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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

A For the 2010 calendar year, or tax year beginning 07-01-2010 and ending 06-30-2011

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization
ASPIRUS CLINICS INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
425 PINE RIDGE BLVD

Room/suite

City or town, state or country, and ZIP + 4
WAUSAU, WI 54401

F Name and address of principal officer
DUANE L ERWIN
333 PINE RIDGE BLVD
WAUSAU, WI 54401

H(a) Is this a group return for affiliates?☐ Yes ☒ No

H(b) Are all affiliates included?☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () ◀(insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ WWW.ASPIRUS.ORG

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1990

M State of legal domicile WI

Part I	Summary																																
Activities & Governance	<div><div>1</div><div>Briefly describe the organization's mission or most significant activities TO PROVIDE HEALTH CARE AND EDUCATION SERVICES TO PATIENTS, REGARDLESS OF THEIR ABILITY TO PAY</div></div>																																
	<div><div>2</div><div>Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets</div></div>																																
	<table><tr><td>3</td><td>Number of voting members of the governing body (Part VI, line 1a)</td><td>3</td><td>10</td></tr><tr><td>4</td><td>Number of independent voting members of the governing body (Part VI, line 1b)</td><td>4</td><td>2</td></tr><tr><td>5</td><td>Total number of individuals employed in calendar year 2010 (Part V, line 2a)</td><td>5</td><td>752</td></tr><tr><td>6</td><td>Total number of volunteers (estimate if necessary)</td><td>6</td><td>5</td></tr><tr><td>7a</td><td>Total unrelated business revenue from Part VIII, column (C), line 12</td><td>7a</td><td>0</td></tr><tr><td>7b</td><td>Net unrelated business taxable income from Form 990-T, line 34</td><td>7b</td><td>0</td></tr></table>	3	Number of voting members of the governing body (Part VI, line 1a)	3	10	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	2	5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	5	752	6	Total number of volunteers (estimate if necessary)	6	5	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0								
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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

Signature of preparer

2012-05-02

Date

Print/Type preparer's name KATHLEEN J LABRAKE CPA

Preparer's signature KATHLEEN J LABRAKE CPA

Date 2012-05-02

Check if self-employed ☐

PTIN

Firm's name ▶ WIPFLI LLP

Firm's EIN ▶

Firm's address ▶ PO BOX 8010
WAUSAU, WI 544028010

Phone no ▶ (715) 845-3111

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2010)

Part III

Statement of Program Service Accomplishments

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

1

Briefly describe the organization’s mission

ASPIRUS IS AN INTEGRATED, COMMUNITY-GOVERNED HEALTHCARE SYSTEM, WHICH LEADS BY ADVANCING INITIATIVES DEDICATED TO IMPROVING THE HEALTH OF ALL WE SERVE WE WORK COLLABORATIVELY WITH OTHERS WHO SHARE OUR PASSION FOR EXCELLENCE AND COMPASSION FOR PEOPLE

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 \$ 66,246,783 including grants of \$ 568,658) (Revenue \$ 63,629,920)

TO PROVIDE HEALTH CARE AND EDUCATION SERVICES TO PATIENTS REGARDLESS OF THEIR ABILITY TO PAY THE COMPANY PROVIDES CARE TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS COMMUNITY CARE POLICY WITHOUT CHARGE FROM 7/1/10 TO 6/30/11 THE AMOUNT OF COMMUNITY CARE PROVIDED IN FOREGONE CHARGES WAS \$2,257,679 FROM 7/1/10 TO 6/30/11 THE CLINIC EMPLOYED 97 PHYSICIANS AND 34 MID-LEVEL PRACTITIONERS WHO HAD 252,223 VISITS FROM PATIENTS THE CLINIC ALSO PROVIDES SERVICES TO BENEFICIARIES OF THE MEDICARE AND MEDICAID PROGRAMS WHICH OFTEN REIMBURSE THE CLINIC BASED ON PREDETERMINED FEE SCHEDULES WHICH ARE OFTEN BELOW THE COST OF PROVIDING CARE TO THESE INDIVIDUALS THESE PROGRAMS REPRESENT A LARGE PORTION OF THE ELDERLY, LOW INCOME, AND DISABLED MEMBERS OF THE COMMUNITY WHO NEED ACCESS TO HIGH QUALITY CARE DURING 2011 MEDICARE AND MEDICAID PROGRAMS MADE UP APPROXIMATELY 44% OF GROSS PATIENT REVENUE

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d

Other program services (Describe in Schedule O)
















