

See a Social Security Number? Say Something! Report Privacy Problems to https://public.resource.org/privacy Or call the IRS Identity Theft Hotline at 1-800-908-4490



Form **990**

Department of the Treasury

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

2009

OMB No 1545-0047

Open to Public

Internal Re A For 1			nr, or tax year beginning 04-01-20	09 and ending 03-31-2010	ı		Inspection
B Check			C Name of organization	and changes 31 2010		D Employer ic	lentification number
— Addre		ange use IRS	West River Health Services			45-03406	
— Name	e chan		Doing Business As West River Regional Medical Center			E Telephone r	number
— Initial	l returi	type. See Specific	Number and street (or P O box if ma	all is not delivered to street address	s) Doom/suite	(701) 567	-4561
Tem	ınated	Instruc- tions.	1000 Highway 12	all is not delivered to street addres	s) Room, suite	G Gross receipt	s \$ 23,446,580
Amen — Applic		eturn pending	City or town, state or country, and Z Hettinger, ND 58639	IP + 4			
			ne and address of principal office	r		■ ıs a group retu	
		Jim K L 1000 F	Long Highway 12		affilia	ites?	⊤Yes 🔽 No
		Hetting	ger, ND 58639		H(b) Are al	l affiliates inclu	ded?
Tax-	exem	pt status 🔽 501(c	.) (3) ◀ (insert no)	or 527		o," attach a lis ip exemption n	t (see instructions) umber >
J Wel	bsit e:	: • www wrhs com	<u> </u>		II(c)	.,	
K Form	of org	anızatıon 🔽 Corpora	tion Trust Association Other	<u> </u>	L Year of fo	rmation 1950	M State of legal domicile Ni
Part	11	Summary					
Governance			ne organization's mission or most nsive health and wellness service		ors of the reg	ion	
<u> </u>	2	Check this box 📭	ıf the organization discontinued	d its operations or disposed o	of more than	25% of its net	assets
	3	Number of voting i	members of the governing body (F	Part VI, line 1a)		:	31
Activities &	4	Number of indeper	ndent voting members of the gove	erning body (Part VI, line 1b)			41
	5	Total number of er	mployees (Part V, line 2a)			!	531
<u></u>			olunteers (estimate if necessary)			•	6
~			ited business revenue from Part \		•		/a
	b	Net unrelated bus	iness taxable income from Form 9	990-T, line 34		ı	7b
	_				Prio	or Year	Current Year
<u>a</u>	8		d grants (Part VIII, line 1h)			516,158	153,711
Revenu	9		revenue (Part VIII, line 2g) .			21,432,862	23,117,323
챮 []	10		me (Part VIII, column (A), lines 3 Part VIII, column (A), lines 5, 6d,			114,214 56,061	110,627
-	11 12	•	dd lines 8 through 11 (must equa			56,061	57,239
			· · · · · · · · · · · · · · · · · · ·			22,119,295	23,438,900
1	13	Grants and simila	ar amounts paıd (Part IX, column	(A), lines 1-3)		3,412	4,100
1	14	Benefits paid to o	or for members (Part IX, column ((A), line 4)			C
g 1	15	Salaries, other co	ompensation, employee benefits	(Part IX, column (A), lines 5	-	9,461,508	10,103,759
Expenses	16a	•	draising fees (Part IX, column (A)	ı lıne 11e)		3,101,300	10,100,700
⊕	b		penses (Part IX, column (D), line 25) \blacktriangleright^9				
_	- 17		(Part IX, column (A), lines 11a-1			12,151,578	13,162,422
	18		Add lines 13-17 (must equal Pai			21,616,498	23,270,281
	19		penses Subtract line 18 from line			502,797	168,619
Net Assets or Fund Balances						g of Current Zear	End of Year
tage /	20	Total assets (Pa	rt X, line 16)			22,951,503	23,965,813
25 2	21		Part X, line 26)			6,980,306	7,686,536
2ª 2	22	Net assets or fur	nd balances Subtract line 21 fron	n line 20		15,971,197	16,279,277
Part	Π	Signature Bl	ock			•	
			erjury, I declare that I have examined th correct, and complete Declaration of pre				
Sign Here		***** Signature of office	er		2011- Date	02-08	
		Jim K Long CEO Type or print nam	ne and title				
]	<u>, </u>		Date C	heck if	Preparer's iden	tifying number
Paid		Preparer's signature LISA C	CHAFFEE CPA	2011-02-08 se	elf- mpolyed •	(see instruction	
Prepar		Firm's name (or your if self-employed),	s EIDE BAILLY LLP			EIN Þ	
Use Or	1ly	address, and ZIP + 4	4310 17TH AVE S PO BOX 2545				
			FARGO, ND 581082545			Phone no 🕨 (701) 239-8500
May th	e IRS	discuss this retu	irn with the preparer shown above	? (see instructions)			▼Yes 「No

Part III Statement of Program Service Accomplishments

Briefly describe the organization's mission

The mission of West River Health Services (WRHS) is to provide comprehensive health and wellness services to the residents and visitors of the region

2			nt program services during the		n
	If "Yes," describe the	se new services on Sch	nedule O		
3		ease conducting, or m	ake significant changes in hov	v it conducts, any program	┌ Yes ┌ No
	If "Yes," describe the	se changes on Schedu	le O		
4	Section 501(c)(3) an	d 501(c)(4) organizatio	for each of the organization's ons and section 4947(a)(1) tri d revenue, if any, for each pro	usts are required to report the	
4a	(Code) (Expenses \$	21,928,970 including grants of	⁵ \$ 4,100) (Revenu	e \$ 23,140,212)
	room, seven clinics, eye and speech therapy, hon 3,703 days of care Swin There were 1,733 emerg total of 999 surgical case throughout the year The 8,284 respiratory therapy visits. It is the policy of t WRHS offers free and disasures that all eligible p Chanty Care Program, a \$183,120. These amount also provides many othe health screenings at all a during the 4th of July cellospital/clinic to area schassistance programs, edi	clinic, visiting nurse services ne medical equipment store in the services were provide energy room visits during the set during the year, with 802 are were 44,838 clinic encoupy tests, 41,559 meals to pathe WRHS to provide quality secounted services to patients attents will receive the care proves eligibility criteria, and its reflect the amount of chair services as in-kind supportance farm and home shows, lebration, providing free edulational children, providing healt ucating/training paramedics/	tents, visitors, and employees, and thealth care services to all patients in significant with a wind lack ability to pay. The WRHS they deserve without financial worry devaluates program effectiveness riges foregone based on established right to benefit the health of the community offening CPR and first aid programs to cational pamphlets and brochures on the and wellness education classes to the EMTs in all outreach communities, middlesses to the support of the suppo	, rehabilitative therapies including ph 2010, WRHS provided acute care set 7 days of care. In addition, 691 days during the year with a total of 239 of the trivial total of the trivial total of the trivial total of the trivial of th	lysical therapy, occupational therapy ervices to 982 patients for a total of of observation care were provided days of care provided There were a 290 ambulance runs/transfers 5,080 lab tests, 12,776 radiology tests, e year, there were 1,802 RHC nurse, creed or ability to pay To this end, and in June of 2006 and revised in 2007, and of Directors has oversight of the in FY '10 for eligible individuals was ated care for FY '10 of \$942,447, WRHS mmunity benefits include conducting ducting an annual Fun Run & Walk I public, guiding tours of the o enroll and take part in medication
4b	(Code) (Expenses \$	ıncludıng grants of	\$) (Revenue	\$)
4c	(Code) (Expenses \$	including grants of	\$) (Revenue	\$)
4d	Other program servi (Expenses \$	ces (Describe in Sche inclu	dule O) ding grants of \$) (Revenue \$)
4e	Total program service	e expenses ⊁ \$	21,928,970		

Part IV	Check	list 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		Νο
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	4		Νο
5	Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations. 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		Νο
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, line10? 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		No
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	ļ		
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? <i>If "Yes," complete Schedule F, Part II</i>	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? <i>If</i> "Yes," complete Schedule G, Part I	17		Νο
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If</i> "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	

Par	t 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? If "Yes," complete Schedule I, Parts I and II	21		No
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? If "Yes," complete Schedule I, Parts I and III	22		Νο
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? If "Yes," complete Schedule J	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? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νο
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		Νο
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Νo
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		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? If "Yes," complete Schedule L, Part I	25b		Νο
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? If "Yes," complete Schedule L, Part II	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? If "Yes," complete Schedule L, Part III	27		Νο
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)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
	<i>IV</i>	28a		Νο
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		Νο
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? If "Yes," complete Schedule L, Part IV	28c		N o
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29		Νο
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νο
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		N o
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		N o
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		N o
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		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? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	
		F	orm 990	(2009)

	990 (2009)			Page
Pai	Statements Regarding Other IRS Filings and Tax Compliance			
			Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal of U.S. Information Returns. Enter -0- if not applicable			
	1a 41			
h	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	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return			
ь	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return (see instructions)	2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?	3a		No
ь	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority			
	over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		No
Ь	If "Yes," enter the name of the foreign country			
	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		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
С	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).			
а	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			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal	7e		No.
f	benefit contract?	7f		No
	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	71 7g		
_	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as	- 9		
	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?			
0		8		
9 a	Sponsoring organizations maintaining donor advised funds. Did the organization make any taxable distributions under section 4966?	9a		
	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter			
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club			
	facilities			
11	Section 501(c)(12) organizations. Enter			
	Gross income from members or shareholders			
Ь	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
Ь	If "Yes," enter the amount of tax-exempt interest received or accrued during the			
	vear 12b			1

year

1000 Highway 12 Hettinger, ND 58639 (701) 567-6150

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.

