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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

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 07-01-2012 , 2012, and ending 06-30-2013

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
LANGLADE HOSPITAL - HOTEL DIEU OF
ST JOSEPH OF ANTIGO WISCONSIN

Doing Business As
LANGLADE HOSPITAL

Number and street (or P O box if mail is not delivered to street address) | Room/suite
112 E FIFTH AVE

City or town, state or country, and ZIP + 4
ANTIGO, WI 54409

D Employer identification number
39-0806429

E Telephone number
(715)623-2331

G Gross receipts $ 85,472,125

F Name and address of principal officer
PAT TINCHER
112 E FIFTH AVE
ANTIGO, WI 54409

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 LANGLADEHOSPITAL ORG

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

L Year of formation 1933

M State of legal domicile WI

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE COMMUNITY BENEFIT CONTRIBUTION OF LANGLADE HOSPITAL INCLUDES PROGRAMS AND ACTIVITIES THAT IMPROVE ACCESS TO HEALTH CARE AND IMPROVE HEALTH IN OUR COMMUNITIES IN ORDER TO PORTRAY THE FULL BREADTH OF OUR CONTRIBUTION, OUR COMMUNITY BENEFIT INFORMATION IS DESCRIBED BELOW HISTORYTHE HOSPITAL WAS OPENED ON MARCH 21, 1933 AND WAS DEDICATED AS A MEMORIAL TO THE SERVICEMEN FROM LANGLADE COUNTY WHO SACRIFICED THEIR LIVES DURING WORLD WAR I IT IS OWNED AND OPERATED BY THE RELIGIOUS HOSPITALLERS OF ST JOSEPH THE RELIGIOUS HOSPITALLERS OF ST JOSEPH ARE A RELIGIOUS ORDER OF CATHOLIC SISTERS WHOSE ROOTS AS A RELIGIOUS CONGREGATION GO BACK TO THE 17TH CENTURY FRANCE IN 1659, THEIR FOUNDER, JEROME LEROYER, A LAYMAN AND FATHER OF FIVE CHILDREN, CAME TO MONTREAL, CANADA AND ESTABLISHED THE CONGREGATION OF THE RELIGIOUS HOSPITALLERS OF ST JOSEPH

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**	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	12
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	**5**	563
6	Total number of volunteers (estimate if necessary)	**6**	204
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	424,015
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-76,258

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	750,788	541,221
9	Program service revenue (Part VIII, line 2g)	75,516,469	82,933,352
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	509,738	384,788
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	6,165	13,097
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	76,783,160	83,872,458
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)	38,356,668	39,324,140
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	29,157,693	32,203,253
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	67,514,361	71,527,393
19	Revenue less expenses Subtract line 18 from line 12	9,268,799	12,345,065

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	95,522,195	126,777,539
21	Total liabilities (Part X, line 26)	19,679,637	38,307,537
22	Net assets or fund balances Subtract line 21 from line 20	75,842,558	88,470,002

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

****** 2014-02-12
Signature of officer Date

PAT TINCHER CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KATHLEEN J LABRAKE CPA		2014-02-12		P00164006

Firm's name ▶ WIPFLI LLP — Firm's EIN ▶ 39-0758449

Firm's address ▶ 3703 OAKWOOD HILLS/PO BOX 690
EAU CLAIRE, WI 547020690 — Phone no (715) 832-3407

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

AS A MINISTRY OF JESUS, WE HEAL, PROMOTE HEALTH, AND ENRICH LIVES

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 organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations 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 $ 40,224,725 including grants of $) (Revenue $ 66,621,174)

ACUTE GENERAL CARE HOSPITAL WITH BOTH INPATIENT AND OUTPATIENT RELATED SERVICES, AND SUPPORTIVE HOMECARE SERVICES FOR ELDERLY CLIENTS - INPATIENTS - 829 ADMISSIONS WITH 3,584 PATIENT DAYS AND 215 BIRTHS - OUTPATIENTS - 58,440 OUTPATIENT VISITS, INCLUDING 11,195 EMERGENCY VISITS, 26,986 IMAGING PROCEDURES - SURGICAL SERVICES - 1,303 TOTAL PATIENTS TREATED

4b (Code) (Expenses $ 14,181,429 including grants of $) (Revenue $ 13,953,249)

PHYSICIAN CLINIC SERVICES - URGENT CARE, PRIMARY CARE, AND VARIOUS SPECIALTIES - CLINIC VISITS - 69,688

4c (Code) (Expenses $ 1,269,925 including grants of $) (Revenue $ 1,056,906)

ELDERLY HOUSING AND SUPPORT SERVICES- INDEPENDENT LIVING - 12,531 RESIDENT DAYS- ASSISTED LIVING - 5,477 RESIDENT DAYS- ADULT DAY CARE - 984 TREATMENT DAYS- HOSPICE - 3,849 PATIENT DAYS

(Code) (Expenses $ 691,027 including grants of $) (Revenue $ 415,582)

PROVIDING DAYCARE, PATHOLOGY SERVICES, AND MEALS

4d Other program services (Describe in Schedule O)

(Expenses $ 691,027 including grants of $) (Revenue $ 415,582)

4e Total program service expenses ▶ 56,367,106

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 instructions)?	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 for which 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 for escrow or custodial account liability, 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 temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *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	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
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 and XII is optional*	12b	Yes	
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, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *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 United States? *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 United States? *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 hospital facilities? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to any government or organization 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, line 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 through 24d and complete Schedule K. If "No," go to line 25*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *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, highest 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 employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *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, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**		No
b	If 'Yes' to line 35a, 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*	**35b**		
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 11b 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	640		
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	563		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	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** 18			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent **1b** 12			
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	Did the organization have members or stockholders?	**6**	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	**8a**	Yes	
b	Each committee with authority to act on behalf of the governing body?	**8b**	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	**9**		No

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete 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	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did 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," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		

Section C. Disclosure

17 List the States with which a copy of this Form 990 is required to be filed ▶ WI

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply

☐ Own website ☐ Another's website ☑ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶ PAT TINCHER 112 EAST FIFTH AVENUE ANTIGO, WI (715) 623-2331

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 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, or highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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) MIKE TURNEY CHAIRMAN	1 00	X						0	0	0
(2) SISTER DOLORES DEMULLING SECRETARY/TREASURER	1 00	X						79,269	0	0
(3) MIKE WINTER BOARD MEMBER	1 00	X						0	0	0
(4) LYNNE HENRICKS BOARD MEMBER	1 00	X						0	0	0
(5) SISTER JEAN BRICCO BOARD MEMBER	1 00	X						50,565	0	0
(6) JOE SVEDA BOARD MEMBER	1 00	X						0	0	0
(7) CHARLES HEUSS MD BOARD MEMBER	1 00	X						0	0	0
(8) DAWN OFSTHUN BOARD MEMBER	1 00	X						0	0	0
(9) RICHARD HIGLEY BOARD MEMBER	1 00	X						0	0	0
(10) TOM BRADLEY BOARD MEMBER	1 00	X						0	0	0
(11) SID SCZYGELSKI BOARD MEMBER	1 00 51 00	X						0	0	0
(12) F DEAN DANNER JR BOARD MEMBER	1 00 40 00	X						0	0	0
(13) SCOTT GARAVET BOARD MEMBER	1 00 40 00	X						0	0	0
(14) SISTER ROSE-MARIE DUFAULT BOARD MEMBER	1 00	X						0	0	0
(15) RENEE M SMITH BOARD MEMBER	1 00 40 00	X						0	192,699	29,789
(16) DENNIS S MCFADDEN BOARD MEMBER	1 00 40 00	X						0	397,527	32,985
(17) NOEL DEEP MD BOARD MEMBER	1 00 40 00	X						0	394,705	35,321

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(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			
(18) KRISTINE FLOWERS MD BOARD MEMBER	1 00	X						0	0	0
(19) DAVID SCHNEIDER CEO	40 00			X				374,674	0	40,501
(20) PATRICK TINCHER CFO	40 00			X				196,047	0	42,349
(21) STACY BROWNELL PHARMACY MANAGER	40 00					X		135,089	0	27,911
(22) JAMES LEEK MD PHYSICIAN	40 00					X		415,005	0	25,904
(23) MARK SZMANDA MD PHYSICIAN	40 00					X		256,462	0	46,801
(24) JANELLE A MARKGRAF HR DIRECTOR	40 00					X		135,460	0	30,646
(25) RUTH RISLEY-GRAY DIRECTOR - PATIENT SERVICE	40 00					X		153,785	0	40,135
1b Sub-Total . . . . . ▶										
c Total from continuation sheets to Part VII, Section A . . . . ▶										
d Total (add lines 1b and 1c) . . . . . ▶								1,796,356	984,931	352,342