(Expenses \$ including grants of \$) (Revenue \$)

4e

Total program service expenses \$ 66,246,783

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	Yes
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	No
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	

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		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
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		No
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	121
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	Yes
2a	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return.	2a	752
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	Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	No
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O.	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	No
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?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.	13b	
c	Enter the amount of reserves on hand.	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.	14b	

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	1a10		
b	Enter the number of voting members included in line 1a, above, who are independent	1b2		
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		No
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	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b	Yes	
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▶WI
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 ▶ SIDNEY C SCZYGELSKI 333 PINE RIDGE BLVD WAUSAU, WI 54401 (715) 847-2250

Part VII

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

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

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

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, and **current** key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

•

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

•

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

•

List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

•

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

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

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

(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			
(1) DUANE L ERWIN CEO AI/BOARD MEMBER	1 00	X		X				0	637,421	113,417
(2) SUSAN M SCHNEIDER PHYSICIAN/BOARD CHAIR	36 00	X		X				281,994	0	40,463
(3) KRISTEN RAHN PHYSICIAN/BOARD VICE CHAIR	40 00	X		X				235,089	0	46,785
(4) BART KNEELAND PHYSICIAN/BOARD MEMBER	40 00	X						343,664	0	42,863
(5) CHRISTIAN LEE PHYSICIAN/BOARD MEMBER	40 00	X						207,734	0	42,311
(6) STEPHEN L SAEGER PHYSICIAN/BOARD MEMBER	40 00	X						182,768	0	35,150
(7) BRIAN D SMITH PHYSICIAN/BOARD MEMBER	40 00	X						320,004	0	43,403
(8) THOMAS G STOFFEL PHYSICIAN/BOARD MEMBER	40 00	X						231,855	0	37,775
(9) SIDNEY C SCZYGELSKI CFO AI/BD ASST SECRETARY-TREASURER	1 00	X		X				0	351,316	60,480
(10) F DEAN DANNER COO ACI/BOARD MEMBER	40 00	X		X				267,140	0	38,661
(11) ORESTES ALVEREZ-JACINTO PHYSICIAN	40 00					X		1,361,613	0	43,637
(12) ANTHONY BELL PHYSICIAN	40 00					X		629,100	0	49,738
(13) JAMES CYGAN PHYSICIAN	40 00					X		627,403	0	47,315
(14) ANNA GILBERTSON PHYSICIAN	40 00					X		530,675	0	27,133
(15) TODD HENDRICKSON PHYSICIAN	4 00					X		514,909	0	36,959

Part VII

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: 117

		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
ASPIRUS INC 333 PINE RIDGE BLVD WAUSAU, WI 54401	MANAGEMENT FEES, BILLING SERVICES, PAYRO	3,675,571
ASPIRUS WAUSAU HOSPITAL INC 333 PINE RIDGE BLVD WAUSAU, WI 54401	MANAGEMENT FEES, PAYROLL, VARIOUS MEDICA	2,527,219
ASSOCIATES IN PATHOLOGY 2800 WESTHILL DRIVE 208 WAUSAU, WI 54401	LAB SERVICES	246,203
MARSHFIELD CLINIC 1000 NORTH OAK AVENUE MARSHFIELD, WI 54449	PHYSICIAN SERVICES	234,895
ALLIANCE COLLECTION AGENCY 3916 BUSINESS PARK AVE MARSHFIELD, WI 54449	COLLECTION FEES	234,408
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 13		

Part VIII

Statement of Revenue

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	12,600,000			
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f				
	g	Noncash contributions included in lines 1a-1f \$					
	h	Total. Add lines 1a-1f		12,600,000			
	Program Service Revenue	2a	NET PATIENT REVENUE	621110	54,193,605	54,193,605	
b		NET PHARMACY REVENUE	621990	5,481,654	5,481,654		
c		OTHER PATIENT SERVICE	621110	2,232,733	2,232,733		
d		MEDICAL DIRECTOR FEES	621990	808,895	808,895		
e		MANAGEMENT FEE REVENUE	561000	802,793	802,793		
f		All other program service revenue		110,240	110,240		
g		Total. Add lines 2a-2f		63,629,920			
Other Revenue		3	Investment income (including dividends, interest and other similar amounts)		97,343		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6a	Gross Rents	(i) Real	(ii) Personal			
	b	Less rental expenses		1,116,389			
	c	Rental income or (loss)		1,116,389			
	d	Net rental income or (loss)		1,116,389			1,116,389
	7a	Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)					
	d	Net gain or (loss)					
	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	46,603				
b	Less cost of goods sold	b	774				
c	Net income or (loss) from sales of inventory		45,829			45,829	
Miscellaneous Revenue			Business Code				
11a							
b							
c							
d	All other revenue						
e	Total. Add lines 11a-11d						
12	Total revenue. See Instructions		77,489,481	63,629,920	0	1,259,561	