Sa	ection A. Governing Body and Management				
30	ction A. Governing body and Hanagement			Yes	No
		Г		163	140
1a	Enter the number of voting members of the governing body 1a	10			
ь	Enter the number of voting members that are independent 1b	10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relations other officer, director, trustee, or key employee?	hip with any	2		Νο
3	Did the organization delegate control over management duties customarily performed by or under the supervision of officers, directors or trustees, or key employees to a management company or other		3		Νο
4	Did the organization make any significant changes to its organizational documents since the prior F	· —			
_	filed?		4		No
5	Did the organization become aware during the year of a material diversion of the organization's asse	ts'	5	.,	Νo
6	Does the organization have members or stockholders?	· · · · ·	6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more megoverning body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other per	rsons?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken year by the following	during the			
а	The governing body?		8a	Yes	
ь	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 rorganization's mailing address? If "Yes," provide the names and addresses in Schedule O	reached at the	9		Νο
Sa	ection B. Policies (This Section B requests information about policies not required by the				140
	evenue Code.)	ie Internai			
	Training Godden,			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	Г	10a		Νο
	If "Yes," does the organization have written policies and procedures governing the activities of such	-			
	affiliates, and branches to ensure their operations are consistent with those of the organization? .	· · · · <u>·</u>	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before f	ning 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 c to conflicts?		12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If 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 approva	al by			
_	independent persons, comparability data, and contemporaneous substantiation of the deliberation a The organization's CEO, Executive Director, or top management official		15a	Yes	
	Other officers or key employees of the organization	-	15a 15b	Yes	
D			130	162	
	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 arrange taxable entity during the year?		16a		Νο
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to eva participation in joint venture arrangements under applicable federal tax law, and taken steps to safe	luate its			
	organization's exempt status with respect to such arrangements?	_	16b		
6.	ection C. Disclosure	<u> </u>	TOD		
<u> </u>	List the States with which a copy of this Form 990 is required to be filed.				
	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990				
18	(3)s only) available for public inspection Indicate how you make these available Check all that app Own website Another's website Upon request				
19	Describe in Schedule O whether (and if so, how), the organization makes its governing documents, or interest policy, and financial statements available to the public. See Additional Data Table	onflict of			
20	State the name, physical address, and telephone number of the person who possesses the books an	ıd records of the	oraa	nızatıor	n ▶ -
	Karan Ehlers				-

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

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

1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year. Use Schedule J-2 if additional space is needed

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

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did i	not compen	sate any	y curi	rent	or fo	rmer	ffice	r, dırector, trustee	or key employee	
(A) Name and Title	(B) Average hours	Posi t	(C tion (hat a	ched	ckal)	I		(D) Reportable compensation from the	(E) Reportable compensation from related	(F) Estimated amount of other
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	organization (W- 2/1099-MISC)	organizations (W- 2/1099- MISC)	compensation from the organization and related organizations
See add'l data										

Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization -3

			Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual			No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such			110
5	Individual	4	Yes	
3	rendered to the organization? If "Yes," complete Schedule J for such person	5	Yes	

Section B. Independent Contractors

Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

(A)	(B)	(C)
Name and business address	Description of services	Compensation
United Clinics Physician PC 1100 Highway 12 Hettinger, ND 58639	Physician Services	4,091,518
Dr Mark Kristy 1000 Highway 12 Hettinger, ND 58639	Radiology Services	408,456
Capital City Construction PO Box 7337 Bismarck, ND 58507	Construction	257,668
Mondak Imaging Services 11 South 7th St Suite 241 Miles City, MT 59301	MRI Services	244,639
Robert Gibb & Sons Inc PO Box 10188 Fargo, ND 58106	Mechanical Contractor	147,535
2 Total number of independent contractors (including but not limited to those listed above) \$100,000 in compensation from the organization ►7) who received more than	

Form 9								Page 9
Part \	/1111	Statement of	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
## ## ## ## ## ## ## ## ## ## ## ## ##	1a	Federated cam	paigns 1a					
Contributions, gifts, grants and other similar amounts	ь	Membership du	es 1b					
s, g	С	Fundraising eve	ents 1c	2,336				
# <u>E</u>	d	Related organiz	zations 1d					
<u>2</u>	e	Government grants	s (contributions) 1e	24,220				
tior sr s	f	All other contribution	ons, gifts, grants, and 1f	127,155	į			
章奏	g		butions included in					
ξĚ								
ರ ಕ	h	Total. Add lines	s 1a-1f	· · · •	153,711			
<u>a</u>				Business Code				
e II	2a	Patient Service Rev	venu	621,110	22,305,009	22,305,009		
Program Serwce Revenue	Ь	Affiliation Support		900,099	300,000	300,000		
-S-	С	Assisted Living Rer	nt	900,099	106,860	106,860		
Şe	d	Cafeteria		722,210	81,769	81,769		
Ē	e	Insurance Proceeds	s	900,099	59,459	59,459		
25	f	All other progra	am service revenue		264,226	264,226		
Š	g	Total. Add lines	ا s 2a-2f		23,117,323			
	3	Investment inc	ome (including dividenc	ls, interest				
		and other simila	aramounts)	▶ [110,627			110,627
	4	Income from inves	stment of tax-exempt bond p	proceeds				
	5	Royalties		•				
		Carre Branks	(ı) Real 60,050	(II) Personal				
	6a b	Gross Rents Less rental	6,911					
	-	expenses Rental income	53,139					
	C	or (loss)						
	d	Net rental inco	me or (loss)		53,139	22,889		30,250
	7a b	Gross amount from sales of assets other than inventory Less cost or other basis and	(i) Securities	(II) O ther				
	c	sales expenses Gain or (loss)						
	d	Net gain or (los	ss)					
Other Revenue	8a	of contributions	_					
효			а	4,869				
Ě	b		penses b	769	4,100			4,100
J	c 9a		(loss) from fundraising e rom gaming activities	events	4,100			4,100
	Ja		ne 19 a					
	b c	Net income or (penses b (loss) from gaming activ	vities				
	10a	Gross sales of returns and allo						
	ь		oodssold b					
	С		(loss) from sales of inve					
		Miscellaneous	s Revenue	Business Code				
	11a							
	Ь							
	c							
	d	All other reven	L					
	e	Total. Add lines	s 11a-11d					
	12	Total revenue.	See Instructions	. •	23,438,900	23,140,212	0	144,977

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.								
	ll other organizations must complete column (A) but are not required to		s (B), (C), and (B)	(D). (C)	(D)			
	ot include amounts reported on lines 6b, o, 9b, and 10b of Part VIII.	(A) Total expenses	Program service expenses	Management and general expenses	Fundraising expenses			
1	Grants and other assistance to governments and organizations in the U S $$ See Part IV , line 21 $$							
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	4,100	4,100					
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	261,905		261,905				
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	7,688,969	7,188,563	428,842	71,564			
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	272,227	254,761	14,930	2,536			
9	Other employee benefits	1,312,355	1,203,605	96,768	11,982			
10	Payroll taxes	568,303	515,469	47,702	5,132			
11	Fees for services (non-employees)							
а	Management							
b	Legal	3,861		3,861				
c	Accounting	48,367		48,367				
d	Lobbying							
e	Professional fundraising See Part IV, line 17							
f	Investment management fees							
g	Other	5,937,209	5,845,391	91,818				
12	Advertising and promotion	93,070	93,070					
13	Office expenses	3,679,958	3,593,934	86,024				
14	Information technology							
15	Royalties							
16	Occupancy	527,408	526,007	1,401				
17	Travel	187,579	143,385	44,194				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials							
19	Conferences, conventions, and meetings	3,861	2,687	1,174				
20	Interest	235,955	235,955					
21	Payments to affiliates							
22	Depreciation, depletion, and amortization	1,148,171	1,148,171					
23	Insurance	65,354	57,680	7,674				
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)							
а	Bad Debts	905,468	905,468					
b	Recruitment	168,646	128,699	39,947				
c	Dues and Subscriptions	64,034	41,200	22,834				
d	Employee Activities Exp	23,036		23,036				
e	Lost Charge Expense	6,079	6,079					
f	All other expenses	64,366	34,746	24,537	5,083			
25	Total functional expenses. Add lines 1 through 24f	23,270,281	21,928,970	1,245,014	96,297			
26	Joint costs. Check here ► ☐ 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							

Pa	rt X	Balance Sheet						
-					(A)		(B)	
	Ι.				Beginning of year	_	End of year	
	1	Cash—non-interest-bearing				1		
	2	Savings and temporary cash investments	•		1,779,789	_	2,632,000	
	3	Pledges and grants receivable, net				3		
	4	Accounts receivable, net			4,147,196	4	3,596,592	
	5	Receivables from current and former officers, directors, trustees highest compensated employees Complete Part II of	s, key	employees, and				
		Schedule L						
	6	Receivables from other disqualified persons (as defined under s persons described in section $4958(c)(3)(B)$ Complete Part II of	4958(f)(1)) and					
		Schedule L				6		
Assets	7	Notes and loans receivable, net				7		
88	8	Inventories for sale or use			493,727	8	500,007	
⋖	9	Prepaid expenses and deferred charges			155,820	9	208,794	
	10a	Land, buildings, and equipment cost or other basis <i>Complete</i> Part VI of Schedule D	10a	28,140,058				
	ь	Less accumulated depreciation	10b	14,514,857	13,601,046	10c	13,625,201	
	11	Investments—publicly traded securities			1,602,142	11	1,916,000	
	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			1,171,783	15	1,487,219	
	16	Total assets. Add lines 1 through 15 (must equal line 34)			22,951,503	16	23,965,813	
	17	Accounts payable and accrued expenses .			1,943,505	17	1,947,573	
	18	Grants payable			1,000	18		
	19	Deferred revenue				19		
	20	Tax-exempt bond liabilities			4,485,272	20	5,254,170	
es	21	Escrow or custodial account liability Complete Part IV of Schedul	eD.	•		21	_	
Liabilities	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
Lia		persons Complete Part II of Schedule L				22		
	23	Secured mortgages and notes payable to unrelated third parties			250,123	23	179,405	
	24	Unsecured notes and loans payable to unrelated third parties				24		
	25	Other liabilities Complete Part X of Schedule D			300,406	25	305,388	
	26	Total liabilities. Add lines 17 through 25			6,980,306	26	7,686,536	
-		Organizations that follow SFAS 117, check here ▶ 🔽 and comp	lete li	ines 27				
Fund Balances		through 29, and lines 33 and 34.						
an	27	Unrestricted net assets			15,971,197	27	16,279,277	
Ba	28	Temporarily restricted net assets				28		
μ	29	Permanently restricted net assets				29		
Fu		Organizations that do not follow SFAS 117, check here 🕨 🦵 an	d com	plete				
٥٢		lines 30 through 34.						
χs	30	Capital stock or trust principal, or current funds				30		
Assets	31	Paid-in or capital surplus, or land, building or equipment fund				31		
	32	Retained earnings, endowment, accumulated income, or other fu	nds			32		
Net	33	Total net assets or fund balances			15,971,197	33	16,279,277	
	34	Total liabilities and net assets/fund balances			22,951,503	34	23,965,813	

Part XI Financial Statements and Reporting

			Yes	No
L	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	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	2c	Yes	
d	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			
	☐ Separate basis			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
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	3b		

Form **990** (2009)

Public Charity Status and Public Support

OMB No 1545-0047

SCHEDULE A (Form 990 or 990EZ)

Complete if the organization is a section 501(c)(3) organization or a section Department of the Treasury 4947(a)(1) nonexempt charitable trust. Internal Revenue Service

Attach to Form 990 or Form 990-EZ. See separate instructions.