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 12

			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 Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
ASPIRUS CLINICS INC 425 PINE RIDGE BLVD WAUSAU WI 54401	CLINICAL SERVICES	10,536,953
MIRON CONSTRUCTION INC 500 1ST STREET WAUSAU WI 54403	CONSTRUCTION	6,370,651
ASPIRUS WAUSAU HOSPITAL 333 PINE RIDGE BLVD WAUSAU WI 54401	CLINICAL SERVICES	2,703,031
ADVANTAGE PURCHASING LLC 500 1ST STREET WAUSAU WI 54403	CONSTRUCTION MANAGEMENT	2,461,394
NORTHWOODS RADIOLOGY PARTNERS PO BOX 290 ANTIGO WI 54409	RADIOLOGY SERVICES	1,673,263

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 44

Part VIII Statement of Revenue

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

				(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	417,573			
	e	Government grants (contributions)	1e	93,573			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	30,075			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f			541,221		
Program Service Revenue			Business Code				
	2a	ACUTE HOSPITAL SERVICES-INPATIENT	621990	66,621,174	66,621,174		
	b	PHYSICIAN CLINICS	621110	13,953,249	13,953,249		
	c	ROSALIA GARDENS	623990	591,569	591,569		
	d	CONGREGATE HOUSING	623990	465,337	465,337		
	e	MISCELLANEOUS	621990	462,426			462,426
	f	All other program service revenue		839,597	415,582	424,015	
	g	**Total.** Add lines 2a–2f		82,933,352			
	3	Investment income (including dividends, interest, and other similar amounts)		346,719			346,719
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real	(ii) Personal			
	6a	Gross rents	99,493				
	b	Less rental expenses	86,396				
	c	Rental income or (loss)	13,097				
	d	Net rental income or (loss)			13,097		13,097
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	1,551,340				
	b	Less cost or other basis and sales expenses	1,513,271				
	c	Gain or (loss)	38,069				
	d	Net gain or (loss)			38,069		38,069
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						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d					
	12	**Total revenue.** See Instructions		83,872,458	82,046,911	424,015	860,311

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)

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

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 United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	653,571		653,571	
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	29,486,602	25,223,979	4,262,623	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,385,403	1,185,127	200,276	
9 Other employee benefits	5,828,447	4,985,879	842,568	
10 Payroll taxes	1,970,117	1,653,314	316,803	
11 Fees for services (non-employees)				
a Management				
b Legal	106,211		106,211	
c Accounting	82,326		82,326	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	22,766	20,237	2,529	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	11,839,509	10,156,719	1,682,790	
12 Advertising and promotion	129,350	59	129,291	
13 Office expenses	882		882	
14 Information technology	1,008,988	145,310	863,678	
15 Royalties . .				
16 Occupancy	945,986	721,926	224,060	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	286,205	186,526	99,679	
20 Interest	66,715		66,715	
21 Payments to affiliates	27,121		27,121	
22 Depreciation, depletion, and amortization	5,228,817	2,687,574	2,541,243	
23 Insurance	413,863	185,106	228,757	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a MEDICAL/PROFESSIONAL	7,554,291	7,493,236	61,055	
b BAD DEBT EXPENSE	2,415,884	124,538	2,291,346	
c MAINTENANCE AND REPAIR	1,118,575	1,060,354	58,221	
d MINOR EQUIPMENT	575,464	429,029	146,435	
e All other expenses	380,300	108,193	272,107	
25 **Total functional expenses.** Add lines 1 through 24e	71,527,393	56,367,106	15,160,287	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		15,073,076	1	6,087,148
	2	Savings and temporary cash investments		2,418,791	2	18,884,477
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		10,070,033	4	13,017,396
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Loans and other 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) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,193,211	8	1,245,322
	9	Prepaid expenses and deferred charges		125,383	9	723,949
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 85,487,819			
	b	Less accumulated depreciation	10b 24,833,565	55,268,952	10c	60,654,254
	11	Investments—publicly traded securities		6,994,635	11	22,851,016
	12	Investments—other securities See Part IV, line 11		843,572	12	366,334
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		3,534,542	15	2,947,643
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		95,522,195	16	126,777,539
Liabilities	17	Accounts payable and accrued expenses		10,313,301	17	10,363,064
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	26,130,000
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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		9,366,336	23	951,136
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		0	25	863,337
	26	**Total liabilities.** Add lines 17 through 25		19,679,637	26	38,307,537
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		75,102,913	27	88,048,448
	28	Temporarily restricted net assets		739,645	28	421,554
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), 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		75,842,558	33	88,470,002
	34	Total liabilities and net assets/fund balances		95,522,195	34	126,777,539

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	83,872,458
2	Total expenses (must equal Part IX, column (A), line 25)	2	71,527,393
3	Revenue less expenses Subtract line 2 from line 1	3	12,345,065
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	75,842,558
5	Net unrealized gains (losses) on investments	5	271,040
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	11,339
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	88,470,002

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
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 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?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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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

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF
ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

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 - Non-functionally integrated

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 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?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of monetary support
			Yes	No	Yes	No	Yes	No	
Total									

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2011 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2012.** 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—2011.** If the organization did not check a 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—2012.** 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—2011.** 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2012 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2011 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2011** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2012.** 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—2011.** 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.** 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

Explanation

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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, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

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 can 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 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, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, 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 (ASC 958), 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 XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), 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 (ASC 958) 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 acquisition, 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 XIII

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 XIII 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 XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Temporarily restricted endowment ▶

The percentages in lines 2a, 2b, and 2c should equal 100%

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

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

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		894,171		894,171
b Buildings		42,983,586	8,634,788	34,348,798
c Leasehold improvements		4,264,612	1,074,077	3,190,535
d Equipment		29,088,764	15,124,700	13,964,064
e Other		8,256,686		8,256,686
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				60,654,254

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) must 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) must 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) must 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) Book value
Federal income taxes	
UNAMORTIZED BOND PREMIUM	863,337
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	863,337

2. Fin 48 (ASC 740) Footnote In Part XIII, 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 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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 XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	

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

1	Total expenses and losses per audited financial statements			1	
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 XIII)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	
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 XIII)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	

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

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X, LINE 2	IN ORDER TO ACCOUNT FOR ANY UNCERTAIN TAX POSITIONS, THE ORGANIZATION DETERMINES WHETHER IT IS MORE LIKELY THAN NOT THAT A TAX POSITION WILL BE SUSTAINED UPON EXAMINATION OF THE TECHNICAL MERITS OF THE POSITION, ASSUMING THE TAXING AUTHORITY HAS FULL KNOWLEDGE OF ALL INFORMATION IF THE TAX POSITION DOES NOT MEET THE MORE-LIKELY-THAN-NOT RECOGNITION THRESHOLD, THE BENEFIT OF THE TAX POSITION IS NOT RECOGNIZED IN THE CONSOLIDATED FINANCIAL STATEMENTS THE ORGANIZATION'S POLICY IS TO RECOGNIZE INTEREST AND ANY PENALTIES RELATED TO INCOME TAX MATTERS IN INCOME TAX EXPENSE WHEN INCURRED AS OF AND FOR THE YEARS ENDED JUNE 30, 2013 AND 2012, THERE WAS NO INCOME TAX EXPENSE, TAX PENALTIES, OR INTEREST RELATED TO TAX PENALTIES RECORDED BY THE ORGANIZATION IN THE CONSOLIDATED FINANCIAL STATEMENTS THE ORGANIZATION RECORDED NO ASSETS OR LIABILITIES FOR UNCERTAIN TAX POSITIONS OR UNRECOGNIZED TAX BENEFITS IN 2013 OR 2012 FEDERAL RETURNS FOR THE YEARS ENDED JUNE 30, 2010, AND BEYOND REMAIN SUBJECT TO EXAMINATION BY THE INTERNAL REVENUE SERVICE

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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

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF
ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

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," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, 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 hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care ☐ 100% ☑ 150% ☐ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☑ 300% ☐ 350% ☐ 400% ☐ Other _____ %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining 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		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	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 Worksheet 1)			1,167,359		1,167,359	1 690 %
b Medicaid (from Worksheet 3, column a)			10,299,178	7,774,186	2,524,992	3 650 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d **Total** Financial Assistance and Means-Tested Government Programs			11,466,537	7,774,186	3,692,351	5 340 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1,264,255	851,670	412,585	0 600 %
f Health professions education (from Worksheet 5)			24,391		24,391	0 040 %
g Subsidized health services (from Worksheet 6)			7,706,239	0	7,706,239	11 150 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			58,847		58,847	0 090 %
j **Total.** Other Benefits			9,053,732	851,670	8,202,062	11 880 %
k **Total.** Add lines 7d and 7j			20,520,269	8,625,856	11,894,413	17 220 %

Part II **Community Building Activities** Complete this table if the organization conducted any 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			217,836	168,697	49,139	0 070 %
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy						
8	Workforce development			136,148	105,435	30,713	0 040 %
9	Other						
10	**Total**			353,984	274,132	79,852	0 110 %

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 Heathcare Financial Management Association Statement No 15?		1		No
2	Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount	2	1,136,811		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	568,405		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	19,422,619		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	19,566,154		
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-143,535		
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	Did the organization have a written debt collection policy during the tax year?		9a		No
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI		9b		