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	568,658	568,658		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
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	2,283,825	1,962,166	321,659	
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	36,515,342	35,479,312	1,036,030	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	2,423,122	2,334,872	88,250	
9	Other employee benefits	4,198,680	4,027,864	170,816	
10	Payroll taxes	1,933,519	1,872,168	61,351	
a	Fees for services (non-employees)				
	Management	2,035,171	-391,878	2,427,049	
b	Legal	36,454		36,454	
c	Accounting	27,524		27,524	
d	Lobbying				
e	Professional fundraising services See Part IV, line 17				
f	Investment management fees				
g	Other	3,275,222	3,159,667	115,555	
12	Advertising and promotion	376,053		376,053	
13	Office expenses	1,996,145	1,381,969	614,176	
14	Information technology	50,539	50,539		
15	Royalties				
16	Occupancy	5,178,625	4,990,474	188,151	
17	Travel	318,264	281,866	36,398	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest	2,521		2,521	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	1,756,956	1,749,866	7,090	
23	Insurance	553,155	562,588	-9,433	
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	MEDICAL SUPPLIES/PHARMA	7,505,371	7,505,371		
b	DUES,LICENSE,FEES	535,282	508,158	27,124	
c	COLLECTIONS EXPENSES	222,195		222,195	
d	RECRUITMENT	202,075		202,075	
e	BAD DEBT EXPENSE	163,756	163,756		
f	All other expenses	68,478	39,367	29,111	
25	Total functional expenses. Add lines 1 through 24f	72,226,932	66,246,783	5,980,149	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				3,262,752	1	7,122,687
	2	Savings and temporary cash investments					2	
	3	Pledges and grants receivable, net					3	
	4	Accounts receivable, net				4,374,043	4	10,057,483
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				10,000	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				68,033	7	87,412
	8	Inventories for sale or use				634,091	8	1,360,415
	9	Prepaid expenses and deferred charges				161,927	9	479,461
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a	26,230,280	12,373,392	10c	16,924,754	
	b	Less: accumulated depreciation	10b	9,305,526				
	11	Investments—publicly traded securities				879,381	11	931,572
	12	Investments—other securities. See Part IV, line 11				1,617,054	12	1,203,939
	13	Investments—program-related. See Part IV, line 11					13	
	14	Intangible assets				57,575	14	3,824,697
	15	Other assets. See Part IV, line 11				9,485,633	15	10,792,243
	16	Total assets. Add lines 1 through 15 (must equal line 34)				32,923,881	16	52,784,663
Liabilities	17	Accounts payable and accrued expenses				4,924,728	17	10,170,476
	18	Grants payable					18	
	19	Deferred revenue					19	
	20	Tax-exempt bond liabilities				7,600,000	20	7,600,000
	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					23	42,500
	24	Unsecured notes and loans payable to unrelated third parties					24	
	25	Other liabilities. Complete Part X of Schedule D				5,698,963	25	15,627,552
	26	Total liabilities. Add lines 17 through 25				18,223,691	26	33,440,528
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				14,700,190	27	19,344,135
	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				14,700,190	33	19,344,135
	34	Total liabilities and net assets/fund balances				32,923,881	34	52,784,663

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	77,489,481
2	Total expenses (must equal Part IX, column (A), line 25)	2	72,226,932
3	Revenue less expenses Subtract line 2 from line 1	3	5,262,549
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	14,700,190
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-618,604
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	19,344,135

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 type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input checked="" 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
ASPIRUS CLINICS INC

Employer identification number
39-1670223

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 IIISupport 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.")	9,500,000	8,005,000	6,016,766	2,000,281	12,600,000	38,122,047
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	59,933,909	64,335,289	70,461,288	53,534,680	63,629,920	311,895,086
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	69,433,909	72,340,289	76,478,054	55,534,961	76,229,920	350,017,133
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	9,500,000	8,000,000	6,000,010	2,000,000	12,600,000	38,100,010
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						0
c Add lines 7a and 7b	9,500,000	8,000,000	6,000,010	2,000,000	12,600,000	38,100,010
8 Public Support (Subtract line 7c from line 6.)						311,917,123

