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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
PRAIRIE VIEW INC

Doing Business As

Number and street (or P O box if mail is not delivered to street address)
1901 E FIRST PO BOX 467

Room/suite

City or town, state or country, and ZIP + 4
NEWTON, KS 67114

D Employer identification number
48-0642318

E Telephone number
(316) 283-2400

G Gross receipts $ 31,354,357

F Name and address of principal officer
JESSIE KAYE
1901 E FIRST PO BOX 467
NEWTON, KS 67114

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 PRAIRIEVIEW ORG

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

L Year of formation 1954

M State of legal domicile KS

Part I Summary

1 Briefly describe the organization's mission or most significant activities
NON-PROFIT BEHAVIORAL AND MENTAL HEALTH CENTER

2 Check this box ▶☐ 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)	**3**	16
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	16
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	518
6	Total number of volunteers (estimate if necessary)	**6**	7
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	0
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	0

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	57,103	71,227
9	Program service revenue (Part VIII, line 2g)	29,399,089	30,363,790
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	111,208	200,580
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	283,399	305,532
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	29,850,799	30,941,129
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	16,509,960	16,492,965
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶111,998		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	13,213,398	13,945,754
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	29,723,358	30,438,719
19	Revenue less expenses Subtract line 18 from line 12	127,441	502,410

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	16,369,617	17,331,616
21	Total liabilities (Part X, line 26)	2,405,598	2,375,792
22	Net assets or fund balances Subtract line 21 from line 20	13,964,019	14,955,824

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 — 2011-12-06 — Date

JESSIE KAYE EXECUTIVE DIRECTOR — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: AMY B ELLIOTT	Preparer's signature: AMY B ELLIOTT	Date	Check if self-employed ☐	PTIN
Firm's name ▶ KNUDSEN MONROE & COMPANY LLC				Firm's EIN ▶
Firm's address ▶ 301 N MAIN SUITE 110 NEWTON, KS 671143459				Phone no ▶ (316) 283-5366

May the IRS discuss this return with the preparer shown above? (see instructions) ☑ Yes ☐ No

Part III **Statement of Program Service Accomplishments**

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

1 Briefly describe the organization's mission

TO FOSTER HEALING AND GROWTH IN INDIVIDUALS AND COMMUNITIES BY PROVIDING BEHAVIORAL AND MENTAL HEALTH SERVICES WITH COMPASSION, COMPETENCE, AND STEWARDSHIP IN THE SPIRIT OF CHRIST

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 $ 25,339,139 including grants of $) (Revenue $ 30,669,322)

A SPECTRUM OF SERVICES PROVIDED TO CHILDREN, ADOLESCENTS, ADULTS AND OLDER ADULTS - INPATIENT HOSPITALIZATION AND INTENSIVE OUTPATIENT, EMERGENCY ASSESSMENT SERVICES, PSYCHOLOGICAL TESTING, A SPECIAL RESIDENTIAL SCHOOL AND EXPERIENTIAL, ADVENTURE-BASED LEARNING FOR THOSE WITH MORE SEVERE AND PERSISTENT MENTAL ILLNESS, SPECIAL SERVICES ARE PROVIDED WITH NURSING AND COMMUNITY-BASED SUPPORT

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** ▶ $ 25,339,139

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (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? *If "Yes," complete Schedule C, Part 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? *If "Yes," complete Schedule C, Part II*	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? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10	Yes	
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, line10? *If "Yes," complete Schedule D, Part VI.*	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? *If "Yes," complete Schedule D, Part VII.*	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? *If "Yes," complete Schedule D, Part VIII.*	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? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	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)? *If "Yes," complete Schedule D, Part X.*	11f		No
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a	Yes	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b		No
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	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	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		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? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b–24d and complete Schedule K. If "No," go to line 25*	**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? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		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? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		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? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**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? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		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? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**		No
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)? *If "Yes," complete Schedule R, Part V, line 2* ☐ **Yes** ☑ **No**			
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	250		
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, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	2a	518		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2b Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
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	1a 16		
b	Enter the number of voting members included in line 1a, above, who are independent	1b 16		
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		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	Yes	
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	Yes	
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

☐ Own website ☐ Another's website ☑ 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 ▶

JESSIE KAYE
1901 E FIRST ST
NEWTON, KS 67114
(316) 283-2400

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) DOROTHY NICKEL FRIESEN CHAIRPERSON	1 00	X		X				0	0	0
(2) DEE DONATELLI-REBER VICE-CHAIRPERSON	1 00	X		X				0	0	0
(3) ROSALIND R SCUDDER SECRETARY	1 00	X		X				0	0	0
(4) NANCY CRAIG TREASURER	1 00	X		X				0	0	0
(5) J MICHAEL LAMB MEMBER	1 00	X						0	0	0
(6) JIM DAILY MEMBER	1 00	X						0	0	0
(7) ROGER HOFER MEMBER	1 00	X						0	0	0
(8) GREGORY LINDHOLM MEMBER	1 00	X						0	0	0
(9) PERRY MILLER MEMBER	1 00	X						0	0	0
(10) RANDY PANKRATZ MEMBER	1 00	X						0	0	0
(11) JUDITH POWERS MEMBER	1 00	X						0	0	0
(12) GEORGE ROGERS III MEMBER	1 00	X						0	0	0
(13) ROBERT WALL MEMBER	1 00	X						0	0	0
(14) LEROY WEDDLE MEMBER	1 00	X						0	0	0
(15) ROBERT WILSON MEMBER	1 00	X						0	0	0
(16) MARVIN ZEHR MEMBER	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week (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			
(17) JESSIE KAYE CEO	40 00			X				154,326	0	0
(18) DAN EVANS VP, BUSINESS & FINANCE	40 00			X				76,218	0	0
(19) JOY ROBB VP, HUMAN RESOURCES	40 00			X				62,741	0	0
(20) PAMELA BURNS VP, OUTPATIENT SERVICES	40 00			X				75,169	0	0
(21) MARY CARMAN VP, OUTPATIENT SERVICES	40 00			X				88,442	0	0
(22) ELIZABETH GUHMAN VP, YOUTH & FAMILY SERVCIE	40 00			X				82,840	0	0
(23) GARY FAST MEDICAL DIRECTOR	40 00			X				258,587	0	0
(24) RANJIT RAM PSYCHIATRIST	40 00					X		226,950	0	0
(25) MWENDA YASA PSYCHIATRIST	40 00					X		131,954	0	0
(26) VIJENDRA DAVE PSYCHIATRIST	40 00					X		158,345	0	0
(27) MERCEDES PERALES PSYCHIATRIST	40 00					X		196,813	0	0
(28) LOYCE MAY PHARMACIST	40 00					X		122,845	0	0
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								1,635,230	0	0

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 ▶ 7

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such individual*	**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? *If "Yes," complete Schedule J for such person*	**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