Inspection

Name of the organization West River Health Services

Employer identification number

Da	28 T	Door	on for Del	blic Charity Stat	ue (All oro	anizations	must some	loto this sa	45-034068			
	rt I			blic Charity Stat foundation because						ou ucuons		
1				on of churches, or as:					~ /			
2	<u>'</u>			in section 170(b)(1)				/\ - /\ - /\ - /\ - /\ - /\ -				
3	, ज			perative hospital serv				n 170(h)(1)(A \((iii)			
4	Ė			organization operate)/A)/iii) En	tartha	
•	'		l's name, cit	•	sa ili conjunc	TON WITH A I	ospital desc	inbed in Sect	170(1)(1	/(A /(III/: L II	ter the	
5	Γ	_	-	rated for the benefit	_	or university	owned or o	perated by a	governmenta	l unit descri	— bed in	
	_			A)(iv). (Complete Pa	•							
6	<u> </u>			local government or	_							
7	ı	describ	ed ın	t normally receives a A)(vi) (Complete Pa		part of its s	upport from	a governmer	ntal unit or fro	m the gener	al publi	c
8	Γ	A comn	nunity trust	described in section	170(b)(1)(A)(vi) (Com	olete Part II)				
9	Γ	Anorga	nızatıon tha	t normally receives	(1) more tha	in 331/3% of	fits support	from contrib	utions, memb	ership fees,	and gro	SS
		receipt	s from activi	ties related to its ex	empt functio	ns—subject	to certain ex	ceptions, ar	nd (2) no more	e than 331/3	% of	
		ıts supp	ort from gro	ss investment incom	ne and unrela	ated busines	s taxable in	come (less s	ection 511 ta	ax) from busi	nesses	
		acquire	d by the org	anızatıon after June 3	30,1975 Se	e section 50	9(a)(2). (C	omplete Part	III)			
10	Γ	Anorga	An organization organized and operated exclusively to test for public safety Seesection 509(a)(4).									
11 e f g	Γ	one or in the box a	Type I Type I cking this bo nan foundation 509(a)(2) rganization in his box ugust 17, 2 g persons?	anized and operated y supported organizates the type of supported by Type II or Type II	tions describ orting organiz c organization i er than one c termination f	ped in section and control of the section and control of the section and control of the section and se	on 509(a)(1) complete lines - Functionall illed directly cly supporte that it is a 7	or section 5 5 11e throug y integrated or indirectly ed organizati Type I, Type on from any c	09(a)(2) See h 11h d by one or moons described II or Type II	Type I Type I ore disqualifi d in section!	II - Ot ed pers 509(a)(. Check her ons 1) or
				joverning body of the	•				,	11g(i		
				r of a person describ						11g(ii		
		` '	•	ed entity of a person	` ,		ove?			11g(ii	_	
h				g information about t							71	
(i) Name of supported organizatio		e of rted	d EIN lines 1-9 above		Is the organizati col (i) list your gove	(iv) Is the organization in col (i) listed in your governing document?		otify the tion in f your ort?	(vi) Is the organiza col (1) org in the U	ne tion in ganized	Am	(vii) ount of pport?
				(see instructions))	Yes	No	Yes	No	Yes	No	7	
				<u>"</u>								
Tota												

ınstructions

P	Support Schedule (Complete only if yo					and 170(b)	(1)(A)(vi)
S	ection A. Public Support	a checked tile	DOX OII IIIC 3,	,, or o or rare.	֥ <i>)</i>		
	endar year (or fiscal year beginning	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
	ın)	(a) 2005	(b) 2006	(6) 2007	(d) 2008	(e) 2009	(I) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
	include any "unusual						
_	grants ") Tax revenues levied for the						
2	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) Dublic Support Subtract line F from						
6	Public Support. Subtract line 5 from line 4						
S	ection B. Total Support	1		-			
	endar year (or fiscal year beginning	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
	ın)	(a) 2005	(b) 2000	(6) 2007	(d) 2008	(e) 2009	(1) Total
7	A mounts from line 4						
8	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar						
9	sources Net income from unrelated						
9	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						
4.5	through 10)	/5					
12	Gross receipts from related activities	,	•			12	
13	First Five Years If the Form 990 is f	or the organizati	on's first, second	, third, fourth, or	fifth tax year as a	501(c)(3) orga	inization, ▶□
	check this box and stop here						-1
S	ection C. Computation of Pub	lic Support P	ercentage				
14	Public Support Percentage for 2009			11 column (f))		14	
15	Public Support Percentage for 2008	Schedule A . Pa	rt II. line 14			15	
	33 1/3% support test—2009. If the	•	,	v on line 13 and	line 14 is 33 1/30		k this hox
	and stop here. The organization qua	-		·	IIIIC 14 13 33 1/3/	o or more, ence	▶ □
ь	33 1/3% support test—2008. If the				5a, and line 15 is	33 1/3% or moi	
	box and stop here. The organization				,		▶
17a	10%-facts-and-circumstances test-	-2009. If the org	anızatıon dıd not	check a box on lı	ne 13, 16a, or 16	b and line 14	
	ıs 10% or more, and ıf the organizat						
	in Part IV how the organization mee	ts the "facts and	l cırcumstances"	test The organiz	ration qualifies as	a publicly supp	
L	organization	_2009 Ifthe c==	onization did net	chack a bay as li	no 12 165 164	or 17a and line	▶□
D	10%-facts-and-circumstances test- 15 is 10% or more, and if the organ	_					
	Explain in Part IV how the organizat						clv
	supported organization						▶ ┌
10	Deiveta Farmdation Ifthe averages	on did not obselv	a hay an line 12	16- 16- 17-	17	hay and cas	•

▶□

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

	(Complete only if you	cnecked the	box on line 9 o	r Part I.)			
	ction A. Public Support			<u> </u>	1	T	ı
Cale	ndar 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	Gross receipts from admissions, merchandise sold or services						
	performed, or facilities furnished in						
	any activity that is related to the						
	organization's tax-exempt						
3	purpose Gross receipts from activities that				+		
3	are not an unrelated trade or						
	business under section 513						
4	Tax revenues levied for the						
	organization's benefit and either						
	paid to or expended on its behalf						
5	The value of services or facilities						
_	furnished by a governmental unit to						
	the organization without charge						
6	Total. Add lines 1 through 5				-		
7a	A mounts included on lines 1, 2, and 3 received from disqualified						
	persons				1		
ь	Amounts included on lines 2 and 3						
	received from other than						
	disqualified persons that exceed						
	the greater of \$5,000 or 1% of the amount on line 13 for the year						
с	Add lines 7a and 7b						
8	Public Support (Subtract line 7c						
	from line 6)						
	ction B. Total Support		1			1	Γ
Cale	ndar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
9	A mounts from line 6						
10a	Gross income from interest,						
	dividends, payments received on						
	securities loans, rents, royalties						
	and income from similar sources						
ь	Unrelated business taxable						
	ıncome (less section 511 taxes)						
	from businesses acquired after						
_	June 30, 1975 Add lines 10a and 10b						
c 11	Net income from unrelated						
11	business activities not included						
	ın lıne 10b, whether or not the						
	business is regularly carried on						
12	Other income Do not include gain or loss from the sale of						
	capital assets (Explain in Part						
	IV)						
13	Total support (Add lines 9, 10c,						
14	11 and 12) First Five Years If the Form 990 is for	or the organizat	lon's first, second	L third fourth or	l fifth tax vear as a	1 a 501(c)(3) organ	l uzation
	check this box and stop here	or the organizat		., 4,	men tax your as t	(c)(c) c.gu.	▶ ┌
	ction C. Computation of Publ						
15	Public Support Percentage for 2009	(line 8 column	(f) divided by line	13 column (f))		15	
16	Public support percentage from 200	8 Schedule A , F	art III, line 15			16	
Se	ction D. Computation of Inve	stment Inco	ome Percenta	ge			
17	Investment income percentage for 2	009 (line 10c c	olumn (f) dıvıded	by line 13 columi	n (f))	17	
18	Investment income percentage from	2008 Schedule	A, Part III, line 1	L 7		18	
19a	33 1/3% support tests—2009. If the	organization di	d not check the b	ox on line 14, and	d line 15 is more	than 33 1/3% and	d line 17 is not
	more than 33 1/3%, check this box a	ind stop here. T					
L	organization 33 1/3% support tests—2008. If the	► C	d not chastes been	on line 14 amilion	100 and line 4	5 ic mara +ha= 22	1/20/2 and line
b	שר בו בע suppoit tests—zouo. If the	organization (I	и посепеска вох	OILLINE TH OLINE	= ⊥⊃a, anu nne 1(us more man 33	1/370 and ine

18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization **Private 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

