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Form <b>990</b>  Department of the Treasury Internal Revenue Service	<b>Return of Organization Exempt From Income Tax</b>  <b>Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)</b>	OMB No 1545-0047 <div> <div>2009</div> <div>Open to Public Inspection</div> </div>
	The organization may have to use a copy of this return to satisfy state reporting requirements	

<b>A</b> For the <b>2009</b> calendar year, or tax year beginning 01-01-2009 and ending 12-31-2009		<b>C</b> Name of organization ALTRU HEALTH SYSTEM		<b>D</b> Employer identification number 45-0310462	
<b>B</b> Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending		Doing Business As ALTRU HOSPITAL		<b>E</b> Telephone number (701) 780-5200	
<b>Please use IRS label or print or type. See Specific Instructions.</b>		Number and street (or P O box if mail is not delivered to street address) Room/suite 1200 S COLUMBIA RD		<b>G</b> Gross receipts \$ 415,638,035	
		City or town, state or country, and ZIP + 4 GRAND FORKS, ND 582014036			
		<b>F</b> Name and address of principal officer DAVID MOLMEN 1200 S COLUMBIA RD GRAND FORKS, ND 582014036		<b>H(a)</b> Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
				<b>H(b)</b> Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)	
		<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c) ( 3 ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(c)</b> Group exemption number	
<b>J</b> Website: altru.org					
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other		<b>L</b> Year of formation 1970		<b>M</b> State of legal domicile ND	

Part I Summary			
Activities & Governance	<b>1</b> Briefly describe the organization's mission or most significant activities HEALTHCARE DELIVERY		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a) . . . . . <b>3</b> 1		
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b) . . . . . <b>4</b>		
	<b>5</b> Total number of employees (Part V, line 2a) . . . . . <b>5</b> 3,61		
	<b>6</b> Total number of volunteers (estimate if necessary) . . . . . <b>6</b> 33		
	<b>7a</b> Total gross unrelated business revenue from Part VIII, column (C), line 12 . . . . . <b>7a</b> 2,247,15		
	<b>b</b> Net unrelated business taxable income from Form 990-T, line 34 . . . . . <b>7b</b>		
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h) . . . . .	Prior Year	Current Year
	<b>9</b> Program service revenue (Part VIII, line 2g) . . . . .	1,427,819	1,992,352
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d ) . . . . .	364,727,002	387,027,222
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	3,709,714	3,294,228
	<b>12</b> Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12) . . . . .	432,641	438,722
		370,297,176	392,752,524
Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1–3 ) . . . .		62,962
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4) . . . . .		0
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	215,382,319	226,898,441
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e) . . . . .		0
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0		
	<b>17</b> Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f) . . . . .	157,263,547	148,676,153
	<b>18</b> Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	372,645,866	375,637,556
	<b>19</b> Revenue less expenses Subtract line 18 from line 12 . . . . .	-2,348,690	17,114,968
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	<b>20</b> Total assets (Part X, line 16) . . . . .	287,330,511	305,326,675
	<b>21</b> Total liabilities (Part X, line 26) . . . . .	193,616,823	190,056,742
	<b>22</b> Net assets or fund balances Subtract line 21 from line 20 . . . . .	93,713,688	115,269,933

<b>Part II Signature Block</b>	
<b>Sign Here</b>	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
	<div> <div>*****</div> <div>Signature of officer</div> </div> <div> <div>2010-08-12</div> <div>Date</div> </div>
	<div> <div>DAVID MOLMEN CEO</div> <div>Type or print name and title</div> </div>
<b>Paid Preparer's Use Only</b>	<div> <div>Preparer's signature</div> <div>Peter Hoistad</div> </div> <div>Date</div> <div> <div>Check if self-employed</div> <div><input type="checkbox"/></div> </div> <div>Preparer's identifying number (see instructions)</div>
	<div> <div>Firm's name (or yours if self-employed), address, and ZIP + 4</div> <div>BRADY MARTZ AND ASSOCIATES PC</div> <div>PO BOX 14296</div> <div>GRAND FORKS, ND 582084296</div> </div> <div> <div>EIN</div> <div></div> </div>
	<div> <div>Phone no</div> <div>(701) 775-4685</div> </div>

Part III

Statement of Program Service Accomplishments

1

Briefly describe the organization's mission

Improving Health, Enriching Life Why we serve To achieve optimum health for all residents in our region How we serve By providing health education, preventive services, early intervention, and appropriate care Whom we serve The more than 200,000 residents of northeast North Dakota and northwest Minnesota Who we are A community of over 3,000 health professionals and support staff committed to serving the region for more than 100 years

2

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

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

3

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

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses

Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code ) (Expenses \$ 20,261,821 including grants of \$ ) (Revenue \$ 28,266,082 )

Cardiology - Altru offers comprehensive services including interventional and medical cardiology Additional services include echocardiography, cardiac stress tests, and cardiac rehab Altru has been recognized three times as a "100 Top Hospitals" for cardiovascular care Our cardiology team also provides outreach clinic services to communities throughout our service area In 2009 there were 2,310 hospital discharges

4b

(Code ) (Expenses \$ 17,033,186 including grants of \$ ) (Revenue \$ 20,184,024 )

Orthopedics - Altru's team of orthopedic surgeons provide inpatient and outpatient surgical services to patients with issues ranging from simple fractures to complex traumatic injuries In 2009 there were 1,646 hospital discharges

4c

(Code ) (Expenses \$ 9,168,703 including grants of \$ ) (Revenue \$ 14,562,179 )

GENERAL SURGERY - Altru's team of six general surgeons perform inpatient and outpatient surgery from eleven operating room suites in Altru Hospital In 2009 there were 1,069 general surgery hospital discharges

4d












Other program services (Describe in Schedule O ) **See also Additional Data for Description**

(Expenses \$ 298,098,043 including grants of \$ ) (Revenue \$ 324,014,937 )

4e

**Total program service expenses** \$ 344,561,753

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors? 	2	Yes
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4	<b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4	No
5	<b>Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.</b> Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5	
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11	Is the organization's answer to any of the following questions "Yes"? If so, complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable. 	11	Yes
	• Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI.		
	• Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII.		
	• Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII.		
	• Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX.		
	• Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X.		
	• Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48? If "Yes," complete Schedule D, Part X.		
12	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12	Yes
12A	Was the organization included in consolidated, independent audited financial statements for the tax year?	Yes	No
	If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional 	12A	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the United States? If "Yes," complete Schedule F, Part I	14b	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II	15	No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the U S ? If "Yes," complete Schedule F, Part III	16	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19	No
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H 	20	Yes

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> . . . . .	23	Yes	
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 questions 24b-24d and complete Schedule K. If "No," go to line 25</i> . . . . .	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . .	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . .	24d		No
25a	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i> . . . . .	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	27		No
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, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i> . . . . .	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	35		No
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	38	Yes	

Part V

Statements Regarding Other IRS Filings and Tax Compliance

			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable . . . . .	1a	105		
	b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b		0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . . . .			1c		
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return . . . . .	2a	3,614		
	b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)				2b
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . . . .		3a	Yes	
b If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O . . . . .			3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . . . .		4a		No
	b If "Yes," enter the name of the foreign country: <input type="text"/> See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . . . .		5a		No
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?			5b		No
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction? . . . . .			5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible? . . . . .		6a		No
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . . . .			6b		
7 Organizations that may receive deductible contributions under section 170(c).					
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . . . .			7a		No
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . . . .			7b		
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . . . .			7c		No
d If "Yes," indicate the number of Forms 8282 filed during the year . . . . .			7d		
e Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . . . .			7e		No
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . . . .			7f		No
g For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . . . .			7g		
h For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required? . . . . .			7h		
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year? . . . . .			8		
9 Sponsoring organizations maintaining donor advised funds.					
a Did the organization make any taxable distributions under section 4966? . . . . .			9a		
b Did the organization make a distribution to a donor, donor advisor, or related person? . . . . .			9b		
10 Section 501(c)(7) organizations. Enter					
a Initiation fees and capital contributions included on Part VIII, line 12 . . . . .			10a		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			10b		
11 Section 501(c)(12) organizations. Enter					
a Gross income from members or shareholders . . . . .			11a		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . . . .			11b		
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?			12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year			12b		