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	69,433,909	72,340,289	76,478,054	55,534,961	76,229,920	350,017,133
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	834,066	839,039	930,047	1,176,416	1,213,732	4,993,300
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	834,066	839,039	930,047	1,176,416	1,213,732	4,993,300
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on	153,795	39,428				193,223
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.)	70,421,770	73,218,756	77,408,101	56,711,377	77,443,652	355,203,656
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	87.810 %	
16 Public support percentage from 2009 Schedule A, Part III, line 15	16	88.620 %	

Section D. Computation of Investment Income Percentage			
17	Investment income percentage for 2010 (line 10c column (f) divided by line 13 column (f))	17	1 410 %
18	Investment income percentage from 2009 Schedule A, Part III, line 17	18	1 280 %
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).

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
ASPIRUS CLINICS INC

Employer identification number
39-1670223

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</div> <div><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</div> <div><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

1b

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
- | | |
|----|--------|
| | 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		1,681,028		1,681,028
b Buildings		9,824,178	3,892,140	5,932,038
c Leasehold improvements		974,808	757,671	217,137
d Equipment		13,746,678	4,655,715	9,090,963
e Other		3,588		3,588
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) ▶				16,924,754

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	77,489,481
2	Total expenses (Form 990, Part IX, column (A), line 25)			2	72,226,932
3	Excess or (deficit) for the year Subtract line 2 from line 1			3	5,262,549
4	Net unrealized gains (losses) on investments			4	-20,824
5	Donated services and use of facilities			5	
6	Investment expenses			6	
7	Prior period adjustments			7	
8	Other (Describe in Part XIV)			8	-597,780
9	Total adjustments (net) Add lines 4 - 8			9	-618,604
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9			10	4,643,945
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	63,892,043
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-997,438		
e	Add lines 2a through 2d			2e	-997,438
3	Subtract line 2e from line 1			3	64,889,481
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	12,600,000		
c	Add lines 4a and 4b			4c	12,600,000
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)			5	77,489,481

Part XIIIReconciliation of Expenses per Audited Financial Statements With Expenses per Return				
1	Total expenses and losses per audited financial statements	1	71,848,098	
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	184,666	
e	Add lines 2a through 2d	2e	184,666	
3	Subtract line 2e from line 1	3	71,663,432	
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	563,500	
c	Add lines 4a and 4b	4c	563,500	
5	Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18)	5	72,226,932	

Part XIVSupplemental 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	ACI IS A NONPROFIT CORPORATION AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE "CODE") AND IS EXEMPT FROM FEDERAL INCOME TAXES ON RELATED INCOME PURSUANT TO SECTION 501 (A) OF THE CODE ACI IS ALSO EXEMPT FROM STATE INCOME TAXES ON RELATED INCOME IN ORDER TO ACCOUNT FOR ANY UNCERTAIN TAX POSITIONS, ACI ASSESSES WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION OF THE TECHNICAL MERITS OF THE POSITION, ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION IF THE TAX POSITION DOES NOT MEET THE MORE LIKELY THAN NOT RECOGNITION THRESHOLD, THE BENEFIT OF THE TAX POSITION IS NOT RECOGNIZED IN THE FINANCIAL STATEMENTS ACI IS ALSO ENGAGED, TO A LIMITED EXTENT, IN ACTIVITIES THAT THE INTERNAL REVENUE SERVICE (IRS) CONSIDERS UNRELATED TO ITS EXEMPT PURPOSE AND, THEREFORE, TAXABLE THESE ACTIVITIES, HOWEVER, ANNUALLY RESULT IN NET OPERATING LOSSES FOR INCOME TAX PURPOSES ACI DOES NOT PRESENTLY ANTICIPATE THAT A TAX BENEFIT FROM THESE NET OPERATING LOSSES WILL BE REALIZED IN THE FUTURE ACCORDINGLY, ANY POTENTIAL DEFERRED TAX ASSET RESULTING FROM THE AVAILABILITY OF NET OPERATING LOSS CARRYFORWARDS IS OFFSET BY A VALUATION ALLOWANCE OF EQUAL AMOUNT NO DEFERRED TAX ASSETS AND LIABILITIES HAVE BEEN RECOGNIZED SINCE NO OTHER DIFFERENCES EXIST BETWEEN THE FINANCIAL TAX BASES OF REPORTING ACI'S ASSETS AND LIABILITIES ACI'S POLICY IS TO RECOGNIZE INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE WHEN INCURRED AS OF AND FOR THE YEARS ENDED JUNE 30, 2011 AND 2010, THERE WAS NO INCOME TAX EXPENSE, TAX PENALTIES, OR INTEREST RELATED TO TAX PENALTIES RECORDED BY ACI IN THE FINANCIAL STATEMENTS ACI RECORDED NO ASSETS OR LIABILITIES FOR UNCERTAIN TAX POSITIONS OR UNRECOGNIZED TAX BENEFITS IN 2011 OR 2010 FEDERAL RETURNS FOR THE YEARS ENDED JUNE 30, 2008 AND BEYOND REMAIN SUBJECT TO EXAMINATION BY THE IRS
PART XI, LINE 8 - OTHER ADJUSTMENTS		LOSS ON UNCONSOLIDATED AFFILIATE -976,614 EQUITY TRANSFER TO AFFILIATE 563,500 ADDITIONAL POSTRETIREMENT BENEFIT OBLIGATION -184,666
PART XII, LINE 2D - OTHER ADJUSTMENTS		LOSS ON UNCONSOLIDATED AFFILIATED -976,614 UNREALIZED LOSS ON INVESTMENTS -20,824
PART XII, LINE 4B - OTHER ADJUSTMENTS		EQUITY TRANSFER FROM ASPIRUS, INC 12,600,000
PART XIII, LINE 2D - OTHER ADJUSTMENTS		ADDITIONAL POST RETIREMENT OBLIGATION 184,666
PART XIII, LINE 4B - OTHER ADJUSTMENTS		EQUITY TRANSFER TO ASPIRUS GENERAL CLINICS, LLC 563,500

