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Form 990  Department of the Treasury Internal Revenue Service	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) ▶ The organization may have to use a copy of this return to satisfy state reporting requirements	OMB No 1545-0047 2010 Open to Public Inspection
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A For the 2010 calendar year, or tax year beginning 01-01-2010 and ending 12-31-2010		
B Check if applicable <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization ALTRU HEALTH SYSTEM	D Employer identification number 45-0310462
	Doing Business As ALTRU HOSPITAL	E Telephone number (701) 780-5200
	Number and street (or P O box if mail is not delivered to street address) 1200 S COLUMBIA RD	Room/suite
	City or town, state or country, and ZIP + 4 GRAND FORKS, ND 582014036	
	F Name and address of principal officer DAVID MOLMEN 1200 S COLUMBIA RD GRAND FORKS, ND 582014036	
		H(a) Is this a group return for affiliates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all affiliates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) H(c) Group exemption number ▶
I Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () ◀ (Insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
J Website: ▶ ALTRU.ORG		
K Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		L Year of formation 1970
		M State of legal domicile ND

Part I	Summary
Activities & Governance	1 Briefly describe the organization’s mission or most significant activities HEALTHCARE DELIVERY
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets
	3 Number of voting members of the governing body (Part VI, line 1a)
	4 Number of independent voting members of the governing body (Part VI, line 1b)
	5 Total number of individuals employed in calendar year 2010 (Part V, line 2a)
Revenue	6 Total number of volunteers (estimate if necessary)
	7a Total unrelated business revenue from Part VIII, column (C), line 12
	b Net unrelated business taxable income from Form 990-T, line 34
Expenses	8 Contributions and grants (Part VIII, line 1h)
	9 Program service revenue (Part VIII, line 2g)
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)
	14 Benefits paid to or for members (Part IX, column (A), line 4)
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)
Net Assets or Fund Balances	16a Professional fundraising fees (Part IX, column (A), line 11e)
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ ⁰
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)
	19 Revenue less expenses Subtract line 18 from line 12
	20 Total assets (Part X, line 16)
	21 Total liabilities (Part X, line 26)
	22 Net assets or fund balances Subtract line 21 from line 20

Part II Signature Block					
Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.					
Sign Here	***** Signature of officer			2011-10-24 Date	
	DAVID MOLMEN CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name PETER HOISTAD	Preparer's signature PETER HOISTAD	Date	Check if self-employed <input type="checkbox"/>	PTIN
	Firm's name ▶ BRADY MARTZ AND ASSOCIATES PC				Firm's EIN ▶
	Firm's address ▶ PO BOX 14296 GRAND FORKS, ND 582084296				Phone no ▶ (701) 775-4685
May the IRS discuss this return with the preparer shown above? (see instructions)					<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☐ Yes ☒ No

1

Briefly describe the organization's mission

IMPROVING HEALTH, ENRICHING LIFE WHY WE SERVE TO ACHIEVE OPTIMUM HEALTH FOR ALL RESIDENTS IN OUR REGION HOW WE SERVE BY PROVIDING HEALTH EDUCATION, PREVENTIVE SERVICES, EARLY INTERVENTION, AND APPROPRIATE CARE WHOM WE SERVE THE MORE THAN 200,000 RESIDENTS OF NORTHEAST NORTH DAKOTA AND NORTHWEST MINNESOTA WHO WE ARE A COMMUNITY OF OVER 3,000 HEALTH PROFESSIONALS AND SUPPORT STAFF COMMITTED TO SERVING THE REGION FOR MORE THAN 100 YEARS

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes ☒ No

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

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes ☒ No

If "Yes," describe these changes on Schedule O

4

Describe the exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a

(Code) (Expenses \$ 17,555,778 including grants of \$) (Revenue \$ 21,812,238)

ORTHOPEDICS - ALTRU'S TEAM OF ORTHOPEDIC SURGEONS PROVIDE INPATIENT AND OUTPATIENT SURGICAL SERVICES TO PATIENTS WITH ISSUES RANGING FROM SIMPLE FRACTURES TO COMPLEX TRAUMATIC INJURIES IN 2010 THERE WERE 1,673 HOSPITAL DISCHARGES

4b

(Code) (Expenses \$ 13,608,082 including grants of \$) (Revenue \$ 18,032,640)

CARDIOLOGY - ALTRU OFFERS COMPREHENSIVE SERVICES INCLUDING INTERVENTIONAL AND MEDICAL CARDIOLOGY ADDITIONAL SERVICES INCLUDE ECHOCARDIOGRAPHY, CARDIAC STRESS TESTS, AND CARDIAC REHAB ALTRU HAS BEEN RECOGNIZED THREE TIMES AS A "100 TOP HOSPITALS" FOR CARDIOVASCULAR CARE OUR CARDIOLOGY TEAM ALSO PROVIDES OUTREACH CLINIC SERVICES TO COMMUNITIES THROUGHOUT OUR SERVICE AREA IN 2010 THERE WERE 1,717 HOSPITAL DISCHARGES

4c

(Code) (Expenses \$ 9,242,009 including grants of \$) (Revenue \$ 14,066,914)

GENERAL SURGERY - ALTRU'S TEAM OF GENERAL SURGEONS PERFORM INPATIENT AND OUTPATIENT SURGERY FROM ELEVEN OPERATING ROOM SUITES IN ALTRU HOSPITAL IN 2010 THERE WERE 1,001 GENERAL SURGERY HOSPITAL DISCHARGES

4d

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

















(Expenses \$ 307,524,870 including grants of \$) (Revenue \$ 340,903,727)

4e

Total program service expenses \$ 347,930,739

Part IV

Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A.</i> 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)? 	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? <i>If "Yes," complete Schedule C, Part I.</i>	3	No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II.</i>	4	No
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III.</i>	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? <i>If "Yes," complete Schedule D, Part I.</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? <i>If "Yes," complete Schedule D, Part II.</i> 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III.</i> 	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? <i>If "Yes," complete Schedule D, Part IV.</i> 	9	No
10	Did the organization, directly or through a related organization, hold assets in term, permanent, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V.</i> 	10	No
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI.</i> 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII.</i> 	11b	No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII.</i> 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX.</i> 	11d	Yes
e	Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X.</i> 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X.</i> 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI, XII, and XIII.</i> 	12a	Yes
b	Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional.</i> 	12b	No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E.</i>	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? <i>If "Yes," complete Schedule F, Parts I and IV.</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, Parts II and IV.</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.? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	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 "Yes," complete Schedule G, Part I (see instructions).</i>	17	No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II.</i>	18	No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III.</i>	19	No
20a	Did the organization operate one or more hospitals? <i>If "Yes," complete Schedule H.</i> 	20a	Yes
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions).	20b	No

Part IV

Checklist of Required Schedules (continued)

21	Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b-24d and complete Schedule K. If "No," go to line 25</i>	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		No
25a	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? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1</i>	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)?	35		No
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance					
Check if Schedule O contains a response to any question in this Part V <input type="checkbox"/>					
			Yes	No	
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.	1a	100		
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return.	2a	4,108	Yes	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	2b			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7 Organizations that may receive deductible contributions under section 170(c).					
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year.	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?					
8					
9 Sponsoring organizations maintaining donor advised funds.					
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10 Section 501(c)(7) organizations. Enter					
a	Initiation fees and capital contributions included on Part VIII, line 12.	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.	10b			
11 Section 501(c)(12) organizations. Enter					
a	Gross income from members or shareholders.	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).	11b			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b			
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b			
c	Enter the amount of reserves on hand.	13c			
14a Did the organization receive any payments for indoor tanning services during the tax year?					
14a					
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b			No

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.
Check if Schedule O contains a response to any question in this Part VI

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

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Does the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

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

Check if Schedule O contains a response to any question in this Part VII ☐ ☒

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

Form **990** (2010)

Part VII

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
See Additional Data Table										
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								10,732,311	0	505,919

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 in reportable compensation from the organization ▶221

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
EPIC SYSTEMS CORPORATION PO BOX 88314 MILWAUKEE, WI 532880314	SERVICES	4,755,388
DELPHI HEALTHCARE PARTNERS INC 170 SOUTHPORT DR MORRISVILLE, NC 27560	LOCUM TENENS SERVICES	2,272,352
MAYO COLLABORATIVE SERVICES INC PO BOX 9146 MINNEAPOLIS, MN 554809146	SERVICES	1,367,916
COMPHEALTH MEDICAL STAFFING INC PO BOX 972670 DALLAS, TX 753972670	LOCUM TENENS SERVICES	1,348,364
C & R CLEANERS AND LAUNDRY 1010 N 5TH ST GRAND FORKS, ND 58203	SERVICES	948,032
2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization 139		