Part IV **Management Companies and Joint Ventures** (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)

	(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 from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year?
1

	Name, address, and primary website address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
1	LANGLADE HOSPITAL - AN ASPIRUS PARTNER 112 E 5TH AVENUE ANTIGO,WI 54409	X				X		X			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)

Name of hospital facility or facility reporting group LANGLADE HOSPITAL

For single facility filers only: line Number of Hospital Facility (from Schedule H, Part V, Section A) 1

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 12			
3	In conducting its most recent CHNA, did the hospital facility take into account input from representatives of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		No
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website			
b	☑ Available upon request from the hospital facility			
c	☐ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply to date)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☐ Participation in the execution of a community-wide plan			
e	☑ Inclusion of a community benefit section in operational plans			
f	☑ Adoption of a budget for provision of services that address the needs identified in the CHNA			
g	☑ Prioritization of health needs in its community			
h	☑ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i	☐ Other (describe in Part VI)			
7	Did the hospital facility address all of the needs identified in its most recently conducted CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 150 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 300 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☑ Asset level			
c ☑ Medical indigency			
d ☑ Insurance status			
e ☑ Uninsured discount			
f ☑ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP			
a ☑ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's FAP?	**17**	Yes	
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☑ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Part VI)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the patients regarding the patients' bills
- **d** ☑ Documented its determination of whether patients were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Part VI)

Policy Relating to Emergency Medical Care

		Yes	No
19 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**19**	Yes	
If "No," indicate why			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility's policy was not in writing			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges to Individuals Eligible for Assistance under the FAP (FAP-Eligible Individuals)

20 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
a ☐ The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
b ☐ The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
d ☑ Other (describe in Part VI)			
21 During the tax year, did the hospital facility charge any FAP-eligible individuals to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individuals an amount equal to the gross charge for any service provided to that individual?	**22**		No
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year?
5

	Name and address	Type of Facility (describe)
1	ASPIRUS GENERAL CLINIC 110 E 5TH AVE ANTIGO, WI 54409	CLINIC PROVDING A WIDE RANGE OF OUTPATIENT SERVICES
2	ASPIRUS GENERAL CLINIC 400 RAILROAD BIRNAMWOOD, WI 54414	CLINIC PROVDING A WIDE RANGE OF OUTPATIENT SERVICES
3	ASPIRUS GENERAL CLINIC W10618 CLINIC ST ELCHO, WI 54428	CLINIC PROVDING A WIDE RANGE OF OUTPATIENT SERVICES
4	PINE MEADOWS RETIREMENT COMMUNITY 525 FLIGHT RD ANTIGO, WI 54409	SENIOR HOUSING
5	ROSALIA GARDENS ASSITED LIVING 525 FLIGHT RD ANTIGO, WI 54409	ASSISTED LIVING
6		
7		
8		
9		
10		

Part VI Supplemental Information

Complete this part to provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, Part V, Section A, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

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

8 **Facility reporting group(s).** If applicable, for each hospital facility in a facility reporting group provide the descriptions required for Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 10, 11, 12h, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22

Identifier	ReturnReference	Explanation
		PART I, LINE 7 THE COSTING METHODOLOGY USED ON FORM 990 IS BASED ON A COST TO CHARGE RATIO WHICH IS DEVELOPED BASED ON THE HOSPITAL'S TOTAL OPERATING EXPENSES LESS THE PROVISION FOR BAD DEBTS DIVIDED BY GROSS PATIENT SERVICE REVENUES THIS COST TO CHARGE RATIO IS APPLIED AGAINST VARIOUS REVENUE AND EXPENSE CATEGORIES TO COMPUTE THE ESTIMATED COMMUNITY BENEFIT EXPENSE UNDER IRS SUGGESTED COSTING METHODS FOR FORM 990
		PART I, LINE 7G SUBSIDIZED HEALTH SERVICES AT LANGLADE HOSPITAL INCLUDE THE OPERATION OF OUTPATIENT PHYSICIAN CLINICS SERVICES PROVIDED AT THE CLINICS WOULD OTHERWISE NOT BE AVAILABLE LOCALLY AND WOULD REQUIRE SIGNICIANT TRAVEL BY PATIENTS IF THESE CLINICS WERE NOT AVAILABLE PATIENTS OF THE CLINICS ARE TYPICALLY ELDERLY OR DISABLED MEMBERS OF THE COMMUNITY, AND ARE AN UNDERSERVED POPULATION WHO EXPERIENCE ISSUES WITH ACCESS TO HEALTHCARE SERVICES

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 $ 2417589
		PART II WHILE THERE IS A GROWING ARGUMENT IN THE UNITED STATES ABOUT WHAT CONSTITUTES A NON-PROFIT HOSPITAL'S "COMMUNITY BENEFIT," THESE EFFORTS CONTINUE TO BE A WORK IN PROGRESS LANGLADE HOSPITAL PROVIDES SIGNIFICANT CHARITY CARE AND OTHER COMMUNITY BENEFITS AS DEFINED BY THE IRS AND IN ADDITION, THE ORGANIZATION BELIEVES THAT IT PROVIDES A CRITICALLY IMPORTANT COMMUNITY BENEFIT WHICH IS NOT QUANTIFIED LANGLADE HOSPITAL, LIKE MOST COMMUNITY HOSPITALS, WAS CREATED AND IS MAINTAINED IN ORDER TO PROVIDE CARE LOCALLY WHICH WITHOUT THE HOSPITAL, WOULD NOT BE AVAILABLE LOCALLY BEYOND INPATIENT HOSPITALIZATIONS, THE ORGANIZATION PROVIDES LOCAL ACCESS TO MANY OTHER HEALTH SERVICES THE HOSPITAL'S COMMUNITY BUILDING ACTIVITIES FOCUS ON EFFORTS TO ENRICH THE LIVES OF COMMUNITY MEMBERS WHO ARE STRUGGLING WITH ISSUES THAT MAY HAVE A NEGATIVE IMPACT ON THEIR HEALTH

Identifier	ReturnReference	Explanation
		PART III, LINE 4 COST IS CALCULATED USING THE COST TO CHARGE RATIO METHODOLOGY
		PART III, LINE 8 WHETHER THERE IS A SHORTFALL OR SURPLUS ON SERVICES PROVIDED TO MEDICARE BENEFICIARIES, THESE PEOPLE, WHICH ARE TYPICALLY ELDERLY OR DISABLED MEMBERS OF THE COMMUNITY, ARE AN UNDERSERVED POPULATION WHO EXPERIENCE ISSUES WITH ACCESS TO HEALTHCARE SERVICES WITHOUT TAX-EXEMPT HOSPITALS PROVIDING MEDICARE PATIENT SERVICES, THE CENTERS FOR MEDICARE AND MEDICAID (CMS) WOULD BEAR THE BURDEN OF DIRECTLY PROVIDING SERVICES TO THE ELDERLY AND DISABLED MEMBERS OF THE COMMUNITY ANY SHORTFALL IS TREATED AS A COMMUNITY BENEFIT SINCE THE HOSPITAL IS PROVIDING SERVICES AT A LOSS WHICH ARE ESSENTIAL TO THE COMMUNITY THE AMOUNTS OF MEDICARE ALLOWANCE COSTS ARE DETERMINED USING THE PRINCIPLES OF MEDICARE REIMBURSEMENT

Identifier	ReturnReference	Explanation
LANGLADE HOSPITAL		PART V, SECTION B, LINE 3 THE LANGLADE COUNTY COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) WAS A COLLABORATIVE EFFORT LED BY LANGLADE HOSPITAL AND INVOLVING COMMUNITY PARTNERS INCLUDING HEALTH ORGANIZATIONS, SOCIAL SERVICE AGENCIES, SCHOOLS AND OTHER EDUCATIONAL ORGANIZATIONS, LAW ENFORCEMENT AS WELL AS COUNTY AND LOCAL GOVERNMENT AND OTHER LOCAL PARTNERS A NUMBER OF LISTENING SESSIONS WERE HELD THROUGHOUT THE SERVICE AREA AND ALL MEMBERS OF THE COMMUNITY WERE WELCOME AT THESE LISTENING SESSIONS ADDITIONALLY, SURVEYS WITH RETURN POSTAGE WERE MAILED TO RESIDENTS OF THE SERVICE AREA AND RESIDENTS WERE ALSO INVITED TO TAKE AN ONLINE SURVEY TO SHARE THEIR INPUT
LANGLADE HOSPITAL		PART V, SECTION B, LINE 5C THE COMMUNITY HEALTH NEEDS ASSESSMENT IS AVAILABLE ON THE HOSPITAL'S WEBSITE AT WWW LANGLADEHOSPITAL ORG