Schedule A (Form 990 or 990-EZ) 2009

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493040004061

OMB No 1545-0047

SCHEDULE D (Form 990)

Department of the Treasury

Supplemental Financial Statements

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

Open to Public

	m 990. F See separate instructions.			Tushection	
Name of the organization West River Health Services			oyer identifica	ation number	
			340688		C 1.
Part I Organizations Maintaining Donor Adv organization answered "Yes" to Form 990		unds (or Accounts	. Complete i	f the
organization answered Tes to Form 550	(a) Donor advised funds	(b) Funds and o	ther accounts	
Total number at end of year	• •				
Aggregate contributions to (during year)					
Aggregate grants from (during year)					
Aggregate value at end of year					
Did the organization inform all donors and donor advis- funds are the organization's property, subject to the or		oradvis	sed	┌ Yes ┌	No
Did the organization inform all grantees, donors, and d used only for charitable purposes and not for the bene conferring impermissible private benefit	fit of the donor or donor advisor, or for ar	ny othei	r purpose	, ,	- No
art II Conservation Easements. Complete if		o Form	<u> 990, Part I</u>	/, line 7.	
Purpose(s) of conservation easements held by the org Preservation of land for public use (e g , recreation Protection of natural habitat Preservation of open space Complete lines 2a-2d if the organization held a qualifi	n or pleasure) Preservation of an Preservation of a c	ertified	l historic struc	•	
easement on the last day of the tax year	1			End of the Ve	
Total number of conservation easements		2a	neid at the	End of the Ye	аг
Total acreage restricted by conservation easements		2b			
Number of conservation easements on a certified histo	oric structure included in (a)				
	` '	2c			
	· · · ·	2d			
Number of conservation easements modified, transfer	red, released, extinguished, or terminate	d by th	e organization	during	
the taxable year 🛌					
Number of states where property subject to conservat	ıon easement ıs located ▶				
Does the organization have a written policy regarding enforcement of the conservation easements it holds?	the periodic monitoring, inspection, hand	dling of	violations, and	☐ Yes ☐	No
Staff and volunteer hours devoted to monitoring, inspe	cting and enforcing conservation easem	ients du	ırıng the year	-	
A mount of expenses incurred in monitoring, inspecting	g, and enforcing conservation easements	during	the year 🟲 🕏		
Does each conservation easement reported on line 2 (170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	d) above satisfy the requirements of sec	tion		┌ Yes ┌	No
In Part XIV, describe how the organization reports cor balance sheet, and include, if applicable, the text of th the organization's accounting for conservation easeme	e footnote to the organization's financial		•		
Complete if the organization answered "Y		or Oth	er Similar	Assets.	
If the organization elected, as permitted under SFAS 1 art, historical treasures, or other similar assets held fo provide, in Part XIV, the text of the footnote to its fina	or public exhibition, education or researd	h ın fur			
If the organization elected, as permitted under SFAS 1 historical treasures, or other similar assets held for pu 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					
If the organization received or held works of art, histor following amounts required to be reported under SFAS		or financ	• -		
Revenues included in Form 990, Part VIII, line 1			► \$		
Assets included in Form 990, Part X			b - ¢		

Sched	ule D (Form 990) 2009										Page 2
Part	IIII Organizations Maintaining Co	llections of Ar	t, His	torica	l Treas	ures, or O	the	r Similar	Asse	ets (co	ontinued)
	Using the organization's accession and othe items (check all that apply)	r records, check ar	ny of th		-	-			llectio	n	
а	Public exhibition		d	Г	oan or exc	hange progr	ams				
b	Scholarly research		e	Γ o	ther						
С	Preservation for future generations										
	Provide a description of the organization's co Part XIV	ollections and expla	ain hov	w they f	urther the	organızatıon	's ex	empt purpo	se in		
	During the year, did the organization solicit of assets to be sold to raise funds rather than t							nılar	Г	Yes	┌ No
Part	Part IV, line 9, or reported an an					n answere	d "Y	es" to For	m 990),	
	Is the organization an agent, trustee, custod included on Form 990, Part X?	ıan or other ınterm	edıary	for con	trıbutıons	or other ass	ets i	not	굣	Yes	┌ No
b	If "Yes," explain the arrangement in Part XIV	/ and complete the	follow	ing tab	е	_					
									A mou	ınt	
С	Beginning balance					_	1c				5,579
d	Additions during the year						1d				17,636
е	Distributions during the year						1e				15,707
f	Ending balance						1 f				7,508
2a	Did the organization include an amount on Fo	orm 990, Part X, lir	ne 21?						Г	Yes	┌ No
b	If "Yes," explain the arrangement in Part XIV	,									
Par	t V Endowment Funds. Complete									.	
1_	Paginning of year balance	(a)Current Year	(Б)Prior Yea	r (c)1\	wo Years Back	(a)	Three Years B	ack (e	Hour Y	ears Back
1a b	Beginning of year balance										
_	Contributions										
d	Grants or scholarships						\vdash		_		
	Other expenditures for facilities and programs										
f	Administrative expenses										
g	End of year balance										
2	Provide the estimated percentage of the yea	r end balance held	as		•				•		
а	Board designated or quasi-endowment	%									
ь	Permanent endowment - %										
	Term endowment ► %										
	Are there endowment funds not in the posse:	ssion of the organiz	ation	that are	held and	admınıstered	d for	the			
	organization by							-		Yes	No
	(i) unrelated organizations						•		3a(i)		<u> </u>
	(ii) related organizations						•		3a(ii)	<u> </u>	<u> </u>
	If "Yes" to 3a(II), are the related organizatio Describe in Part XIV the intended uses of th	•					•	[3b		<u> </u>
Part						Part X. line	10.				
	Description of investment			(a) Co	est or other nvestment)	(b)Cost or ot basis (othe	her	(c) Accumul depreciati		(d) Bo	ok value
1a	and		_		18,000	00	,113		-+		108,113
	uildings		•		1,713,121			6.63	31,349	1	0,246,277
	easehold improvements		•		1,113,121	13,104	,505	0,03	,1,343	1	V, Z TU, Z / /
	quipment	. 	•		30,107	9,440	465	7 50	9,198		1,871,374
	Al				50,107	1,683			4,310		1,399,437
	Add lines 1a-1e (Column (d) should equal Fo	orm 990. Part X. colu	mn (B), line 10)(c),) -	1,003			. 1,310		3,625,201
	(2,2 (4,2 6444)	,,,	(2)	.,	1.7.7						90) 200

Part VII Investments—Other Securities. See	Form 990, Part X, line 1		
(a) Description of security or category (including name of security)	(b) Book value		d of valuation - year market value
Financial derivatives			,
Closely-held equity interests			
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	+		
Part VIII Investments—Program Related. Se		 13	
			d of valuation
(a) Description of investment type	(b) Book value		-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	•		
Part IX Other Assets. See Form 990, Part X, III	ne 15.		
Part IX Other Assets. See Form 990, Part X, III (a) Descri			(b) Book value
			(b) Book value 103,384
(a) Descri			
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
(a) Descri Deferred financing costs			103,384
Deferred financing costs Related Party Receivables	ption		103,384
Deferred financing costs Related Party Receivables Total. (Column (b) should equal Form 990, Part X, col.(B) line	ption		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line : Part X Other Liabilities. See Form 990, Part X	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part X (a) Description of Liability	ption		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line Part X Other Liabilities. See Form 990, Part X (a) Description of Liability	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line. Part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line and part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384
Total. (Column (b) should equal Form 990, Part X, col.(B) line. Part X Other Liabilities. See Form 990, Part X (a) Description of Liability Federal Income Taxes	(5.)		103,384

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	23,438,900
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	23,270,281
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	168,619
4	Net unrealized gains (losses) on investments	4	147,302
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-7,841
9	Total adjustments (net) Add lines 4 - 8	9	139,461
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	308,080
Par	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue	er R	eturn
1	Total revenue, gains, and other support per audited financial statements	1	23,509,551
2	A mounts included on line 1 but not on Form 990, Part VIII, line 12		
а	Net unrealized gains on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	80,607
3	Subtract line 2e from line 1	3	23,428,944
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b 9,956		
c	Add lines 4a and 4b	4с	9,956
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	23,438,900
	Reconciliation of Expenses per Audited Financial Statements With Expenses	s per	
1	Total expenses and losses per audited financial statements	1	23,195,559
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
b	Prior year adjustments	1	
c	Other losses		
d	Other (Describe in Part XIV)	1	
e	Add lines 2a through 2d	2e	7,680
3	Subtract line 2e from line 1	3	23,187,879
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b 4a		
ь	Other (Describe in Part XIV) 4b 82,402		
c	Add lines 4a and 4b	4c	82,402
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	23,270,281

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

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

Ident if ier	Return Reference	Explanation
Part IV, Line 1b		The hospital has an auxiliary that operates under their EIN These funds are controlled by the auxiliary board members
Part X	Description of Uncertain Tax Positions Under FIN 48	The Foundation, WRHS, and WHLC are organized as North Dakota nonprofit corporations and have been recognized by the Internal Revenue Service as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) The Company undergoes an annual analysis of its various tax positions, assessing the likelihood of these positions being upheld upon examination with relevant tax authorities, as defined by the accounting principles generally accepted in the United States of America The Company believes that it is compliant with all IRS tax regulations and as of March 31, 2010 has not recorded a tax liability for a tax uncertainty
Part XI, Line 8 - Other Adjustments		Auxiliary net income change -7841
Part XII, Line 2d - Other Adjustments		Rental Property Depreciation Included in Revenue on Financial Statements -66695
Part XII, Line 4b - Other Adjustments		Special Events Expense -769 Auxiliary revenue 17636 Rental expenses -6911
Part XIII, Line 2d - Other Adjustments		Special Events Expense 769 Rental Property Expenses 6911
Part XIII, Line 4b - Other Adjustments		Auxiliary expenses 15707 Rental Property Depreciation Included in Revenue on Financial Statements 66695

OMB No 1545-0047

Open to Public **Inspection**

SCHEDULE H (Form 990)