Part VIII

Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514		
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns . . .	1a						
	b	Membership dues	1b						
	c	Fundraising events	1c						
	d	Related organizations	1d	760,845					
	e	Government grants (contributions)	1e	858,038					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	150,987					
	g	Noncash contributions included in lines 1a-1f \$							
	h	Total. Add lines 1a-1f		1,769,870					
	Program Service Revenue	2a	NET SERVICE TO PATIENT		621110	389,501,893	387,604,694	1,897,199	
b		PROGRAM SERVICE REVENUE		621110	8,329,396	7,043,491	1,285,905		
c		RESEARCH GRANTS		621500	413,627	413,627			
d		BIOMED SERVICES/SITE S		900099	45,652		45,652		
e									
f		All other program service revenue							
g		Total. Add lines 2a-2f			398,290,568				
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)			4,120,865		4,120,865	
		4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties							
	6a	Gross Rents		(i) Real	(ii) Personal				
		b	Less rental expenses						
		c	Rental income or (loss)						
		d	Net rental income or (loss)						
	7a	Gross amount from sales of assets other than inventory		(i) Securities	(ii) Other				
		b	Less cost or other basis and sales expenses	18,395,572	181,734				
		c	Gain or (loss)	18,460,131	-181,734				
		d	Net gain or (loss)		-246,293				-246,293
	8a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18		a					
	b	Less direct expenses	b						
	c	Net income or (loss) from fundraising events . .							
	9a	Gross income from gaming activities See Part IV, line 19 . .		a					
	b	Less direct expenses	b						
	c	Net income or (loss) from gaming activities . .							
	10a	Gross sales of inventory, less returns and allowances . .		a					
	b	Less cost of goods sold	b						
	c	Net income or (loss) from sales of inventory . .							
Miscellaneous Revenue			Business Code						
11a	FITNESS PROGRAM		621990	243,686				243,686	
b	RENTAL OFFICE SPACE/PA		621300	185,940				185,940	
c	TELECOMMUNICATIONS		517000	6,201				6,201	
d	All other revenue			5,663				5,663	
e			Total. Add lines 11a-11d		441,490				
12				Total revenue. See Instructions		404,376,500	394,815,519	2,338,689	5,452,422

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the U S See Part IV, line 21	65,073	65,073		
2	Grants and other assistance to individuals in the U S See Part IV, line 22	3,600	3,600		
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	5,595,773	1,702,535	3,893,238	
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	189,696,609	175,403,920	14,292,689	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	12,888,359	11,917,286	971,073	
9	Other employee benefits	16,099,838	14,886,796	1,213,042	
10	Payroll taxes	11,628,039	10,583,994	1,044,045	
a	Fees for services (non-employees)				
	Management				
b	Legal				
c	Accounting				
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other				
12	Advertising and promotion				
13	Office expenses	1,100,882	1,100,882		
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel	2,229,097	2,114,619	114,478	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	6,514,114	6,514,114		
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	18,133,868	18,133,868		
23	Insurance				
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	SUPPLIES	57,780,164	57,277,533	502,631	
b	PURCHASED SERVICES	23,713,177	16,869,422	6,843,755	
c	BAD DEBTS	18,475,082	18,475,082		
d	FEES	7,276,262	6,472,089	804,173	
e	OTHER	6,289,244	2,827,812	3,461,432	
f	All other expenses	3,582,114	3,582,114		
25	Total functional expenses. Add lines 1 through 24f	381,071,295	347,930,739	33,140,556	0
26	Joint costs. Check here <input checked="" type="checkbox"/> if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing				1	11,676
	2	Savings and temporary cash investments			28,699,650	2	23,407,475
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			57,058,830	4	67,962,023
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L				6	
	7	Notes and loans receivable, net			347,326	7	489,594
	8	Inventories for sale or use			5,712,762	8	6,492,670
	9	Prepaid expenses and deferred charges			399,407	9	325,706
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	329,329,535			
	b	Less: accumulated depreciation	10b	198,496,205	118,771,382	10c	130,833,330
	11	Investments—publicly traded securities			78,450,120	11	113,283,975
	12	Investments—other securities. See Part IV, line 11				12	
	13	Investments—program-related. See Part IV, line 11				13	
	14	Intangible assets				14	
	15	Other assets. See Part IV, line 11			15,887,198	15	29,193,225
16	Total assets. Add lines 1 through 15 (must equal line 34)			305,326,675	16	371,999,674	
Liabilities	17	Accounts payable and accrued expenses			32,535,546	17	39,489,667
	18	Grants payable				18	
	19	Deferred revenue			286,609	19	347,935
	20	Tax-exempt bond liabilities				20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			142,396,898	23	166,477,752
	24	Unsecured notes and loans payable to unrelated third parties				24	
	25	Other liabilities. Complete Part X of Schedule D			14,837,689	25	20,705,312
	26	Total liabilities. Add lines 17 through 25			190,056,742	26	227,020,666
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			115,269,933	27	144,979,008
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			115,269,933	33	144,979,008
34	Total liabilities and net assets/fund balances			305,326,675	34	371,999,674	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	404,376,500
2	Total expenses (must equal Part IX, column (A), line 25)	2	381,071,295
3	Revenue less expenses Subtract line 2 from line 1	3	23,305,205
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	115,269,933
5	Other changes in net assets or fund balances (explain in Schedule O)	5	6,403,870
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	144,979,008

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	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	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 separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separated 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?		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		

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

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

Part I

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

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

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☒

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

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

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other
- e

☐

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

☐

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

☐

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

(i)

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

(ii)

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

(iii)

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

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Part II

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

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

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
14 Public Support Percentage for 2010 (line 6 column (f) divided by line 11 column (f))	14	
15 Public Support Percentage for 2009 Schedule A, Part II, line 14	15	
16a 33 1/3% support test—2010. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
b 33 1/3% support test—2009. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization ▶		
17a 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
b 10%-facts-and-circumstances test—2009. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶		
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶		

Part IIIPart III

Support Schedule for Organizations Described in Section 509(a)(2)
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6)						

Section B. Total Support						
Calendar year (or fiscal year beginning in) 	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here 						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2009 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2010. If the organization did not check the box on line 14, and line 15 is more than 33 1/3% and line 17 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
b 33 1/3% support tests—2009. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization 		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions 		

Part IV

Supplemental Information. Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
ALTRU HEALTH SYSTEM

Employer identification number
45-0310462

Part I

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

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

Part II

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

1

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

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

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

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

	Held at the End of the Year
2a	
2b	
2c	
2d	

3

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

4

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

5

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

☐ Yes ☐ No

6

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

7

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

8

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

☐ Yes ☐ No

9

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

Part III

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

1a

If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenues included in Form 990, Part VIII, line 1▶ \$ _____

(ii) Assets included in Form 990, Part X▶ \$ _____

2

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

a Revenues included in Form 990, Part VIII, line 1▶ \$ _____

b Assets included in Form 990, Part X▶ \$ _____

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

Cat No 52283D

Schedule D (Form 990) 2010

Part III

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

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐

Public exhibition

b

☐

Scholarly research

c

☐

Preservation for future generations

d

☐

Loan or exchange programs

e

☐

Other

4

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

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

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

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

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

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a	Beginning of year balance				
b	Contributions				
c	Investment earnings or losses				
d	Grants or scholarships				
e	Other expenditures for facilities and programs				
f	Administrative expenses				
g	End of year balance				

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶

c

Term endowment ▶

3a

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

(i)

unrelated organizations

(ii)

related organizations

b

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

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

4

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

Part VI

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

Description of investment	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		10,868,382		10,868,382
b Buildings		155,187,540	88,661,618	66,525,922
c Leasehold improvements		5,423,064	4,258,599	1,164,465
d Equipment		156,422,016	105,575,988	50,846,028
e Other		1,428,533		1,428,533
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				130,833,330

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	404,376,500
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	381,071,295
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	23,305,205
4	Net unrealized gains (losses) on investments	4	6,352,734
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	51,136
9	Total adjustments (net) Add lines 4 - 8	9	6,403,870
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	29,709,075

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return			
1	Total revenue, gains, and other support per audited financial statements	1	410,910,968
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains on investments	2a	6,352,734
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV)	2d	
e	Add lines 2a through 2d	2e	6,352,734
3	Subtract line 2e from line 1	3	404,558,234
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	-181,734
c	Add lines 4a and 4b	4c	-181,734
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	404,376,500

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return			
1	Total expenses and losses per audited financial statements	1	381,297,560
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV)	2d	226,265
e	Add lines 2a through 2d	2e	226,265
3	Subtract line 2e from line 1	3	381,071,295
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV)	4b	
c	Add lines 4a and 4b	4c	0
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	381,071,295

Part XIV Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES THE COMPANY'S POLICY IS TO EVALUATE THE LIKELIHOOD THAT ITS UNCERTAIN TAX POSITIONS WILL PREVAIL UPON EXAMINATION BASED ON THE EXTENT TO WHICH THOSE POSITIONS HAVE SUBSTANTIAL SUPPORT WITHIN THE INTERNAL REVENUE CODE AND REGULATIONS, REVENUE RULINGS, COURT DECISIONS AND OTHER EVIDENCE. IT IS THE OPINION OF MANAGEMENT THAT THE COMPANY HAS NO SIGNIFICANT UNCERTAIN TAX POSITIONS THAT WOULD BE SUBJECT TO CHANGE UPON EXAMINATION.
PART XI, LINE 8 - OTHER ADJUSTMENTS		APPLICATION OF FASB ASC TOPIC 715 UNREALIZED IMPAIRMENT LOSS
PART XII, LINE 4B - OTHER ADJUSTMENTS		LOSS ON DISPOSAL OF EQUIPMENT
PART XIII, LINE 2D - OTHER ADJUSTMENTS		LOSS ON DISPOSAL OF EQUIPMENT IMPAIRMENT LOSS

SCHEDULE H
(Form 990)

Hospitals

OMB No 1545-0047

2010

Open to Public Inspection

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.**

Name of the organization
ALTRU HEALTH SYSTEM

Employer identification number
45-0310462

Part I

Financial Assistance and Certain Other Community Benefits at Cost

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

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheets 1 and 2)			1,449,057	0	1,449,057	0 380 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			17,175,750	0	17,175,750	4 510 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)			1,020,605		1,020,605	0 270 %
d Total Financial Assistance and Means-Tested Government Programs			19,645,412		19,645,412	5 160 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)		751,704	317,389	36,000	281,389	0 070 %
f Health professions education (from Worksheet 5)		1,837	548,509		548,509	0 140 %
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)			79,122		79,122	0 020 %
i Cash and in-kind contributions to community groups (from Worksheet 8)		212,679	205,439		205,439	0 050 %
j Total Other Benefits		966,220	1,150,459	36,000	1,114,459	0 280 %
k Total. Add lines 7d and 7j		966,220	20,795,871	36,000	20,759,871	5 440 %