Identifier	ReturnReference	Explanation
LANGLADE HOSPITAL		PART V, SECTION B, LINE 7 LANGLADE HOSPITAL REVIEWED THE NEEDS OUTLINED IN THE COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AND DETERMINED WHICH OF THESE NEEDS WERE APPLICABLE TO THE COMMUNITIES AND AREAS SERVED BY LANGLADE HOSPITAL AND THEN REVIEWED THE ITEMS TO ENSURE THAT THEY WERE FEASIBLE AT THE PRESENT TIME FOR THE HOSPITAL TO PROVIDE TO PATIENTS IN THE COMMUNITY A KEY FACTOR IN THIS REVIEW AS DETERMINING OF THE FINANCIAL DOLLARS AVAILABLE TO MEET ADDITIONAL NEEDS IN THE COMMUNITY, WHICH WOULD PROVIDE THE GREATEST BENEFIT TO THE MOST INDIVIDUALS IN THE COMMUNITY OR THE INDIVIDUALS WITH THE GREATEST FINANCIAL NEED THAT WITHOUT THESE BENEFITS BEING PROVIDED TO THEM BY THE HOSPITAL THEY WOULD NOT HAVE THEM IN THE REGION OR WITHIN A FEASIBLE TRAVELING DISTANCE LANGLADE HOSPITAL ALSO CONSIDERED STAFFING RESOURCES IN ADDITION TO FINANCIAL CONSIDERATIONS TO ENSURE THAT THERE ARE ENOUGH PERSONNEL RESOURCES AVAILABLE FOR ANY PROGRAMS THAT MAY NOT CURRENTLY BE OFFERED BY THE HOSPITAL DUE TO THE FINANCIAL AND STAFFING CONSTRAINTS, THE HOSPITAL HAS DETERMINED THE TOP FOUR PRIORITIES THAT THEY WILL FOCUS THEIR ATTENTION ON, AS THESE ISSUES WERE THE MOST CRITICAL AND SIGNIFICANT WORK NEEDS TO BE DONE IN THESE AREAS OVER THE NEXT THREE YEARS AS THE IMPLEMENTATION STRATEGY IS IMPLEMENTED, THE HOSPITAL PLANS TO CONTINUALLY EVALUATE THE BENEFITS PROVIDED TO COMMUNITY MEMBERS TO ENSURE THAT HEALTH NEEDS ARE MET WHENEVER POSSIBLE
LANGLADE HOSPITAL		PART V, SECTION B, LINE 14G REFERRAL MAY BE MADE BY ANY MEMBER OF THE HOSPITAL STAFF, MEDICAL STAFF, NURSES, FINANCIAL COUNSELORS, SOCIAL WORKERS, CASE MANAGERS, CHAPLAINS AND/OR RELIGIOUS SPONSORS REQUESTS MAY ALSO BE MADE BY THE PATIENT, A FAMILY MEMBER OF THE PATIENT, A CLOSE FRIEND OR ASSOCIATE OF THE PATIENT, SUBJECT TO THE APPLICABLE PRIVACY LAWS

Identifier	ReturnReference	Explanation
LANGLADE HOSPITAL		PART V, SECTION B, LINE 20D STANDARD CHARGES ARE BILLED LESS A PRE-ESTABLISHED DISCOUNT PERCENTAGE PATIENTS MEETING THE FAP ELIGIBILITY GUIDELINES IN THE COMMUNITY CARE POLICY CAN ALSO RECEIVE A SLIDING SCALE DISCOUNT IN ADDITION TO THE STANDARD SELF-PAY DISCOUNT RATE OF 8%
		PART VI, LINE 2 MANAGEMENT REVIEWS HEALTH AND SOCIAL DATA AND TRENDS TO DETERMINE WHETHER THERE IS AN UNMET NEED WITHIN THE COMMUNITY

Identifier	ReturnReference	Explanation
		PART VI, LINE 3 THE HOSPITAL UTILIZES PATIENT FINANCIAL SERVICES COUNSELORS WHO WORK WITH PATIENTS ON A ONE-ON-ONE BASIS TO EDUCATE THE PATIENT/MAKE THEM AWARE OF THE AVAILABLE OPTIONS THE HOSPITAL ALSO PARTNERS WITH A LOCAL CREDIT UNION TO PROVIDE INFORMATION REGARDING RESOURCES AVAILABLE TO THE RESIDENTS OF THE MARKETS SERVED
		PART VI, LINE 4 LANGLADE HOSPITAL SERVES THE POPULATION OF LANGLADE COUNTY AND SURROUNDING COUNTIES LANGLADE COUNTY IS A RURAL COUNTY WITH NO TOWNS OF ANY SIGNIFICANT SIZE THE POPULATION IS AGING AND PROJECTIONS INDICATE 50% OF THE POPULATION WILL BE OVER 64 YEARS OF AGE BY 2018 VERY LITTLE GROWTH IS PROJECTED FOR THE SERVICE AREA IN THE COMING YEARS LANGLADE COUNTY HAS TRADITIONALLY SEEN HIGH RATES OF UNEMPLOYMENT THERE ARE NO OTHER HOSPITALS IN THE IMMEDIATE AREA THAT SERVE LANGLADE COUNTY THERE ARE HOSPITALS IN RHINELANDER AND IN WAUSAU, HOWEVER, DEPENDING UPON LOCATION IN LANGLADE COUNTY, THESE FACILITIES WOULD BE FAIRLY FAR AWAY

Identifier	ReturnReference	Explanation
		PART VI, LINE 5 THE BOARD OF DIRECTORS IS COMPRISED OF 18 INDIVIDUALS FROM THE SURROUNDING AREA OF THESE 18 BOARD MEMBERS, 12 ARE INDEPENDENT THE HOSPITAL DOES EXTEND PRIVILEGES TO ALL QUALIFIED LOCAL PHYSICIANS THE HOSPITAL PARTICIPATES IN LOCAL HEALTH FAIRS AND PROVIDES FREE SCREENINGS THROUGH THESE HEALTH FAIRS
		PART VI, LINE 6 LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN (LANGLADE HOSPITAL) IS A PARTNER WITH ASPIRUS, INC A MULTI-SPECIALTY HEALTH SYSTEM WITH A BASE LOCATION IN WAUSAU, WISCONSIN LANGLADE HOSPITAL WORKS WITH ASPIRUS TO PROMOTE HEALTH AND WELLNESS INITIATIVES IN THE COMMUNITIES THEY SERVE A NUMBER OF REPRESENTATIVES FROM ASPIRUS HAVE ROLES ON THE BOARD OF DIRECTORS OF LANGLADE HOSPITAL AND TOGETHER PROMOTE THE MISSION OF ASPIRUS ASPIRUS IS AN INTEGRATED, COMMUNITY-GOVERNED HEALTHCARE SYSTEM, WHICH LEADS BY ADVANCING INITIATIVES TO IMPROVING THE HEALTH OF ALL IT SERVES ASPIRUS WORKS COLLABORATIVELY WITH OTHERS WHO SHARE ITS PASSION FOR EXCELLENCE AND COMPASSION FOR PEOPLE ASPIRUS AND LANGLADE HOSPITAL WORK COLLABORATIVELY TO STREAMLINE PROCESSES TO CONTINUE TO PROVIDE HIGH QUALITY CARE TO MEMBERS OF COMMUNITIES WHICH OTHERWISE WITHOUT THE EFFORTS OF A COMBINED PARTNERSHIP MAY NOT HAVE ACCESS TO THIS CARE LOCALLY

Identifier	ReturnReference	Explanation
REPORTS FILED WITH STATES	PART VI, LINE 7	WI

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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

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

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 or provision of all of 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 filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III ☑ 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?	**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 Regulations 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) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	**(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 as deferred in prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

Identifier	Return Reference	Explanation

Additional Data

Return to Form

Software ID:

Software Version:

EIN: 39-0806429

Name: LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
RENEE M SMITH	(I)	0	0	0	0	0	0	0
	(II)	177,494	15,205	0	4,955	24,834	222,488	0
DENNIS S MCFADDEN	(I)	0	0	0	0	0	0	0
	(II)	379,752	17,775	0	7,939	25,046	430,512	0
NOEL DEEP MD	(I)	0	0	0	0	0	0	0
	(II)	381,880	12,825	0	7,939	27,382	430,026	0
DAVID SCHNEIDER	(I)	302,938	67,776	3,960	12,736	27,765	415,175	0
	(II)	0	0	0	0	0	0	0
PATRICK TINCHER	(I)	193,857	68	2,122	10,111	32,238	238,396	0
	(II)	0	0	0	0	0	0	0
STACY BROWNELL	(I)	133,281	71	1,737	6,830	21,081	163,000	0
	(II)	0	0	0	0	0	0	0
JAMES LEEK MD	(I)	397,158	74	17,773	12,250	13,654	440,909	0
	(II)	0	0	0	0	0	0	0
MARK SZMANDA MD	(I)	255,073	78	1,311	12,250	34,551	303,263	0
	(II)	0	0	0	0	0	0	0
JANELLE A MARKGRAF	(I)	133,276	67	2,117	6,960	23,686	166,106	0
	(II)	0	0	0	0	0	0	0
RUTH RISLEY-GRAY	(I)	150,851	67	2,867	7,963	32,172	193,920	0
	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF
ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	WI HEALTH & EDUCATION FACILITIES AUTHORITY	39-1337855		04-12-2013	26,130,000	CONSTRUCT, RENOVATE, AND EQUIP FACILITIES		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired				
2	Amount of bonds legally defeased				
3	Total proceeds of issue	27,000,592			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds				
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds				
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	27,000,592			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2012			

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	%		%		%		%	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	%		%		%		%	
6	Total of lines 4 and 5	%		%		%		%	
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of	%		%		%		%	
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X						

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?		X						
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X						
b	Exception to rebate?		X						
c	No rebate due?		X						
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X						
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X						
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X						
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6	Were any gross proceeds invested beyond an available temporary period?		X						
7	Has the organization established written procedures to monitor the requirements of section 148?		X						

Part V Procedures To Undertake Corrective Action

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X							

Part VI Supplemental Information. Complete this part to provide additional information for responses to questions on Schedule K (see instructions).