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 ▶ 0

Part VIII Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a Federated campaigns . .	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations . . .	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	71,227			
	g Noncash contributions included in lines 1a-1f $					
	h **Total.** Add lines 1a-1f . . . . . ▶		71,227			
Program Service Revenue		Business Code				
	2a FEES	624100	20,086,464	20,086,464		
	b MEDICARE/MEDICAID PMTS	900099	9,477,198	9,477,198		
	c STATE AID	900099	800,128	800,128		
	d					
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a–2f . . . . . ▶		30,363,790			
	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		180,305			180,305
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . . ▶					
		(i) Real	(ii) Personal			
	6a Gross Rents					
	b Less rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss) . . . . . ▶					
		(i) Securities	(ii) Other			
	7a Gross amount from sales of assets other than inventory	433,003	500			
	b Less cost or other basis and sales expenses	413,228				
	c Gain or (loss)	19,775	500			
	d Net gain or (loss) . . . . . ▶		20,275			20,275
Other Revenue	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 OTHER	900099	305,532	305,532		
	b					
	c					
	d All other revenue					
	e **Total.** Add lines 11a–11d . . . . . ▶		305,532			
	12 **Total revenue.** See Instructions . . . ▶		30,941,129	30,669,322	0	200,580

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				
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	828,059	258,041	570,018	
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	13,015,331	10,143,272	2,788,854	83,205
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	322,072	249,928	70,208	1,936
9 Other employee benefits	1,307,901	1,014,926	285,114	7,861
10 Payroll taxes	1,019,602	791,208	222,266	6,128
a Fees for services (non-employees) Management				
b Legal	31,235		31,235	
c Accounting	40,189		40,189	
d Lobbying				
e Professional fundraising services *See Part IV, line 17*				
f Investment management fees				
g Other				
12 Advertising and promotion	106,432	1,056	102,090	3,286
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy	1,049,997	761,520	285,093	3,384
17 Travel	323,336	261,973	59,276	2,087
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	479,128	469,978	9,150	
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 CONTRACTUAL ADJUSTMENT	6,968,958	6,968,958		
b SUPPLIES	2,051,629	1,836,862	212,744	2,023
c GRANT EXPENSES	1,339,376	1,339,376		
d PURCHASED SERVICES	643,243	463,710	177,665	1,868
e BAD DEBTS	396,059	396,059		
f All other expenses	516,172	382,272	133,680	220
25 **Total functional expenses.** Add lines 1 through 24f	30,438,719	25,339,139	4,987,582	111,998
26 **Joint costs.** Check here ▶ ☐ 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) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		2,382,328	1	2,861,528
	2	Savings and temporary cash investments		275,906	2	316,957
	3	Pledges and grants receivable, net		6,083	3	
	4	Accounts receivable, net		2,171,377	4	2,208,638
	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			7	
	8	Inventories for sale or use		197,842	8	207,541
	9	Prepaid expenses and deferred charges		357,233	9	381,931
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 18,318,344			
	b	Less accumulated depreciation	10b 12,476,554	6,082,023	10c	5,841,790
	11	Investments—publicly traded securities		4,526,969	11	5,079,228
	12	Investments—other securities See Part IV, line 11		369,856	12	434,003
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		16,369,617	16	17,331,616
Liabilities	17	Accounts payable and accrued expenses		2,082,725	17	2,007,515
	18	Grants payable			18	
	19	Deferred revenue		53,556	19	96,091
	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			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		269,317	25	272,186
	26	**Total liabilities.** Add lines 17 through 25		2,405,598	26	2,375,792
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		11,354,117	27	11,793,308
	28	Temporarily restricted net assets		599,763	28	1,151,100
	29	Permanently restricted net assets		2,010,139	29	2,011,416
		Organizations that do not follow SFAS 117, check here ▶ ☐ 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		13,964,019	33	14,955,824
	34	Total liabilities and net assets/fund balances		16,369,617	34	17,331,616

Part XI Reconcilliation 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	30,941,129
2	Total expenses (must equal Part IX, column (A), line 25)	2	30,438,719
3	Revenue less expenses Subtract line 2 from line 1	3	502,410
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	13,964,019
5	Other changes in net assets or fund balances (explain in Schedule O)	5	489,395
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	14,955,824

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

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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
PRAIRIE VIEW INC

Employer identification number
48-0642318

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?

	Yes	No
(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? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support
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 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 section501(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

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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
PRAIRIE VIEW INC

Employer identification number
48-0642318

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? ☐ Yes ☐ No

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 ☐ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

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

			Held at the End of the Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 8/17/06	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 ▶ $ _____

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
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ 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	2,461,965	2,134,012	2,825,877		
b Contributions	2,105	3,086	12,011		
c Investment earnings or losses	648,620	442,098	-558,180		
d Grants or scholarships					
e Other expenditures for facilities and programs	71,681	117,231	145,696		
f Administrative expenses					
g End of year balance	3,041,009	2,461,965	2,134,012		

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶ 33 860 %
- b Permanent endowment ▶ 66 140 %
- c Term endowment ▶ 0 %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

		Yes	No
(i) unrelated organizations	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	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		562,459		562,459
b Buildings		11,514,387	6,949,548	4,564,839
c Leasehold improvements				
d Equipment		5,442,817	5,021,304	421,513
e Other		798,681	505,702	292,979
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				5,841,790

Part VII Investments—Other Securities. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶		

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
ESTIMATED THIRD PARTY PAYOR SETTLEMENTS	170,000
SELF-INSURANCE LIABILITY	54,371
ANNUITIES PAYABLE	47,815
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	272,186

2. Fin 48 (ASC 740) Footnote In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC740)

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	30,941,129
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	30,438,719
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	502,410
4	Net unrealized gains (losses) on investments	4	498,884
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-9,489
9	Total adjustments (net) Add lines 4 - 8	9	489,395
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	991,805

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	24,461,566
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	498,884		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d	-9,489		
e	Add lines **2a** through **2d**			2e	489,395
3	Subtract line **2e** from line **1**			3	23,972,171
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	6,968,958		
c	Add lines **4a** and **4b**			4c	6,968,958
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	30,941,129

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	23,469,761
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			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	23,469,761
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	6,968,958		
c	Add lines **4a** and **4b**			4c	6,968,958
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	30,438,719

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 INTENDED USE OF ENDOWMENT FUNDS	PART V, LINE 4	THE ENDOWMENT FUNDS ARE INTENDED TO FUND PROGRAMS FOR THE ORGANIZATION
		PART XI, LINE 9 CHANGE IN NET PRESENT VALUE OF ANNUITIES PART XII, LINE 4B CONTRACTUAL ADJUSTMENTS PART XIII, LINE 4B CONTRACTUAL ADJUSTMENTS

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
PRAIRIE VIEW INC

Employer identification number
48-0642318

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	1a	Yes	
b	If "Yes," is it a written policy?	1b	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year ☐ Applied uniformly to all hospitals ☐ Applied uniformly to most hospitals ☐ Generally tailored to individual 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 *free* care to low income individuals? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care ☐ 100% ☐ 150% ☐ 200% ☐ Other _____ %	3a		No
b	Does the organization use FPG to determine eligibility for providing *discounted* care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☐ Other _____ %	3b		No
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"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
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 eligibile for free or discounted care?	5c		No
6a	Does the organization prepare a community benefit report during the tax year?	6a	Yes	
6b	If "Yes," did the organization make it available to the public?	6b	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 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)			240,966		240,966	0 800 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			82,505		82,505	0 270 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)						
d **Total** Financial Assistance and Means-Tested Government Programs			323,471		323,471	1 070 %
Other Benefits						
e Community health improvement services and community benefit operations (from (Worksheet 4)						
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions to community groups (from Worksheet 8)						
j **Total** Other Benefits						
k **Total.** Add lines 7d and 7j			323,471		323,471	1 070 %