Part II

Community Building Activities during the tax year, and describe in Part VI how its community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

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

Part III

Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	Yes
2	Enter the amount of the organization's bad debt expense (at cost)	2	18,475,082
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy	3	0
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	88,275,450
6	Enter Medicare allowable costs of care relating to payments on line 5	6	255,587,703
7	Subtract line 6 from line 5. This is the surplus or (shortfall)	7	-167,312,253
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input type="checkbox"/> Cost to charge ratio <input checked="" type="checkbox"/> Other		

Section C. Collection Practices

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

Part IV

Management Companies and Joint Ventures

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

Section A. Hospital Facilities

How many hospital facilities did the organization operate during the tax year? 68

Schedule H (Form 990) 2010

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

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? _____

Name and address	Type of Facility (Describe)
1	
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Complete this part to provide the following information

- 1
- Required descriptions.** Provide the description required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2
- Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B
- 3
- Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4
- Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5
- Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6
- Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7
- State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
		PART I, LINE 6A PREPARATION OF ANNUAL COMMUNITY BENEFIT REPORT ALTRU HEALTH SYSTEM PREPARES ANNUALLY A COMMUNITY BENEFIT REPORT BASED ON FORMS DESIGNED BY THE CATHOLIC HEALTH ORGANIZATION ONCE ALL REPORTING FORMS HAVE BEEN COMPILED FOR THE YEAR, THE CATHOLIC HEALTH ORGANIZATION'S REFERENCE GUIDE FROM "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFIT" IS USED TO DETERMINE WHAT ITEMS SHOULD BE REPORTED INTO WHAT CATEGORY THE COMMUNITY BENEFIT REPORT, IS PUBLISHED AS A PART OF THE CORPORATION'S ANNUAL REPORT, WHICH IS PLACED ON OUR WEB SITE FOR PUBLIC ACCESS
		PART I, LINE 7 COLUMN (F) - PERCENT OF TOTAL EXPENSES IN DETERMINING THE DENOMINATOR FOR THE PERCENT OF TOTAL EXPENSE CALCULATION, THE AMOUNT REPORTED ON FORM 990, PART IX, LINE 25, COLUMN (A) WAS REDUCED BY BAD DEBTS EXPENSE OF \$18,475,082 CHARITY CARE AND CERTAIN OTHER COMMUNITY BENEFITS AT COST THE METHODOLOGY USED TO DETERMINE THE REPORTED AMOUNTS FOR THE CHARITY CARE IS A COST-TO-CHARGE RATIO BASED ON GROSS CHARGES WRITTEN OFF PURSUANT TO OUR CHARITY CARE AND MEANS-TESTED PROGRAMS ELIGIBILITY CRITERIA OTHER COMMUNITY BENEFIT IS DETERMINED FROM INFORMATION THAT WAS COMPILED ON FORMS DESIGNED BY THE CATHOLIC HEALTH ORGANIZATION AND USING THEIR REFERENCE GUIDE, "A GUIDE FOR PLANNING AND REPORTING COMMUNITY BENEFIT," TO DETERMINE WHICH CATEGORY THE AMOUNTS ARE PROPERLY REPORTED UNDER
		PART II NONE DOCUMENTED ON FORM 990
		PART III, LINE 4 FOOTNOTE DISCLOSURE REGARDING BAD DEBTS EXPENSE NOTES 1 AND 13 TO THE AUDITED FINANCIAL STATEMENTS REPORT ON BAD DEBT EXPENSE NOTE 1 - "ACCOUNTS RECEIVABLE ARE CARRIED AT ORIGINAL AMOUNTS BILLED LESS AN ESTIMATE MADE FOR CONTRACTUAL DISCOUNTS AND DOUBTFUL RECEIVABLES BASED ON A REVIEW OF ALL OUTSTANDING AMOUNTS ON A MONTHLY BASIS MANAGEMENT DETERMINES THE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND CONTRACTUAL DISCOUNTS BY USING HISTORICAL EXPERIENCE APPLIED TO THE PAYOR SOURCE ACCOUNTS RECEIVABLE ARE WRITTEN OFF WHEN DEEMED UNCOLLECTIBLE RECOVERIES OF ACCOUNTS RECEIVABLE PREVIOUSLY WRITTEN OFF ARE RECORDED WHEN RECEIVED " NOTE 13 - " NEITHER THE CHARITY CARE NOR THE UNCOMPENSATED CARE AMOUNTS INCLUDE BAD DEBTS AS SHOWN IN THE STATEMENT OF OPERATIONS "
		PART III, LINE 8 NONE OF THE SHORTFALL SHOWN ON PART III, LINE 7 OF \$167,312,253 HAS BEEN TREATED AS COMMUNITY BENEFIT AS REPORTED ON SCHEDULE H THE SOURCE OF THE AMOUNT SHOWN ON PART III, LINE 6 COMES FROM THE MEDICARE ALLOWABLE COSTS REPORTED IN ALTRU'S MEDICARE COST REPORT SUBMITTED FOR THE FISCAL YEAR ENDING DECEMBER 31, 2010, UTILIZING THE FOLLOWING WORKSHEETS WORKSHEETS B PART I, H-7 PARTS 1&2, I-4, AND K-6
		PART III, LINE 9B PROVISION FOR COLLECTION PRACTICES TO BE FOLLOWED FOR PATIENTS WHO ARE KNOWN TO QUALIFY FOR CHARITY CARE OR FINANCIAL ASSISTANCE ARE FOUND IN ALTRU'S POLICIES 2611 "DEDUCTIONS FROM REVENUES" AND 2614 "CHARITY CARE " ALTRU'S COMMUNITY CARE PROGRAM IS DESIGNED TO PROVIDE FINANCIAL ASSISTANCE TO THOSE WHO HAVE NO INSURANCE AND/OR LIMITED MEANS TO PAY FOR THEIR MEDICAL SERVICES AND DO NOT QUALIFY FOR OTHER PROGRAMS IN ADDITION TO QUALITY HEALTHCARE, PATIENTS OF ALTRU HEALTH SYSTEM ARE PROVIDED FINANCIAL COUNSELING REGARDING THEIR MEDICAL BILLS, BY SOMEONE WHO CAN UNDERSTAND AND OFFER POSSIBLE SOLUTIONS FOR THOSE WHO CANNOT PAY IN FULL PROGRAMS ARE ALSO AVAILABLE FOR UNINSURED PATIENTS, AND FOR THOSE FOUND TO BE IN MEDICAL HARDSHIP
N/A		PART V, SECTION B, LINE 18C GROSS CHARGES ARE NOT ADJUSTED FOR UNINSURED PATIENTS IN ER UNLESS THEY APPLY FOR AND QUALIFY FOR CHARITY CARE
N/A		PART V, SECTION B, LINE 19D GROSS CHARGES ARE NOT ADJUSTED FOR UNINSURED PATIENTS IN ER UNLESS THEY APPLY FOR AND QUALIFY FOR CHARITY CARE
N/A		PART V, SECTION B, LINE 21 ALL PATIENTS ARE CHARGED THE GROSS CHARGE REGARDLESS OF INSURANCE STATUS ADJUSTMENTS MAY BE APPLIED PROVIDING THE PATIENTS APPLY FOR AND QUALIFY FOR CHARITY CARE
		PART VI, LINE 2 NEEDS ASSESSMENT ALTRU HEALTH SYSTEM'S MISSION - IMPROVING HEALTH, ENRICHING LIFE - CONFIRMS THAT OUR RESPONSIBILITY TO THE REGION GOES BEYOND PROVIDING QUALITY HEALTHCARE SERVICES ALL OF OUR RESOURCES ARE DEVOTED TO IMPROVING HEALTH IN THE COMMUNITIES WE SERVE AT ALTRU, GOOD HEALTH MEANS THAT EVERY INDIVIDUAL SHOULD ENJOY THE BEST ACHIEVABLE AND SO SHOULD OUR COMMUNITIES MOVING FORWARD, BECAUSE OF STIPULATIONS DEFINED IN THE PATIENT PROTECTION AND AFFORDABLE CARE ACT, ALTRU WILL DEVELOP A FORMAL PROCESS FOR PERFORMING A COMMUNITY HEALTH NEEDS ASSESSMENT BASED ON OUR MISSION