Department of the Treasury Internal Revenue Service

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

Hospitals

Name of the organization West River Health Services

Employer identification number

					45-	0340688			
Pā	art I Charity Care and	l Certain O	ther Com	nunity Benefits at	Cost				
						г		Yes	No
1a	_						1a	Yes	<u> </u>
b	If "Yes," is it a written policy						1b	Yes	
2	If the organization has multip care policy to the various hos		ındıcate whic	h of the following best (describes application (of the charity			
	Applied uniformly to all ho	ospitals		Applied uniformly	to most hospitals				
	Generally tailored to indiv	ıdual hospita	ls						
3	Answer the following based o organization's patients	n the charity	care eligibilit	y criteria that applies t	o the largest number o	of the			
а	Does the organization use Fe								
	100% F 150%			Other		i liee cale	3a	Yes	
b	Does the organization use FP "Yes," indicate which of the fo			for providing <i>discounted</i>	care to low income in		3b	Yes	
	Г 200% Г 250%	Г зо	оо% Г	350%	0% 「 Other _				
С	If the organization does not u determining eligibility for free test or other threshold, regar	or discounte	d care Inclu	de in the description wl	nether the organization				
4	Does the organization's polic	y provide free	or discount	ed care to the "medical	ly indigent"?		4	Yes	
5a	Does the organization budget	amounts for	free or disco	unted care provided un	der its charity care po	ıcy?	5a	Yes	
b	If "Yes," did the organization	's charity car	e expenses e	exceed the budgeted an	nount?	[5b	Yes	
c	If "Yes" to line 5b, as a resul care to a patient who was elig						5c		No
6a	Does the organization prepar	e an annual c	ommunity be	nefit report?		[6a		Νo
6b	If "Yes," does the organization	on make it ava	aılable to the	public?			6b		
	Complete the following table worksheets with the Schedule		ksheets prov	ıded ın the Schedule H	instructions Do not s	ubmit these			
7	Charity Care and Certain O	ther Commu	nıty 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 be expense	enefit	(f) Pero total ex	
_	Charity care at cost (from Worksheets 1 and 2)			112,891		112	2,891	0	510 %
b	Unreimbursed Medicaid (from Worksheet 3, column a)			685,399	573,929	11:	1,470	0	500 %
С	Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)			20,197	32,762	-12	2,565		0 %
d	Total Charity Care and Means-Tested Government Programs			818,487	606,691		1,796	1	010 %
e	Other Benefits Community health improvement services and community benefit operations (from								
f	(Worksheet 4)			46,875	21,466	2.	5,409	0	110 %
g	(from Worksheet 5) Subsidized health services			39,800		39	9,800	0	180 %
y h	(from Worksheet 6) Research (from Worksheet 7)								
	Cash and in-kind contributions to community groups (from Worksheet 8)								
j ·	Total Other Benefits			86,675	21,466	6.	5,209	0	290 %
k	Total. Add lines 7d and 7j			905,162	628,157	277	7,005		0

	rt II Community Buildir activities.		•	_				•			
		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense		rect offs revenue	1	(e) Net communit building expense		(f) Perototal ex	
1	Physical improvements and housing										
2	Economic development										
3	Community support										
4	Environmental improvements										
5	Leadership development and training										
6	for community members Coalition building			5,502				5	502		020
7	Community health improvement			3,302				<u>J</u>	302		020
8	Morkforce development			2,250					250		010
9	Workforce development Other			2,433			1,000	1	.433	(010
)	Total			10,185			1,000	9	185	(040
a i	t IIII Bad Debt, Medicar	e, & Collec	tion Practic	es							
	ion A. Dod Dokk Francis										
:CT	ion A. Bad Debt Expense Does the organization report b	ad deht exner	ise in accordan	ce with Heathcare Fil	nancial I	Manan	ement A	Association		Yes	No
•	Statement No 15?	•		· · · · · ·	• •		• • •		1		No
2	Enter the amount of the organi					2		558,209			
}	Enter the estimated amount of attributable to patients eligible				.	3		172,040			
ļ	Provide in Part VI the text of t In addition, describe the costi rationale for including other ba	he footnote to ng methodolog	the organizatio gy used in deter	n's financial stateme mining the amounts							
ect	ion B. Medicare	a acbt amoun	es in communic,	bellette							
	Enter total revenue received fr	om Medicare	(including DSH	and IME)		5		10,044,748			
	Enter Medicare allowable cost				1	6		10,394,803			
,	Subtract line 6 from line 5 Thi	s is the surpli	us or (shortfall)			7		-350,055			
	Describe in Part VI the extent Also describe in Part VI the co Check the box that describes	osting method	ology or source					•			
	Cost accounting system	l ✓ Co	st to charge rat	10	Other						
ect	ion C. Collection Practices										
a -	Does the organization have a v						• •		9a	Yes	
b	If "Yes," does the organization patients who are known to qual								9b	Yes	
a l	rt IV Management Com									•	
	(a) Name of entity	(i	o) Description of pr activity of entity	, imary p	c) Organız rofit % or ownershi	r stock	er	Officers, directors, trustees, or key nployees' profit % stock ownership%	pro	e) Physi ofit % o ownersh	r stock
		1									
_									_		
0											
0											
1											

Part V Facility Information									
Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
West River Health Services 1000 Highway 12	Х	Х			Х		Х		
Hettinger, ND 58639 New England Clinic 820 2nd Avenue West Bowman, ND 58647									Certified Clinic
Bowman Clinic 608 Hwy 12 West Bowman,ND 58623									Certified Clinic
Scranton Clinic 211 Main Street Scranton, ND 58653									Certified Clinic
Mott Clinic 420 Pacific Avenue Mott, ND 58646									Certified Clinic
Lemmon Clinic 401 6th Avenue West Lemmon, SD 57638									Certified Clinic

Schedule H (Form 990) 2009 Page 4

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 7f The amount of bad debt included on Form 990, Part IX, line 25, column (A), but subtracted for purposes of calculating the percentage on this line is \$905,468

Part I, Line 7 The organization used Worksheet 2 to determine the cost for Part III, Line 7, Rows a through c The organization used actual expenses to determine the cost for Part I, Line 7, Rows e and f

Part III, Line 4 Footnote to organization's financial statements that describes bad debt expense The carrying amount of patient and resident

receivables is reduced by a valuation allowance that reflects management's estimate of amounts that will not be collected from patients, residents, and third-party payors. Management reviews patient and resident receivables by payor class and applies percentages to determine estimated amounts that will not be collected from third parties under contractual agreements and amounts that will not be collected from patients and residents due to bad debts. Management considers historical write off and recovery information in determining the estimated bad debt provision Bad debt expense was converted to cost using the cost to charge ratio calculated using Worksheet 2 The estimated amount of the organization's bad debt expense that is attributable to patients eligible under the organization's charity care policy is approximately \$172,040 This is an estimation of the bad debts that would be eligible for the charity care policy if the patients applied Part III, Line 8 The full amount of Medicare shortfall should be regarded as community benefit West River Health Service's mission is to

provide care to anyone regardless of their ability to pay As such, they provide services to Medicare patients even though they know in many cases they will not recover their full margin on this work. Providing services under the Medicare program regardless of making an operating margin increases access to healthcare services, which is a community benefit Medicare allowable costs of care are based on the Medicare cost report. The Medicare cost report is completed based on the rules and regulations set forth by CMS Part III, Line 9b WRHS has established a written policy for the billing, collection and support for patients with payment obligations WRHS makes every effort to adhere to the policy and is committed to applying the policy for assisting patients with limited means in a professional,

admitting, financial assistance, customer service, billing and collections) on the policies with an emphasis on treating all patients with dignity and respect regardless of their insurance status or their ability to pay for services. The Financial Counselor is given more in-depth training on handling financial assistance requests, processing of applications, and managing outcomes Part V Part VI, Line 1 In relation to Part V, WRHS also has one podiatry center located in Dickinson, ND that is not required to be licensed under the state law Because it does not have this requirement it was excluded from Part V Facility Information

consistent manner WRHS educates staff members who work closely with patients (including those working in patient registration and