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	356,453		
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	238,824		
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	3,928,452
6	Enter Medicare allowable costs of care relating to payments on line 5	6	4,046,305
7	Subtract line 6 from line 5 This is the surplus or (shortfall)	7	-117,853
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		

☐ Cost accounting system ☑ Cost to charge ratio ☐ Other

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	Yes		
b	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					

Part V Facility Information

Section A. Hospital Facilities

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

How many hospital facilities did the organization operate during the tax year? 1

	Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
1	PRAIRIE VIEW INC 1901 E FIRST NEWTON, KS 67114	X								PSYCH HOSPITAL W/OUTPATIENT SVCS

Part V **Facility Information** *(continued)*

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 3C IN ORDER TO QUALIFY FOR FINANCIAL ASSISTANCE, THE PATIENT IS EXPECTED TO PROVIDE ALL PERSONAL AND FAMILY FINANCIAL INFORMATION REQUESTED BY THE ADMITTING DEPARTMENT AND/OR THE FINANCIAL COUNSELOR, AS WELL AS ALL INSURANCE INFORMATION REFUSAL TO PROVIDE THIS INFORMATION AND/OR AUTHORIZE ASSIGNMENT OF INSURANCE BENEFITS RESULTS IN AN EXPECTATION THAT THE RESPONSIBLE PARTY WILL PAY THE FULL CHARGE AT THE TIME OF SERVICE FOR THE SERVICES RECEIVED AT SUCH TIME THAT THE INFORMATION IS PROVIDED, FINANCIAL ASSISTANCE BECOMES AVAILABLE TO THE PATIENT SUBSEQUENT RETROACTIVE ADJUSTMENTS MAY BE MADE UP TO, BUT NOT EXCEEDING 30 DAYS PRIOR TO THE DATE THE INFORMATION IS PROVIDED RESPONSIBLE PARTY IS DEFINED AS EITHER THE PATIENT AND/OR ALL OTHER PARTIES THAT HAVE LEGAL FINANCIAL RESPONSIBLITY FOR THE PATIENT DOCUMENTS THAT MAY VALIDATE NEED FOR FINANCIAL ASSISTANCE ARE PRIOR YEAR INCOME TAX RETURN, MOST CURRENT PAY STUB, OR A CERTIFIED STATEMENT FROM THE PATIENT OR GUARDIAN

Identifier	ReturnReference	Explanation
		PART I, LINE 7 CALCULATION OF COST BASED ON WORKSHEET 2 RATIO OF PATIENT CARE COSTS TO CHARGES

Identifier	ReturnReference	Explanation
		PART I, LINE 7, COLUMN (F) THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS $ 396059

Identifier	ReturnReference	Explanation
		PART III, LINE 4 IT IS THE ORGANIZATION'S POLICY TO CHARGE OFF UNCOLLECTIBLE ACCOUNTS RECEIVABLE WHEN MANAGEMENT DETERMINES THE RECEIVABLE WILL NOT BE COLLECTED THE AMOUNTS REPORTED ABOVE WERE CALCULATED BY APPLYING THE RATIO OF PATIENT CARE COSTS TO CHARGES CALCULATED ON WORKSHEET 2 TO THE BAD DEBT EXPENSE REPORTED ON THE FINANCIAL STATEMENTS THE ESTIMATED AMOUNT OF BAD DEBT EXPENSE ATTRIBUTABLE TO CHARITY CARE ELIGIBLE PATIENTS WAS DETERMINED BY REVIEW OF ALL ACCOUNTS WRITTEN OFF BUT NOT SENT TO OUTSIDE COLLECTION AGENCIES

Identifier	ReturnReference	Explanation
		PART III, LINE 8 USED THE 2010 FACILITY MEDICARE COST REPORT COST TO CHARGE RATIO TO DETERMINE THE CURRENT YEAR MEDICARE ALLOWABLE COSTS

Identifier	ReturnReference	Explanation
		PART III, LINE 9B PAYMENT ARRANGEMENTS ARE MADE WITH PATIENT OR RESPONSIBLE PARTY EITHER AT TIME OF SERVICE OR AT DISMISSAL FOR INPATIENTS COLLECTION EFFORTS WILL BE MADE TO KEEP ALL ACCOUNTS CURRENT ALL ACCOUNTS ARE SUBJECT TO COLLECTION PROCEDURES WHEN EXPECTATIONS FOR PAYMENT ARE NOT BEING KEPT ALL COLLECTION ATTEMPTS AND CONTACTS WILL BE DOCUMENTED IN THE COMPUTER SYSTEM UNDER PATIENT NOTES PATIENTS MAY MAKE A REQUEST TO THE ASSIGNED FINANCIAL COUNSELOR FOR A REDUCTION OR WAIVER OF PAST DUE CHARGES IF THE REQUEST IS DENIED, PATIENTS MAY FILE A WRITTEN COMPLAINT AS STATED IN THE CLIENT RIGHTS AND RESPONSIBILITIES DOCUMENT

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 3 STAKEHOLDERS FROM OUR CATCHMENT AREA WERE REPRESENTED THROUGH THE MEMBERS OF OUR THREE COUNTY COMMUNITY ADVISORY COMMITTEES IN ADDITION, REPRESENTATIVES TO THE COMMUNITY HEALTH ASSESSMENT CORE COMMITTEE OFFERED INPUT INFORMATION WAS ALSO GATHERED FROM THE LOCAL UNITED WAY OFFICES

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 7 IDENTIFIED NEEDS INCLUDED SERVICES THAT ARE BEYOND THE SCOPE OF THIS ORGANIZATION THESE INCLUDE COMMUNITY HOUSING, INPATIENT HOSPITAL SERVICES FOR CHILDREN, SUBSTANCE ABUSE SERVICES, HOMELESS SERVICES, CHILD CARE SERVICES, DENTAL SERVICES, ETC

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 11H PRAIRIE VIEW USES A SCHEDULE OF HOUSEHOLD INCOME COUPLED WITH HOUSEHOLD DEPENDENTS THIS SCHEDULE STARTS WITH A LOWER INCOME LEVEL THAN FEDERAL POVERTY GUIDELINES

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 13G FINANCIAL COUNSELORS MEET WITH PATIENTS UPON ADMISSION AND DISCHARGE TO REVIEW PATIENT FINANCIAL STATUS IF PATIENT QUALIFIES FOR REDUCED CHARGES BASED ON HOUSEHOLD INCOME AND HOUSEHOLD DEPENDENTS, THEN THOSE OPTIONS ARE REVIEWED WITH THE PATIENT