		PART VI, LINE 3 PATIENT EDUCATION OF ELIGIBILITY FOR ASSISTANCE ALTRU HAS SEVERAL AVENUES IN WHICH INFORMATION REGARDING FINANCIAL ASSISTANCE PROGRAMS IS COMMUNICATED TO PATIENTS UNINSURED AND SELF-PAY PATIENTS IN THE HOSPITAL RECEIVE A VISIT FROM PATIENT REPRESENTATIVES AFTER INTAKE DURING THIS MEETING, THEY ARE INFORMED OF VARIOUS FEDERAL, STATE AND COMMUNITY-BASED PROGRAMS THAT MAY PROVIDE ASSISTANCE UNINSURED OR SELF-PAY PATIENTS FROM OUTPATIENTS RECEIVE CONTACT FROM PATIENT REPRESENTATIVES BY PHONE OR EMAIL INFORMING THEM OF POTENTIAL SOURCES OF FINANCIAL ASSISTANCE BOTH SETS OF PATIENTS ARE ALSO PROVIDED INFORMATION ON HOW TO MOVE FORWARD IN APPLYING FOR THE PROGRAMS IF PATIENTS ARE FOUND TO BE STRUGGLING WITH MEDICAL EXPENSES, OUR CREDIT AND COLLECTIONS REPRESENTATIVES UTILIZE LETTERS AND PHONE CALLS TO INFORM THEM OF VARIOUS RESOURCES THAT MAY PROVIDE ASSISTANCE FINANCIAL ASSISTANCE INFORMATION IS ALSO AVAILABLE TO THE PUBLIC AS A WHOLE ALTRU'S WEBSITE, ALTRU.ORG, INCLUDES FINANCIAL ASSISTANCE CONTACT INFORMATION AND ELIGIBILITY GUIDELINES PATIENTS MAY REVIEW THIS ON THEIR OWN AND CONTACT AGENCIES THAT MAY PROVIDE ASSISTANCE BASED ON THEIR CIRCUMSTANCES ALSO, ALTRU DISTRIBUTES BROCHURES FEATURING OUR COMMUNITY CARE PROGRAM AND OTHER FEDERAL AND STATE PROGRAMS THESE BROCHURES ARE AVAILABLE TO BOTH PATIENTS AND VISITORS IN WAITING ROOMS OF OUR INPATIENT AND OUTPATIENT FACILITIES AS WELL AS IN ALL BUSINESS OFFICE LOCATIONS
		PART VI, LINE 4 COMMUNITY INFORMATION ALTRU HEALTH SYSTEM SERVES A 17-COUNTY AREA THAT IS DIVIDED INTO THREE DISTINCT SERVICE AREAS (PRIMARY, SECONDARY, AND REFERRAL) AND HAS A POPULATION OF 219,405 PERSONS (2011 ESTIMATE) WHO RESIDE IN A DIVERSE AREA OF AGRICULTURE AND INDUSTRY THE SERVICE AREA STRETCHES 265 MILES EAST AND WEST AND 120 MILES NORTH AND SOUTH GRAND FORKS SITS IN THE MIDDLE OF THE RED RIVER VALLEY, ONE OF THE WORLD'S RICHEST AGRICULTURAL AREAS PRINCIPAL CROPS INCLUDE SUGAR BEETS, POTATOES, EDIBLE BEANS, AND SMALL GRAINS SUCH AS WHEAT AND BARLEY MUCH OF THE INDUSTRY IN THE AREA IS RELATED TO AGRICULTURE AND FOOD PROCESSING THE PRIMARY SERVICE AREA, COMPRISED OF GRAND FORKS COUNTY (NORTH DAKOTA) AND EAST GRAND FORKS (MINNESOTA), IS HOME TO 77,215 PEOPLE (2011 ESTIMATE) LOCATED IN THIS MARKET IS ALTRU HOSPITAL, ALTRU REHABILITATION CENTER, ALTRU CANCER CENTER, AND SIX OTHER LOCATIONS THAT ARE HOME TO OUR PROVIDERS' CLINIC PRACTICES AND OTHER SERVICES OFFERED BY ALTRU ALTRU HOSPITAL SERVES AS THE MAJOR REFERRAL CENTER FOR THE PEOPLE OF THE REGION AS SUCH, IT PROVIDES A BROAD SPECTRUM OF PROGRAMS AND SERVICES A FULL RANGE OF SERVICES ARE AVAILABLE FOR PATIENTS SUFFERING FROM CANCER, HEART DISEASE, END-STAGE RENAL DISEASE, NEUROLOGICAL DISORDERS, ALCOHOL OR CHEMICAL DEPENDENCY, HIGH RISK OBSTETRICAL COMPLICATIONS, AND PSYCHIATRIC DISORDERS ALTRU HOSPITAL'S INPATIENT MARKET SHARE IN 2010 FOR OUR PRIMARY MARKET WAS 82 PERCENT BASED ON CLAIMS DATA FROM BLUE CROSS BLUE SHIELD OF NORTH DAKOTA ALMOST 80 PERCENT OF THE PHYSICIANS IN THE PRIMARY AREA ARE EMPLOYED BY ALTRU HEALTH SYSTEM ALSO LOCATED IN GRAND FORKS COUNTY IS NORTHWOOD COMMUNITY HEALTH CENTER (IN NORTHWOOD, ND) A COUPLE NOTABLE POPULATIONS ALTRU SERVES THAT ARE LOCATED IN OUR PRIMARY SERVICE AREA INCLUDE THE UNIVERSITY OF NORTH DAKOTA AND GRAND FORKS AIR FORCE BASE THE UNIVERSITY OF NORTH DAKOTA IS THE STATE'S OLDEST INSTITUTION OF HIGHER LEARNING WITH AN ENROLLMENT OF ABOUT 14,700 STUDENTS THE NUMBER OF RESIDENTS AT GRAND FORKS AIR FORCE BASE WAS COUNTED AT 2,367 IN THE 2010 CENSUS WITH A POPULATION OF 57,111 (2011 ESTIMATE), THE SECONDARY SERVICE AREA IS COMPRISED OF SIX COUNTIES TO THE WEST, NORTH, AND EAST OF GRAND FORKS COUNTY NELSON, WALSH, AND PEMBINA COUNTIES IN NORTH DAKOTA, AND POLK, MARSHALL, AND KITTSON COUNTIES IN MINNESOTA, THIS AREA IS LARGELY RURAL AND AGRICULTURAL WITHIN THIS AREA, ALTRU HAS FIVE REGIONAL CLINIC LOCATIONS, IT IS ALSO HOME TO SEVERAL SMALL HOSPITALS AS LISTED BELOW SECONDARY SERVICE AREA HOSPITALS LOCATIONCAVALIER COUNTY MEMORIAL HOSPITAL LANGDON, NDHILLSBORO MEDICAL CENTER HILLSBORO, NDLAKEWOOD HEALTH CENTER BAUDETTE, MNMERCY HOSPITAL DEVILS LAKE, NDSANFORD-THIEF RIVER FALLS MEDICAL CENTER THIEF RIVER FALLS, MNPresentation MEDICAL CENTER ROLLA, NDTOWNER COUNTY MEDICAL CENTER CANDO, NDSANFORD MAYVILLE MEDICAL CENTER CANO, NDLNORFOLK MEDICAL CENTER ROSEAU, MNQUENTIN N BURDICK MEMORIAL HOSPITAL BELCOURT, NDAS AREA PREVIOUSLY MENTIONED, ALTRU'S 17-COUNTY SERVICE AREA HAS A POPULATION OF APPROXIMATELY 219,000 USING DATA FROM THOMSON REUTERS (A VENDOR SPECIALIZING IN HEALTH CARE PLANNING INFORMATION), THE INSURANCE COVERAGE FOR COMMUNITIES IN OUR SERVICE AREA IS ESTIMATED TO BE AS FOLLOWS COVERAGE ESTIMATES AS A PERCENTMEDICAID 22,978 11%MEDICARE 31,437 15% DUAL ELIGIBLE 4,145 2%PRIVATE EMPLOYER SPONSORED 108,122 51%PRIVATE DIRECT 18,342 9%UNINSURED 28,749 13%A PERCENTAGE BREAKDOWN OF INPATIENT UTILIZATION FOR ALTRU HOSPITAL BASED ON DISCHARGES BY TYPE OF PAYER IN 2010 SHOWS APPROXIMATELY 11 PERCENT OF DISCHARGES WERE FOR MEDICAID AND 13 PERCENT WERE SELF-PAY (UNINSURED) ALSO FROM THOMSON REUTERS, OUR TOTAL SERVICE AREA'S INCOME BY HOUSEHOLD IS AS FOLLOWS INCOME RANGE 2011 HOUSEHOLDS\$ 0 - \$ 9,999 8,101\$ 10,000 - \$ 14,999 4,975\$ 15,000 - \$ 19,999 5,556\$ 20,000 - \$ 24,999 5,436\$ 25,000 - \$ 29,999 6,013\$ 30,000 - \$ 34,999 5,807\$ 35,000 - \$ 39,999 5,512\$ 40,000 - \$ 44,999 5,141\$ 45,000 - \$ 49,999 4,874\$ 50,000 - \$ 59,999 8,907\$ 60,000 - \$ 74,999 9,975\$ 75,000 - \$ 99,999 8,772\$100,000 - \$124,999 4,155\$125,000 - \$149,999 1,588\$150,000 - \$199,999 1,123\$200,000 - \$249,999 615\$250,000 - \$499,999 412\$500,000 + 170ACCORDING TO THE WEBSITE FOR HEALTH RESOURCES AND SERVICES ADMINISTRATION, THE FOLLOWING AREAS IN OUR SERVICE AREA ARE MUA'S NORTH DAKOTA BENSON COUNTY BENSON SERVICE AREACAVALIER COUNTY CAVALIER SERVICE AREAGRAND FORKS COUNTY NORTHWOOD SERVICE AREA, GRAND FORKS SERVICE AREANELSON COUNTY NELSON SERVICE AREAPEMBINA COUNTY WALHALLA SERVICE AREAROLETTE COUNTY ROLETTE SERVICE AREATOWNER COUNTY CANDO CITY SERVICE AREATRILL COUNTY TRAILL SERVICE AREAWINNEBAGO COUNTY PARK RIVER SERVICE AREAMINNESOTA KITTSON COUNTY KITTSON SERVICE AREAMARSHALL COUNTY MARSHALL SERVICE AREAPOLK COUNTY POLK SERVICE AREAREAD LAKE COUNTY RED LAKE SERVICE AREAROSEAU COUNTY ROSEAU SERVICE AREA
		PART VI, LINE 6 ALL OF ALTRU'S RESOURCES ARE DEVOTED TO IMPROVING HEALTH IN THE COMMUNITIES WE SERVE TO DO SO, WE KNOW THAT NOT ALL MEDICAL SERVICES WILL COME FROM STAFF EMPLOYED BY ALTRU HEALTH SYSTEM ALTRU EXTENDS MEDICAL STAFF PRIVILEGES TO ALL QUALIFIED PHYSICIANS IN OUR COMMUNITY FOR NEARLY ALL DEPARTMENTS ALSO, OUR BOARD OF DIRECTORS IS MADE UP OF INDIVIDUALS FROM OUTSIDE ALTRU HEALTH SYSTEM THESE PEOPLE ARE VOLUNTEERS WHO HAVE THE SAME DEDICATION AND FOCUS ON ALTRU'S MISSION AS OUR OWN STAFF
		PART VI, LINE 7 ALTRU HEALTH SYSTEM IS NOT PART OF AN AFFILIATED HEALTH CARE SYSTEM PART VI, LINE 8 ALTRU HEALTH SYSTEM IS NOT REQUIRED TO FILE OUR COMMUNITY BENEFIT REPORT WITH ANY OUTSIDE ORGANIZATIONS BUT HAS MADE OUR REPORT AVAILABLE TO ANYONE ON OUR WEB SITE