Part I, Line 7e - Community Health Improvement Services and Community Benefit Operations Fitness Center Description of Activity This is a fitness center located offsite from the main campus. Access to the center is by card key membership which is open to anyone within community and surrounding communities. The center is staffed approximately 24 hours/week, however, the therapy services inhabit space in the same building and are available Monday through Friday during normal work hours to supervise and/or maintain fitness center equipment in good working order The center is equipped with several pieces of fitness equipment (recumbant bikes, tread mills, etc.) Currently, there are approximately 100 active memberships Need for Activity It has been determined through organized community group meetings that a need for a fitness center exists within the community WRHS has had representation to those community meetings and volunteered to subsidize this activity as part of its mission to provide health and wellness services to the communities it serves. The fitness center has been in existence since 2005, however, over the years, the center has expanded its operations to include several new equipment pieces in effort to meet the needs of the community group Physical and occupational therapy staff are also very closely involved and advise/monitor exercise programs for patients who have been through a therapy program. Objectives. Improve access to fitness and exercise programs, provide fitness and exercise programs at a nominal membership fee, address state and national initiatives on obesity and other health priorities, advance education and knowledge to the general public on importance of exercise and fitness in personal health Total Community Benefit Expense \$15,147Direct Offsetting Revenue \$8,047Net Community Benefit Expense \$7,100 Free Health-Related Brochures to Public Description of Activity Informational brochures on specific illnesses and diseases are provided to patients both in the hospital and clinic settings. These brochures contain up-to-date and vital information for patient on how to manage a disease/illness as has been determined by physician Need for Activity Need and desire for more information has been expressed by patients on return of patient satisfaction surveys Objectives Improve access to specific health-related information for patients, advance education and knowledge to the general public Total Community Benefit Expense \$2,423Net Community Benefit Expense \$2,423 Medical Library Description of Activity Although a very small medical facility, WRHS has long subsidized the maintenance of a medical library available to staff, medical staff, and the general public. The library contains modern medical journals and periodicals as well as Consult and MDLearn software programs on two computers available for public use. The library is used extensively not only by medical staff but also by medical students and high school students as they prepare for science fair projects for medically-related research projects. The library is open 24x7 and is staffed for 24 hours/week. Need for Activity There has been a long history of collabarative effort between the Hettinger Public School and WRHS. The School has encouraged its students to use the medical library and to work with professional staff as they do their research and/or consider careers in the medical field Objectives Improve access to the public on health-related information, advance education and knowledge to high school level students as they do research and plan for careers in the medical field, encourage collaborative efforts between the local school and medical professionals Total Community Benefit Expense \$4,015 (this is cost of periodicals/software calculated at 50% public use, all staff costs are also excluded)Net Community Benefit Expense \$4,015 Medication Assistance Description of Activity The medication assistance program is a program subsidized by the hospital for the benefit of the general public. Began several years under the auspices of a federal grant, this program is designed to assist any and all individuals with enrollment in Medicare Part D as well as to work hand in hand with interested patients in obtaining medications and other pharmaceuticals from drug companies at reduced rates. Eligible patients must meet specified income guidelines to apply for and be deemed eligible for the reduction. There is a charge of \$30 per quarter for those on the program However, this cost does not fully cover the costs of program administration. There are approximately 60 individuals taking part in this program currently Need for Activity. This need originated largely as part of a statewide endeavor to place community resource coodinators into each community across the state. Assessment surveys conducted at that time found a great need for this service in the rural areas of the state Medicare Part D enrollment and continuance in the program can be very confusing for the elderly and the need to assist is evident Objectives Assist elderly population in Medicare Part D enrollment, provide assistance to eligible population in applying for and obtaining medications and other pharmaceuticals at a discount from retail, provide education and/or assistance in enrollment to other financial assistance programs Total Community Benefit Expense \$16,600Direct Offsetting Revenue \$8,419Net Community Benefit Expense \$8,181 General Screening/Flu Injection Administration Description of Activity One of the most attended events in the rural communities served by WRHS are the annual Farm and Home Shows These Shows are held in three communities each fall--Hettinger, Lemmon, and Bowman WRHS sends 3-5 staff to man booths at each Show This staff will answer general health questions for the public, take free blood pressures, and administer flu vaccine to those interested. There is a charge of \$20 for those receiving flu vaccine and/or WRHS will offer to submit a claim to insurance if the patient is interested. Approximately 250 people took advantage of the flu vaccine administration for this report period. Need for Activity The need for flu vaccine and administration thereof is a public and national initiative to improve patient health and prevent spread of serious and contagious flu strains. The need for this activity has been widely proclaimed. The public has expressed appreciation for having this available on an annual basis. Objectives. A healthier community through administration and disease prevention, provide education on adverse effects if not immunized, prevent contagion of flu within the immediate and surrounding communities Total Community Benefit Expense \$7,285Direct Offsetting Revenue \$5,000Net Community Benefit Expense \$2,285 Standby Ambulance Services Description of Activity The local ambulance service provides a standby ambulance and two EMS staff at all Hettinger football games, rodeos, and demolition derbies. In addition, they are on call for all high school basketball, wrestling, and volleyball matches in case of emergency injuries. In this reporting period, there were ten events at which standby ambulance was made available. These services are provided free of charge to the community Need for Activity School officials and the community recognize the risk associated with any contact sport, espeically that of football, rodeo or derbies. It has been the longstanding tradition of WRHS to provide these services without charge to these not-for-profit entities Objectives Provide emergency and trauma care to participants of area sports, support local sports activities with encouragement toward safety Total Community Benefit Expense \$1,125Net Community Beneft Expense \$1,1254th Of July Parade Description of Activity WRHS provided bottles of water for the parade Total Community Benefit Expense \$280Net Community Beneft 2 Needs assessment. Describe how the organization assesses the health care needs of the communities it serves Part VI, Line 2 There is representation from across the multi-county region on the WRHS board of directors, board members routinely provide feedback to administration and board of directors of the perceived health care needs within their respective communities Board

- health policies, allocate resources, improve or expand existing services, implement new programs and collaborate with other community health care providers. Although all members of the 14-member physician group with whom WRHS contracts for professional medical services
- reside in Hettinger, they travel daily/weekly to community clinics within the region. They have become advocates for each of these communities and represent community needs to administration and board of directors While it has been several years since the last formal community needs assessment, WRHS is scheduled to conduct its next needs assessment in early 2011. Intent then is to continue this assessment every three years WRHS conducts regular satisfaction surveys with patients who have received hospital/clinic services with WRHS As part of that survey, patients are asked for their input for improvement and/or suggest other needed services WRHS identifies unmet community health needs by participating in community coalitions, partnerships, boards, committees, advisory groups, and panels Based on the above-noted assessment measures, the major community needs identified for 2009 were the need to increase access to quality health care, especially for children, pregnant women, and uninsured adults and seniors, the need to obtain medical care for the underserved by enrolling eligible residents in Medicaid, SCHIP, and other insurance programs and by building a better system of care for the uninsured, and the need to provide health education, disease prevention and chronic disease management (including obesity) programs to improve the health status of the communities served 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 It is the mission of WRHS to provide comprehensive health and wellness services to all residents and visitors in the region it serves These services are offered to all patients regardless of race, color, creed or ability to pay. We are committed to provide quality health care services with compassion and respect, particularly the underinsured and uninsured population. It is the policy of WRHS to provide effective communications with patients regarding hospital bills, to make affirmative efforts to help patients apply for public and private

members and medical staff are brought together at the annual board retreat, at which time health care needs are discussed and become part of the strategic long-range planning process. This discussion will serve as the basis for health care strategic and action planning to develop

and to maintain fair and consistent billing and collection practices for all patients with patient payment obligations. It is at the point of admission that ability to pay is assessed. Patients who are uninsured and believed to have limited resources are referred to the WRHS Financial Counselor who will determine the patient's eligibility for charity care and/or other financial assistance programs. The Financial

financial support programs, to offer financial support to patients with limited means, to assist low-income patients in a consistent manner,

- Counselor will also discuss with the patient the availability of various governmental programs, including Medicaid or other state-funded programs Where appropriate, the Financial Counselor will assist the patient with qualification and/or application to such programs. Several years ago, WRHS implemented the Good Neighbor Program. This is a program designed to provide financial assistance to underinsured eligible patients throughout the region Funding for the Program was through a public fundraising campaign. Those funds, along with an annual sustainability contribution by WRHS, have allowed this Program to continue yet today. It is promoted via brochures, newspaper, and the WRHS website In addition to this Program, patients unable to pay their medical bills are invited to submit an application to the charity care program Both the Financial Counselor and the Patient Financial Services Manager are readily available to visit with candidates to this program and to assist in the application process, as appropriate WRHS informs patients of its financial assistance programs through the WRHS website, brochures available at points of admission and in the Patient Care Handbook located in each patient room. Every effort is made to determine a patient's eligibility prior to or at the time of admission or service. However, determination for financial support can be made during any stage of the patient's stay after stabilization or collection cycle 4 Community information. Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves Part VI, Line 4 Hettinger is located in rural southwestern North Dakota and borders the states of South Dakota and Montana The City has a population of 1,307 with a total population of 2,593 in Adams County. In addition to the hospital and clinic services located in Hettinger, there are also rural clinics located in New England (Slope County), Bowman and Scranton (Bowman County), and Mott (Hettinger County), all in southwestern North Dakota. Another clinic is located in Lemmon, South Dakota (Perkins County). In total, West River Health Services provides health care to approximately 37,000 people over a 25,000 square mile inclusive of the counties named. The average household income for these counties is \$27,935, which is considerably below the North Dakota average of \$34,604. Twenty-two percent of the population in all counties served is 65 years of age or older. Four hundred twenty eight families within the service area fall below the federal
- an important part of the economy and, as such, the hospital and clinics have become one of the top employers in the region. Approximately 3 4% of all patients served are Medicaid recipients and 5 5% of all patients served are uninsured. There is another hospital and clinic in Bowman, located 40 miles west of Hettinger There is also a hospital and several other clinics in Dickinson, located 75 northwest of

poverty guidelines for an average of 12 28% The North Dakota average for families falling below poverty levels is 8 3% Not included to the above demographics is the City of Dickinson, 75 miles from Hettinger and located in Stark County. It is here that WRHS operates a weekly Foot and Ankle Center With the exception of Dickinson, all other sites have been designated as medically underserved areas. Health care is