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 19D FINANCIAL COUNSELORS MEET WITH PATIENTS UPON ADMISSION AND DISCHARGE TO REVIEW PATIENT FINANCIAL STATUS IF PATIENT QUALIFIES FOR REDUCED CHARGES BASED ON HOUSEHOLD INCOME AND HOUSEHOLD DEPENDENTS, THEN THOSE OPTIONS ARE REVIEWED WITH THE PATIENT

Identifier	ReturnReference	Explanation
PRAIRIE VIEW, INC		PART V, SECTION B, LINE 21 IF PATIENT HAS FINANCIAL MEANS, THEN THEY ARE EXPECTED TO PAY PUBLISHED CHARGES FOR THE SERVICES IF PATIENT IS NOT FINANCIALLY CAPABLE TO PAY NORMAL PUBLISHED CHARGES, THEN THE PATIENT WOULD BE ELIGIBLE FOR REDUCED CHARGES

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 PRAIRIE VIEW PARTICIPATES IN THE COMMUNITY NEEDS ASSESSMENT COMPLETED BY THE UNITED WAY, HEALTH DEPARTMENT AND THE CHAMBERS OF COMMERCE IN ADDITION, PRAIRIE VIEW CONDUCTS ITS OWN LARGER ASSESSMENT ONCE EVERY THREE YEARS AS PART OF THE STRATEGIC PLANNING PROCESS STAKEHOLDER INPUT SESSIONS IN THE THREE COUNTY COMMUNITY ADVISORY COMMITTEES (COMMUNITY MENTAL HEALTH CLINICS) ALSO INFORM AND ENHANCE THIS ACTIVITY

Identifier	ReturnReference	Explanation
		PART VI, LINE 3 UPON ADMISSION TO PRAIRIE VIEW, PATIENTS AND/OR RESPONSIBLE PARTIES MEET WITH THEIR ASSIGNED FINANCIAL COUNSESLOR AT THIS TIME THE PATIENT OR GUARANTOR WILL RECEIVE ORAL AND WRITTEN INFORMATION REGARDING THE PATIENT'S FINANCIAL RESPONSIBILITY PATIENTS MAY REQUEST DISCOUNTS FOR SERVICES RENDERED BASED ON THEIR ABILITY TO PAY CHARITY DISCOUNTS MAY BE REQUESTED FOR MEDICALLY NECESSARY SERVICES THAT ARE BEYOND THE MEANS OF THE FINANCIALLY RESPONSIBLE PARTY THAT IS NOT ELIGIBLE FOR PATIENT ASSISTANCE OR CHMS FUNDS PATIENT ASSISTANCE FUNDS ARE FUNDS THAT HAVE BEEN CONTRIBUTED AND REQUIRE QUALIFICATION FOR THIS TYPE OF ASSISTANCE COMMUNITY MENTAL HEALTH SERVICES (CMHS) FUNDS ARE AVAILABLE FOR RESIDENTS OF HARVEY, MCPHERSON AND MARION COUNTIES IN KANSAS WHO QUALIFY BASED ON FAMILY INCOME AND THE NUMBER OF FAMILY MEMBERS QUALIFICATION FOR THESE FUNDS WILL BE DETERMINED UPON ADMISSION BASED UPON THE APPROVED SCHEDULES AND POLICIES IN ORDER TO QUALIFY FOR FINANCIAL ASSISTANCE, THE PATIENT IS EXPECTED TO PROVIDE ALL PERSONAL AND FAMILY FINANCIAL INFORMATION REQUESTED BY THE FINANCIAL COUNSELOR IN ADDITION TO ALL INSURANCE INFORMATION NO RESIDENT OF THE THREE COUNTIES NOTED ABOVE WILL BE DENIED CMHC MEDICALLY NECESSARY AND APPROPRIATE SERVICES BECAUSE OF THEIR INABILITY OR REFUSAL TO PAY

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 PRAIRIE VIEW PROVIDES MENTAL AND BEHAVIORAL HEALTHCARE SERVICES TO ANYONE IN NEED, WITHOUT DISCRIMINATION OR REGARD TO RACE, RELIGION, CREED OR GENDER WHEN PRAIRIE VIEW WAS ESTABLISHED IN 1954, ITS FOUNDERS ENVISIONED A PSYCHIATRIC HEALTH FACILITY THAT WOULD OFFER HUMANE, QUALITY CARE PRAIRIE VIEW BEGAN WITH A COMMITMENT TO DO THINGS BETTER AND A DESIRE TO PROVIDE THE KIND OF MENTAL HEALTH CARE INDIVIDUALS WOULD WANT FOR THEMSELVES AND FOR THEIR LOVED ONES OVER HALF A CENTURY LATER, THEIR MISSION REMAINS FOCUSED AND IMPASSIONED "TO FOSTER HEALING AND GROWTH IN INDIVIDUALS AND COMMUNITIES BY PROVIDING MENTAL AND BEHAVIORAL HEALTHCARE SERVICES WITH COMPETENCE, COMPASSION, AND STEWARDSHIP IN THE SPIRIT OF CHRIST "PRAIRIE VIEW SERVES INDIVIDUALS THROUGHOUT THE STATE OF KANSAS FROM ITS HEADQUARTERS IN NEWTON, REGIONAL OUTPATIENT LOCATIONS IN HUTCHINSON, MCPHERSON, HILLSBORO AND WICHITA, AND SATELLITE OUTPATIENT SERVICES FOR CHILDREN AND THE ELDERLY IN SURROUNDING COUNTIES IN ADDITION TO THE PSYCHIATRIC HOSPITAL HOUSED IN NEWTON, A RESIDENTIAL PROGRAM IS AVAILABLE FOR CHILDREN 12 TO 17 YEARS OF AGE CHILDREN YOUNGER THAN 12 RECEIVE MENTAL HEALTH SCREENING AND EVALUATION, PSYCHIATRIC SUPPORTIVE TREATMENT, INDIVIDUAL AND GROUP TREATMENT, WRAP-AROUND SERVICES AND HOME-BASED FAMILY THERAPY EACH YEAR MORE THAN 12,500 INDIVIDUALS RECEIVE SERVICES THROUGH PRAIRIE VIEW PRAIRIE VIEW OFFERS IN-PATIENT SERVICES TO TRANSITION INDIVIDUALS FROM ACUTE HOSPITAL CARE TO COMMUNITY-BASED SUPPORT A SPECIAL PURPOSE SCHOOL LOCATED IN NEWTON SERVES CHILDREN IDENTIFIED AS EMOTIONALLY DISTURBED (ED) OR WITH PERVASIVE DEVELOPMENTAL DELAYS (PDD)-- STUDENTS WITH BEHAVIORAL ISSUES WHICH CANNOT BE MANAGED IN A TRADITIONAL ACADEMIC SETTING PRAIRIE VIEW OFFERS A FULL RANGE OF ALCOHOL AND SUBSTANCE ABUSE SERVICES AND PRO-ACTIVE COMMUNITY OUTREACH THAT INCLUDES CASE MANAGEMENT, RESIDENTIAL AND VOCATIONAL SERVICES, AND EDUCATIONAL PROGRAMS TO INFORM THE GENERAL PUBLIC ABOUT VARIOUS MENTAL HEALTH ISSUES AS WELL AS TO ENCOURAGE EMPATHY AND UNDERSTANDING ULTIMATELY, THE GOAL IS TO BE THERE FOR THE MOST VULNERABLE IN THE COMMUNITY