Additional Data

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

Form 990 Schedule H, Part V Section A. Hospital Facilities

Section A. Hospital Facilities (list in order of size, measured by total revenue per facility, from largest to smallest)		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
How many hospital facilities did the organization operate during the tax year? <u>68</u>										
Name and address										
1	ALTRU HOSPITAL 1200 S COLUMBIA RD GRAND FORKS, ND 582066002	X	X					X		
2	ALTRU REHABILITATION CENTER 1300 S COLUMBIA RD GRAND FORKS, ND 582066002	X								
3	ALTRU CLINIC - MAIN CLINIC 1000 S COLUMBIA RD GRAND FORKS, ND 582066003									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
4	ALTRU CANCER CENTER 960 S COLUMBIA RD GRAND FORKS, ND 582066003									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
5	TRUYU AESTHETIC CENTER 3165 DEMERS AVE GRAND FORKS, ND 582066003									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
6	ALTRU CLINIC - FAMILY MEDICINE CENTER 1380 S COLUMBIA ROAD GRAND FORKS, ND 582066003									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
7	GRAND FORKS FAMILY MEDICINE RESIDENCY 725 HAMLINE STREET GRAND FORKS, ND 58203									OUTPATIENT CLINIC
8	GF FAMILY MEDICINE RESIDENCY PHARMACY 725 HAMLINE STREET GRAND FORKS, ND 58203									OUTPATIENT PHARMACY
9	ALTRU CLINIC - DRAYTON 809 MAIN DRAYTON, ND 582254650									OUTPATIENT CLINIC
10	ALTRU PSYCHIATRIC SERVICES 860 S COLUMBIA ROAD GRAND FORKS, ND 582066002									OUTPATIENT DEPARTMENT - PSYCH SERVICES
11	ALTRU HOSPITAL - CENTER COURT FITNESS 1600 32ND AVE S GRAND FORKS, ND 58201									OUTPATIENT THERAPY
12	ALTRU OUTREACH THERAPY 411 2ND ST NW EAST GRAND FORKS, MN 56721									OUTPATIENT THERAPY
13	ALTRU HOSPITAL - OUTREACH WARREN 109 S MAIN ST WARREN, MN 56762									OUTPATIENT THERAPY
14	ALTRU CLINIC - CAVALIER 201 E 3RD AVE S CAVALIER, ND 582200040									OUTPATIENT CLINIC
15	ALTRU CLINIC - LAKE REGION 1001 7TH STREET NE DEVILS LAKE, ND 583012719									OUTPATIENT CLINIC
16	ALTRU CLINIC - NEW ROCKFORD 6 8TH ST N NEW ROCKFORD, ND 58356									OUTPATIENT CLINIC
17	ALTRU CLINIC - LAKOTA 608 4TH AVE SW HWY 2 LAKOTA, ND 58344									OUTPATIENT CLINIC
18	ALTRU CLINIC - CROOKSTON 400 SOUTH MINNESOTA CROOKSTON, MN 567160606									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
19	ALTRU CLINIC - RED LAKE FALLS 312 8TH ST SW RED LAKE FALLS, MN 567504662									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
20	ALTRU CLINIC - ERSKINE 113 VANCE AVE N ERSKINE, MN 565354201									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
21	ALTRU CLINIC - FERTILE 101 S MILL ST FERTILE, MN 565404215									OUTPATIENT DEPT OF ALTRU HOSP - CLINIC
22	ALTRU CLINIC - ROSEAU 711 DELMORE DRIVE ROSEAU, MN 567511534									OUTPATIENT CLINIC
23	ALTRU CLINIC - WARROAD 412 MAIN AVE NE WARROAD, MN 567632342									OUTPATIENT CLINIC
24	ALTRU CLINIC - GREENBUSH 6TH MCKENZIE GREENBUSH, MN 56726									OUTPATIENT CLINIC
25	ALTRU CLINIC - KARLSTAD 1ST ROOSEVELT KARLSTAD, MN 56732									OUTPATIENT CLINIC
26	UNITY MEDICAL CENTER 164 WEST 13TH STREET GRAFTON, ND 58237									HOME HEALTH/HOSPICE
27	FIRST CARE HEALTH CENTER PO BOX I PARK RIVER, ND 58270									HOME HEALTH/HOSPICE
28	UNION HOSPITAL 42 6TH AVE SE MAYVILLE, ND 58257									HOME HEALTH/HOSPICE
29	NELSON COUNTY HEALTH SYSTEM BOX 367 MCVILLE, ND 58254									HOME HEALTH/HOSPICE
30	WARREN HOSPITAL 1ST ROOSEVELT KARLSTAD, MN 56732									HOME HEALTH/HOSPICE
31	CO CAVALIER CLINIC 201 E 3RD AVE S CAVALIER, ND 58220									HOME HEALTH/HOSPICE
32	ALTRU HOME SVCS-NORTH VALLEY HOME HEALTH 109 S MINNESOTA ST WARREN, MN 56762									HOME HEALTH/HOSPICE
33	ANETA PARKVIEW HEALTH CENTER BOX 287 ANETA, ND 58212									OUTREACH CLINIC
34	CAVALIER COUNTY MEMORIAL 909 2ND ST LANGDON, ND 58249									OUTREACH CLINIC
35	CENTRAL BOILER 20502 160TH ST GREENBUSH, MN 56726									OUTREACH CLINIC
36	COOPERSTOWN MEDICAL CENTER 1200 ROBERTS ST COOPERSTOWN, ND 58425									OUTREACH CLINIC
37	DEVILS LAKE GOOD SAMARITAN 302 7TH AVE DEVILS LAKE, ND 58301									OUTREACH CLINIC
38	FIRST CARE HEALTH CENTER 115 VIVIAN ST PARK RIVER, ND 58270									OUTREACH CLINIC
39	FRIENDSHIP 554 W 12TH ST GRAFTON, ND 58327									OUTREACH CLINIC
40	4TH CORP 120 11TH ST NEW ROCKFORD, ND 58356									OUTREACH CLINIC
41	GRIGGS COUNTY HOSPITAL 1200 ROBERTS AVE NE COOPERSTOWN, ND 58425									OUTREACH CLINIC
42	HATTON PRAIRIE VILLAGE 930 DAKOTA AVE HATTON, ND 58240									OUTREACH CLINIC
43	HEARTLAND CARE CENTER 620 14TH AVE NE DEVILS LAKE, ND 58301									OUTREACH CLINIC
44	KARLSTAD HEALTH CARE 304 WASHINGTON AVE W KARLSTAD, MN 56732									OUTREACH CLINIC
45	KITTSON MEMORIAL HEALTH CARE CENTER 1010 S BIRCH HALLOCK, MN 56728									OUTREACH CLINIC
46	KITTSON MEMORIAL CLINIC OF KARLSTAD 1ST AND ROOSEVELT KARLSTAD, MN 56732									OUTREACH CLINIC
47	LAKE REGION CORP 224 3RD ST NW DEVILS LAKE, ND 583012908									OUTREACH CLINIC
48	LAKOTA GOOD SAMARITAN 608 4TH AVE SW HWY 2 LAKOTA, ND 583447500									OUTREACH CLINIC
49	LAKOTA HEALTH CENTER 117 2 ST W LAKOTA, ND 58344									OUTREACH CLINIC
50	LUTHER MEMORIAL HOME 750 MAIN ST MAYVILLE, ND 58257									OUTREACH CLINIC
51	MADDOCK SCHOOL SYSTEM PO BOX 398 MADDOCK, ND 58348									OUTREACH CLINIC
52	MAPLE MANOR CARE CENTER 1116 9TH AVE LANGDON, ND 58249									OUTREACH CLINIC
53	MCINTOSH MANOR NURSING HOME 600 RIVERSIDE AVE NE MCINTOSH, MN 56556									OUTREACH CLINIC
54	MERCY HOSPITAL 1031 7TH ST NE DEVILS LAKE, ND 58301									OUTREACH CLINIC
55	NELSON COUNTY CARE CENTER 108 E NYHUS AVE MCVILLE, ND 58254									OUTREACH CLINIC
56	NELSON COUNTY HEALTH SYSTEM 200 NORTH MAIN MCVILLE, ND 58254									OUTREACH CLINIC
57	NORTHWEST REGIONAL PO BOX 9 NEWFOLDEN, MN 56738									OUTREACH CLINIC
58	NORTHWOOD DEACONESS 4 N PART ST NORTHWOOD, ND 58267									OUTREACH CLINIC
59	OAKLAND PARK COMMUNITIES INC 123 BAKEN STREET THEIF RIVER FALLS, MN 56701									OUTREACH CLINIC
60	OAKLAND PARK NURSING HOME 123 BAKEN STREET THEIF RIVER FALLS, MN 56701									OUTREACH CLINIC
61	PEMBILIER NURSING CENTER 500 DELANO AVE WALHALLA, ND 58282									OUTREACH CLINIC
62	PEMBINA COUNTY MEMORIAL HOSPITAL 301 MOUNTAIN STREET E CAVALIER, ND 58220									OUTREACH CLINIC
63	PIONEER MEMORIAL CARE CENTER 23028 347TH ST SE ERSKINE, MN 565359466									OUTREACH CLINIC
64	REM-GRAFTON 817 HILL AVE GRAFTON, ND 58327									OUTREACH CLINIC
65	UNION HOSPITAL 42 6TH AVE SE MAYVILLE, ND 58257									OUTREACH CLINIC
66	VALLEY 4000 4004 24TH AVE SOUTH GRAND FORKS, ND 58201									OUTREACH CLINIC
67	VALLEY MEMORIAL HOMES 2900 14TH AVE SOUTH GRAND FORKS, ND 58201									OUTREACH CLINIC
	WEDGEWOOD MANOR									OUTREACH