- Hettinger Tertiary referral centers are located 150 miles away in Bismarck, North Dakota, and 180 miles away in Rapid City, South Dakota Community building activities. Describe how the organization's community building activities, as reported in Part II, promote the health of Part VI, Line 5 West River Health Services is a not-for-profit organization whose mission is to provide comprehensive health and wellness services to residents and visitors of the region. We do this by reinvesting our profits back into the communities through various programs and services, making sure that care is available to everyone regardless of ability to pay, offering care with compassion to all patients, and providing a wide range of special benefits to each community, such as programs to manage care for persons with chronic diseases, health education and disease prevention initiatives, outreach for the elderly, and care for person who are poor or uninsured Part II - Community Building ActivitiesLine 6 - Coalition BuildingSeveral of the WRHS staff are members of the Adams County Disaster Management Team and, as such, are also represented on the Southwest Region Coalition for Disaster Management. They also are actively involved in statewide initiatives to assure that WRHS and its partners are prepared in event of natural or manmade disasters. The flood of 2009 was a prime example of their involvement as they helped to develop procedures and protocol to follow in this natural disaster event. Included to the representation from WRHS are two representatives of the Quality Assurance/Quality Improvement Staff and the Disaster Management Coordinator for WRHS In this reporting period, the following costs were realized for this community building effort * Three staff met for 6 consecutive months of discussion/collaborative efforts with the Adams County Emergency Operations Center staff Direct costs for this period were \$688, indirect costs were \$172 Total was \$860 * Three staff met in regular monthly meetings over the year with the Southwest Region Disaster Management Team Their goal was to develop a collaborative effort for disaster management that could be served throughout the region, to develop protocol for disaster management, and to educate other providers with disaster management protocol and guidelines Direct costs for this period were \$2,063, indirect costs were \$516 Total was \$2,579 * Three staff met for a period of six weeks (2 times a week) in teleconferences with the Statewide Disaster Management Team. Here they offered input to statewide disaster management protocol and took part in several table and field drills as preparation for natural or manmade disasters. Direct costs for this period were \$1,650, indirect costs were \$413 Total was \$2,063 Grand total of this coalition-building effort is \$5,502 There was no direct offsetting revenue to this project. The coalition efforts still continue today Line 7 - Community Health Improvement Advocacy Hettinger has a locally-owned radio
- station This station has a program called TTO (This, That, and Other Things) This program airs daily, WRHS has a designated hour per month to share information about the facility and promote general health and well-being. There have been six such programs over the past year in which staff went on TTO to inform of importance of flu vaccination, precautions for dealing with flu and other diseases, and other disease-specific cautions. Direct costs for staff to prepare and participate in the talk show were \$1,800, indirect costs were \$450. Total was \$2,250 Line 8 - Workforce DevelopmentUnlike many parts of the State or across the nation, Hettinger and its community clinic sites are facing a burdensome manpower shortage. Because we must compete with oil field development and an industry that is paying much higher wages, we often compete for the same labor force WRHS is an advocate of education and, particularly, of efforts for "growing" a clientele that will hopefully return to the area for permanent jobs at sometime in the future. In this past year, WRHS was the organizer as well as a participator in a SCRUBS camp for area schools. Several area communities participated in the one-day event and offered students a perspective on health careers and assistance available to them if they chose to forward their education in a medical field. This was a very successful event and well over 300 students were in attendance. Twelve staff from WRHS attended the camp and manned booths to answer questions and give specific information on careers in the health field. Direct costs for staff to participate were \$1,946, indirect costs were \$487 Total was \$2,433 \$1,000 of these costs were offset by a regional grant for advancement of health care careers 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 West River Health Services works with many community programs each year, often partnering with other organizations
- Consortium, an outreach effort encompassing the western half of North Dakota The goal of the SWAHEC is to assist health care providers in their recruitment and retention of health care workers. Quite the contrast to other parts of the nation, North Dakota is facing severe shortage. of workers in many industries, including health care. Members from our management team stay connected to the communities through their involvement with other community organizations, including membership on numerous community boards and committees. Doing so gives the organization a voice and input into local activities, as well as serves as representation of health activities into each of the communities. West River Health Services has a policy of using any of its surplus funds for improvements that promote a higher level of quality patient care. The organization has long been a promoter of medical education and has enjoyed a longstanding relationship with the University of North Dakota School of Medicine in providing rotation sites for medical students. Physicians within the organization graciously preceptor these students The board represents members from the community that are neither employees, nor contractors of the organization, nor family members thereof WRHS extends medical staff privileges to all qualified physicians in its community for all of its departments. For more information

throughout the service area. The organization was instrumental in the application to and award of a Southwestern Area Healthcare Education

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 communites served Part VI, Line 7 Part VI, Line 8 None

about WRHS, visit www wrhs com

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

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -**Compensation Information**

DLN: 93493040004061

OMB No 1545-0047

Open to Public

Inspection

Schedule J (Form 990)

Department of the Treasury Internal Revenue Service

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 West River Health Services

Employer identification number

45-0340688

Pa	Tible Questions Regarding Compensatio	1			
				Yes	Νο
1a		vided any of the following to or for a person listed in Form to provide any relevant information regarding these items			
	First-class or charter travel	Housing allowance or residence for personal use			
	Travel for companions	Payments for business use of personal residence			
	Tax idemnification and gross-up payments	Health or social club dues or initiation fees			
	Discretionary spending account	Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the oreimbursement orprovision of all the expenses described.	ganızatıon follow a wrıtten policy regardıng payment or rıbed above? If "No," complete Part III to explaın	1b		
2	Did the organization require substantiation prior to officers, directors, trustees, and the CEO/Executiv		2		
3	Indicate which, if any, of the following the organizat organization's CEO/Executive Director Check all t	nat apply			
	Compensation committee	Written employment contract			
	Independent compensation consultant	Compensation survey or study			
	Form 990 of other organizations	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, or a related organization	Part VII, Section A , line $f 1a$ with respect to the filing organize	ation		
а	Receive a severance payment or change-of-control	payment?	4a		Νo
Ь	Participate in, or receive payment from, a suppleme	ntal nonqualified retirement plan?	4b		Νo
С	Participate in, or receive payment from, an equity-b	ased compensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and p	ovide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only m	st complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A compensation contingent on the revenues of	line 1a, did the organization pay or accrue any			
а	The organization?		5a		Νo
Ь	Any related organization?		5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III				
6	For persons listed in form 990, Part VII, Section A compensation contingent on the net earnings of	line 1a, did the organization pay or accrue any			
а	The organization?		6a		Νo
Ь	Any related organization?		6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III				
7	For persons listed in Form 990, Part VII, Section A payments not described in lines 5 and 6? If "Yes,"		7		No
8	Were any amounts reported in Form 990, Part VII,	paid or accured pursuant to a contract that was			
	in Part III	n Regs section 53 4958-4(a)(3)? If "Yes," describe			 N ~
^		and ottable and one to the Decision of the Dec	8	\vdash	No
9	section 53 4958-6(c)?	e rebuttable presumption procedure described in Regulations	9		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

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)(1)-(111) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of (i) Base compensation	W-2 and/or 1099-MI (ii) Bonus & Incentive compensation	SC compensation (iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(ı)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
Jim Long	(I) (II)	143,114 0	-	0	10,293		160,931	0

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

Ident if ier	Ret urn Ref erence	Explanation
Supplemental Information	Part III	Dr John Joyce is paid by United Clinic Physicians, an unrelated organization. Compensation information was unavailable from them for purposes of this return

Schedule J (Form 990) 2009

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

Department of the Treasury

Supplemental Information on Tax Exempt Bonds

ax Exempt Bonds

Part IV line 342 Provide description

Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule 0 (Form 990).
★ Attach to Form 990. ► See separate instructions.

DLN: 93493040004061OMB No 1545-0047

2009

Open to Public Inspection

Schedule K (Form 990) 2009

Internal Revenue Service Name of the organization Employer identification number West River Health Services 45-0340688 **Bond Issues** (h) O n (g) Defeased Behalf of (a) Issuer Name (b) Issuer EIN (c) CUSIP # (d) Date Issued (e) Issue Price (f) Description of Purpose Issuer Yes No Yes Expand & renovate City of Hettinger North Dakota 45-6002094 01-31-2008 5,275,000 hospital/Hettinger Clinic & Χ Х acquisition of fixed egpt Proceeds Α В C D Ε Total proceeds of issue 5,275,000 Gross proceeds in reserve funds 2 Proceeds in refunding or defeasance escrows 3 Other unspent proceeds Issuance costs from proceeds 105,500 Working capital expenditures from proceeds Capital expenditures from proceeds 5,169,500 Year of substantial completion 2010 Yes No Yes Yes Yes No Yes No Were the bonds issued as part of a current refunding issue? Х 9 Were the bonds issued as part of an advance refunding issue? Х 10 Has the final allocation of proceeds been made? Χ 11 Does the organization maintain adequate books and records to support 12 Χ the final allocation of proceeds? Part III **Private Business Use** В С Ε Α D Yes No Yes No Yes No No Yes Yes No Was the organization a partner in a partnership, or a member of an LLC, 1 Х which owned property financed by tax-exempt bonds? Are there any lease arrangements with respect to the financed property Х which may result in private business use?

Cat No 50193E

Schedule K (Form 990) 2009

Part III Private Business Use (Continued)