Part VI

Governance, Management, and Disclosure

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

Section A. Governing Body and Management

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

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed▶
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table.
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ DWIGHT THOMPSON 1200 SOUTH COLUMBIA ROAD GRAND FORKS, ND 58201 (701) 780-5200

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

Form 990 (2009)



<b>1b</b>	<b>Total</b> . . . . .	9,571,533	0	403,447
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**2**

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization▶228

		<b>Yes</b>	<b>No</b>
<b>3</b>	Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> . . . . .		No
<b>4</b>	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> . . . . .	Yes	
<b>5</b>	Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> . . . . .		No

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

(A) Name and business address	(B) Description of services	(C) Compensation
COMPHEALTH MEDICAL STAFFING INC PO BOX 972670 DALLAS, TX 753972670	LOCUM TENENS SERVICES	3,067,638
EPIC SYSTEMS CORPORATION PO BOX 88314 MILWAUKEE, WI 532880314	SERVICES	2,052,809
DELPHI HEALTHCARE PARTNERS INC 170 SOUTHPORT DR MORRISVILLE, NC 27560	LOCUM TENENS SERVICES	1,161,176
MAYO COLLABORATIVE SERVICES INC PO BOX 9146 MINNEAPOLIS, MN 554809146	SERVICES	1,091,409
C & R CLEANERS AND LAUNDRY 1010 N 5TH ST GRAND FORKS, ND 58203	SERVICES	913,758

**2**

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization ▶40

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514	
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues . . . . .	1b					
	c	Fundraising events . . . . .	1c					
	d	Related organizations . . . .	1d					
	e	Government grants (contributions)	1e	852,174				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	1,140,178				
	g	Noncash contributions included in lines 1a-1f \$ 18,089						
	h	Total. Add lines 1a-1f . . . . .			1,992,352			
Program Service Revenue			Business Code					
	2a	NET SERVICE TO PATIENT	621,110	378,747,923	376,939,494	1,808,429		
	b	PROGRAM SERVICE REVENUE	621,110	7,776,764	6,463,840		1,312,924	
	c	RESEARCH GRANTS	621,500	455,050	455,050			
	d	BIOMED SERVICES/SITE S	900,099	47,485			47,485	
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f . . . . .			387,027,222			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts) . . . . .			3,733,990		3,733,990	
	4	Income from investment of tax-exempt bond proceeds . . .						
	5	Royalties . . . . .						
	6a	(i) Real		(ii) Personal				
	b	Less rental expenses						
	c	Rental income or (loss)						
	d	Net rental income or (loss) . . . . .						
	7a	(i) Securities		(ii) Other				
		22,445,749						
		22,059,570		825,941				
		386,179		-825,941				
	b	Less cost or other basis and sales expenses						
	c	Gain or (loss)						
	d	Net gain or (loss) . . . . .			-439,762	-439,762		
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18 . . . . .						
		a						
		b						
b	Less direct expenses . . . . .							
c	Net income or (loss) from fundraising events . . .							
9a	Gross income from gaming activities See Part IV, line 19 . . . . .							
	a							
	b							
b	Less direct expenses . . . . .							
c	Net income or (loss) from gaming activities . . .							
10a	Gross sales of inventory, less returns and allowances . . . . .							
	a							
	b							
b	Less cost of goods sold . . . . .							
c	Net income or (loss) from sales of inventory . . .							
Miscellaneous Revenue		Business Code						
11a	FITNESS PROGRAM		621,990	259,011		259,011		
b	RENTAL OFFICE SPACE/PA		621,300	169,846		169,846		
c	SNOW REMOVAL		812,900	5,445		5,445		
d	All other revenue . . . . .			4,420		4,420		
e	Total. Add lines 11a-11d . . . . .			438,722				
12	Total revenue. See Instructions . . . . .			392,752,524	383,418,622	2,247,151	5,094,399	

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) but are not required to complete columns (B), (C), and (D).

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 governments and organizations in the U S See Part IV, line 21	59,362	59,362		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	3,600	3,600		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees . . . . .	4,602,250	1,326,513	3,275,737	
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	182,160,242	167,889,999	14,270,243	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .	12,598,485	11,611,533	986,952	
9	Other employee benefits . . . . .	16,415,573	15,129,594	1,285,979	
10	Payroll taxes . . . . .	11,121,891	10,110,908	1,010,983	
11	Fees for services (non-employees)				
a	Management . . . . .				
b	Legal . . . . .				
c	Accounting . . . . .				
d	Lobbying . . . . .				
e	Professional fundraising See Part IV, line 17 . . . . .				
f	Investment management fees . . . . .				
g	Other . . . . .				
12	Advertising and promotion . . . . .				
13	Office expenses . . . . .	707,784	707,784		
14	Information technology . . . . .				
15	Royalties . . . . .				
16	Occupancy . . . . .				
17	Travel . . . . .	2,028,041	1,954,896	73,145	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials . . . . .				
19	Conferences, conventions, and meetings . . . . .				
20	Interest . . . . .	6,155,728	6,155,728		
21	Payments to affiliates . . . . .				
22	Depreciation, depletion, and amortization . . . . .	15,937,672	15,937,672		
23	Insurance . . . . .				
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )				
a	SUPPLIES	58,881,218	58,401,285	479,933	
b	BAD DEBTS	24,387,825	24,387,825		
c	PURCHASED SERVICES	21,837,022	16,274,409	5,562,613	
d	FEES	8,240,365	7,136,219	1,104,146	
e	OTHER	6,269,739	3,243,667	3,026,072	
f	All other expenses	4,230,759	4,230,759		
25	Total functional expenses. Add lines 1 through 24f	375,637,556	344,561,753	31,075,803	0
26	Joint costs. Check here <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing . . . . .				1	
	2	Savings and temporary cash investments . . . . .			21,994,670	2	28,699,650
	3	Pledges and grants receivable, net . . . . .				3	
	4	Accounts receivable, net . . . . .			60,140,991	4	57,058,830
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L . . . . .				6	
	7	Notes and loans receivable, net . . . . .			55,145	7	59,622
	8	Inventories for sale or use . . . . .			5,651,880	8	5,712,762
	9	Prepaid expenses and deferred charges . . . . .			325,350	9	399,407
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	301,669,848	117,503,942	10c	118,771,382
	b	Less accumulated depreciation . . . . .	10b	182,898,466			
	11	Investments—publicly traded securities . . . . .			66,063,824	11	78,450,120
	12	Investments—other securities See Part IV, line 11 . . . . .				12	
	13	Investments—program-related See Part IV, line 11 . . . . .				13	
	14	Intangible assets . . . . .				14	
	15	Other assets See Part IV, line 11 . . . . .			15,594,709	15	16,174,902
	16	Total assets. Add lines 1 through 15 (must equal line 34) . . . . .			287,330,511	16	305,326,675
Liabilities	17	Accounts payable and accrued expenses . . . . .			34,872,492	17	32,535,546
	18	Grants payable . . . . .				18	
	19	Deferred revenue . . . . .			16,924	19	286,609
	20	Tax-exempt bond liabilities . . . . .				20	
	21	Escrow or custodial account liability Complete Part IV of Schedule D . . . . .				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L . . . . .				22	
	23	Secured mortgages and notes payable to unrelated third parties . . . . .			147,511,413	23	142,396,898
	24	Unsecured notes and loans payable to unrelated third parties . . . . .				24	
	25	Other liabilities Complete Part X of Schedule D . . . . .			11,215,994	25	14,837,689
	26	Total liabilities. Add lines 17 through 25 . . . . .			193,616,823	26	190,056,742
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets . . . . .			93,713,688	27	115,269,933
	28	Temporarily restricted net assets . . . . .				28	
	29	Permanently restricted net assets . . . . .				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds . . . . .				30	
	31	Paid-in or capital surplus, or land, building or equipment fund . . . . .				31	
	32	Retained earnings, endowment, accumulated income, or other funds . . . . .				32	
	33	Total net assets or fund balances . . . . .			93,713,688	33	115,269,933
	34	Total liabilities and net assets/fund balances . . . . .			287,330,511	34	305,326,675

**Part XI**   **Financial Statements and Reporting**

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant?   .   .		No
<b>b</b> Were the organization's financial statements audited by an independent accountant?   .   .   .   .   .   .   .	Yes	
<b>c</b> If "Yes," to 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O   .   .   .	Yes	
<b>d</b> If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated basis		
<b>3a</b> 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?   .   .   .   .   .   .   .   .   .   .   .   .   .   .   .   .		No
<b>b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits   .   .		