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

2010

Open to Public Inspection

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

39-1670223

Part I General Information on Grants and 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. ▶

[illegible]

2	Enter total number of section 501(c)(3) and government organizations	1
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
OTHER INFORMATION	PART IV	SCHEDULE I, PART I, LINE 2 THE ORGANIZATION PROVIDES BOARD APPROVED CAPITAL CONTRIBUTIONS TO RELATED ENTITIES, NO FORMAL MONITORING IS REQUIRED

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
ASPIRUS CLINICS INC

Employer identification number
39-1670223

Part I

Questions Regarding Compensation

		Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items		
	<div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input checked="" type="checkbox"/> Tax idemnification and gross-up payments</div><div><input checked="" type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Discretionary spending account</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div>		
b	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	1b	Yes
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	2	Yes
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply		
	<div><div><input type="checkbox"/> Compensation committee</div><div><input type="checkbox"/> Written employment contract</div><div><input type="checkbox"/> Independent compensation consultant</div><div><input type="checkbox"/> Compensation survey or study</div><div><input type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Approval by the board or compensation committee</div></div>		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment from the organization or a related organization?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	Yes
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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				
(1) DUANE L ERWIN	(i)	0	0	0	0	0	0	0
	(ii)	493,111	129,735	14,575	11,140	102,277	750,838	0
(2) SUSAN M SCHNEIDER	(i)	265,847	0	16,147	16,864	23,599	322,457	0
	(ii)	0	0	0	0	0	0	0
(3) KRISTEN RAHN	(i)	220,147	0	14,942	16,864	29,921	281,874	0
	(ii)	0	0	0	0	0	0	0
(4) BART KNEELAND	(i)	278,667	50,000	14,997	16,864	25,999	386,527	0
	(ii)	0	0	0	0	0	0	0
(5) CHRISTIAN LEE	(i)	194,773	0	12,961	15,065	27,246	250,045	0
	(ii)	0	0	0	0	0	0	0
(6) STEPHEN L SAEGER	(i)	171,346	0	11,422	12,574	22,576	217,918	0
	(ii)	0	0	0	0	0	0	0
(7) BRIAN D SMITH	(i)	303,163	0	16,841	16,864	26,539	363,407	0
	(ii)	0	0	0	0	0	0	0
(8) THOMAS G STOFFEL	(i)	216,605	0	15,250	16,864	20,911	269,630	0
	(ii)	0	0	0	0	0	0	0
(9) SIDNEY C SCZYGELSKI	(i)	0	0	0	0	0	0	0
	(ii)	277,510	68,937	4,869	13,332	47,148	411,796	0
(10) F DEAN DANNER	(i)	201,533	45,260	20,347	15,239	23,422	305,801	0
	(ii)	0	0	0	0	0	0	0
(11) ORESTES ALVEREZ-JACINTO	(i)	1,347,714	0	13,899	16,864	26,773	1,405,250	0
	(ii)	0	0	0	0	0	0	0
(12) ANTHONY BELL	(i)	612,997	0	16,103	16,864	32,874	678,838	0