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
PRAIRIE VIEW INC

Employer identification number
48-0642318

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate 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 ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax idemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (e g , maid, chauffeur, chef)			
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
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**		
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 ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☑ Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990, 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**		No
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**		No
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 accured 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) JESSIE KAYE	(i)	149,608	0	4,718	0	0	154,326	0
	(ii)	0	0	0	0	0	0	0
(2) GARY FAST	(i)	251,500	0	7,087	0	0	258,587	0
	(ii)	0	0	0	0	0	0	0
(3) RANJIT RAM	(i)	221,491	0	5,459	0	0	226,950	0
	(ii)	0	0	0	0	0	0	0
(4) VIJENDRA DAVE	(i)	153,563	0	4,782	0	0	158,345	0
	(ii)	0	0	0	0	0	0	0
(5) MERCEDES PERALES	(i)	192,428	0	4,385	0	0	196,813	0
	(ii)	0	0	0	0	0	0	0
(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

efile GRAPHIC print - DO NOT PROCESS	As Filed Data -	DLN: 93493347000161

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
PRAIRIE VIEW INC

Employer identification number
48-0642318

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		FORM 990 IS REVIEWED BY THE FINANCE COMMITTEE WHICH IS A SUBCOMMITTEE OF THE GOVERNING BOARD THE CFO OF THE ORGANIZATION IS AVAILABLE TO ANSWER ANY QUESTIONS OR PROVIDE CLARIFICATION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS SIGN A CONFLICT OF INTEREST STATEMENT ANNUALLY MANAGEMENT AND THE BOARD REVIEW ACTIVITY THAT MAY CREATE A CONFLICT OF INTEREST

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	VICE PRESIDENT OF HUMAN RESOURCES COLLECTS AND DISSEMINATES THIRD-PARTY SALARY SURVEY INFORMATION TO THE EXECUTIVE COMMITTEE FOR CONSIDERATION DURING THE ANNUAL CEO REVIEW, THEN MEETS WITH BOARD CHAIR AND BOARD EXECUTIVE COMMITTEE TO DETERMINE CEO COMPENSATION

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	THIS INFORMATION IS NOT NORMALLY AVAILABLE TO THE PUBLIC

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 498,884 CHANGE IN NET PRESENT VALUE OF ANNUITIES -9,489 TOTAL TO FORM 990, PART XI, LINE 5 489,395

PRAIRIE VIEW, INC

NEWTON, KANSAS

Independent Auditor's Report

June 30, 2011

Prairie View, Inc

CONTENTS

June 30, 2011

Old Mill Plaza
301 North Main, Suite 110
Newton, Kansas 67114-3469
316 283-5366•Fax 316 283-8379

Knudsen Monroe & Company LLC

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Prairie View, Inc
Newton, Kansas

We have audited the accompanying balance sheets of Prairie View, Inc (a nonprofit Kansas corporation) as of June 30, 2011 and 2010, and the related statements of operations and cash flows for the years then ended These financial statements are the responsibility of the Organization's management Our responsibility is to express an opinion on these financial statements based on our audits

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation We believe that our audits provide a reasonable basis for our opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Prairie View, Inc as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2011, on our consideration of Prairie View, Inc `s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit

Our audit was performed for the purpose of forming an opinion on the basic financial statements The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U S Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements The other accompanying schedules as listed on the contents page are presented for purposes of additional analysis and are also not a required part of the basic financial statements Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole

Knudsen, Monroe & Company, LLC

Certified Public Accountants
September 23, 2011

Prairie View, Inc

BALANCE SHEETS

June 30, 2011 and 2010

	2011	2010
ASSETS		
Current assets		
Cash and cash equivalents	$ 2,861,528	2,382,328
Short-term investments	2,789,179	2,710,766
Accounts receivable, net	2,208,638	2,171,377
Prepaid expenses and other	589,472	561,158
Total current assets	8,448,817	7,825,629
Long-term investments	3,041,009	2,461,965
Property assets, net	5,841,790	6,082,023
Total assets	$ 17,331,616	16,369,617
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	$ 314,114	341,525
Accrued payroll and related expenses	1,693,401	1,741,200
Estimated third-party payor settlements	170,000	175,000
Deferred revenue	96,091	53,556
Self-insurance liability	54,371	42,851
Total current liabilities	2,327,977	2,354,132
Annuities payable	47,815	51,466
Total liabilities	2,375,792	2,405,598
Net assets		
Unrestricted	11,793,307	11,354,117
Temporarily restricted	1,151,101	599,763
Permanently restricted	2,011,416	2,010,139
Total net assets	14,955,824	13,964,019
Total liabilities and net assets	$ 17,331,616	16,369,617

See notes to financial statements

Prairie View, Inc

STATEMENTS OF OPERATIONS

Years ended June 30, 2011 and 2010

	2011	2010
UNRESTRICTED NET ASSETS		
Revenues, gains and other support		
Net patient service revenue	$ 19,735,887	19,694,281
State aid	800,128	800,128
Mental health reform	261,682	261,412
Other grants	1,583,457	655,226
Disproportionate share	719,777	339,683
Access program	178,287	178,287
Premiums	115,614	142,188
Other	305,532	283,399
Gain on sale of property assets	500	350
Total revenues, gains and other support	23,700,864	22,354,954
Expenses		
Salaries	13,843,390	13,991,097
Fringe benefits	2,327,503	2,316,286
Drugs and pharmaceuticals	1,502,618	1,407,183
Depreciation	479,128	471,270
Purchased services	714,667	646,988
Bad debts	396,059	364,490
Retirement expenses	322,072	202,577
Facilities	536,999	531,522
Travel	323,336	327,814
Publicity	106,432	98,314
Supplies	549,011	561,762
Utilities	512,998	499,880
Grant expenses	1,339,376	418,507
Other	411,610	405,854
Total expenses	23,365,199	22,243,544
Income from operations	335,665	111,410
Nonoperating income (expense)		
Contributions	33,274	22,953
Change in value of split-interest agreements	(9,489)	(10,208)
Investment income	59,959	49,503
Realized and unrealized gain (loss) on investments	37,173	234,501
Education and patient assistance expense	(104,562)	(151,930)
Net assets released from restrictions	87,170	159,619
Increase in unrestricted net assets	439,190	415,848

See notes to financial statements

	2011	2010
TEMPORARILY RESTRICTED NET ASSETS		
Contributions	36,676	31,857
Investment income	120,346	88,367
Realized and unrealized gain (loss) on investments	481,486	122,181
Net assets released from restrictions	(87,170)	(159,619)
Increase in temporarily restricted net assets	551,338	82,786
PERMANENTLY RESTRICTED NET ASSETS		
Contributions	1,277	2,293
Change in net assets	991,805	500,927
NET ASSETS, beginning of year	13,964,019	13,463,092
NET ASSETS, end of year	$ 14,955,824	13,964,019