SCHEDULE A

(Form 990 or 990EZ)

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. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public  
Inspection

Name of the organization ALTRU HEALTH SYSTEM	Employer identification number 45-0310462
---	--

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 11, check only one box )

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E )
- 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 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 )
- 10

☐

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

☐

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 that describes the type of supporting organization and complete lines 11e through 11h  

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f

☐

If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g

☐

Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?  

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?
- h

☐

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
Total									

Part II

Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV ) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions )					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2008 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2009. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test—2008. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10%-facts-and-circumstances test—2009. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
b 10%-facts-and-circumstances test—2008. 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		

Part IIISupport Schedule for Organizations Described in IRC 509(a)(2)  
(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3Gross receipts from activities that are not an unrelated trade or business under section 513						
4Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5The value of services or facilities furnished by a governmental unit to the organization without charge						
6Total. Add lines 1 through 5						
7aAmounts included on lines 1, 2, and 3 received from disqualified persons						
bAmounts 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						
cAdd lines 7a and 7b						
8Public Support (Subtract line 7c from line 6 )						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9Amounts from line 6						
10aGross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
bUnrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
cAdd lines 10a and 10b						
11Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13Total support (Add lines 9, 10c, 11 and 12.)						
14First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15	
16Public support percentage from 2008 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17Investment income percentage for 2009 (line 10c column (f) divided by line 13 column (f))	17	
18Investment income percentage from 2008 Schedule A, Part III, line 17	18	
19a33 1/3% support tests—2009. 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		
b33 1/3% support tests—2008. 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		
20Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		



Part IV

**Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

Additional Data

Software ID:  
Software Version:  
EIN: 45-0310462  
Name: ALTRU HEALTH SYSTEM

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services					
(Code	) (Expenses \$	298,098,043	including grants of \$	) (Revenue \$	324,014,937 )
OTHER PROGRAM SERVICES INCLUDE OTHER PATIENT CARE AND GENERAL & ADMINISTRATIVE					

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
BILL LEE BOARD MEMBER	1 00	X						0	0	0
LONNIE LAFFEN BOARD MEMBER	1 00	X						0	0	0
JUDITH NEPPEL BOARD MEMBER	1 00	X						0	0	0
KRIS COMPTON BOARD MEMBER	1 00	X						0	0	0
PHILIP GISI BOARD MEMBER	1 00	X						0	0	0
DONALD DEBELTZ MD BOARD MEMBER/PHYSICIAN	40 00	X						424,636	0	22,152
JAMES HARGREAVES DO BOARD MEMBER/PHYSICIAN	40 00	X						518,317	0	21,152
JOHN SNUSTAD SECRETARY	1 00	X		X				0	0	0
DARRELL LARSON ESQ VICE CHAIR	1 00	X		X				0	0	0
JUDITH PAUKERT BOARD CHAIR	1 00	X		X				0	0	0
CASEY RYAN MD BOARD MEMBER/PRESIDENT/P	40 00	X		X				391,804	0	21,152
DAVID MOLMEN BOARD MEMBER/CEO	40 00	X		X				326,568	0	24,652
TIMOTHY P SAYLER BOARD MEMBER/COO	40 00	X		X				258,275	0	20,687
DWIGHT THOMPSON CFO/TREASURER	40 00			X				303,539	0	24,352
JAMES VANLOOY MD CHIEF MEDICAL EXECUTIVE	40 00				X			288,284	0	21,052
MARGARET REED RN CHIEF NURSE EXECUTIVE	40 00				X			209,338	0	15,444
RENEE M AXTMAN RN ADMIN DIR PRIMARY CARE	40 00				X			183,487	0	15,056
ROBERT THOMPSON MD MBA EXECUTIVE MEDICAL DIRECT	40 00				X			339,402	0	20,152
LELAND LINDQUIST ADMINISTRATIVE DIR HUMAN	40 00				X			226,058	0	17,584
JACQUELYN WALSH ADMIN DIR SURGICAL&CLINI	40 00				X			166,091	0	11,006
DENNIS REISNOUR ADM DIR CORP DEVELOPMENT	40 00				X			175,152	0	15,250
CYNTHIA BRASETH ADM DIR SUPPORT SERVICES	40 00				X			167,508	0	11,998
KENNETH VEIN ADM DIR PLANT SERVICES	40 00				X			165,242	0	14,838
MARK WAIND ADM DIR INFORMATION SERV	40 00				X			169,562	0	12,460
ABDEL AHMED PHYSICIAN	40 00					X		1,548,171	0	20,152

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
MOHAMED CHEBACLO PHYSICIAN	40 00					X		1,051,584	0	25,152
MICKEY SYRQUIN PHYSICIAN	40 00					X		897,717	0	20,152
IKECHUKWU ONYEKA PHYSICIAN	40 00					X		885,378	0	24,352
RONALD BROCKMAN PHYSICIAN	40 00					X		875,420	0	24,652

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

<i>Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.</i>	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
SUPPLIES	58,881,218	58,401,285	479,933	
BAD DEBTS	24,387,825	24,387,825		
PURCHASED SERVICES	21,837,022	16,274,409	5,562,613	
FEES	8,240,365	7,136,219	1,104,146	
OTHER	6,269,739	3,243,667	3,026,072	

SCHEDULE D  
(Form 990)

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.  
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ALTRU HEALTH SYSTEM

Employer identification number  
45-0310462

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate 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? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may 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 <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div>	

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

1

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a–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 Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ▶ \_\_\_\_\_

4

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

5

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

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting and enforcing conservation easements during the year ▶ \_\_\_\_\_

7

Amount of expenses incurred in monitoring, inspecting, 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 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIV, 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" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

(ii) Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items

a

Revenues included in Form 990, Part VIII, line 1

▶ \$ \_\_\_\_\_

b

Assets included in Form 990, Part X

▶ \$ \_\_\_\_\_

For Privacy Act and Paperwork Reduction Act Notice, see the Intructions for Form 990

Cat No 52283D

Schedule D (Form 990) 2009

Part III

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

3

Using the organization's accession and other records, check any of the following that are a 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 programs

e

☐

Other

4

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

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" to 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 XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to 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	Investment earnings or 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 year end balance held as

a

Board designated or quasi-endowment ▶ %

b

Permanent endowment ▶ %

c

Term endowment ▶ %

3a

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

(i) unrelated organizations . . . . .

3a(i)

Yes

No

(ii) related organizations . . . . .