Identifier	Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 6	THE HOSPITAL IS A NONSTOCK NONPROFIT CORPORATION THE HOSPITAL OPERATES UNDER THE CONTROL AND DIRECTION OF THE RELIGIOUS HOSPITALLERS OF ST JOSEPH (RHSJ), A RELIGIOUS CONGREGATION OF THE ROMAN CATHOLIC CHURCH AND ASPIRUS, INC EACH OF WHICH APPOINT 3 BOARD MEMBERS AND JOINTLY APPROVE THE REMAINING MEMBERS
	FORM 990, PART VI, SECTION A, LINE 7A	THE HOSPITAL OPERATES UNDER THE CONTROL AND DIRECTION OF THE RELIGIOUS HOSPITALLERS OF ST JOSEPH (RHSJ), A RELIGIOUS CONGREGATION OF THE ROMAN CATHOLIC CHURCH AND ASPIRUS, INC EACH OF WHICH APPOINT 3 BOARD MEMBERS AND JOINTLY APPROVE THE REMAINING MEMBERS
	FORM 990, PART VI, SECTION A, LINE 7B	SEE EXPLANATION FOR FORM 990, PART VI, LINE 7A
	FORM 990, PART VI, SECTION B, LINE 11	THE FORM 990 IS PREPARED BY AN INDEPENDENT ACCOUNTING FIRM AND REVIEWED BY THE BOARD CHAIR AND VICE-CHAIR PRIOR TO SUBMISSION IN ADDITION, THE FORM 990 IS MADE AVAILABLE TO ALL BOARD MEMBERS FOR THEIR REVIEW
	FORM 990, PART VI, SECTION B, LINE 12C	ANNUAL COMPLETION OF CONFLICT OF INTEREST STATEMENTS AND BOARD MEMBERS ABSTAINING ON VOTES THAT PRESENT A CONFLICT OF INTEREST
	FORM 990, PART VI, SECTION B, LINE 15	AN INDEPENDENT HUMAN RESOURCES/COMPENSATION CONSULTING FIRM IS UTILIZED TO CONDUCT A BENEFIT AND COMPENSATION ANALYSIS THE BOARD OF TRUSTEES' EXECUTIVE PERFORMANCE AND COMPENSATION COMMITTEE MEMBERS RELY UPON THIS INDEPENDENT COMPARABILITY DATA TO SUPPORT ANY WAGE ADJUSTMENTS AWARDED SENIOR LEADERSHIP THE COMMITTEE IS COMPRISED OF MEMBERS OF THE BOARD OF TRUSTEES, WHO ARE INDEPENDENT OF HOSPITAL MANAGEMENT, HAVE NO PERSONAL INTEREST IN THE COMPENSATION ARRANGEMENTS, ARE NOT RELATED TO, OR UNDER THE CONTROL OF ANY INDIVIDUAL WHOSE COMPENSATION ARRANGEMENT IS BEING REVIEWED AND HAVE NO MATERIAL BUSINESS RELATIONSHIP WITH LANGLADE HOSPITAL EXECUTIVE PERFORMANCE & COMPENSATION COMMITTEE MANDATE 1 DETERMINE THE COMPENSATION LEVEL FOR ALL EXECUTIVES AND OTHER DISQUALIFIED PERSONS BASED ON THESE REVIEWS A REVIEW AND APPROVE EXECUTIVE COMPENSATION CHANGES AND TRANSACTIONS IN A MANNER THAT QUALIFIES FOR THE REBUTTABLE PRESUMPTION OF REASONABLENESS B REVIEW AND APPROVE COMPENSATION CHANGES (INCENTIVE COMPENSATION PLANS, EXECUTIVE BASE SALARIES AND RANGES, EXECUTIVE WELFARE AND RETIREMENT BENEFIT PLANS) AND OTHER EXECUTIVE FRINGE BENEFITS 2 ENGAGE INDEPENDENT, OUTSIDE ADVISORS (E.G , ATTORNEYS, COMPENSATION CONSULTANTS, ETC) TO PROVIDE OBJECTIVE AND IMPARTIAL COMPENSATION DATA AND EXPRESS AN OPINION ON THE REASONABLENESS OF TOTAL COMPENSATION A REVIEW PERIODICALLY THE COMPONENTS OF THE EXECUTIVES' TOTAL COMPENSATION PROGRAM TO DETERMINE WHETHER THEY ARE PROPERLY COORDINATED 3 DISCLOSURE AND REPORTING A REPORT REGULARLY TO THE FULL BOARD ON EXECUTIVE COMPENSATION B VERIFY THAT COMPENSATION INFORMATION IS APPROPRIATELY AND FULLY DISCLOSED
	FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION BELIEVES THE GOVERNING DOCUMENTS AND CONFLICT OF INTEREST POLICY ARE A PART OF THE ORGANIZATION AND ARE NOT AVAILABLE TO THE PUBLIC
COMPENSATION AND VOW OF POVERTY	FORM 990, PART VI, LINE 1B	BOTH SISTER DOLORES DEMULLING AND SISTER JEAN BRICCO HAVE A VOW OF POVERTY ALL OF THE COMPENSATION PAID TO THEM GOES DIRECTLY TO THEIR ORDER, THE RELIGIOUS HOSPITALLERS OF ST JOSEPH
EXPLANATION FOR HOURS WORKED	FORM 990, PART VII, LINE 1A	SOME OFFICERS, DIRECTORS AND KEY EMPLOYEES ALSO PROVIDED SERVICE TO OTHER RELATED ORGANIZATIONS OTHER THAN LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN THESE HOURS ARE REFLECTED IN LINE 2 OF COLUMN B
OTHER FEES	FORM 990, PART IX, LINE 11G	PHARMACY PURCHASED SERVICES PROGRAM SERVICE EXPENSES 753,534 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 753,534 CONTRACTED STAFFING PROGRAM SERVICE EXPENSES 946,193 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 946,193 ANESTHESIA PURCHASED SERVICES PROGRAM SERVICE EXPENSES 889,000 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 889,000 CONTRACTED ADMINISTRATION SERVICES PROGRAM SERVICE EXPENSES 544,915 MANAGEMENT AND GENERAL EXPENSES 1,682,790 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,227,705 EMERGENCY ROOM PURCHASED SERVICES PROGRAM SERVICE EXPENSES 1,527,837 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 1,527,837 LAB & RADIOLOGY PURCHASED SERVICES PROGRAM SERVICE EXPENSES 2,729,356 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,729,356 OTHER PURCHASED SERVICES PROGRAM SERVICE EXPENSES 2,765,884 MANAGEMENT AND GENERAL EXPENSES 0 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,765,884
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 9	CHANGE IN INTEREST IN FOUNDATION -318,091 FORGIVENESS OF NOTE BY AFFILIATED ORGANIZATION 329,430
AUDIT PROCESS	FORM 990, PART XII, LINE 2C	THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2012

Open to Public Inspection

Name of the organization
LANGLADE HOSPITAL - HOTEL DIEU OF
ST JOSEPH OF ANTIGO WISCONSIN

Employer identification number
39-0806429

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) RELIGIOUS HOSPITALLERS OF ST JOSEPH HEALTH CORP C/O VAN BRIESEN ROPER 411 E WIS AVE MILWAUKEE, WI 53202 27-1341591	HEALTH CARE	WI	501(C)(3)	LINE 1	N/A		No
(2) COMMUNITY AND HEALTH FOUNDATION INC 112 E 5TH AVENUE ANTIGO, WI 54409 39-1304761	HEALTH CARE	WI	501(C)(3)	LINE 7	N/A		No
(3) ASPIRUS GENERAL CLINIC 110 E 5TH AVENUE ANTIGO, WI 54409 38-3741338	HEALTH CARE	WI	501(C)(3)	LINE 7	LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN		No

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule			
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b	Yes	
c Gift, grant, or capital contribution from related organization(s)	1c	Yes	
d Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h	Yes	
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	Yes	
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	Yes	
o Sharing of paid employees with related organization(s)	1o	Yes	
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r	Yes	
s Other transfer of cash or property from related organization(s)	1s	Yes	