Prairie View, Inc

STATEMENTS OF CASH FLOWS

Years ended June 30, 2011 and 2010

	2011	2010
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets, Page 3	$ 991,805	500,927
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Bad debt expense	396,059	364,490
Depreciation	479,128	471,270
Net realized and unrealized gain on investments	(518,659)	(356,682)
Gain on sale of property assets	(500)	(350)
Non-cash contributions	(2,608)	(8,392)
Contributions restricted for long-term purposes	(1,477)	(2,440)
Change in value of split-interest agreements	9,489	10,208
Increase in receivables	(433,320)	(73,508)
Increase in other current assets	(34,397)	(84,897)
Decrease in contributions receivable	6,083	7,547
Increase (decrease) in accounts payable and accrued expenses	(27,411)	2,266
Increase (decrease) in accrued payroll and related expenses	(47,799)	40,097
Increase (decrease) in estimated third-party payor settlements	(5,000)	-
Increase in self-insurance liability	11,520	11,566
Increase (decrease) in deferred revenue	42,535	(42,956)
Net cash provided by operating activities	865,448	839,146
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from sale of property assets	500	350
Additions to property assets	(238,895)	(160,541)
Proceeds from sale of investments	433,003	442,871
Purchase of investments	(569,193)	(1,528,384)
Net cash used in investing activities	(374,585)	(1,245,704)
CASH FLOWS FROM FINANCING ACTIVITIES		
Contributions restricted for long-term purposes	1,477	2,440
Payments to annuitants	(13,140)	(13,141)
Net cash used in financing activities	(11,663)	(10,701)
Net increase (decrease) in cash and cash equivalents	479,200	(417,259)
CASH AND CASH EQUIVALENTS, beginning of year	2,382,328	2,799,587
CASH AND CASH EQUIVALENTS, end of year	$ 2,861,528	2,382,328

See notes to financial statements

Prairie View, Inc

NOTES TO FINANCIAL STATEMENTS

June 30, 2011

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Prairie View, Inc is a private, psychiatric hospital and mental health center providing services to clients primarily in south-central Kansas

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less, excluding institutional money market funds held in brokerage accounts

Accounts Receivable

Accounts receivable consist primarily of amounts billed to patients and/or third-party insurers for services provided Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts The Organization provides for losses on accounts receivable using the allowance method The allowance is based on experience, third-party contracts, and other circumstances which may affect the ability of patients to meet their obligations Receivables are considered impaired if full principal payments are not received in accordance with the contractual terms It is the Organization's policy to charge off uncollectible accounts receivable when management determines the receivable will not be collected The Organization does not charge interest on outstanding receivables

Investments

In accordance with generally accepted accounting principles, investments in equity securities that have a readily determinable fair value and all debt securities are recorded at fair value, which is the amount at which an asset could be bought or sold in a current transaction between willing parties All other investments are recorded at cost if purchased and at fair value at date of gift if donated Investment income includes interest and dividends

Property Assets

Property asset additions that cost $1,000 or more and have an estimated useful life in excess of one year are recorded at cost and are depreciated using the straight-line method over the following estimated useful lives

Building and grounds	5 to 40 years
Equipment and fixtures	3 to 15 years

Unrestricted and Restricted Net Assets

Prairie View, Inc reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restrictions

Prairie View, Inc reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Unrestricted Net Assets

Unrestricted net assets are available for the following purposes

	2011	2010
Operating fund	$ 11,615,537	11,197,060
Board-designated endowments	55,978	63,013
Donor-restricted endowment deficit	-	(30,804)
Scholarships	27,934	30,204
Programs	9,008	10,793
Patient assistance	16,936	17,432
Annuities	67,914	66,419
	$ 11,793,307	11,354,117

Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes

	2011	2010
Programs	$ 160,421	163,281
Capital expenditures	17,065	16,865
Unappropriated earnings on permanent endowments	973,615	419,617
	$ 1,151,101	599,763

Permanently Restricted Net Assets

Permanently restricted net assets are restricted to investment in perpetuity, the income from which is expendable for support

	2011	2010
Endowment	$ 2,011,416	2,010,139

Net Patient Service Revenue

Prairie View, Inc has agreements with third-party payors that provide for payments to the organization at amounts different from its established rates Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined

1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Premium Revenue

Prairie View, Inc has agreements with various organizations to provide employee assistance services to subscribing participants Under these agreements, the Organization receives capitation payments based on the number of participants, regardless of services actually performed

Charity Care

Prairie View, Inc provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates Because the Organization does not pursue collection of amounts determined to qualify as charity care, they are reported as a deduction from revenue

Income Taxes

Prairie View, Inc is a not-for-profit corporation as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes on related income pursuant to Section 501(a) of the Code

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period Actual results could differ from those estimates

2 NET PATIENT SERVICE REVENUE

Prairie View, Inc has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates Total discounts amounted to $6,968,958 during the year ended June 30, 2011 ($7,327,884 in 2010) A summary of the payment arrangements with major third-party payors follows

Medicare

Inpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates per discharge These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors Inpatient nonacute services, certain outpatient services, and defined capital and medical education costs related to Medicare beneficiaries are paid based on a cost reimbursement methodology Prairie View, Inc is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Organization and audits thereof by the Medicare fiscal intermediary

Medicaid and Commercial Insurance

Prairie View, Inc has entered into payment agreements with Medicaid, certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations The basis for payment to the Organization under these agreements includes prospectively determined rates and discounts from established charges

3 ACCOUNTS RECEIVABLE

The aging of accounts receivable at June 30, 2011 and 2010 is as follows

	2011		2010	
Under 30 days	$ 1,549,613	52 26%	1,625,623	54 87%
31 to 60 days	363,561	12 26%	327,471	11 05%
61 to 90 days	204,047	6 88%	137,719	4 65%
91 to 120 days	116,559	3 93%	106,531	3 60%
121 to 365 days	375,210	12 65%	367,932	12 42%
Over 365 days	356,438	12 02%	397,451	13 41%
Total	2,965,428	100 00%	2,962,727	100 00%
Allowance for bad debts	756,790		791,350	
Accounts receivable, net	$ 2,208,638		2,171,377	

4 PROPERTY ASSETS

Property assets consist of the following at June 30

	2011	2010
Land and improvements	$ 1,283,468	1,280,306
Buildings and improvements	11,514,387	11,519,084
Equipment	5,442,817	5,397,772
Projects in process	77,672	-
	18,318,344	18,197,162
Less accumulated depreciation	12,476,554	12,115,139
Property and equipment, net	$ 5,841,790	6,082,023

Total depreciation expense for the year ended June 30, 2011 was $479,128 ($471,270 in 2010)

Additional amounts committed but not yet paid as of June 30, 2011 relating to the Pro-IV software upgrade are approximately $51,000

5 INVESTMENTS

Investments consist of the following at June 30

	2011	2010
Institutional money market fund	$ 316,957	275,906
Common stock	17,485	12,190
Bond funds	2,257,370	2,143,933
Stock funds	2,388,544	2,035,613
International funds	415,829	335,233
Alternative investments	403,407	340,088
Life insurance - cash surrender value	30,596	29,768
	5,830,188	5,172,731
Less investments limited for long-term purposes	3,041,009	2,461,965
	$ 2,789,179	2,710,766