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

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

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization
ALTRU HEALTH SYSTEM

Employer identification number
45-0310462

Part I

General Information on Grants and Assistance

- 1

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

☒ Yes

☐ No
- 2

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

Part II

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

1 (a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) COMMUNITY VIOLENCE INTERVENTION CENTER211 S 4TH ST STE 207 GRAND FORKS,ND 58201	45-0359167	501(C)(3)	7,500				PLEDGE FOR DREAM MAKER SOCIETY
(2) UNIVERSITY OF NORTH DAKOTA FOUNDATION 3100 UNIVERSITY AVE STOP 8157 GRAND FORKS,ND 58202	45-0348296	501(C)(3)	9,810				STUDENT SCHOLARSHIP FUND
(3) UNITED WAY1402 24TH AVE S STE 400 GRAND FORKS,ND 58201	45-0255772	501(C)(3)	10,000				CORPORATE SPONSORSHIP OF UNITED WAY

2

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

▶ 3

3

Enter total number of other organizations

▶ 0

Part III

Grants and Other Assistance to Individuals in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Use Schedule I-1 (Form 990) if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS IN THE U S	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 UNIVERSITY OF NORTH DAKOTA FOUNDATION - SCHOLARSHIPS ARE DIRECTED BY THE UND FOUNDATION AS PART OF THE UND SCHOLARSHIP PROGRAM AND ALTRU DOES NOT DIRECTLY DESIGNATE SCHOLARSHIP RECIPIENTS COMMUNITY VIOLENCE INTERVENTION CENTER - FUNDS WERE GRANTED WITH THE DIRECTION THAT CVIC WAS ABLE TO USE FUNDS AS NEEDED CVIC DETERMINES THE RECIPIENTS OF THE ASSISTANCE PROVIDED THROUGH THOSE FUNDS UNITED WAY - FUNDS ARE USED BY UNITED WAY AS PART OF THE BUILDING BLOCKS PROGRAM UNITED WAY'S BOARD DETERMINES USE OF THE FUNDS UNDER THEIR ALLOCATION PROCESS

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2010

Open to Public Inspection

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

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

▶ Attach to Form 990. ▶ See separate instructions.

Name of the organization
ALTRU HEALTH SYSTEM

Employer identification number
45-0310462

Part I

Questions Regarding Compensation

	Yes	No
<div>1a</div> <div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.</div> <div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div>		
<div>1b</div> <div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all the expenses described above? If "No," complete Part III to explain.</div>		
<div>2</div> <div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?</div>		
<div>3</div> <div>Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply.</div> <div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input checked="" type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div>		
<div>4</div> <div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:</div> <div><div>a Receive a severance payment or change-of-control payment from the organization or a related organization?</div><div>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div><div>c Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</div>		
<div>Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.</div>		
<div>5</div> <div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III.</div>		
<div>6</div> <div>For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:</div> <div><div>a The organization?</div><div>b Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III.</div>		
<div>7</div> <div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</div>		No
<div>8</div> <div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53.4958-4(a)(3)? If "Yes," describe in Part III.</div>		No
<div>9</div> <div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</div>		

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

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

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
See Additional Data Table								
(2)								
(3)								
(4)								
(5)								
(6)								
(7)								
(8)								
(9)								
(10)								
(11)								
(12)								
(13)								
(14)								
(15)								
(16)								

Part III **Supplemental Information**

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

Identifier	Return Reference	Explanation
	PART I, LINES 4A-B	CYNTHIA BRASETH RECEIVED SEVERANCE PAY OF \$75,318. ROBERT THOMPSON, MD, MBA, BOARD MEMBER AND ADMINISTRATIVE MEDICAL DIRECTOR, RECEIVED A DISTRIBUTION FROM A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN OF \$27,754.

Software ID:

Software Version:

EIN: 45-0310462

Name: ALTRU HEALTH SYSTEM

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
DONALD DEBELTZ MD	(i) (ii)	445,250 0	0 0	12,344 0	22,387 0	8,603 0	488,584 0	0 0
JAMES HARGREAVES DO	(i) (ii)	393,168 0	0 0	12,483 0	22,387 0	4,079 0	432,117 0	0 0
MATTHEW ROLLER MD	(i) (ii)	390,189 0	0 0	10,852 0	22,387 0	6,954 0	430,382 0	0 0
CASEY RYAN MD	(i) (ii)	443,358 0	0 0	12,343 0	22,387 0	4,603 0	482,691 0	0 0
DAVID MOLMEN	(i) (ii)	377,857 0	0 0	12,295 0	22,387 0	7,603 0	420,142 0	0 0
TIMOTHY P SAYLER	(i) (ii)	261,788 0	0 0	11,913 0	18,814 0	7,603 0	300,118 0	0 0
DWIGHT THOMPSON	(i) (ii)	306,096 0	0 0	12,162 0	22,387 0	8,603 0	349,248 0	0 0
JAMES VANLOOY MD	(i) (ii)	284,779 0	0 0	11,306 0	22,387 0	4,503 0	322,975 0	0 0
MARGARET REED RN	(i) (ii)	201,142 0	0 0	2,155 0	14,078 0	1,000 0	218,375 0	0 0
RENEE M AXTMAN RN	(i) (ii)	177,867 0	0 0	11,286 0	12,962 0	5,000 0	207,115 0	0 0
ROBERT THOMPSON MD MBA	(i) (ii)	192,088 0	0 0	7,720 0	0 0	0 0	199,808 0	27,754 0
LELAND LINDQUIST	(i) (ii)	215,536 0	0 0	11,557 0	15,304 0	1,950 0	244,347 0	0 0
JACQUELYN WALSH	(i) (ii)	161,711 0	0 0	10,481 0	11,569 0	0 0	183,761 0	0 0
DENNIS REISNOUR	(i) (ii)	178,812 0	0 0	1,943 0	12,648 0	3,250 0	196,653 0	0 0
KENNETH VEIN	(i) (ii)	164,092 0	0 0	10,669 0	11,826 0	1,950 0	188,537 0	0 0
MARK WAIND	(i) (ii)	159,197 0	0 0	8,549 0	11,374 0	1,200 0	180,320 0	0 0
BRADLEY WEHE	(i) (ii)	170,185 0	0 0	11,166 0	12,401 0	3,900 0	197,652 0	0 0
KERRY P CARLSON	(i) (ii)	151,046 0	0 0	11,024 0	11,002 0	3,000 0	176,072 0	0 0
KELLY HAGEN RN	(i) (ii)	144,839 0	0 0	10,365 0	7,808 0	5,000 0	168,012 0	0 0
CYNTHIA BRASETH	(i) (ii)	95,543 0	0 0	80,879 0	2,099 0	2,589 0	181,110 0	0 0
MOHAMED CHEBACLO	(i) (ii)	1,014,375 0	0 0	11,811 0	22,387 0	2,000 0	1,050,573 0	0 0
MICKEY SYRQUIN	(i) (ii)	1,062,810 0	0 0	11,557 0	22,387 0	0 0	1,096,754 0	0 0
IKECHUKWU ONYEKA	(i) (ii)	935,836 0	0 0	11,811 0	22,387 0	4,200 0	974,234 0	0 0
RONALD BROCKMAN	(i) (ii)	863,642 0	0 0	12,486 0	22,387 0	2,800 0	901,315 0	0 0
ABDEL AHMED	(i) (ii)	1,607,462 0	0 0	12,486 0	22,387 0	5,000 0	1,647,335 0	0 0

Schedule K (Form 990)	Supplemental Information on Tax Exempt Bonds ▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990). ▶ Attach to Form 990. ▶ See separate instructions.										OMB No 1545-0047		
											2010		
	Department of the Treasury Internal Revenue Service											Open to Public Inspection	
Name of the organization ALTRU HEALTH SYSTEM										Employer identification number 45-0310462			

Part I Bond Issues

(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A CITY OF GRAND FORKS	45-6002085	38546WAW0	12-01-2005	40,000,000	CAPITAL EXPENDITURES, FUND DEBT SERVICE FUND		X		X		X
B CITY OF GRAND FORKS	45-6002085	38546WAZ3	08-15-2007	30,755,173	REFUND BONDS ISSUED JUNE 17, 1997 AND MARCH 23, 2000		X		X		X
C CITY OF GRAND FORKS	45-6002085		08-20-2010	30,000,000	CAPITAL EXPENDITURES, FUND DEBT SERVICE FUND		X		X		X

