175	1,314,700	100,061,944	85,695,837	14,366,107	76,237,037
4	Contractual discounts and allowances	(7,371,944)	(6,532,123)	(839,821)	(61,329,509)	(51,815,855)	(9,513,654)	(45,433,446)
5	Charity care	(36,394)	(29,622)	(6,772)	(425,283)	(234,979)	(190,304)	(210,713)
6	Provision for bad debts	(121,000)	(115,476)	(5,524)	(1,026,000)	(916,006)	(109,994)	(701,000)
7	Patient service revenue	4,588,537	4,125,954	462,583	37,281,152	32,728,997	4,552,155	29,891,878
	<i>Contractual discounts %</i>	<i>-60.84%</i>	<i>-60.46%</i>		<i>-61.29%</i>	<i>-60.46%</i>		<i>-59.59%</i>
8	Other operating revenue	78,159	65,052	13,107	604,904	520,412	84,492	587,190
9	Contributions	25,076	393	24,683	509,410	343,140	166,270	333,008
10	Rental income	37,093	69,802	(32,709)	546,471	558,413	(11,942)	546,376
11	TOTAL REVENUES	4,728,865	4,261,201	467,664	38,941,937	34,150,962	4,790,975	31,358,452
12	Salaries	1,640,189	1,618,954	(21,235)	12,631,853	12,481,864	(149,989)	11,672,281
13	Employee benefits	330,259	411,827	81,568	2,804,267	3,279,048	474,781	3,058,843
14	Professional fees	538,391	519,161	(19,230)	4,105,188	4,143,034	37,846	3,512,364
15	Purchased services	679,185	517,348	(161,837)	4,840,574	4,098,504	(742,070)	3,846,368
16	Supplies	564,454	536,965	(27,489)	4,904,710	4,234,841	(669,869)	3,578,713
17	Interest	34,374	37,725	3,351	283,224	306,421	23,197	369,084
18	Administrative and general	201,547	179,945	(21,602)	1,440,869	1,425,672	(15,197)	1,290,264
19	Insurance	17,908	19,316	1,408	143,592	154,463	10,871	121,567
20	Depreciation and amortization	253,694	253,904	210	2,038,710	2,053,048	14,338	2,091,977
21	Total expenses	4,260,001	4,095,145	(164,856)	33,192,987	32,176,895	(1,016,092)	29,541,461
22	Operating income (loss)	468,864	166,056	302,808	5,748,950	1,974,067	3,774,883	1,816,991
Other income (loss):								
23	Investment income (loss) - realized	53,175	19,848	33,327	319,605	158,781	160,824	392,717
24	Unrealized gains (losses) on investments	(8,034)	24,707	(32,741)	(886,574)	197,658	(1,084,232)	1,104,656
25	Earnings (loss) in Sto Hosp Imaging	17,246	19,050	(1,804)	184,405	152,403	32,002	156,499
26	Other gains (losses)	-	-	-	-	-	-	-
27	Forgiveness of Refundable Advance - PRF	-	-	-	-	-	-	-
28	Forgiveness of Paycheck Protection Program Loan	-	-	-	-	-	-	-
29	Excess of revenues over expenses	\$ 531,251	\$ 229,661	\$ 301,590	\$ 5,366,386	\$ 2,482,909	\$ 2,883,477	\$ 3,470,863
30	<i>Operating Margin</i>	<i>9.9%</i>	<i>3.9%</i>		<i>14.8%</i>	<i>5.8%</i>		<i>5.8%</i>
31	<i>Total Margin</i>	<i>11.1%</i>	<i>5.3%</i>		<i>13.6%</i>	<i>7.2%</i>		<i>10.9%</i>
32	<i>Adjusted Patient Days</i>	<i>2,511</i>	<i>2,244</i>		<i>17,775</i>	<i>17,798</i>		<i>15,464</i>
33	<i>Net revenue per APD</i>	<i>\$ 1,827</i>	<i>\$ 1,839</i>		<i>\$ 2,097</i>	<i>\$ 1,839</i>		<i>\$ 1,933</i>
34	<i>Salaries per APD</i>	<i>\$ 653</i>	<i>\$ 722</i>		<i>\$ 711</i>	<i>\$ 701</i>		<i>\$ 755</i>
35	<i>Benefits per APD</i>	<i>\$ 132</i>	<i>\$ 184</i>		<i>\$ 158</i>	<i>\$ 184</i>		<i>\$ 198</i>
36	<i>Supplies per APD</i>	<i>\$ 225</i>	<i>\$ 239</i>		<i>\$ 276</i>	<i>\$ 238</i>		<i>\$ 231</i>