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

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) COMMUNITY HEALTH FOUNDATION	C	417,573	FAIR MARKET VALUE

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Additional Data

Return to Form

Software ID:
Software Version:
EIN: 39-0806429
Name: LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN

Part VII **Supplemental Information**

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

Identifier	Return Reference	Explanation	

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Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Antigo, Wisconsin

Consolidated Financial Statements

Years Ended June 30, 2013 and 2012

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Financial Statements

Years Ended June 30, 2013 and 2012

Table of Contents

WIPFLi LLP

Independent Auditor's Report

Board of Trustees
Langlade Hospital - Hotel Dieu of St Joseph
of Antigo, Wisconsin
Antigo, Wisconsin

We have audited the accompanying consolidated financial statements of Langlade Hospital – Hotel Dieu of St Joseph of Antigo, Wisconsin and Subsidiary, which comprise the consolidated balance sheets as of June 30, 2013 and 2012, and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes to the consolidated financial statements

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States, this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits We conducted our audits in accordance with auditing standards generally accepted in the United States Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control Accordingly, we express no such opinion An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements

Auditor's Responsibility (Continued)

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Langlade Hospital – Hotel Dieu of St Joseph of Antigo, Wisconsin and Subsidiary as of June 30, 2013 and 2012, and the results of their operations, changes in their net assets, and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States

Wipfli LLP

Wipfli LLP

September 11, 2013
Wausau, Wisconsin

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Balance Sheets

June 30, 2013 and 2012

Assets	2013	2012
Current assets		
Cash and cash equivalents	$ 14,290,775	$ 15,073,076
Short-term investments	500,268	-
Patient accounts receivable - Net	13,017,396	10,070,033
Other receivables	1,496,863	691,939
Inventory	1,245,322	1,193,211
Prepaid expenses and other	723,949	125,383
Estimated third-party payor settlements	30,704	1,930,865
Total current assets	31,305,277	29,084,507
Investments	1,302,171	1,758,773
Assets limited as to use	32,307,821	8,154,653
Property and equipment - Net	60,654,254	55,268,952
Other assets		
Interest in net assets of Community Foundation	421,554	739,645
Investments in unconsolidated affiliates	366,334	343,572
Deferred financing costs - Net	314,139	-
Other	105,989	172,093
Total other assets	1,208,016	1,255,310
TOTAL ASSETS	$ 126,777,539	$ 95,522,195

Liabilities and Net Assets	2013	2012
Current liabilities		
Current maturities of bonds and notes payable	$ 610,000	$ 300,000
Accounts payable		
Trade	4,808,175	3,788,731
Construction	1,136,306	2,007,956
Accrued and other liabilities	4,175,567	4,216,614
Accrued interest payable	243,016	-
Total current liabilities	10,973,064	10,313,301
Long-term liabilities		
Bonds payable	26,583,337	-
Notes payable	-	9,200,000
Other	751,136	166,336
Total long-term liabilities	27,334,473	9,366,336
Total liabilities	38,307,537	19,679,637
Net assets		
Unrestricted	88,048,448	75,102,913
Temporarily restricted	421,554	739,645
Total net assets	88,470,002	75,842,558
TOTAL LIABILITIES AND NET ASSETS	$ 126,777,539	$ 95,522,195

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Statements of Operations and Changes in Net Assets

Years Ended June 30, 2013 and 2012

	2013	2012
Revenue		
Patient service revenue - Net of contractual adjustments and discounts	$ 80,543,894	$ 73,131,668
Provision for bad debts	(2,417,589)	(1,641,043)
Net patient service revenue	78,126,305	71,490,625
Other revenue	2,523,186	2,995,276
Total revenue	80,649,491	74,485,901
Expenses		
Salaries and wages	30,057,334	29,451,808
Employee benefits	9,243,153	8,848,025
Medical fees	4,089,021	3,673,050
Supplies	7,592,827	6,499,626
Purchased services and other	11,620,054	10,958,947
Insurance and utilities	1,271,767	1,301,059
Depreciation and amortization	5,085,214	5,183,445
Interest	236,830	50,199
Total expenses	69,196,200	65,966,159
Income from operations	11,453,291	8,519,742
Other income		
Investment income	655,828	190,593
Contributions, grants, and other	89,413	38,198
Total other income	745,241	228,791
Revenue in excess of expenses	12,198,532	8,748,533

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Statements of Operations and Changes in Net Assets (Continued)

Years Ended June 30, 2013 and 2012

	2013	2012
Unrestricted net assets		
Revenue in excess of expenses (brought forward)	$ 12,198,532	$ 8,748,533
Member contributions	-	4,539,624
Forgiveness of note by affiliated organization	329,430	445,000
Contributions for property and equipment	100,000	1,000,000
Net assets released from restrictions	317,573	200,000
Increase in unrestricted net assets	12,945,535	14,933,157
Temporarily restricted net assets		
Net change in interest in net assets of Community Foundation	(518)	(7,707)
Net assets released from restrictions	(317,573)	(200,000)
Decrease in temporarily restricted net assets	(318,091)	(207,707)
Increase in net assets	12,627,444	14,725,450
Net assets at beginning	75,842,558	61,117,108
Net assets at end	$ 88,470,002	$ 75,842,558

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Statements of Cash Flows

Years Ended June 30, 2013 and 2012

	2013	2012
Increase (decrease) in cash and cash equivalents		
Cash flows from operating activities		
Increase in net assets	$ 12,627,444	$ 14,725,450
Adjustments to reconcile increase in net assets to net cash and cash equivalents provided by (used in) operating activities		
Net change in interest in net assets of Community Foundation	518	7,707
Depreciation and amortization	5,101,553	5,182,322
Amortization of bond premium	(7,255)	-
Member contributions	-	(4,539,624)
Transfer from affiliated organization	-	(1,000,000)
Provision for bad debts	2,417,589	1,641,043
Change in net unrealized (gain) loss on trading securities	(271,040)	320,268
(Gain) loss on disposal of property and equipment	(16,339)	1,123
Increase in equity in investments in unconsolidated affiliates	(22,762)	(25,263)
Forgiveness of principal on note payable from affiliated organization	(300,000)	(400,000)
Changes in operating assets and liabilities		
Patient accounts receivable	(5,364,952)	(3,752,382)
Other receivables	(804,924)	(269,129)
Inventory	(52,111)	(121,371)
Prepaid expenses and other	(576,977)	593,104
Estimated third-party payor settlements	1,900,161	(2,221,134)
Other assets	67,000	12,394
Investments and assets limited as to use, including net realized gain	(24,425,794)	(341,631)
Accounts payable	1,019,444	3,007,529
Accrued and other liabilities	521,268	(1,553,595)
Accrued interest payable	172,309	-
Total adjustments	(20,642,312)	(3,458,639)
Net cash provided by (used in) operating activities	(8,014,868)	11,266,811

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Consolidated Statements of Cash Flows (Continued)

Years Ended June 30, 2013 and 2012

	2013	2012
Cash flows from investing activities		
Capital expenditures	$ (11,322,786)	$ (29,069,951)
Proceeds from sale of property and equipment	53,521	19,150
Cash paid for remaining minority interest in subsidiary	-	(304,000)
Distributions from Community Foundation	317,573	200,000
Net cash used in investing activities	(10,951,692)	(29,154,801)
Cash flows from financing activities		
Proceeds from issuance of bonds and note payable	26,130,000	9,000,000
Original issue premium	870,592	-
Principal payments on long-term debt	(9,000,000)	-
Payments for deferred financing fees	(316,333)	-
Transfer from affiliated organization	500,000	500,000
Member contributions	-	4,539,624
Net cash provided by financing activities	18,184,259	14,039,624
Net decrease in cash and cash equivalents	(782,301)	(3,848,366)
Cash and cash equivalents at beginning	15,073,076	18,921,442
Cash and cash equivalents at end	$ 14,290,775	$ 15,073,076
Supplemental cash flow information		
Cash paid for interest excluding amounts capitalized	$ 42,346	$ 5,199
Property and equipment included in accounts payable	1,136,306	2,007,956
Accrued interest payable included in fixed assets	70,707	-

During 2012, the minority interest in the subsidiary was purchased through a cash payment of $304,000 and issuance of a note payable for $900,000 $400,000 of the note and $45,000 of interest expense was forgiven during the year ended June 30, 2012, and $300,000 of the note and $29,430 of interest expense was forgiven during the year ended June 30, 2013

As of June 30, 2013 and 2012, the Organization recorded a gross up of insurance receivables and liabilities of $175,650 and $153,165, respectively, based on actuary calculations as discussed Note 16

During 2012, the Organization received a donation for property and equipment of $1,000,000 of which $500,000 was a receivable as of June 30, 2012, and was received by the Organization during 2013