3a(ii)

Yes

No

b

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

3b

Yes

No

4

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

Part VI

Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land . . . . .		5,904,538		5,904,538
b Buildings . . . . .		150,826,006	83,121,560	67,704,446
c Leasehold improvements . . . . .		5,229,658	4,087,644	1,142,014
d Equipment . . . . .		128,614,459	95,689,262	32,925,197
e Other . . . . .		11,095,187		11,095,187
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . .				118,771,382

Schedule D (Form 990) 2009





Part XI

Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	392,752,524
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	375,637,556
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	17,114,968
4	Net unrealized gains (losses) on investments	4	12,094,818
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-7,653,541
9	Total adjustments (net) Add lines 4 - 8	9	4,441,277
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	21,556,245

Part XII

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements . . . . .	1	405,673,283
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments . . . . .	2a	12,094,818
b	Donated services and use of facilities . . . . .	2b	
c	Recoveries of prior year grants . . . . .	2c	
d	Other (Describe in Part XIV) . . . . .	2d	
e	Add lines 2a through 2d . . . . .	2e	12,094,818
3	Subtract line 2e from line 1 . . . . .	3	393,578,465
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 XIV) . . . . .	4b	-825,941
c	Add lines 4a and 4b . . . . .	4c	-825,941
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5	392,752,524

Part XIII

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements . . . . .	1	381,232,959
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 XIV) . . . . .	2d	5,595,403
e	Add lines 2a through 2d . . . . .	2e	5,595,403
3	Subtract line 2e from line 1 . . . . .	3	375,637,556
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 XIV) . . . . .	4b	
c	Add lines 4a and 4b . . . . .	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5	375,637,556

Part XIV

Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
Part XI, Line 8 - Other Adjustments		APPLICATION OF FASB ASC TOPIC 715 UNREALIZED IMPAIRMENT LOSS
Part XII, Line 4b - Other Adjustments		LOSS ON DISPOSAL OF EQUIPMENT
Part XIII, Line 2d - Other Adjustments		LOSS ON DISPOSAL OF EQUIPMENT IMPAIRMENT LOSS

SCHEDULE H  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Hospitals

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, question 20.**  
▶ **Attach to Form 990.**  
▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

**Name of the organization**  
ALTRU HEALTH SYSTEM

**Employer identification number**  
45-0310462

Part I

Charity Care and Certain Other Community Benefits at Cost

		Yes	No	
1a	Does the organization have a charity care policy? If "No," skip to question 6a . . . . .	1a	Yes	
b	If "Yes," is it a written policy? . . . . .	1b	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals <div><input checked="" type="checkbox"/> Applied uniformly to all hospitals <input type="checkbox"/> Generally tailored to individual hospitals</div> <div><input type="checkbox"/> Applied uniformly to most hospitals</div>			
3	Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients  a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care <div><input type="checkbox"/> 100%<input checked="" type="checkbox"/> 150%<input type="checkbox"/> 200%<input type="checkbox"/> Other _____</div> b Does the organization use FPG to determine eligibility for providing <i>discounted</i> care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care . . . . . <div><input type="checkbox"/> 200%<input checked="" type="checkbox"/> 250%<input type="checkbox"/> 300%<input type="checkbox"/> 350%<input type="checkbox"/> 400%<input type="checkbox"/> Other _____</div> c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care  4 Does the organization's policy provide free or discounted care to the "medically indigent"? . . . . .	3a	Yes	
5a	Does the organization budget amounts for free or discounted care provided under its charity care policy? . . . .	5a	Yes	
b	If "Yes," did the organization's charity care expenses exceed the budgeted amount? . . . . .	5b		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care? . . . . .	5c		
6a	Does the organization prepare an annual community benefit report? . . . . .	6a	Yes	
6b	If "Yes," does the organization make it available to the public? . . . . .	6b	Yes	
Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H				

7 Charity Care and Certain Other Community Benefits at Cost						
Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Charity care at cost (from Worksheets 1 and 2) . . . .			1,354,213	0	1,354,213	0 390 %
b Unreimbursed Medicaid (from Worksheet 3, column a) . . . .			17,635,063	0	17,635,063	5 200 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b) . . . . .			1,510,087	0	1,510,087	0 430 %
d <b>Total</b> Charity Care and Means-Tested Government Programs . . . . .			20,499,363		20,499,363	5 840 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4) . . . . .		661,661	352,332	200	352,132	0 100 %
f Health professions education (from Worksheet 5) . . . .		2,640	479,583	24,590	454,993	0 130 %
g Subsidized health services (from Worksheet 6) . . . .						
h Research (from Worksheet 7)			118,144	21,435	96,709	0 030 %
i Cash and in-kind contributions to community groups (from Worksheet 8) . . . .		128,205	290,839	800	290,039	0 080 %
j <b>Total</b> Other Benefits . . . .		792,506	1,240,898	47,025	1,193,873	0 340 %
k <b>Total.</b> Add lines 7d and 7j . . . .		792,506	21,740,261	47,025	21,693,236	0

Part IICommunity Building Activities

Complete this table if the organization conducted any community building activities.

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

Part IIIBad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Does the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1Yes	
2	Enter the amount of the organization's bad debt expense (at cost)	224,387,825	
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy	30	
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including other bad debt amounts in community benefit.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	587,753,713
6	Enter Medicare allowable costs of care relating to payments on line 5	6248,197,568
7	Subtract line 6 from line 5. This is the surplus or (shortfall)	7-160,443,855
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input checked="" type="checkbox"/> Other	

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9aYes	
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI.	9bYes	

Part IVManagement Companies and Joint Ventures

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

**Part V**   **Facility Information**

Name and address	Other (Describe)
	ER-other
	ER-24 hours
	Research facility
	Critical access hospital
	Teaching hospital
	Children's hospital
	General medical & surgical
	Licensed hospital

See Additional Data Table

Part VI

Supplemental Information

Complete this part to provide the following information

1 Provide the description required for Part I, line 3c, Part I, line 6a, Part I, line 7g, Part I, line 7, column (f), Part I, line 7, Part III, line 4, Part III, line 8, Part III, line 9b, and Part V See Instructions

Part I, Line 3c

Part I, Line 6a PREPARATION OF ANNUAL COMMUNITY BENEFIT REPORT ALTRU HEALTH SYSTEM PREPARES ANNUALLY A COMMUNITY BENEFIT REPORT BASED ON FORMS DESIGNED BY THE CATHOLIC HEALTH ORGANIZATION ONCE ALL REPORTING FORMS HAVE BEEN COMPILED FOR THE YEAR, THE CATHOLIC HEALTH ORGANIZATION'S REFERENCE GUIDE FROM "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFIT" IS USED TO DETERMINE WHAT ITEMS SHOULD BE REPORTED INTO WHAT CATEGORY THE COMMUNITY BENEFIT REPORT, ONCE PUBLISHED, IS PLACED ON OUR ORGANIZATION'S WEB SITE FOR PUBLIC ACCESS

Part I, Line 7g

Part I, Line 7f

Part I, Line 7 COLUMN (F) - PERCENT OF TOTAL EXPENSES IN DETERMINING THE DENOMINATOR FOR THE PERCENT OF TOTAL EXPENSE CALCULATION, THE AMOUNT REPORTED ON FORM 990, PART IX, LINE 25, COLUMN (A) WAS REDUCED BY BAD DEBTS EXPENSE OF \$24,387,825 CHARITY CARE AND CERTAIN OTHER COMMUNITY BENEFITS AT COST THE METHODOLOGY USED TO DETERMINE THE REPORTED AMOUNTS FOR THE CHARITY CARE IS A COST-TO-CHARGE RATIO BASED ON GROSS CHARGES WRITTEN OFF PURSUANT TO OUR CHARITY CARE AND MEANS-TESTED PROGRAMS ELIGIBILITY CRITERIA OTHER COMMUNITY BENEFIT IS DETERMINED FROM INFORMATION THAT WAS COMPILED ON FORMS DESIGNED BY THE CATHOLIC HEALTH ORGANIZATION AND USING THEIR REFERENCE GUIDE, "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFIT," TO DETERMINE WHICH CATEGORY THE AMOUNTS ARE PROPERLY REPORTED UNDER

Part III, Line 4 FOOTNOTE DISCLOSURE REGARDING BAD DEBTS EXPENSE NOTES 1 AND 13 TO THE AUDITED FINANCIAL STATEMENTS REPORT ON BAD DEBT EXPENSE NOTE 1 - "ACCOUNTS RECEIVABLE ARE CARRIED AT ORIGINAL AMOUNTS BILLED LESS AN ESTIMATE MADE FOR CONTRACTUAL DISCOUNTS AND DOUBTFUL RECEIVABLES BASED ON A REVIEW OF ALL OUTSTANDING AMOUNTS ON A MONTHLY BASIS MANAGEMENT DETERMINES THE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL DISCOUNTS BY USING HISTORICAL EXPERIENCE APPLIED TO THE PAYOR SOURCE ACCOUNTS RECEIVABLE ARE WRITTEN OFF WHEN DEEMED UNCOLLECTIBLE RECOVERIES OF ACCOUNTS RECEIVABLE PREVIOUSLY WRITTEN OFF ARE RECORDED WHEN RECEIVED " NOTE 13 - " NEITHER THE CHARITY CARE NOR THE UNCOMPENSATED CARE AMOUNTS INCLUDE BAD DEBTS AS SHOWN IN THE STATEMENT OF OPERATIONS "