The state of the same any management of service contracts with respect to the finance of property which may result in private business use?					Α			В			C		D			E
financed property which may result in private business use? A return any research agreements with respect to the hinner deproperty which may result in private business use? Does the reginalization returning version of the results of the previous and any management or service contracts or research agreements shall not be financed property used in a private business use as a result in the financed property used in a private business use by extituse of the financed property used in a private business use as a result of unreleded trade or brusiness activity carried only your organization, another section 501 (c(3) organization or a slate or local government. Early the percentage of financed property used in a private business use as a result of unreleded trade or brusiness activity carried only your organization, another section 501 (c(3) organization, or a state or local government. This is a finance of the percentage of financed property used in a private business use as a result of unreleded trade or brusiness activity carried only your organization, another section 501 (c(3) organization, or a state or local government. The percentage of financed property used in a growth business use as a result of unreleded trade or brusiness activity carried only your organization or the governmental insuer dentified a hedge with respect to the bond issue on its books and recorded? The percentage of the finance of t				Υe	es	No	Yes	No	D	Yes	Ne	o 1	es es	No	Yes	No
which may result in private business use? 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? Enter the percentage of financed property used in a private business use by entires other than a section 501c(s) organization or a state or local government. Enter the precentage of financed property used in a private business use organization of a state or local government. Enter the precentage of financed property used in a private business use organization, another section 501c(s) organization, or a state or local government. Enter the precentage of financed property used in a private business use organization, another section 501c(s) organization, or a state or local government. Enter the precentage of financed property used in a private business use organization, another section 501c(s) organization, or a state or local government. Enter the precentage of financed property used in a private business use or local government. Fart IV Arbitrage Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insurance compliance of its tax-exempt bond liabilities? Take the post-insur	3a					X										
course to review any management or service contracts or research agreement relating to the financed property? 4. Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government.	3b		perty			X										
by entities other than a section 501(c)(3) organization or a state or local government 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 Total of lines 4 and 5	3с	counsel to review any management or service contracts or research				X										
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	4	by entities other than a section 501(c)(3) organization or a state or	local			0 %										
Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities? A B B C D E	5	as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or lo				0 %										
ensure the post-issuance compliance of its tax-exempt bond liabilities? A	6	Total of lines 4 and 5				0 %										
Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue a variable rate issue? 2 Is the bond issue a variable rate issue? 3a Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records? b Name of provider c Term of hedge 4a Were gross proceeds invested in a GIC? X Ware first of GIC d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? 5 User any gross proceeds invested beyond an available temporary period? X Were any gross proceeds invested beyond an available temporary period? D Id the bond issue qualify for an exception to rebate?	7			Х	(
Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue a variable rate issue? Is the bond issue a variable rate issue? X Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records? X No Yes No Yes No Yes No	Par	t IV Arbitrage														
Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue? Is the bond issue a variable rate issue? X Has the organization or the governmental issue ridentified a hedge with respect to the bond issue on its books and records? X Name of provider Term of hedge Were gross proceeds invested in a GIC? X Man b Name of provider Term of GIC Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? Were any gross proceeds invested beyond an available temporary period? X Did the bond issue a variable rate issue? X		,			VI	Vaa			٧	С	N	٧	D	Na		
Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records? Name of provider	1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to	res			res	No		res		NO	res		NO	Yes	No
hedge with respect to the bond issue on its books and records? X	2	Is the bond issue a variable rate issue?	X													
c Term of hedge 4a Were gross proceeds invested in a GIC? 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? 5 Were any gross proceeds invested beyond an available temporary period? X 6 Did the bond issue qualify for an exception to rebate?	3a	hedge with respect to the bond issue on its books and		:	X											
Were gross proceeds invested in a GIC? b Name of provider c Term of GIC d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? 5 Were any gross proceeds invested beyond an available temporary period? Did the bond issue qualify for an exception to rebate?	b	Name of provider														
b Name of provider c Term of GIC d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? 5 Were any gross proceeds invested beyond an available temporary period? K Did the bond issue qualify for an exception to rebate?	c	Term of hedge														
Term of GIC d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? 5 Were any gross proceeds invested beyond an available temporary period? K Did the bond issue qualify for an exception to rebate?	4a	Were gross proceeds invested in a GIC?		;	X											
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? 5 Were any gross proceeds invested beyond an available temporary period? 6 Did the bond issue qualify for an exception to rebate?	b	Name of provider														
value of the GIC satisfied? 5 Were any gross proceeds invested beyond an available temporary period? 6 Did the bond issue qualify for an exception to rebate?	c	Term of GIC														
temporary period? X 6 Did the bond issue qualify for an exception to rebate?	d															
6 Did the bond issue qualify for an exception to rebate?	5			;	x											
	6	Did the bond issue qualify for an exception to rebate?		:	X											

OMB No 1545-0047

SCHEDULE 0

(Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Information to Form 990

► Attach to Form 990.

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

2009 Open to Public Inspection

Name of the organization West River Health Services

Employer identification number

45-0340688

ldentifier	Return Reference	Explanation
Form 990, Part VI, Section A, Iine 6		West River Health Services Foundation is the sole member of the organization. West River Health Services board members are appointed by West River Health Services Foundation.
Form 990, Part VI, Section A, Iine 7a		As the sole member, The WRHS Foundation appoints the board members of WRHS
Form 990, Part VI, Section A, line 7b		As sole member, WRHS Foundation approves all amendments to the Articles of Incorporation and Bylaws, approves debt when it excess levels set by the board of directors of the Foundation, approves dissolution or merger of the organization and approves the sale or transfer of any capital assets having a purchase price or market value greater than \$100,000
Form 990, Part VI, Section B, Inne 11		The CFO and CEO will review the Form 990 prior to the completed Form 990 being distributed and reviewed by board members at their regular meeting
Form 990, Part VI, Section B, Inne 12c		All medical staff, employees, and board members are required to disclose any potential conflicts. Potential conflicts are reviewed by the CEO Individuals with conflicts abstain from voting, and this action is noted in the board minutes.
Form 990, Part VI, Section B, line 15		CEO Each board and medical staff member annually complete an evaluation form on the CEO's performance. The Chairman of Executive Committee tabulates the results and reviews them with the other members of the Executive Committee. The results are presented to the full board of directors who have final authority in determining compensation. Comparability data from the state hospital association, as well as other comparative industry information, is used in determining compensation. CFO The CEO reviews the CFO's performance and uses comparability data in determining compensation. All other employees. The administrative staff use comparable data in setting compensation for each level of employee. Compensation was last reviewed in April of 2009.
Form 990, Part VI, Section C, line 19		Administrative representatives of the organization will provide the governing board documents, conflict of interest policy, and financial statements upon written or verbal request to administrative representatives of the organization
		Form 990, Part VII In addition to the hours served at West River Health Services, Karan Ehlers serves an additional 10 hours at Western Horizons Living Center (WHLC) and 2 hours at the West River Health Services Foundation (WRHSF), Jim Long serves an additional 4 hours at WHLC and 2 hours at WRHSF Dr John Joyce's compensation is paid by United Clinic Physicians Compensation information was unavailable from them for purposes of this return

efile GRAPHIC print - DO NOT PROCESS | As Filed Data -

DLN: 93493040004061

OMB No 1545-0047

Open to Public Inspection

SCHEDULE R

(Form 990)

Related Organizations and Unrelated Partnerships

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

Department of the Treasury Internal Revenue Service

45-0411825

Name of the organization West River Health Services

Employer identification number

45-0340688

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

► Attach to Form 990.

(a)
Name, address, and EIN of disregarded entity

Primary activity

Legal domicile (state or foreign country)

► See separate instructions.

Total income

End-of-year assets

(f) Direct controlling entity

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

(b) (d) (f) (c) (e) Direct controlling Name, address, and EIN of related organization Primary activity Legal domicile (state Exempt Code section Public charity status or foreign country) (if section 501(c)(3)) entity Western Horizons Living Centers West River Health Services Long-term care/assisted 1104 Highway 12 ND 501(c)(3) Foundation living services Hettinger, ND 58369 26-0794602 West River Health Services Foundation 1000 Highway 12 Fundraising ND 501(c)(3) 11a N/A Hettinger, ND 58639

(j)

General or

managing

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)

al (d)
cile Direct controlling
or entity
gn

(e)
Predominant income
(related, unrelated,
excluded from tax
under sections 512514)

(f) Share of total income (g) Share of end-of-year assets (h)
Disproprtionate
allocations? ai

(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)

hedule K-1 partner? form 1065)

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

(3)

(4)

(5)

(6)

Sche	dule R (Form 990) 2009		Pag	ge 3
Pa	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		Yes	No
1 D	uring the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?	ſ		
а	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity	1a		No
b	Gıft, grant, or capıtal contribution to other organization(s)	1b		No
c	Gıft, grant, or capıtal contribution from other organization(s)	1c	Yes	
d	Loans or loan guarantees to or for other organization(s)	1d		No
e	Loans or loan guarantees by other organization(s)	1e		No
f	Sale of assets to other organization(s)	1f		No
g	Purchase of assets from other organization(s)	1g		No
h	Exchange of assets	1h		No
i	Lease of facilities, equipment, or other assets to other organization(s)	1i	Yes	
j	Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k	Performance of services or membership or fundraising solicitations for other organization(s)	1k		No
ı	Performance of services or membership or fundraising solicitations by other organization(s)	1 I		No
m	Sharing of facilities, equipment, mailing lists, or other assets	1m	Yes	
n	Sharing of paid employees	1n	Yes	
o	Reimbursement paid to other organization for expenses	10		No
p	Reimbursement paid by other organization for expenses	1p	Yes	
q	O ther transfer of cash or property to other organization(s)	1q		No
r	O ther transfer of cash or property from other organization(s)	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) (b) Transaction Am type(a-r)		c) : involve	ed
(1) (2)	cype(d l)			

Schedule R (Form 990) 2009

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

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

(a)
Name, address, and EIN of entity

(b) Primary activity (c) Legal domicile (state or foreign country) (d)
Are all
partners
section
501(c)(3)
organizations?

Yes No

(e) Share of end-of-year assets **(f)** Disproprtionate allocations?

No

Yes

(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065) (h) General or managing partner?

Yes No

Software ID: Software Version:

EIN: 45-0340688

Name: West River Health Services

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

(A) Name and Title	(B) A verage hours		(C tion (hat a	che		II		(D) Reportable compensation	(E) Reportable compensation	(F) Estimated amount of other
	per week	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	from the organization (W- 2/1099-MISC)	from related organizations (W- 2/1099- MISC)	compensation from the organization and related organizations
Travis Ellison Chair	2 00	X						220	0	0
Cody Jorgenson Vice Chair	2 00	X						260	0	0
Lance Ketterling Secretary/Treasurer	2 00	X						260	0	0
Eric Andress Board Director	2 00	X						60	0	0
Gary Dewhirst Board Director	2 00	X						250	0	0
Larry Jackson Board Director	2 00	X						60	0	0
Doug Jerde Board Director	2 00	X						140	0	0
Robert Parker Board Director	2 00	X						210	0	0
Cleve Teske Board Director	2 00	X						20	0	0
Dale Wegh Board Director	2 00	X						50	0	0
Dr John Joyce Board Director	2 00	Χ						0	0	0
Mike Clayton Past Chair	2 00	Χ		X				140	0	0
Arloween Remington Past Vice Chair	2 00	X		X				180	0	0
Lında Weaver Braaten Past Secr/Treas	2 00	Χ		X				170	0	0
Karan Ehlers CFO	28 00			X				74,733	0	21,891
Jim Long CEO	34 00			X				143,114	0	16,487
Susan Hallen Pharmacıst	40 00					Χ		138,944	0	11,031
Mitch Schultz Pharmacist	40 00					X		102,740	0	15,041

Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	Business Code	(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
Patient Service Revenu	621,110	22,305,009	22,305,009		
Affiliation Support	900,099	300,000	300,000		
Assisted Living Rent	900,099	106,860	106,860		
Cafeteria	722,210	81,769	81,769		
Insurance Proceeds	900,099	59,459	59,459		

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

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Bad Debts	905,468	905,468		
Recruitment	168,646	128,699	39,947	
Dues and Subscriptions	64,034	41,200	22,834	
Employee Activities Exp	23,036		23,036	
Lost Charge Expense	6,079	6,079		