	(ii)	0	0	0	0	0	0	0
(13) JAMES CYGAN	(i)	613,463	0	13,940	16,864	30,451	674,718	0
	(ii)	0	0	0	0	0	0	0
(14) ANNA GILBERTSON	(i)	520,256	0	10,419	16,864	10,269	557,808	0
	(ii)	0	0	0	0	0	0	0
(15) TODD HENDRICKSON	(i)	501,472	0	13,437	16,864	20,095	551,868	0
	(ii)	0	0	0	0	0	0	0
(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, LINE 1A	TRAVEL AND HEALTH INSURANCE GROSS UPS, WHEN APPLICABLE, WERE ADDED TO THE INDIVIDUAL'S COMPENSATION AT FAIR MARKET VALUE. HEALTH INSURANCE GROSS-UP PAYMENTS - S SCHNEIDER \$7,793, K RAHN \$6,231, B KNEELAND \$6,393, C LEE \$6,393, S SAEGER \$5,725, B SMITH \$8,099, T STOFFEL \$6,620, O ALVAREZ-JACINTO \$4,114, A BELL \$8,422, J CYGAN \$5,745, A GILBERTSON \$2,821, T HENDRICKSON \$5,279 - INCLUDED IN INCOME, HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES - F DANNER \$1,055 - INCLUDED IN INCOME.
	PART I, LINE 4B	457F PLAN DISTRIBUTION ADMINISTERED BY A RELATED ORGANIZATION - F DANNER \$12,699, 457B PLAN EMPLOYER CONTRIBUTIONS - S SCHNEIDER \$7,522, K RAHN \$7,522, B KNEELAND \$7,522, C LEE \$6,173, S SAEGER \$4,304, B SMITH \$7,522, O ALVAREZ-JACINTO \$7,522, A BELL \$7,522, J CYGAN \$7,522, A GILBERTSON \$7,522, T HENDRICKSON \$7,522, T STOFFEL \$7,522.
	PART I, LINE 5	THE ORGANIZATION'S PHYSICIANS RECEIVE BONUS PAYMENTS BASED ON THE NUMBER OF PROFESSIONAL WRVU'S PER PROVIDER MULTIPLIED BY A CONVERSION FACTOR THAT IS DETERMINED QUARTERLY.
SUPPLEMENTAL INFORMATION	PART III	PART I, LINE 3. FOR THE PURPOSES OF DETERMINING COMPENSATION, THE FILING ORGANIZATION, ASPIRUS CLINICS, INC. RELIED ON RELATED ORGANIZATIONS TO ESTABLISH COMPENSATION OF THE CEO, OTHER OFFICERS, AND KEY EMPLOYEES. THE RELATED ORGANIZATIONS USED THE FOLLOWING PRACTICES FOR ESTABLISHING COMPENSATION FOR SUCH INDIVIDUAL: COMPENSATION COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, WRITTEN EMPLOYMENT CONTRACT, COMPENSATION SURVEY OR STUDY, AND APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE.

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 ASPIRUS CLINICS INC	Employer identification number 39-1670223
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Identifier	Return Reference	Explanation
NEW PROGRAM SERVICES	FORM 990, PART III, LINE 2	DURING 2011 ASPIRUS CLINICS, INC ACQUIRED TWO UNRELATED PHYSICIAN PRACTICES WHICH SPECIALIZE IN CARDIOVASCULAR AND PODIATRY SERVICES APSIRUS CLINICS ALSO OPENED AN NEW CLINIC FACILITY IN WISCONSIN RAPIDS, WISCONSIN THIS CLINIC WAS PREVIOUSLY OPERATED BY ASPIRUS DOCTORS CLINIC, INC A RELATED PARTY UNDER THE COMMON CONTROL OF ASPIRUS, INC THE NEW CLINIC IN WISCONSIN RAPIDS HAS EXPANDED SERVICES IN AREAS SUCH AS LABORATORY, RADIOLOGY, AND SURGICAL SERVICES TO BETTER SERVE THE PATIENTS OF THE COMMUNITY

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		THE PARENT ORGANIZATION, ASPIRUS, INC IS THE SOLE MEMBER OF THE ORGANIZATION

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		SEE EXPLANATION FOR FORM 990, PART VI, LINE 7B