Part III, Line 8 NONE OF THE SHORTFALL SHOWN ON PART III, LINE 7 OF \$160,443,855 HAS BEEN TREATED AS COMMUNITY BENEFIT AS REPORTED ON SCHEDULE H THE SOURCE OF THE AMOUNT SHOWN ON PART III, LINE 6 COMES FROM THE MEDICARE ALLOWABLE COSTS REPORTED IN ALTRU'S MEDICARE COST REPORT SUBMITTED FOR THE FISCAL YEAR ENDING DECEMBER 31, 2009, UTILIZING THE FOLLOWING WORKSHEETS WORKSHEETS B PART I, H-7 PARTS 1&2, I-4, AND K-6

Part III, Line 9b PROVISION FOR COLLECTION PRACTICES TO BE FOLLOWED FOR PATIENTS WHO ARE KNOWN TO QUALIFY FOR CHARITY CARE OR FINANCIAL ASSISTANCE ARE FOUND IN ALTRU'S POLICIES 2611 "DEDUCTIONS FROM REVENUES" AND 2614 "CHARITY CARE " ALTRU'S COMMUNITY CARE PROGRAM IS DESIGNED TO PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO HAVE NO INSURANCE AND/OR LIMITED MEANS TO PAY FOR THEIR MEDICAL SERVICES AND DO NOT QUALIFY FOR OTHER PROGRAMS IN ADDITION TO QUALITY HEALTHCARE, PATIENTS OF ALTRU HEALTH SYSTEM ARE PROVIDED FINANCIAL COUNSELING REGARDING THEIR MEDICAL BILLS, BY SOMEONE WHO CAN UNDERSTAND AND OFFER POSSIBLE SOLUTIONS FOR THOSE WHO CANNOT PAY IN FULL PROGRAMS ARE ALSO AVAILABLE FOR UNINSURED PATIENTS, AND FOR THOSE FOUND TO BE IN MEDICAL HARDSHIP

Part V FACILITY INFORMATION ALTRU HEALTH SYSTEM OPERATES 8 OUTPATIENT DEPARTMENTS OF ALTRU HOSPITAL - CLINICS, 10 OUTPATIENT CLINICS, 1 OUTPATIENT PHARMACY, 1 OUTPATIENT PSYCHIATRIC DEPARTMENT, 7 HOME HEALTH/HOSPICE SITES, 3 OUTPATIENT THERAPY SITES, AND 36 OUTREACH CLINIC SITES IN ADDITION TO ITS LICENSED GENERAL AND REHABILITATION HOSPITAL

2

Needs assessment.

Part VI, Line 2 NEEDS ASSESSMENT ALTRU HEALTH SYSTEM'S MISSION - IMPROVING HEALTH, ENRICHING LIFE - CONFIRMS THAT OUR RESPONSIBILITY TO THE REGION GOES BEYOND PROVIDING QUALITY HEALTHCARE SERVICES ALL OF OUR RESOURCES ARE DEVOTED TO IMPROVING HEALTH IN THE COMMUNITIES WE SERVE AT ALTRU, GOOD HEALTH MEANS THAT EVERY INDIVIDUAL SHOULD ENJOY THE BEST ACHIEVABLE AND SO SHOULD OUR COMMUNITITES MOVING FORWARD, BECAUSE OF STIPULATIONS DEFINED IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT, ALTRU WILL DEVELOP A FORMAL PROCESS FOR PERFORMING A COMMUNITY HEALTH NEEDS ASSESSMENT BASED ON OUR MISSION

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 charity care policy

Part VI, Line 3 Patient Education of Eligibility for Assistance Altru has several avenues in which information regarding financial assistance programs is communicated to patients Uninsured and self-pay patients in the hospital receive a visit from patient representatives after intake During this meeting, they are informed of various federal, state and community-based programs that may provide assistance Uninsured or self-pay patients from outpatients receive contact from patient representatives by phone or email informing them of potential sources of financial assistance Both sets of patients are also provided information on how to move forward in applying for the programs If patients are found to be struggling with medical expenses, our credit and collections representatives utilize letters and phone calls to inform them of various resources that may provide assistance Financial assistance information is also available to the public as a whole Altru's website, altru.org, includes financial assistance contact information and eligibility guidelines Patients may review this on their own and contact agencies that may provide assistance based on their circumstances Also, Altru distributes brochures featuring our Community Care program and other federal and state programs These brochures are available to both patients and visitors in waiting rooms of our inpatient and outpatient facilities as well as in all business office locations

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

Part VI, Line 4 Community Information Altru Health System serves a 17-county area that is divided into three distinct service areas (primary, secondary, and referral) and has a population of 217,186 persons (2009 estimate) who reside in a diverse area of agriculture and industry The service area stretches 265 miles east and west and 120 miles north and south Grand Forks sits in the middle of the Red River Valley, one of the world's richest agricultural areas Principal crops include sugar beets, potatoes, edible beans, and small grains such as wheat and barley Much of the industry in the area is related to agriculture and food processing The primary service area, comprised of Grand Forks County (North Dakota) and East Grand Forks (Minnesota), is home to 75,975 people (2009 estimate) Located in this market is Altru Hospital, Altru Rehabilitation Center, Altru Cancer Center, and five other locations that are home to our providers' clinic practices and other services offered by Altru Altru hospital serves as the major referral center for the people of the region As such, it provides a broad spectrum of programs and services A full range of services are available for patients suffering from cancer, heart disease, end-stage renal disease, neurological disorders, alcohol or chemical dependency, high risk obstetrical complications, and psychiatric disorders Altru Hospital's inpatient market share in 2009 for our primary market was 82 percent based on claims data from Blue Cross Blue Shield of North Dakota Almost 80 percent of the physicians in the primary area are employed by Altru Health System Also located in Grand Forks County is Northwood Deaconess Health Center (in Northwood, ND) A couple notable populations Altru serves that are located in our primary service area include the University of North Dakota and Grand Forks Air Force Base The University of North Dakota is the state's oldest institution of higher learning with an enrollment of about 13,000 students The number of residents at Grand Forks Air Force Base was estimated at 2,900 for 2006 With a population of 57,532 (2009 estimate), the secondary service area is comprised of six counties to the west, north, and east of Grand Forks County Nelson, Walsh, and Pembina counties in North Dakota, and Polk, Marshall, and Kittson Counties in Minnesota, this area is largely rural and agricultural Within this area, Altru has five regional clinic locations, it is also home to several small hospitals as listed below Secondary Service Area Hospitals locationUnity Medical Center Grafton, NDFirst Care Health Center Park River, NDPembina County Memorial Hospital Cavalier, NDNelson County Health System McVille, NDKittson Memorial Hospital Hallock, MNNorth Valley Health Center Warren, MNRiverview Hospital Crookston, MNIn 2009, Altru's hospital market share in this service area was around 53 percent according to claims paid by Blue Cross Blue Shield of North Dakota The System employs many of the physicians in the secondary service area All of these physicians are on medical staffs of community hospitals throughout the region, and refer patients to Grand Forks and elsewhere for specialty care The System's referral area is comprised of ten counties encircling the primary and secondary service areas (Rolette, Towner, Benson, Ramsey, Cavalier, and Traill Counties in North Dakota and Roseau, Lake of the Woods, Pennington, and Red Lake Counties in Minnesota ) This region is also mostly rural and agricultural and includes several smaller hospitals as listed serving the primary care needs of their communities Altru has five regional clinics in this service area and Altru Hospital's inpatient market share in this region is about 26 percent according to claims paid by Blue Cross Blue Shield of North Dakota Altru, once again, employs many of the physicians in this area, and these physicians have practice patterns similar to those of the physicians in our secondary service area Referral Service Area Hospitals LocationCavalier County Memorial Hospital Langdon, NDHillsboro Medical Center Hillsboro, NDLakewood Health Center Baudette, MNMercy Hospital Devils Lake, NDMeritCare Northwest Medical Center Thief River Falls, MNPresentation Medical Center Rolla, NDTowner County Medical Center Cando, NDUnion Hospital Mayville, NDLifeCare Medical Center Roseau, MNAs previously mentioned, Altru's 17-county service area has a population of approximately 217,000 Using data from Thomson Reuters (a vendor specializing in health care planning information), the insurance coverage for communities in our service area is estimated to be as follows Coverage Estimates As a PercentMEDICAID NONRISK 18,617 9%MEDICAID RISK 10,714 5%MEDICARE NONRISK 29,102 13%MEDICARE RISK 5,198 2%PRIVATE NONRISK 123,912 57%PRIVATE RISK 2,465 1%UNINSURED 27,176 13%A percentage breakdown of inpatient utilization for Altru Hospital based on discharges by type of payer in 2009 shows approximately 13 percent of discharges were for Medicaid and 35 percent were self pay (uninsured) Also from Thomson Reuters, our total service area's income by household is as follows Income RANGE 2009 Households\$ 0 - \$ 9,999 7,824\$ 10,000 - \$ 14,999 4,751\$ 15,000 - \$ 19,999 5,401\$ 20,000 - \$ 24,999 5,231\$ 25,000 - \$ 29,999 5,802\$ 30,000 - \$ 34,999 5,678\$ 35,000 - \$ 39,999 5,385\$ 40,000 - \$ 44,999 5,001\$ 45,000 - \$ 49,999 4,738\$ 50,000 - \$ 59,999 8,768\$ 60,000 - \$ 74,999 10,003\$ 75,000 - \$ 99,999 9,108\$100,000 - \$124,999 4,198\$125,000 - \$149,999 1,677\$150,000 - \$199,999 1,206\$200,000 - \$249,999 590\$250,000 - \$499,999 497\$500,000 + 146ACCORDING TO THE WEBSITE FOR HEALTH RESOURCES AND SERVICES ADMINISTRATION, THE FOLLOWING AREAS IN OUR SERVICE AREA ARE MUA'S NORTH DAKOTA BENSON COUNTY BENSON SERVICE AREACAVALIER COUNTY CAVALIER SERVICE AREAGRAND FORKS COUNTY NORTHWOOD SERVICE AREA, GRAND FORKS SERVICE AREANELSON COUNTY NELSON SERVICE AREAPEMBINA COUNTY WALHALLA SERVICE AREAROLETTE COUNTY ROLETTE SERVICE AREATOWNER COUNTY CANDO CITY SERVICE AREATRAILL COUNTY TRAILL SERVICE AREAWALSH COUNTY PARK RIVER SERVICE AREAMINNESOTA KITTSON COUNTY KITTSON SERVICE AREAMARSHALL COUNTY MARSHALL SERVICE AREAPOLK COUNTY POLK SERVICE AREARED LAKE COUNTY RED LAKE SERVICE AREAROSEAU COUNTY ROSEAU SERVICE AREA