Investments limited for long-term purposes were designated or restricted as follows at June 30

	2011	2010
Board-designated endowments	$ 55,978	63,013
Permanently restricted endowments	2,011,416	2,010,139
Unappropriated earnings on permanent endowments	973,615	388,813
	$ 3,041,009	2,461,965

All investments held as of June 30, 2011 and 2010 have been measured at fair value based on Level 1 inputs – that is, quoted market prices in active markets for identical assets

6 ENDOWMENT

Prairie View, Inc 's endowment consists of donor-restricted and board-designated endowment funds, and accumulated earnings or deficit from investments As required by generally accepted accounting principles (GAAP), net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions The Board has interpreted the Kansas Uniform Prudent Management of Institutional Funds Act (KUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary As a result of this interpretation, the Organization classifies as permanently restricted net assets the original value of gifts donated to the permanent endowment and the original value of any subsequent gifts to the fund Unappropriated earnings on the permanent endowments are classified as temporarily restricted, and on the board-designated endowments as unrestricted All investment earnings and realized gains are expendable for support of the Organization in the year earned or realized In accordance with KUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds

(A) The duration and preservation of the fund
(B) The purposes of the Organization and the donor-restricted fund
(C) General economic conditions
(D) The possible effect of inflation and deflation
(E) The expected total return from income and appreciation of investments
(F) Other resources of the Organization
(G) The investment policies of the Organization

6 ENDOWMENT (continued)

Endowment Net Asset Composition by Type of Fund

As of June 30, 2011

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	$ -	973,615	2,011,416	2,985,031
Board-designated endowment funds	55,978	-	-	55,978
	$ 55,978	973,615	2,011,416	3,041,009

As of June 30, 2010

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Donor-restricted endowment funds	$ (30,804)	419,617	2,010,139	2,398,952
Board-designated endowment funds	63,013	-	-	63,013
	$ 32,209	419,617	2,010,139	2,461,965

Endowment Activity

The following is a reconciliation of the beginning and ending balances of the Organization's endowments for the years ending June 30, 2011 and 2010

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Balance as of June 30, 2009	$ (187,576)	313,742	2,007,846	2,134,012
Contributions	793	-	2,293	3,086
Investment income	52,877	48,081	-	100,958
Net appreciation	178,672	162,468	-	341,140
Earnings appropriated for expenditure	(12,557)	(104,674)	-	(117,231)
Balance as of June 30, 2010	32,209	419,617	2,010,139	2,461,965
Contributions	828	-	1,277	2,105
Investment income	15,984	120,346	-	136,330
Net appreciation	30,804	481,486	-	512,290
Earnings appropriated for expenditure	(23,847)	(47,834)	-	(71,681)
Balance as of June 30, 2011	$ 55,978	973,615	2,011,416	3,041,009

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor or KUPMIFA require the Organization to retain as a fund of perpetual duration Deficiencies of this nature, which are netted against unrestricted net assets, were $0 as of June 30, 2011 ($30,804 as of June 30, 2010) These deficiencies resulted from unfavorable market fluctuations

The Organization has adopted investment and spending policies for the endowment assets that attempt to provide a predictable stream of funding for support of the Organization To satisfy its long-term objectives, the Organization relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends) The Organization targets a diversified asset allocation to achieve its long-term objectives within prudent risk constraints

7 SELF-INSURANCE

Prairie View, Inc is self-insured for disability, life, and unemployment As part of their long-term disability insurance plan, the Organization is liable for claims from the 31st day through the 180th or 360th calendar day, depending upon compensation level On July 1, 1985, the Organization began coverage on the first $5,000 of each eligible term life insurance policy As of January 1, 1979, the Organization elected to be a reimbursing employer under the Kansas unemployment tax law Management has estimated the self-insurance liability to be $54,371 at June 30, 2011 ($42,851 at June 30, 2010)

8 ANNUITIES PAYABLE

Prairie View, Inc has accepted gifts in return for lifetime annuities from some of its contributors The term of these annuities varies, depending upon the life expectancy of the recipients The assets received are recorded at fair value and a liability is recorded equal to the actuarial present value of the payments expected to be made to the contributors using a 6 0% discount rate At June 30, 2011, assets and liabilities related to annuities totaled $115,729 and $47,815, respectively At June 30, 2010, assets and liabilities related to annuities totaled $117,885 and $51,466, respectively

9 RETIREMENT PLAN

All employees who work at least 1,000 hours and are employed for one year are eligible to participate in Prairie View, Inc 's defined contribution retirement plan Benefits vest 20% per year beginning after two years, becoming fully vested after six years All costs are accrued and funded on a current basis The contribution percentage at June 30, 2011 and 2010 was 3% Total retirement expense was $322,072 for 2011 ($202,577 for 2010)

10 CONCENTRATIONS OF CREDIT RISK

Receivables

Prairie View, Inc grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements The mix of gross receivables from patients and third-party payors at June 30 is as follows

	2011	2010
Medicare	11 10%	13 40%
Medicaid	18 40%	22 20%
Blue Cross	5 90%	10 40%
Other third-party payors	38 20%	26 80%
Patients	26 40%	27 20%
	100 00%	100 00%

Prairie View establishes an allowance for doubtful accounts based upon allowance rates for five different aging ranges based upon historical trends and other information Management believes the concentration of credit risk is minimal due to the nature of the receivables and the collection history of these types of accounts

Cash in Bank

Prairie View, Inc had cash in banks that exceeded FDIC limits by $2,296,529 at June 30, 2011

11 COMMITMENTS

Leases that do not meet the criteria for capitalization are classified as operating leases with related rent charged to operations as payments are due The following is a schedule of future minimum lease payments under operating leases as of June 30, 2011

Year ending June 30	
2012	$ 117,648
2013	117,648
2014	114,648
2015	13,608

Total rent expense was $298,881 for 2011 ($293,807 for 2010)

12 FUNCTIONAL EXPENSES

Prairie View, Inc provides psychiatric and mental health care Expenses related to providing these services are as follows

	2011		2010	
Programs	$ 18,001,290	77 04%	16,970,668	76 30%
General and administration	5,267,836	22 55%	5,191,784	23 34%
Development/fund raising	96,073	0 41%	81,092	0 36%
	$ 23,365,199	100 00%	22,243,544	100 00%

13 RELATED CORPORATION

Prairie View, Inc is the sponsoring organization and appoints the Board of Directors for Meadowlark Housing, Inc (also a nonprofit organization) Meadowlark Housing, Inc was established to provide facilities in Newton, Kansas, for community living to serve the needs of persons who have severe and persistent mental illness Prairie View, Inc provides accounting, management and maintenance services for Meadowlark Housing, Inc During the year ended June 30, 2011, Meadowlark Housing, Inc paid $9,116 to Prairie View, Inc for management fees and reimbursements ($8,860 in 2010) As of June 30, 2011 the receivable balance from Meadowlark Housing, Inc was $7,809 ($8,860 at June 30, 2010)