Part II Proceeds

					A		B		C		D	
1	Amount of bonds retired											
2	Amount of bonds legally defeased											
3	Total proceeds of issue				40,000,000		30,755,173		30,000,000			
4	Gross proceeds in reserve funds				3,530,596		3,075,517					
5	Capitalized interest from proceeds											
6	Proceeds in refunding escrow				27,283,893		27,283,893					
7	Issuance costs from proceeds				425,000		395,763		203,750			
8	Credit enhancement from proceeds				1,506,870							
9	Working capital expenditures from proceeds											
10	Capital expenditures from proceeds				34,537,534				17,030,360			
11	Other spent proceeds											
12	Other unspent proceeds				12,765,890				12,765,890			
13	Year of substantial completion				2007		2007					
14	Were the bonds issued as part of a current refunding issue?				Yes	No	Yes	No	Yes	No	Yes	No
						X	X					
						X		X				
15	Were the bonds issued as part of an advance refunding issue?					X		X		X		
16	Has the final allocation of proceeds been made?				X		X			X		
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?				X		X		X			

Part III Private Business Use

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X		X		
2	Is the bond issue a variable rate issue?		X		X	X			
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X		X		
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X		X		X		
6	Did the bond issue qualify for an exception to rebate?		X		X		X		

Part V

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons
▶ Complete if the organization answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047
2010
Open to Public Inspection

Name of the organization
ALTRU HEALTH SYSTEM

Employer identification number
45-0310462

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected?	
			Yes	No

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ▶ \$

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
Total ▶ \$										

Part III Grants or Assistance Benefitting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) DARRELL LARSON ESQ	BOARD CHAIR	19,925	PROFESSIONAL SERVICES PROVIDED TO THE ORGANIZATION THROUGH A BUSINESS RELATIONSHIP - LEGAL FILE #4322		No
(2) DARRELL LARSON ESQ	BOARD CHAIR	3,896	PROFESSIONAL SERVICES PROVIDED TO THE ORGANIZATION THROUGH A BUSINESS RELATIONSHIP - LEGAL FILE #1187		No
(3) DARRELL LARSON ESQ	BOARD CHAIR	2,004	PROFESSIONAL SERVICES PROVIDED TO THE ORGANIZATION THROUGH A BUSINESS RELATIONSHIP - LEGAL FILE #0676		No
(4) DARRELL LARSON ESQ	BOARD CHAIR	125,421	PROFESSIONAL SERVICES PROVIDED TO THE ORGANIZATION THROUGH A BUSINESS RELATIONSHIP - LEGAL FILE #1183		No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
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SCHEDULE O

(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public
Inspection

Name of the organization ALTRU HEALTH SYSTEM	Employer identification number 45-0310462
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Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		CFO/TREASURER, DWIGHT THOMPSON, HAS A FAMILY RELATIONSHIP WITH KEY EMPLOYEE, ROBERT THOMPSON, MD MBA

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		FORM 990 IS REVIEWED FOR ACCURACY BY THE BOARD OF DIRECTORS AND APPROVED PRIOR TO FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	CONFLICT OF INTEREST POLICY IS REVIEWED AND SIGNED OFF ANNUALLY BY ALL MEMBERS OF THE BOARD OF DIRECTORS THESE FORMS ARE COLLECTED AND REVIEWED BY THE SECRETARY

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	DETERMINATION OF THE COMPENSATION FOR THE PRESIDENT AND CEO ARE DETERMINED BY THE BOARD SUBSTANTIATION OF THESE DISCUSSIONS APPEAR IN THE BOARD MINUTES COMPENSATION OF KEY EMPLOYEES ARE DETERMINED BY A COMPENSATION COMMITTEE FORMED OF PHYSICIANS THAT REPORT TO THE BOARD OF DIRECTORS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 18	THE ORGANIZATIONS 990 AND 990-T PUBLIC INSPECTION COPIES ARE AVAILABLE UPON REQUEST FORM 1023 IS AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC THROUGH PUBLISHED ANNUAL REPORTS AND VIA ITS WEB SITE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE AVAILABLE UPON REQUEST

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 6,352,734 APPLICATION OF FASB ASC TOPIC 715 95,667 UNREALIZED IMPAIRMENT LOSS -44,531 TOTAL TO FORM 990, PART XI, LINE 5 6,403,870

Identifier	Return Reference	Explanation
"DOING BUSINESS AS" CONTINUATION	HEADING ITEM C	ALTRU CLINIC-MAIN, ALTRU REHAB CENTER, ALTRU CANCER CENTER, ALTRU FAMILY MEDICINE CENTER, ALTRU FAMILY MEDICINE RESIDENCY, TRUYU AESTHETIC CENTER, ALTRU CLINIC-LAKE REGION, ALTRU CLINIC-CAVALIER, ALTRU CLINIC-DRAYTON, ALTRU CLINIC-CROOKSTON, ALTRU CLINIC-RED LAKE FALLS, ALTRU CLINIC-FERTILE, ALTRU CLINIC-ERSKINE, ALTRU CLINIC-ROSEAU, ALTRU CLINIC-WARROAD, ALTRU CLINIC-GREENBUSH, ALTRU CLINIC-KARLSTAD

Identifier	Return Reference	Explanation
SCHEDULE 1 - PROGRAM SERVICE REVENUE DETAIL	FORM 990, PART VIII, LINE 2B & 2D	EXCLUSION AMOUNT BIOMED SERVICES \$39,989 SITE SERVICE FEES \$5,663 SUBTOTAL \$45,652 CAFETERIA RECEIPTS \$1,082,586 PHARMACY SALES TO EMPLOYEES \$2,138 HOUSING/SPACE RENTALS \$173,779 VENDING MACHINE INCOME \$21,177 SALE OF SCRAP \$6,225 SUBTOTAL \$1,285,905 TOTAL EXCLUSION AMOUNT \$1,331,557 RELATED OR EXEMPT FUNCTION INCOME CEPT REVENUE \$126,000 HEARING CENTER \$692,084 OCCUPATIONAL HEALTH \$421,385 VHA SUPPLY CO - DISTRIBUTION \$510,364 PURCHASE DISCOUNTS \$48,230 REBATES \$23,010 CONTRACT SERVICES, OUTREACH, EDUCATION \$2,865,252 CPE FUND \$6,500 MEDICAL RECORDS TRANSCRIPT FEES \$155,671 AFFILIATED OTHER REVENUE \$351,040 MISCELLANEOUS REVENUE \$1,843,955 TOTAL RELATED/EXEMPT INCOME \$7,043,491

Identifier	Return Reference	Explanation
SCHEDULE 2-PROGRAM SERVICE REVENUE DESCRIPTIONS	FORM 990, PART VIII, LINE 2B & 2D	<p>1 CAFETERIA RECEIPTS REVENUE INCURRED THROUGH THE PROVISION OF MEALS FOR EMPLOYEES WHO HAVE TO BE IN THE BUILDING DURING THEIR REGULAR WORKDAY PURPOSE PROVIDE THESE EMPLOYEES WITH A PLACE TO ACQUIRE AND CONSUME THEIR MEALS, NO ALTERNATIVES ARE AVAILABLE 2 BIOMED SERVICES REVENUE EARNED THROUGH THE PROVISION OF SERVICES TO AREA HEALTH CARE FACILITIES NEEDING TO KEEP THEIR EQUIPMENT IN OPERATION IN ORDER TO PROVIDE THEIR PATIENTS WITH THEIR SERVICE THE BIOMED PROGRAM PROVIDES SMALL REGIONAL HOSPITALS WITH A SERVICE OTHERWISE UNOBTAINABLE FROM ANY ONE IN THE LOCAL AREA, IT IS OFTEN ON A PRIORITY BASIS 3 PHARMACY SALES TO EMPLOYEES REVENUE INCURRED IN SALES STRICTLY FOR THE CONVENIENCE OF EMPLOYEES 4 HOUSING/SPACE RENTALS INCOME INCURRED THROUGH THE RENTAL OF SPACE TO THE AREA HEALTH EDUCATION CENTER WHICH IS REQUIRED TO BE ON-SITE TO WORK WITH OUR PHYSICIANS PROVIDING HEALTH CARE TO PATIENTS 5 CEPT REVENUE REVENUE EARNED FROM THE EVALUATION AND TREATMENT OF ADOLESCENTS THROUGH A MULTI-DISCIPLINARY APPROACH INCLUDING PHYSICAL THERAPY, OCCUPATIONAL THERAPY, SPEECH PATHOLOGY, AND PSYCHOLOGY 6 HEARING CENTER REVENUE FROM THE PROVISION OF AUDIOLOGICAL SERVICES AND HEARING AIDS TO PATIENTS 7 OCCUPATIONAL HEALTH FEES FOR PROVIDING DRUG SCREENINGS FOR REGIONAL EMPLOYERS 8 VHA SUPPLY DISTRIBUTION REBATE RECEIVED BASED ON VOLUME OF SUPPLY PURCHASES 9 PURCHASE DISCOUNTS THIS FIGURE REPRESENTS COST SAVINGS ON PURCHASES FROM SUPPLIERS FOR GOODS USED IN THE PROVISION OF HEALTH CARE SERVICES 10 REBATES REBATES RECEIVED BASED ON VOLUME OF PHARMACY PURCHASES 11 SITE SERVICE FEES FEES CHARGED FOR PROVIDING GROUNDS AND MAINTENANCE FOR THE AREA SURROUNDING THE UNITED HOSPITAL, INCLUDING FEES FOR SUCH SERVICES AS MAINTENANCE OF HOSPITAL PARKING LOT, SNOW SHOVELING, AND SNOW REMOVAL 12 VENDING MACHINE INCOME INCOME EARNED THROUGH THE OPERATION OF VENDING MACHINES IN THE BUILDINGS 13 CONTRACT SERVICES, OUTREACH, EDUCATION REVENUES EARNED IN THE PROVISION OF COMMUNITY EDUCATION/WEELLNESS PROGRAMS, PASTORAL COUNSELING SERVICES, AND CONTRACTED SERVICES WITH REGIONAL HEALTHCARE SYSTMS TO BRING OUTREACH SERVICES INTO THEIR COMMUNITIES 14 CPE FUND CLINICAL PASTORAL EDUCATION INCOME FROM PASTORAL RESIDENTS PROGRAM SPONSORED BY THE ASSOCIATION OF CLINICAL PASTORAL EDUCATION 15 MEDICAL RECORD TRANSCRIPTION FEES INCOME EARNED THROUGH THE CHARGING OF VARIOUS THIRD PARTY PAYERS FOR THE PHOTOCOPYING OF PATIENT RECORDS INSURANCE COMPANIES AND PAYERS ARE CHARGED TO OFFSET THE COST OF COPYING 16 SALE OF SCRAP INCOME EARNED THROUGH THE SALE OF ITEMS THAT ARE NOT FIXED ASSETS AND ARE OF DIMINISHED USE TO THE ORGANIZATION 17 OTHER REVENUE CHARGED TO AFFILIATED CORPORATIONS REVENUE FROM THE PROVISION OF PATIENT SERVICES, SUCH AS PSYCH OR LABORATORY, TO THE PATIENTS OF OTHER CORPORATIONS, WHICH ARE AFFILIATED TO ALTRU HEALTH SYSTEM 18 MISCELLANEOUS INCOME INCLUDES PRINCIPALLY A RETURN OF EXPENSES FROM AN INSURANCE POOL ALSO INCLUDES INCOME EARNED THROUGH THE PROVISION OF SERVICES THAT ARE OPERATING IN THE HOSPITAL IN NATURE, BUT HAVE NO SPECIFIC COST CENTER IDENTIFICATIONS AN EXAMPLE OF THIS WOULD BE IF THE DIRECTOR OF THE COMMUNICATIONS DEPARTMENT RECEIVED A SMALL TOKEN AMOUNT FOR FILLING OUT A SURVEY FROM SOME HEALTH CARE ORGANIZATION</p>