5 Community building activities. Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves

Part VI, Line 5 NONE DOCUMENTED ON FORM 990

6 Provide any other information important to describing how the organization's hospitals 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.)

Part VI, Line 6 ALL OF ALTRU'S RESOURCES ARE DEVOTED TO IMPROVING HEALTH IN THE COMMUNITIES WE SERVE TO DO SO, WE KNOW THAT NOT ALL MEDICAL SERVICES WILL COME FROM STAFF EMPLOYED BY ALTRU HEALTH SYSTEM ALTRU EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN OUR COMMUNITY FOR NEARLY ALL DEPARTMENTS ALSO, OUR BOARD OF DIRECTORS IS MADE UP OF INDIVIDUALS FROM OUTSIDE ALTRU HEALTH SYSTEM THESE PEOPLE ARE VOLUNTEERS WHO HAVE THE SAME DEDICATION AND FOCUS ON ALTRU'S MISSION AS OUR OWN STAFF

7 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

Part VI, Line 7 ALTRU HEALTH SYSTEM IS NOT PART OF AN AFFILIATED HEALTH CARE SYSTEM PART VI, LINE 8 ALTRU HEALTH SYSTEM IS NOT REQUIRED TO FILE OUR COMMUNITY BENEFIT REPORT WITH ANY OUTSIDE ORGANIZATIONS BUT HAS MADE OUR REPORT AVAILABLE TO ANYONE ON OUR WEB SITE

8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report



Schedule I  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Name of the organization  
ALTRU HEALTH SYSTEM

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

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Employer identification number  
45-0310462

Part I General Information on Grants and Assistance

1

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

☒ Yes ☐ No

2

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

Part II Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . . .▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
RE ARENA INC1 RALPH ENGELSTAD ARENA DRIVE GRAND FORKS,ND 58203	113666663	501(C)(3)	20,000				GAME DAY SPONSORSHIPS
UNIVERSITY OF NORTH DAKOTA FOUNDATION 2751 2ND AVEN STOP 9013 GRAND FORKS,ND 582029013	450348296	501(C)(3)	5,500				STUDENT SCHOLARSHIP FUND

2

Enter total number of section 501(c)(3) and government organizations . . . . .

2

3

Enter total number of other organizations . . . . .

0





Schedule J  
(Form 990)

Compensation Information

OMB No 1545-0047

2009

Open to Public Inspection

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization ALTRU HEALTH SYSTEM	Employer identification number 45-0310462
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Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
<input type="checkbox"/> First-class or charter travel		
<input type="checkbox"/> Travel for companions		
<input type="checkbox"/> Tax idemnification and gross-up payments		
<input type="checkbox"/> Discretionary spending account		
<input type="checkbox"/> Housing allowance or residence for personal use		
<input type="checkbox"/> Payments for business use of personal residence		
<input type="checkbox"/> Health or social club dues or initiation fees		
<input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)		
1b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all 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 officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?		
3 Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
<input checked="" type="checkbox"/> Compensation committee		
<input checked="" type="checkbox"/> Independent compensation consultant		
<input checked="" type="checkbox"/> Form 990 of other organizations		
<input checked="" type="checkbox"/> Written employment contract		
<input checked="" type="checkbox"/> Compensation survey or study		
<input checked="" type="checkbox"/> Approval by the board or compensation committee		
4 During the year, did any person listed in 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?		No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?		No
c Participate in, or receive payment from, an equity-based compensation arrangement?		No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5 For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a The organization?		No
b Any related organization?		No
If "Yes," to line 5a or 5b, describe in Part III		
6 For persons listed in 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?		No
b Any related organization?		No
If "Yes," to line 6a or 6b, describe in Part III		
7 For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III		No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?		

For each individual whose compensation must be reported in 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 are not listed on Form 990, Part VII.

**Note.** The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

[illegible]

Part III

Supplemental Information

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

Identifier	Return Reference	Explanation
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Software ID:

Software Version:

EIN: 45-0310462

Name: ALTRU HEALTH SYSTEM

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DONALD DEBELTZ MD	(i) 409,544 (ii) 0	0 0	15,092 0	20,152 0	2,000 0	446,788 0	0 0
JAMES HARGREAVES DO	(i) 503,113 (ii) 0	0 0	15,204 0	20,152 0	1,000 0	539,469 0	0 0
CASEY RYAN MD	(i) 376,842 (ii) 0	0 0	14,962 0	20,152 0	1,000 0	412,956 0	0 0
DAVID MOLMEN	(i) 311,843 (ii) 0	0 0	14,725 0	20,152 0	4,500 0	351,220 0	0 0
TIMOTHY P SAYLER	(i) 243,984 (ii) 0	0 0	14,291 0	16,687 0	4,000 0	278,962 0	0 0
DWIGHT THOMPSON	(i) 288,983 (ii) 0	0 0	14,556 0	20,152 0	4,200 0	327,891 0	0 0
JAMES VANLOOY MD	(i) 274,287 (ii) 0	0 0	13,997 0	20,152 0	900 0	309,336 0	0 0
MARGARET REED RN	(i) 207,423 (ii) 0	0 0	1,915 0	13,944 0	1,500 0	224,782 0	0 0
RENEE M AXTMAN RN	(i) 172,974 (ii) 0	0 0	10,513 0	12,056 0	3,000 0	198,543 0	0 0
ROBERT THOMPSON MD MBA	(i) 324,503 (ii) 0	0 0	14,899 0	20,152 0	0 0	359,554 0	0 0
LELAND LINDQUIST	(i) 217,504 (ii) 0	0 0	8,554 0	14,984 0	2,600 0	243,642 0	0 0
JACQUELYN WALSH	(i) 156,345 (ii) 0	0 0	9,746 0	11,006 0	0 0	177,097 0	0 0
DENNIS REISNOUR	(i) 173,368 (ii) 0	0 0	1,784 0	12,000 0	3,250 0	190,402 0	0 0
CYNTHIA BRASETH	(i) 157,120 (ii) 0	0 0	10,388 0	10,828 0	1,170 0	179,506 0	0 0
KENNETH VEIN	(i) 155,476 (ii) 0	0 0	9,766 0	10,938 0	3,900 0	180,080 0	0 0
MARK WAIND	(i) 161,620 (ii) 0	0 0	7,942 0	11,260 0	1,200 0	182,022 0	0 0
ABDEL AHMED	(i) 1,533,409 (ii) 0	0 0	14,762 0	20,152 0	0 0	1,568,323 0	0 0
MOHAMED CHEBACLO	(i) 1,036,344 (ii) 0	0 0	15,240 0	20,152 0	5,000 0	1,076,736 0	0 0
MICKEY SYRQUIN	(i) 882,477 (ii) 0	0 0	15,240 0	20,152 0	0 0	917,869 0	0 0
IKECHUKWU ONYEKA	(i) 870,138 (ii) 0	0 0	15,240 0	20,152 0	4,200 0	909,730 0	0 0
RONALD BROCKMAN	(i) 860,180 (ii) 0	0 0	15,240 0	20,152 0	4,500 0	900,072 0	0 0

Schedule K (Form 990)  Department of the Treasury Internal Revenue Service	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990). ▶ Attach to Form 990. ▶ See separate instructions.	OMB No 1545-0047
		2009
		Open to Public Inspection
Name of the organization ALTRU HEALTH SYSTEM		Employer identification number 45-0310462

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	CITY OF GRAND FORKS	45-6002085	38546WAW0	12-01-2005	40,000,000	CAPITAL EXPENDITURES, FUND DEBT SERVICE FUND		X		X
B	CITY OF GRAND FORKS	45-6002085	38546WAZ3	08-15-2007	30,755,173	REFUND BONDS ISSUED JUNE 17, 1997 AND MARCH 23, 2000		X		X

Part II Proceeds

				A		B		C		D		E	
1	Total proceeds of issue			40,000,000		30,755,173							
2	Gross proceeds in reserve funds			3,530,596		3,075,517							
3	Proceeds in refunding or defeasance escrows			27,283,893		27,283,893							
4	Other unspent proceeds												
5	Issuance costs from proceeds			1,931,870		395,763							
6	Working capital expenditures from proceeds												
7	Capital expenditures from proceeds			34,537,534									
8	Year of substantial completion			2007		2007							
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?				X	X							
10	Were the bonds issued as part of an advance refunding issue?				X		X						
11	Has the final allocation of proceeds been made?			X		X							
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?			X		X							

Part III Private Business Use

				A		B		C		D		E	
				Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?				X		X						
2	Are there any lease arrangements with respect to the financed property which may result in private business use?				X		X						

Part III

Private Business Use (Continued)

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X						
3b	Are there any research agreements with respect to the financed property which may result in private business use?		X		X						
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?		X		X						
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		0 %		0 %						
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		0 %		0 %						
6	Total of lines 4 and 5		0 %		0 %						
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?		X		X						

Part IV

Arbitrage

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X						
2	Is the bond issue a variable rate issue?		X		X						
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X		X						
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?		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?		X		X						
5	Were any gross proceeds invested beyond an available temporary period?		X		X						
6	Did the bond issue qualify for an exception to rebate?		X		X						



SCHEDULE O  
(Form 990)

Department of the Treasury  
Internal Revenue Service

Supplemental Information to Form 990

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

OMB No 1545-0047

2009

Open to Public  
Inspection

Name of the organization  
ALTRU HEALTH SYSTEM

Employer identification number  
45-0310462

Identifier	Return Reference	Explanation
Form 990, Part III, line 3	Changes in Program Services	TOMOTHERAPY IN SEPTEMBER 2009, PATIENTS IN THE REGION BEGAN HAVING ACCESS TO THE WORLD'S MOST ADVANCED CANCER TREATMENT SYSTEM - TOMOTHERAPY THIS RADIATION TREATMENT SYSTEM LIMITS DAMAGE TO HEALTHY TISSUES, LIMITS SIDE EFFECTS AND PRESERVES QUALITY OF LIFE TOMOTHERAPY IS CONSIDERED THE GOLD STANDARD FOR TREATING A WIDE RANGE OF CANCERS, INCLUDING COMPLEX CASES
Form 990, Part VI, Section A, line 2		CFO/TREASURER, DWIGHT THOMPSON, HAS A FAMILY RELATIONSHIP WITH KEY EMPLOYEE, ROBERT THOMPSON, MD MBA
Form 990, Part VI, Section B, line 11		FORM 990 IS REVIEWED FOR ACCURACY BY THE BOARD OF DIRECTORS AND APPROVED PRIOR TO FILING
Form 990, Part VI, Section B, line 12c		CONFLICT OF INTEREST POLICY IS REVIEWED AND SIGNED OFF ANNUALLY BY ALL MEMBERS OF THE BOARD OF DIRECTORS THESE FORMS ARE COLLECTED AND REVIEWED BY THE SECRETARY
Form 990, Part VI, Section B, line 15		DETERMINATION OF THE COMPENSATION FOR THE PRESIDENT AND CEO ARE DETERMINED BY THE BOARD SUBSTANTIATION OF THESE DISCUSSIONS APPEAR IN THE BOARD MINUTES COMPENSATION OF KEY EMPLOYEES ARE DETERMINED BY A COMPENSATION COMMITTEE FORMED OF PHYSICIANS THAT REPORT TO THE BOARD OF DIRECTORS
Form 990, Part VI, Section C, line 18		THE ORGANIZATIONS 990 AND 990-T PUBLIC INSPECTION COPIES ARE AVAILABLE UPON REQUEST FORM 1023 IS AVAILABLE UPON REQUEST
Form 990, Part VI, Section C, line 19		THE ORGANIZATION'S FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC THROUGH PUBLISHED ANNUAL REPORTS AND VIA ITS WEB SITE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST
HEADING ITEM C	"DOING BUSINESS AS" CONTINUATION	Altru Clinic-Main, Altru Rehab Center, Altru Cancer Center, Altru Family Medicine Center, Altru Family Medicine Residency, TruYu Aesthetic Center, Altru Clinic-Lake Region, Altru Clinic-Cavalier, Altru Clinic-Drayton, Altru Clinic-Crookston, Altru Clinic-Red Lake Falls, Altru Clinic-Fertile, Altru Clinic-Erskine, Altru Clinic-Roseau, Altru Clinic-Warroad, Altru Clinic-Greenbush, Altru Clinic-Karlstad

Identifier	Return Reference	Explanation
FORM 990, PART VIII, LINE 2B & 2D	SCHEDULE 1 - PROGRAM SERVICE REVENUE DETAIL	EXCLUSION AMOUNT BIOMED SERVICES \$42,040 SITE SERVICE FEES \$5,445 SUBTOTAL \$47,485 CAFETERIA RECEIPTS \$1,115,540 PHARMACY SALES TO EMPLOYEES \$3,799 HOUSING/SPACE RENTALS \$155,109 VENDING MACHINE INCOME \$36,291 SALE OF SCRAP \$2,185 SUBTOTAL \$1,312,924 TOTAL EXCLUSION AMOUNT \$1,360,409 RELATED OR EXEMPT FUNCTION INCOME CEPT REVENUE \$123,000 HEARING CENTER \$605,484 OCCUPATIONAL HEALTH \$349,956 VHA SUPPLY CO - DISTRIBUTION \$318,556 PURCHASE DISCOUNTS \$55,461 REBATES \$312,112 CONTRACT SERVICES, OUTREACH, EDUCATION \$3,047,866 CPE FUND \$6,200 MEDICAL RECORDS TRANSCRIPT FEES \$123,270 AFFILIATED OTHER REVENUE \$377,386 MISCELLANEOUS REVENUE \$1,144,549 TOTAL RELATED/EXEMPT INCOME \$6,463,840