STOUGHTON HEALTH
STATEMENT OF CHANGES IN NET ASSETS
For the eight months ended May 31, 2022

	<u>5/31/22</u>	<u>Audited 9/30/21</u>
Unrestricted net assets:		
Excess (deficit) of revenues over expenses	5,366,386	13,406,181
Net assets released from restrictions	-	65,901
Contributions and grants for purchases of property and equipment	-	148,521
Increase (decrease) in unrestricted net assets	<u>5,366,386</u>	<u>13,620,603</u>
Temporarily restricted net assets:		
Restricted contributions	-	46,291
Change in interest in net assets of the Foundation	-	90,707
Net assets released from restrictions	-	(65,901)
Increase (decrease) in temporarily restricted net assets	<u>-</u>	<u>71,097</u>
Increase (decrease) in net assets	5,366,386	13,691,700
Net assets, beginning	<u>67,148,957</u>	<u>53,457,257</u>
Net assets, ending	<u><u>72,515,343</u></u>	<u><u>67,148,957</u></u>

STOUGHTON HEALTH
STATEMENT OF CASH FLOWS
For the eight months ended May 31, 2022

	Current Month	YTD May	Audited 9/30/2021
Cash Flows From Operating Activities			
Increase (decrease) in net assets	\$ 531,253	\$ 5,366,386	\$ 13,691,700
Adjustments to reconcile increase (decrease) in net assets to net cash provided by operating activities:			
Change in interest in net assets of Stoughton Hospital Foundation Inc.	-	-	(90,707)
Depreciation and amortization	253,694	2,038,710	3,150,926
Amortization of debt issuance costs	2,368	18,942	30,501
Net realized and unrealized gains and losses on investments	(17,891)	768,880	(1,307,892)
Forgiveness of Paycheck Protection Program Loan	-	-	(4,064,937)
Loss (gain) on disposal of property and equipment	-	9,876	(14,684)
Change in investment in Stoughton Hospital Imaging, LLC	(17,246)	(184,405)	(265,082)
Distribution from Stoughton Hospital Imaging, LLC	-	250,000	200,000
Contributions and grants for property and equipment	-	-	(194,812)
Increase (decrease) from changes in:			
Patient accounts receivable, net	(11,246)	157,886	(2,143,837)
Supplies	3,774	(10,797)	157,584
Estimated third-party payor settlements	(331,000)	602,000	1,575,000
Other current assets	35,804	(48,705)	(107,491)
Refundable advance - provider relief funds (forgiven)	-	407,331	(5,023,434)
CMS advanced payments	(358,565)	(2,251,486)	(1,237,502)
Accounts payable, accrued expenses and other current liabilities	(102,112)	(440,104)	273,012
Net cash provided by (used in) operating activities	(11,167)	6,684,514	4,628,345
Cash Flows From Investing Activities			
Acquisition of property and equipment	(329,553)	(1,828,059)	(1,561,623)
Proceeds from disposal of property and equipment	-	-	57,818
Maturities/(Purchases) of certificates of deposit	-	-	-
Purchases of assets limited as to use	(274,916)	(5,755,787)	(11,603,172)
Sales/Proceeds from maturities of assets limited as to use	255,474	7,122,214	12,371,160
Net cash provided by (used in) investing activities	(348,995)	(461,632)	(735,817)
Cash Flows From Financing Activities			
Proceeds from issuance of new debt	-	-	-
Payment of debt issuance costs	-	-	-
Payment of accounts payable for equipment and financing costs	-	(84,548)	(150,976)
Repayment of long-term debt	(115,459)	(1,994,015)	(1,298,318)
Restricted contributions and grants	9,512	183,956	194,812
Net cash provided by (used in) financing activities	(105,947)	(1,894,607)	(1,254,482)
Net increase (decrease) in cash	(466,109)	4,328,275	2,638,046
Cash, beginning	38,667,933	33,873,549	31,235,503
Cash, ending	\$ 38,201,824	\$ 38,201,824	\$ 33,873,549