Langlade Hospital - Hotel Dieu of St. Joseph of Antigo, Wisconsin and Subsidiary

Notes to Consolidated Financial Statements

Note 1 Summary of Significant Accounting Policies

Principal Business Activity

Langlade Hospital - Hotel Dieu of St Joseph of Antigo, Wisconsin ("Langlade Hospital") is a nonstock, nonprofit corporation that is licensed to operate a 25-bed acute care facility Langlade Hospital provides comprehensive medical, surgical, emergency, and outpatient services to residents of Langlade County and the surrounding area Langlade Hospital also operates Pine Meadows, a 40-unit independent living apartment complex, and Rosalia Gardens, an 18-unit certified community-based residential facility as departments of Langlade Hospital Pine Meadows and Rosalia Gardens are both located in Antigo, Wisconsin Langlade Hospital moved into its new hospital building in May 2012

Through June 30, 2011, Langlade Hospital owned 51% of Aspirus General Clinic, LLC (the "Clinic"), with Aspirus Clinics, Inc , a subsidiary of Aspirus, Inc ("Aspirus"), owning the remaining 49% On July 1, 2011, Langlade Hospital acquired the remaining 49% of the Clinic The Clinic includes physician medical practices located in Antigo, Elcho, and Birnamwood, Wisconsin

The corporate members of Langlade Hospital are the Religious Hospitallers of St Joseph Health Corporation ("RHSJHC") and Aspirus, a nonprofit health care system in Wausau, Wisconsin Langlade Hospital also operates under the Canonical Sponsorship of Catholic Health International RHSJHC and Aspirus appoint Langlade Hospital's Board of Trustees and delegate operational responsibility to Langlade Hospital's Board of Trustees RHSJHC entered into an agreement dated June 26, 2008, with Aspirus under which Aspirus was to acquire a 45% interest in Langlade Hospital As part of this acquisition, in 2009, Aspirus acquired a 30% minority membership interest in Langlade Hospital for approximately $11,161,000, which was based upon Langlade Hospital's net book value as of June 30, 2008 A second payment in the amount of $3,004,873 for an additional 5% interest was made on July 1, 2009 A third payment of $3,672,623 for an additional 5% interest was made on July 1, 2010 Aspirus' final payment of $4,537,662 was made on July 1, 2011, for an additional 5% interest As of June 30, 2013 and 2012, Aspirus has a 45% interest in Langlade Hospital

Note 1 Summary of Significant Accounting Policies (Continued)

Principles of Consolidation

The accompanying consolidated financial statements include the assets, liabilities, net assets, and operating activities of Langlade Hospital and the Clinic (collectively the "Organization") Effective July 1, 2011, the activity of the Clinic was transferred to Langlade Hospital, and the Clinic is no longer operational and is an inactive corporation with no assets or liabilities as of June 30, 2013 and 2012 All significant intercompany accounts and transactions have been eliminated in preparing the accompanying consolidated financial statements

Financial Statement Presentation

The Organization follows accounting standards contained in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) The ASC is the single source of authoritative accounting principles generally accepted in the United States (GAAP) to be applied to nongovernmental entities in the preparation of financial statements in conformity with GAAP

Use of Estimates in Preparation of Consolidated Financial Statements

The preparation of the accompanying consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions that directly affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting period Actual results may differ from these estimates

Cash Equivalents

The Organization considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents, excluding amounts whose use is limited or restricted

Note 1 Summary of Significant Accounting Policies (Continued)

Investments, Assets Limited as to Use, and Investment Income

Investments, including investments designated as assets limited as to use, are measured at fair value in the accompanying consolidated balance sheets The Organization has designated its investments as trading securities

Assets limited as to use represents investments designated by the Board of Trustees for future capital improvements, funds held for deferred compensation plan use, and assets held to fund donor restricted purposes The funds designated by the Board of Trustees and assets held to fund donor restricted purposes remain under the control of the Board and may, at their discretion, be subsequently used for other purposes

All investment income (including realized and unrealized gains and losses, interest, and dividends) is reported as other income and is included in revenue in excess of expenses unless the income is restricted by donor or law Realized gains or losses are determined by specific identification

Note 1 Summary of Significant Accounting Policies (Continued)

Fair Value Measurements

The Organization measures fair value of its financial instruments using a three-tier hierarchy which prioritizes the inputs used in measuring fair value The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements) The three levels of the fair value hierarchy are described as follows

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access

Level 2 Inputs to the valuation methodology include

- Quoted prices for similar assets or liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in inactive markets
- Inputs, other than quoted prices, that are observable for the asset or liability
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement Valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs

Note 1 Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable and Credit Policy

Patient accounts receivable are uncollateralized patient obligations that are stated at the amount management expects to collect from outstanding balances These obligations are primarily from local residents, most of whom are insured under third-party payor agreements The Organization bills third-party payors on the patients' behalf, or if a patient is uninsured, the patient is billed directly Once claims are settled with the primary payor, any secondary payor is billed, and patients are billed for co pay and deductible amounts that are the patients' responsibility Payments on patient accounts receivable are applied to the specific claim identified on the remittance advice or statement The Organization does not have a policy to charge interest on past due accounts

Patient accounts receivable are recorded in the accompanying consolidated balance sheets net of contractual adjustments and an allowance for doubtful accounts which reflect management's best estimate of the amounts that won't be collected Management provides for contractual adjustments under terms of third-party reimbursement agreements through a reduction of gross revenue and a credit to patient accounts receivable In addition, management provides for probable uncollectible amounts, primarily from uninsured patients and amounts patients are personally responsible for, through a reduction of gross revenue and a credit to a valuation allowance

Note 1 Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable and Credit Policy (Continued)

In evaluating the collectability of patient accounts receivable, the Organization analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts Specifically, for receivables associated with services provided to patients who have third-party coverage, the Organization analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for bad debts for expected uncollectible deductibles and copayments on accounts for which the third-party payor has not yet paid, or for payors and patients who are known to be having financial difficulties that make the realization of amounts due unlikely For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Organization records a significant provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts

Inventory

Inventory of supplies is valued at the lower of cost, determined on the first-in, first-out (FIFO) method, or market

Note 1 Summary of Significant Accounting Policies (Continued)

Property, Equipment, and Depreciation

Property and equipment acquisitions are recorded at cost or, if donated, at fair value at the date of donation Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method Estimated useful lives range from 5 to 15 years for movable equipment and vehicles and 10 to 40 years for land improvements, buildings, and fixed equipment

Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets

Gifts of long-lived assets such as land, buildings, or equipment are reported as unrestricted support and are excluded from revenue in excess of expenses, 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, expirations of donor restrictions are reported when the donated or acquired long-lived assets are placed in service

Note 1 Summary of Significant Accounting Policies (Continued)

Impairment

The Organization reviews its property and equipment periodically to determine potential impairment by comparing the carrying value of the property and equipment with the estimated future net discounted cash flows expected to result from the use of the assets, including cash flows from disposition Should the sum of the expected future net cash flows be less than the carrying value, the Organization would recognize an impairment loss at that time No impairment loss was recognized in 2013 or 2012

Interest in Net Assets of Community Foundation

Accounting guidance establishes standards of financial accounting and reporting for transactions in which an entity makes contributions to another entity or an entity that accepts contributions from a donor and agrees to use those assets on behalf of or transfer those assets and the return on those assets to another entity The Organization and Memorial Hospital and Community Health Foundation, Inc (the "Community Foundation") are financially interrelated organizations and, accordingly, the Organization recognizes its interest in the net assets of the Community Foundation and adjusts that interest for its share of the change in the net assets of the Community Foundation

Investments in Unconsolidated Affiliates

Investments in unconsolidated affiliates are accounted for using the equity or cost method, whichever is applicable

Deferred Financing Costs and Bond Premium

Bond issue costs and original issue premium related to issuance of long-term debt are being amortized on a straight-line basis over the term of the related indebtedness Amortization of bond issue costs is included with depreciation and amortization and amortization of original issue premium is included with interest in the accompanying consolidated statements of operations and changes in net assets

Note 1 Summary of Significant Accounting Policies (Continued)

Net Assets

Unrestricted net assets consist of investments and otherwise unrestricted amounts that are available for use in carrying out the mission of the Organization and include those expendable resources which have been designated for special use by the Board of Trustees Temporarily restricted net assets are those whose use by the Organization has been limited by donors to a specific time period or purpose Permanently restricted net assets have been restricted by donors to be maintained by the Organization in perpetuity

For the years presented, the Organization had no permanently restricted net assets

Revenue in Excess of Expenses

The consolidated statements of operations and changes in net assets include the classification revenue in excess of expenses which is considered the operating indicator Changes in unrestricted net assets, which are excluded from the operating indicator, consistent with industry practice, include permanent transfer of assets to and from affiliates for other than goods and services and contributions of long-lived assets including assets acquired using contributions, which by donor restriction were to be used for the purposes of acquiring such assets

Patient Service Revenue – Net of Contractual Adjustments and Discounts

The Organization recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered Certain third-party payor reimbursement agreements are subject to audit and retrospective adjustments 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

Note 1 Summary of Significant Accounting Policies (Continued)

Patient Service Revenue – Net of Contractual Adjustments and Discounts (Continued)