FORM 990, PART VIII, LINE 2B & 2D SCHEDULE 2-PROGRAM SERVICE REVENUE DESCRIPTIONS

1 Cafeteria Receipts Revenue incurred through the provision of meals for employees who have to be in the building during their regular workday Purpose Provide these employees with a place to acquire and consume their meals, no alternatives are available

2 BioMed Services Revenue earned through the provision of services to area health care facilities needing to keep their equipment in operation in order to provide their patients with their service The BioMed program provides small regional hospitals with a service otherwise unobtainable from anyone in the local area, it is often on a priority basis

3 Pharmacy Sales to Employees Revenue incurred in sales strictly for the convenience of employees

4 Housing/Space Rentals Income incurred through the rental of space to the Area Health Education Center which is required to be on-site to work with our physicians providing health care to patients

5 CEPT Revenue Revenue earned from the evaluation and treatment of adolescents through a multi-disciplinary approach including physical therapy, occupational therapy, speech pathology, and psychology

6 Hearing Center Revenue from the provision of audiological services and hearing aids to patients

7 Occupational Health Fees for providing drug screenings for regional employers

8 VHA Supply Distribution Rebate received based on volume of supply purchases

9 Purchase Discounts This figure represents cost savings on purchases from suppliers for goods used in the provision of health care services

10 Rebates Rebates received based on volume of pharmacy purchases

11 Site Service Fees Fees charged for providing grounds and maintenance for the area surrounding The United Hospital, including fees for such services as maintenance of hospital parking lot, snow shoveling, and snow removal

12 Vending Machine Income Income earned through the operation of vending machines in the buildings

13 Contract Services, Outreach, Education Revenues earned in the provision of community education/wellness programs, pastoral counseling services, and contracted services with regional healthcare systems to bring outreach services into their communities

14 CPE Fund Clinical Pastoral Education income from Pastoral residents Program sponsored by the Association of Clinical Pastoral Education

15 Medical Record Transcription Fees Income earned through the charging of various third party payers for the photocopying of patient records Insurance companies and payers are charged to offset the cost of copying

16 Sale of Scrap Income earned through the sale of items that are not fixed assets and are of diminished use to the organization

17 Other Revenue Charged to Affiliated Corporations Revenue from the provision of patient services, such as Psych or Laboratory, to the patients of other corporations, which are affiliated to Altru Health System

18 Miscellaneous Income Includes principally a return of expenses from an insurance pool Also includes income earned through the provision of services that are operating in the hospital in nature, but have no specific cost center identifications An example of this would be if the Director of the Communications Department received a small token amount for filling out a survey from some health care organization



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?	
							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
ALTRU SPECIALTY SERVICES INC 1200 S COLUMBIA RD GRAND FORKS, ND58201 45-0395652	DME SALES, RETAIL PHARMACY	ND	N/A	C			

Schedule R (Form 990) 2009

Part V

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

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

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

a Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b Gift, grant, or capital contribution to other organization(s)

c Gift, grant, or capital contribution from other organization(s)

d Loans or loan guarantees to or for other organization(s)

e Loans or loan guarantees by other organization(s)

f Sale of assets to other organization(s)

g Purchase of assets from other organization(s)

h Exchange of assets

i Lease of facilities, equipment, or other assets to other organization(s)

j Lease of facilities, equipment, or other assets from other organization(s)

k Performance of services or membership or fundraising solicitations for other organization(s)

l Performance of services or membership or fundraising solicitations by other organization(s)

m Sharing of facilities, equipment, mailing lists, or other assets

n Sharing of paid employees

o Reimbursement paid to other organization for expenses

p Reimbursement paid by other organization for expenses

q Other transfer of cash or property to other organization(s)

r Other transfer of cash or property from other organization(s)

Yes

No

1a Yes

1b No

1c Yes

1d Yes

1e No

1f No

1g No

1h No

1i No

1j No

1k Yes

1l No

1m No

1n No

1o No

1p Yes

1q No

1r No

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 other organization	(b) Transaction type(a-r)	(c) Amount involved
(1)	See Additional Data Table		
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2009

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

(a)	(b)	(c)	(d)		(e)	(f)		(g)	(h)	
Name, address, and EIN of entity	Primary activity	Legal domicile (state or foreign country)	Are all partners section 501(c)(3) organizations?		Share of end-of-year assets	Disproportionate allocations?		Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	General or managing partner?	
			Yes	No		Yes	No		Yes	No

Software ID:

Software Version:

EIN: 45-0310462

Name: ALTRU HEALTH SYSTEM

Form 990, Schedule R, Part V - Transactions With Related Organizations

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)
(1)	ALTRU HEALTH FOUNDATION	C	1,078,078
(2)	ALTRU HEALTH RESOURCES	D	163,354
(3)	ALTRU HEALTH RESOURCES	A	2,951
(4)	ALTRU HEALTH FOUNDATION	K	70,970
(5)	ALTRU SPECIALTY SERVICES	A	169,846
(6)	DAK-MINN BLOOD BANK	C	62,100
(7)	ALTRU ALLIANCE	P	62,022

Form

4562

Depreciation and Amortization  
(Including Information on Listed Property)

OMB No 1545-0172

2009

Attachment  
Sequence No 67

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return ALTRU HEALTH SYSTEM	Business or activity to which this form relates  Form 990 Page 10	Identifying number  45-0310462
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Part I Election to Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	1	250,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	3	800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	4	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	5	

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6			
7 Listed property Enter the amount from line 29 . . . . .	7		
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	8		
9 Tentative deduction Enter the smaller of line 5 or line 8 . . . . .	9		
10 Carryover of disallowed deduction from line 13 of your 2008 Form 4562 . . . . .	10		
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	11		
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .	12		
13 Carryover of disallowed deduction to 2010 Add lines 9 and 10, less line 12 .▶	13		

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property ) (See instructions )		
14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election . . . . .	15	
16 Other depreciation (including ACRS) . . . . .	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2009 . . . . .	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here . . . . .▶		

Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Non-Res Prop Type 1 count 0 Non-Res Prop Type 2 count 0 Non-Res Prop Totals count 0

Part IV Summary (see instructions)			
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions . . . . .	22	15,937,672	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	23		

Part V

Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?						Yes No			24b If "Yes," is the evidence written?			Yes No		
(a) Type of property (list vehicles first)		(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)		(f) Recovery period	(g) Method/ Convention		(h) Depreciation/ deduction		(i) Elected section 179 cost		
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25						
26 Property used more than 50% in a qualified business use														
			%											
			%											
			%											
27 Property used 50% or less in a qualified business use														
			%				S/L -							
			%				S/L -							
			%				S/L -							
28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1								28						
29 Add amounts in column (i), line 26 Enter here and on line 7, page 1										29				

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person  
If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)			(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
31 Total commuting miles driven during the year														
32 Total other personal(noncommuting) miles driven														
33 Total miles driven during the year Add lines 30 through 32														
34 Was the vehicle available for personal use during off-duty hours?			Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?														
36 Is another vehicle available for personal use?														

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?											Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners												
39 Do you treat all use of vehicles by employees as personal use?												
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?												
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )												
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles												

Part VI Amortization

(a) Description of costs		(b) Date amortization begins	(c) Amortizable amount		(d) Code section	(e) A mortization period or percentage		(f) A mortization for this year	
42 A mortization of costs that begins during your 2009 tax year (see instructions)									
43 A mortization of costs that began before your 2009 tax year							43		
44 Total. Add amounts in column (f) See the instructions for where to report							44		