14 SUBSEQUENT EVENTS

Date of Management's Review

Management has performed an analysis of the activities and transactions subsequent to June 30, 2011 to determine the need for any adjustments to and/or disclosures within the financial statements Management has performed their analysis through September 23, 2011, the date at which the financial statements were available to be issued

New Management Services Agreement

Prairie View, Inc has entered into a Management Services Agreement with Health Ministries Clinic, Inc (HMC) in order to assist HMC in improving its operational efficiencies No services have as yet been provided under this agreement

SUPPLEMENTAL INFORMATION

Old Mill Plaza
301 North Main, Suite 110
Newton, Kansas 67114-3459
316 283-5366•Fax 316 283-8379

Knudsen Monroe & Company LLC

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

The Board of Directors
Prairie View, Inc
Newton, Kansas

We have audited the financial statements of Prairie View, Inc (a nonprofit Kansas corporation) as of and for the year ended June 30, 2011, and have issued our report thereon dated September 23, 2011 We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Prairie View, Inc 's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Prairie View, Inc 's internal control over financial reporting Accordingly, we do not express an opinion on the effectiveness of Prairie View, Inc 's internal control over financial reporting

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected on a timely basis

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Prairie View, Inc 's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as item 2011-1

Prairie View Inc 's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs We did not audit Prairie View Inc 's response and, accordingly, we express no opinion on it

This report is intended solely for the information and use of the board of directors, management, the U S Department of Housing and Urban Development, the Kansas Department of Social and Rehabilitation Services, and other federal audit agencies and is not intended to be and should not be used by anyone other than these specified parties

Knudsen, Monroe & Company, LLC

Certified Public Accountants

September 23, 2011

Old Mill Plaza
301 North Main, Suite 110
Newton, Kansas 67114-3459
316 283-5366•Fax 316 283-8379

Knudsen Monroe & Company LLC

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Board of Directors
Prairie View, Inc
Newton, Kansas

Compliance

We have audited Prairie View, Inc 's (a nonprofit Kansas corporation) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011 Prairie View, Inc 's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Prairie View, Inc 's management Our responsibility is to express an opinion on Prairie View, Inc 's compliance based on our audit

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred An audit includes examining, on a test basis, evidence about Prairie View, Inc 's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances We believe that our audit provides a reasonable basis for our opinion Our audit does not provide a legal determination of Prairie View, Inc 's compliance with those requirements

In our opinion, Prairie View, Inc complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011 However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-1

Internal Control Over Compliance

The management of Prairie View, Inc is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs In planning and performing our audit, we considered Prairie View, Inc 's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance Accordingly, we do not express an opinion on the effectiveness of Prairie View, Inc 's internal control over compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above

Prairie View Inc 's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs We did not audit Prairie View Inc 's response, and accordingly, we express no opinion on the response

This report is intended solely for the information and use of the board of directors, management, the U S Department of Housing and Urban Development, the Kansas Department of Social and Rehabilitation Services, and other federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties

Knudsen, Monroe & Company, LLC

Certified Public Accountants

September 23, 2011

Prairie View, Inc

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year ended June 30, 2011

Federal or Pass Through Grantor/Program Title	CFDA Number	Grant No	Grant Award	Expenditures
U S Department of Health and Human Services				
Passed through State of Kansas - Department of Social and Rehabilitation Services				
Block Grant for Community Mental Health Services	93 958	MHCC 11-021	$ 176,504	$ 176,504
Block Grant for Prevention and Treatment of Substance Abuse	93 959	ADT 05-01-15	237,515	237,515
U S Department of Housing and Urban Development				
Supportive Housing Program	14 235	KS01B707007	272,181	89,689
Passed through State of Kansas - Department of Commerce and Housing				
ARRA - Homelessness Prevention and Rapid Re-housing Program	14 257	S09DY200001	1,760,000	1,230,101
Tenant Based Rental Assistance	14 239	M07SG200160	100,000	9,478
Tenant Based Rental Assistance	14 239	M09SG200170	100,000	25,575
				$ 1,768,862

Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Prairie View, Inc and is presented on the accrual basis of accounting The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*

During the year ended June 30, 2011, Prairie View, Inc was unable to identify the federal portion of the Block Grant for Prevention and Treatment of Substance Abuse, therefore, the entire amount received under that grant is reported as federal funds

Prairie View, Inc

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2011

A SUMMARY OF AUDIT RESULTS

1 The auditor's report expressed an unqualified opinion on the financial statements of Prairie View, Inc

2 No instances of noncompliance material to the financial statements of Prairie View, Inc were disclosed during the audit

3 The auditor's report on compliance for the major federal award programs for Prairie View, Inc expressed an unqualified opinion

4 Audit findings relative to the major federal award programs for Prairie View, Inc are reported in Part C of this schedule

5 The programs tested as major programs include
Homelessness Prevention and Rapid Re-housing Program

6 The threshold for distinguishing between Type A and B programs was $300,000

7 Prairie View, Inc was not determined to be a low-risk auditee

B FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

2011-1 Grant Administration

Condition Grant documentation was not completed properly during the year

Criteria Internal controls should be in place to provide for proper documentation and to ensure that each client's file is reported and documented correctly

Cause There were no internal controls in place for management review of client file documentation as detailed by the grant requirements

Effect Prairie View is not following grant specifications for proper documentation and administration of the Homelessness Prevention and Rapid Re-housing Program

Recommendation Prairie View should require review of client files, by an individual separate from the HPRP Specialist setting up the original file for completeness

Views of Responsible Officials and Planned Corrective Actions Management agrees with the finding and the recommended procedures have been implemented

Prairie View, Inc

SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS

Year ended June 30, 2011

NONE

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
CONSOLIDATED SERVICE GRANT MHCC 11-021

Year ended June 30, 2011

	Budget 7-01-10 6-30-11	Actual 7-01-10 6-30-11	Variance Over (Under) Budget
REVENUE			
Consolidated Service Grant			
Federal			
CFDA #93 958	$ 176,504	176,504	-
State	199,814	199,814	-
	$ 376,318	376,318	-
EXPENDITURES			
Program	$ 376,318	376,318	-

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
INTERIM HOUSING GRANT IH 11-021

Year ended June 30, 2011

	Budget 7-01-10 6-30-11	Actual 7-01-10 6-30-11	Variance Over (Under) Budget
REVENUE			
Grant - state	$ 12,671	11,908	(763)
EXPENDITURES			
Program	$ 12,671	12,030	(641)

Prairie View, Inc

SCHEDULE OF REVENUES AND EXPENDITURES
BUDGET AND ACTUAL
SUBSTANCE ABUSE PREVENTION AND TREATMENT
GRANT ADT 05-01-15

Year ended June 30, 2011

	Budget 7-01-10 6-30-11	Actual 7-01-10 6-30-11	Variance Over (Under) Budget
REVENUE			
Grant - federal			
CFDA #93 959	$ 237,515	237,515	-
Grant - state	-	-	-
	$ 237,515	237,515	-
EXPENDITURES			
Program	$ 237,515	237,515	-