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization

ALTRU HEALTH SYSTEM

Employer identification number

45-0310462

Part I

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

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

Part II

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) ALTRU HEALTH FOUNDATION 2501 DEMERS AVE GRAND FORKS, ND 58201 45-0368330	FUNDRAISING	ND	501(C)(3)	LINE 11A, I	N/A		No
(2) ALTRU HEALTH RESOURCES 1200 S COLUMBIA RD GRAND FORKS, ND 58201 45-0368332	CONGREGATE HOUSING, ASSISTED LIVING	ND	501(C)(3)	LINE 11A, I	N/A		No
(3) DAK-MINN BLOOD BANK 1200 S COLUMBIA RD GRAND FORKS, ND 58201 36-3453164	BLOOD BANK	ND	501(C)(3)	LINE 11D, III-O	N/A		No
(4) ALTRU ALLIANCE 1200 S COLUMBIA RD GRAND FORKS, ND 58201 23-7389089	SUPPORT HOSPITAL AND AFFILIATES	ND	501(C)(3)	LINE 11B, II	N/A		No

Part III

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

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

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) ALTRU SPECIALTY SERVICES INC 1200 S COLUMBIA RD GRAND FORKS, ND58201 45-0395652	DME SALES, RETAIL PHARMACY	ND	N/A	C			

Part V

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

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

1

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

a

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

b

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

c

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

d

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

e

Loans or loan guarantees by other organization(s)

f

Sale of assets to other organization(s)

g

Purchase of assets from other organization(s)

h

Exchange of assets

i

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

j

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

k

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

l

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

m

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

n

Sharing of paid employees

o

Reimbursement paid to other organization for expenses

p

Reimbursement paid by other organization for expenses

q

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

r

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

Yes

No

1a

Yes

1b

No

1c

Yes

1d

Yes

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

Yes

1l

No

1m

No

1n

Yes

1o

No

1p

Yes

1q

No

1r

No

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1)			
See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

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.

[illegible]

Part VII **Supplemental Information**

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation
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Software ID:

Software Version:

EIN: 45-0310462

Name: ALTRU HEALTH SYSTEM

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) ALTRU HEALTH FOUNDATION	C	643,934	FAIR MARKET VALUE
(2) ALTRU HEALTH RESOURCES	D	143,945	FAIR MARKET VALUE
(3) ALTRU SPECIALTY SERVICES	A	185,940	FAIR MARKET VALUE
(4) DAK-MINN BLOOD BANK	C	116,911	FAIR MARKET VALUE
(5) DAK-MINN BLOOD BANK	N	356,278	FAIR MARKET VALUE
(6) ALTRU ALLIANCE	P	58,556	FAIR MARKET VALUE
(7) ALTRU HEALTH RESOURCES	A	2,911	FAIR MARKET VALUE

Form

4562

Depreciation and Amortization
(Including Information on Listed Property)

OMB No 1545-0172

2010

Attachment
Sequence No 67

Department of the Treasury
Internal Revenue Service (99)

See separate instructions. Attach to your tax return.

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

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

1	Maximum amount See the instructions for a higher limit for certain businesses	1	500,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,000,000
4	Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0-	4	
5	Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property Enter the amount from line 29	7	
8	Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2009 Form 4562	10	
11	Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2011 Add lines 9 and 10, less line 12 .	13	

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

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property) (See instructions)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

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

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2010	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

Section B—Assets Placed in Service During 2010 Tax Year Using the General Depreciation System						
(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
			27 5 yrs	MM	S/L	
i Nonresidential real property			39 yrs	MM	S/L	
				MM	S/L	

Section C—Assets Placed in Service During 2010 Tax Year Using the Alternative Depreciation System						
20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instructions	22	18,133,868
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V

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

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

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

Section B—Information on Use of Vehicles

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

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

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

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

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

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) A mortization period or percentage	(f) A mortization for this year
42 A mortization of costs that begins during your 2010 tax year (see instructions)					
43 A mortization of costs that began before your 2010 tax year				43	
44 Total. Add amounts in column (f) See the instructions for where to report				44	

Additional Data

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

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KRIS COMPTON BOARD MEMBER	1 00	X						0	0	0
PHILIP GISI BOARD MEMBER	1 00	X						0	0	0
DONALD DEBELTZ MD BOARD MEMBER/PHYSICIAN	40 00	X						457,594	0	30,990
JAMES HARGREAVES DO BOARD MEMBER/PHYSICIAN	40 00	X						405,651	0	26,466
ALICE BREKKE BOARD MEMBER	1 00	X						0	0	0
MATTHEW ROLLER MD BOARD MEMBER/PHYSICIAN	1 00	X						401,041	0	29,341
JUDITH PAUKERT BOARD MEMBER	1 00	X						0	0	0
LONNIE LAFFEN SECRETARY	1 00	X		X				0	0	0
JOHN SNUSTAD VICE CHAIR	1 00	X		X				0	0	0
DARRELL LARSON ESQ BOARD CHAIR	1 00	X		X				0	0	0
CASEY RYAN MD BOARD MEMBER/PRESIDENT/PHY	40 00	X		X				455,701	0	26,990
DAVID MOLMEN BOARD MEMBER/CEO	40 00	X		X				390,152	0	29,990
TIMOTHY P SAYLER BOARD MEMBER/COO	40 00	X		X				273,701	0	26,417
DWIGHT THOMPSON CFO/TREASURER	40 00			X				318,258	0	30,990
JAMES VANLOOY MD CHIEF MEDICAL EXECUTIVE	40 00				X			296,085	0	26,890
MARGARET REED RN CHIEF NURSE EXECUTIVE	40 00				X			203,297	0	15,078
RENEE M AXTMAN RN ADMIN DIR PRIMARY CARE	40 00				X			189,153	0	17,962
ROBERT THOMPSON MD MBA EXECUTIVE MEDICAL DIRECTOR	40 00				X			199,808	0	0
LELAND LINDQUIST ADMINISTRATIVE DIR HUMAN R	40 00				X			227,093	0	17,254
JACQUELYN WALSH ADMIN DIR SURGICAL&CLINICA	40 00				X			172,192	0	11,569
DENNIS REISNOUR ADM DIR CORP DEVELOPMENT	40 00				X			180,755	0	15,898
KENNETH VEIN ADM DIR PLANT SERVICES	40 00				X			174,761	0	13,776
MARK WAIND ADM DIR INFORMATION SERVIC	40 00				X			167,746	0	12,574
BRADLEY WEHE ADM DIR REGIONAL OPERATIONS	40 00				X			181,351	0	16,301
KERRY P CARLSON ADM DIR MEDICAL SPECIALTY CARE	40 00				X			162,070	0	14,002

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
KELLY HAGEN RN ADM DIR CARDIOLOGY & MUSCULOSKELETAL	40 00				X			155,204	0	12,808
CYNTHIA BRASETH ADM DIR SUPPORT SERVICES	40 00				X			176,422	0	4,688
MOHAMED CHEBACLO PHYSICIAN	40 00					X		1,026,186	0	24,387
MICKEY SYRQUIN PHYSICIAN	40 00					X		1,074,367	0	22,387
IKECHUKWU ONYEKA PHYSICIAN	40 00					X		947,647	0	26,587
RONALD BROCKMAN PHYSICIAN	40 00					X		876,128	0	25,187
ABDEL AHMED PHYSICIAN	40 00					X		1,619,948	0	27,387

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

4d. Other program services				
(Code) (Expenses \$	307,524,870	including grants of \$) (Revenue \$
				340,903,727)
OTHER PROGRAM SERVICES INCLUDE OTHER PATIENT CARE AND GENERAL & ADMINISTRATIVE				