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THE FOLLOWING ACTIONS MUST BE APPROVED BY THE SOLE MEMBER OF THE ORGANIZATION, ASPIRUS, INC 1) CHANGE OR AMEND THE ARTICLES OF INCORPORATION OR BY LAWS, 2) CHANGE THE MISSION, PURPOSE, OR SCOPE OF THE CORPORATION, 3) RATIFICATION OR REMOVAL OF DIRECTORS OR OFFICERS, 4) CHANGE THE FORMULA OR METHODOLOGY FOR DETERMINING PHYSICIAN COMPENSATION, AND 5) APPROVAL OF ANNUAL OPERATING AND CAPITAL EXPENDITURE BUDGETS, STRATEGIC AND LONG RANGE PLANS

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND REVIEWED BY THE ORGANIZATION'S MANAGEMENT THE FORM 990 IS PROVIDED TO BOARD MEMBERS FOR REVIEW AND APPROVAL PRIOR TO FILING

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS, OFFICERS, AND KEY EMPLOYEES ARE REQUIRED TO SIGN ANNUAL CONFLICT OF INTEREST STATEMENTS AND ALL MANAGERS ARE REQUIRED TO SIGN BIENNIAL CONFLICT OF INTEREST STATEMENTS. THE ORGANIZATION'S CEO AND BOARD CHAIR REVIEW THE STATEMENTS AND HIGHLIGHT POTENTIAL CONFLICTS. THE BOARD DETERMINES ON A CASE BY CASE BASIS ANY ACTIONS REQUIRED. INDIVIDUALS ARE NOT PERMITTED TO VOTE ON ANY TRANSACTION WHERE A CONFLICT HAS BEEN DETERMINED TO EXIST. ALL CONFLICTS AND PROCEEDINGS ARE DOCUMENTED IN THE MEETING MINUTES.

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	THE ORGANIZATION HAD AN INDEPENDENT AUDIT FOR EXECUTIVE COMPENSATION WHICH INCLUDED BASE SALARY , INCENTIVE PLANS, AND BENEFITS FOR ALL OFFICE AND EXECUTIVE POSITIONS THE REVIEW WAS COMMISSIONED BY THE COMPENSATION COMMITTEE OF THE BOARD AND WAS CONDUCTED BY AN INDEPENDENT CONSULTING FIRM THE MARKET ANALY SIS WAS COMPLETED IN JUNE AND JULY OF 2009 AND PRESENTED TO THE COMPENSATION COMMITTEE OF THE BOARD IN AUGUST FOR FINAL COMPENSATION DETERMINATION THIS PROCESS WAS LAST UNDERTAKEN IN 2009 FOR THE COO, F DANNER AND THE PHYSICIAN BOARD MEMBERS, S SCHNEIDER AND K RAHN

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, NOR ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC

Identifier	Return Reference	Explanation
EXPLANATION FOR HOURS WORKED	FORM 990, PART VII, LINE 1A	DUANE L ERWIN AND SIDNEY C SCZYGELSKI ARE EMPLOYED BY ASPIRUS, INC , A RELATED ORGANAIZATION ASPIRUS, INC 'S PURPOSE IS TO SERVE AS A SUPPORTING ORGANIZATION TO MULTIPLE SUBSIDIARY TAX EXEMPT ENTITIES DUANE L ERWIN AND SIDNEY C SCZYGELSKI DEVOTE THEIR TIME PROVIDING MANAGEMENT SERVICES TO THE RELATED TAX EXEMPT ENTITIES F DEAN DANNER DEVOTES APPROXIMATELY 43 HOURS PER WEEK AS FOLLOWS ASPIRUS CLINICS, INC - 40 HOURS ASPIRUS GENERAL CLINIC LLC - 1 HOUR ASPIRUS SPECIALISTS, INC - 1 HOUR ASPIRUS DOCTORS CLINIC, INC - 1 HOUR SUSAN M SCHNEIDER DEVOTES APPROXIMATELY 37 HOURS PER WEEK AS FOLLOWS ASPIRUS CLINICS, INC - 36 HOURS ASPIRUS BUILDINGS, INC - 1 HOUR BRIAN D SMITH DEVOTES APPROXIMATELY 42 HOURS PER WEEK AS FOLLOWS ASPIRUS CLINICS, INC - 40 HOURS ASPIRUS, INC - 1 HOUR ASPIRUS WAUSAU HOSPITAL, INC - 1 HOUR

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -20,824 LOSS ON UNCONSOLIDATED AFFILIATE - 976,614 EQUITY TRANSFER TO AFFILIATE 563,500 ADDITIONAL POSTRETIREMENT BENEFIT OBLIGATION -184,666 TOTAL TO FORM 990, PART XI, LINE 5 -618,604

Identifier	Return Reference	Explanation
	FORM 990, PART XII, LINE 2C	ASPIRUS CLINICS IS PROVIDED OVERSIGHT OF ITS AUDIT PROCESS AND SELECTION OF THE INDEPENDENT ACCOUNTANT THROUGH THE AUDIT COMMITTEE OF ITS PARENT ORGANIZATION ASPIRUS, INC DURING FISCAL YEAR 2011, THE AUDIT COMMITTEE APPOINTED A SUBCOMMITTEE TO REVIEW PROPOSALS FROM ACCOUNTING FIRMS AND A NEW INDEPENDENT ACCOUNTANT WAS SELECTED

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
ASPIRUS CLINICS INC

Employer identification number
39-1670223

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
See Additional Data Table							

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) Disproporionate 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) ASPIRUS NETWORK INC 3000 WESTHILL DRIVE 202 WAUSAU, WI54401 39-1931679	HEALTH CARE NETWORK	WI	N/A	C			
(2) ASPIRUS GRAND VIEW CARING CAREGIVERS INC N 10561 GRAND VIEW LANE IRONWOOD, MI49938 38-2902754	PERSONAL NEEDS SERVICES	MI	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

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

No

No

No

No

Yes

No

Yes

Yes

Yes

No

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)			
(2)			
(3)			
(4)			
(5)			
(6)			

Schedule R (Form 990) 2010

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: 39-1670223

Name: ASPIRUS CLINICS INC

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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
ASPIRUS INC 425 PINE RIDGE BLVD WAUSAU, WI54401 39-1328331	HEALTH CARE SYSTEM MANAGEMENT	WI	501(C)(3)	LINE 11B, II	N/A		No
ASPIRUS WAUSAU HOSPITAL INC 333 PINE RIDGE BLVD WAUSAU, WI54401 39-1138241	HOSPITAL	WI	501(C)(3)	LINE 3	ASPIRUS INC		No
ASPIRUS BUILDINGS INC 333 PINE RIDGE BLVD WAUSAU, WI54401 39-1406537	PROPERTY LEASING	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS SPECIALISTS INC 425 PINE RIDGE BLVD WAUSAU, WI54401 39-1945080	MEDICAL SPECIALIST SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS EXTENDED SERVICES 425 PINE RIDGE BLVD WAUSAU, WI54401 39-0782130	NURSING HOME SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS ONTONAGON HOSPITAL INC 601 SEVENTH STREET ONTONAGON, MI49953 26-0806477	HOSPITAL	WI	501(C)(3)	LINE 3	ASPIRUS INC		No
ASPIRUS VNA HOME HEALTH INC 520 N 32ND AVENUE WAUSAU, WI54401 39-0808511	HOME HEALTHCARE SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS VNA EXTENDED CARE INC 520 N 32ND AVENUE WAUSAU, WI54401 39-1597350	PERSONAL CARE SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS VNA HOME HEALTH INC		No
ASPIRUS DOCTOR'S CLINIC INC 420 DEWEY STREET WISCONSIN RAPIDS, WI54495 39-1972671	MEDICAL SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS HEALTH FOUNDATION INC 425 PINE RIDGE BLVD WAUSAU, WI54401 39-1256656	CHARITABLE FOUNDATION	WI	501(C)(3)	LINE 7	ASPIRUS INC		No
ASPIRUS GENERAL CLINIC LLC 110 E FIFTH STREET ANTIGO, WI54409 38-3741338	MEDICAL SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC		No
ASPIRUS GRAND VIEW N 10561 GRAND VIEW LANE IRONWOOD, MI49938 38-2908586	HOSPITAL	MI	501(C)(3)	LINE 3	ASPIRUS INC		No

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(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
GRAND VIEW HOSPITAL AUXILIARY N 10561 GRAND VIEW LANE IRONWOOD, MI49938 23-7178363	SUPPORTING ORGANIZATION TO HOSPITAL AND LIFELINE EMERGENCY SYSTEM	MI	501(C)(3)	LINE 9	ASPIRUS GRAND VIEW		No
ASPIRUS GRAND VIEW SERVICE CORP N 10561 GRAND VIEW LANE IRONWOOD, MI49938 38-3005582	PHYSICIAN SERVICES	MI	501(C)(3)	LINE 3	ASPIRUS GRAND VIEW		No