For uninsured patients that do not qualify for community care, the Organization recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy) The provision for bad debts is offset by recoveries that are received on prior year bad debts from patient payments as well as amounts returned from the collection agency that would qualify as community care

Community Care

The Organization provides care to patients who meet certain criteria under its community care policy without charge or at amounts less than its established rates The Organization maintains records to identify the amount of charges forgone for services and supplies furnished under the community care policy Because the Organization does not pursue collection of amounts determined to qualify as community care, they are not reported as net patient services revenue in the accompanying consolidated statements of operations and changes in net assets

Note 1 Summary of Significant Accounting Policies (Continued)

Electronic Health Record Incentive Funding

The American Recovery and Reinvestment Act of 2009 (ARRA) provides for incentive payments under the Medicare and Medicaid programs for certain hospitals and physician practices that demonstrate meaningful use of certified electronic health record (EHR) technology These provisions of ARRA, collectively referred to as the Health Information Technology for Economic and Clinical Health Act (the "HITECH Act") are intended to promote the adoption and meaningful use of health information technology and qualified EHR technology

The Organization recognizes revenue for EHR incentive payments when there is reasonable assurance that the Organization will meet the conditions of the program, primarily demonstrating meaningful use of certified EHR technology for the applicable period The demonstration of meaningful use is based on meeting a series of objectives Meeting the series of objectives in order to demonstrate meaningful use becomes progressively more stringent as its implementation is phased in through stages as outlined by the Centers for Medicare and Medicaid Services (CMS)

Amounts recognized under the Medicare and Medicaid EHR incentive programs are based on management's best estimates Management uses EHR incentive program guidelines to calculate estimates which may include cost report data which is subject to audit by fiscal intermediaries Accordingly, amounts recognized are subject to change In addition, the Organization's attestation of its compliance with the meaningful use criteria is subject to audit by the federal government or its designee

Note 1 Summary of Significant Accounting Policies (Continued)

Donor Restricted Contributions

Contributions are considered to be available for unrestricted use unless specifically restricted by the donor

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of 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 as unrestricted net assets and reported in the consolidated statements of operations and changes in net assets as net assets released from restrictions

Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions

Advertising Costs

Advertising costs are expensed as incurred

Unemployment Compensation

The Organization has elected reimbursement financing under provisions of the Wisconsin unemployment compensation laws The Organization has obtained a letter of credit of $216,284, which expires December 31, 2014, to meet state funding requirements as of June 30, 2013 and 2012

Note 1 Summary of Significant Accounting Policies (Continued)

Income Taxes

The Organization is a nonprofit corporation as described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code The Organization is also exempt from state income taxes on related income

In order to account for any uncertain tax positions, the Organization determines whether it is more likely than not that a tax position will be sustained upon examination of the technical merits of the position, assuming the taxing authority has full knowledge of all information If the tax position does not meet the more-likely-than-not recognition threshold, the benefit of the tax position is not recognized in the consolidated financial statements

The Organization is also engaged, to a limited extent, in activities that the Internal Revenue Service considers unrelated to its exempt purpose and, therefore, taxable These activities, however, annually result in net operating losses for income tax purposes The Organization does not presently anticipate that a tax benefit from these net operating losses will be realized in the future Accordingly, any potential deferred tax asset resulting from the availability of net operating loss carryforwards is offset by a valuation allowance of equal amount No deferred tax assets and liabilities have been recognized since no other differences exist between the financial and tax bases of reporting the Organization's assets and liabilities

The Organization's policy is to recognize interest and any penalties related to income tax matters in income tax expense when incurred As of and for the years ended June 30, 2013 and 2012, there was no income tax expense, tax penalties, or interest related to tax penalties recorded by the Organization in the consolidated financial statements

The Organization recorded no assets or liabilities for uncertain tax positions or unrecognized tax benefits in 2013 or 2012 Federal returns for the years ended June 30, 2010, and beyond remain subject to examination by the Internal Revenue Service

Subsequent Events

Subsequent events have been evaluated through September 11, 2013, which is the date the consolidated financial statements were issued

Note 2 Reimbursement Arrangements With Third-Party Payors

The Organization has agreements with third-party payors that provide for reimbursement at amounts that vary from its established rates A summary of the basis of reimbursement with major third-party payors follows

- *Medicare and Medicaid* - Langlade Hospital is designated as a critical access hospital (CAH) with reimbursement based upon cost for inpatient and outpatient services with the exception of certain lab, therapy, and mammography services, which are reimbursed based on fee schedules Professional services provided by physicians and other clinicians are reimbursed based upon prospectively determined fee schedules

  Hospital - Medicaid Reimbursable Costs

  Through June 30, 2010, the Organization was reimbursed for cost-based services at tentative rates received during the year The final settlement of reimbursable amounts was retrospectively determined by the State of Wisconsin (the "State"), using cost reports that were filed annually and subsequently audited by the Medicare program (in conjunction with its audits of both Medicare and Medicaid reimbursable amounts)

  Since the inception of the Medicare and Medicaid CAH programs, the State had previously completed relatively few hospital Medicaid settlements with CAHs During 2012, the State completed settlements for the years 2006 to 2008 This resulted in the Organization being entitled to receive additional settlements totaling $855,865, which increased net patient service revenue in 2012 During 2013, Langlade Hospital appealed the results of the settlements for the years 2006 to 2008 with the State and, as a result, received an additional settlement of $610,275 from the State which increased net patient services revenue in 2013

  Differences between the Organization's estimates and subsequent final settlements by the State will be included in future statements of operations and changes in net assets and disclosed, if material, in those future years in which the final settlements occur

Note 2 Reimbursement Arrangements With Third-Party Payors (Continued)

Wisconsin Hospital Assessments

A law was previously passed in Wisconsin under which eligible CAHs, including Langlade Hospital, are required to pay the State an annual assessment The assessment period is the State's fiscal year, which runs from July to June The assessment is based on each hospital's gross inpatient revenue, as defined The revenue generated from the assessment is to be used, in part, to increase overall reimbursement under the Wisconsin Medicaid program through the development of an access payment system Under the new CAH payment system, the Wisconsin Medicaid program will pay a hospital-specific amount per discharge for inpatient and outpatient services, determined based on prior hospital cost reports, plus an additional access payment In exchange for receiving these access payments, the State of Wisconsin eliminated retroactive hospital cost report settlements to CAHs effective July 1, 2010, other than for certain laboratory services

- *Others* - The Organization has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations The basis for payment to the Organization under these agreements includes negotiated rates which are most commonly discounts from established charges

Note 2 Reimbursement Arrangements With Third-Party Payors (Continued)

Accounting for Medicare and Medicaid Contractual Arrangements

The Organization is paid for cost-reimbursable items at an interim rate with final settlements determined by the respective Medicare and Medicaid fiscal intermediaries after their review of the Organization's related annual cost reports and the application of cost limits prescribed by the respective programs Estimated provisions to approximate the final expected settlements after review by the intermediaries are included in the accompanying consolidated financial statements The Organization's cost reports have been audited by the Medicare and Medicaid intermediaries through June 30, 2009, and December 31, 2008, respectively

Change in Estimated Third-Party Payor Settlements

Medicare and Medicaid reimbursement is determined based on annual cost reports filed with the fiscal intermediary Reimbursement guidelines for preparing annual cost reports can be complex and are subject to interpretation by the Organization and fiscal intermediaries During 2013 and 2012, the Organization recorded additional receivables of approximately $3,831,000 and $2,174,000, respectively, related to Medicare and Medicaid cost report settlements and filings for the years ended December 2006, 2007, and 2008 and June 30, 2011 and 2010 These amounts were reflected as a reduction to contractual adjustments and discounts in 2013 and 2012, in accordance with the Organization's policy

Note 2 Reimbursement Arrangements With Third-Party Payors (Continued)

Medicaid Electronic Health Record Incentive Funding

During 2012, the Organization applied for and received funding from the Wisconsin Department of Health Services under the hospital EHR Incentive Program The funding period for the Medicaid EHR Incentive Program is based on eligible hospitals submitting applications to the Medicaid program prior to each federal fiscal year ending on September 30 It was determined by the Wisconsin Department of Health Services that the Organization was entitled to $387,071 in funding and the Organization recognized this amount in other revenue in the accompanying 2012 consolidated financial statements The Organization anticipates that additional funding will be available from the Medicaid EHR incentive program in subsequent years and will record amounts when future applications are filed and funding can reasonably be determined

Compliance

The health care industry is subject to numerous laws and regulations of federal, state, and local governments Compliance with these laws and regulations, particularly those relating to the Medicare and Medicaid programs, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time Recently, federal government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue from patients' services Management believes the Organization is in substantial compliance with current laws and regulations

CMS uses recovery audit contractors (RACs) to search for potentially inaccurate Medicare payments that may have been made to health care providers and that were not detected through existing CMS program integrity efforts Once the RAC identifies a claim it believes is inaccurate, the RAC makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment As of June 30, 2013, the Organization has not been notified by the RAC of any potential significant reimbursement adjustments

Note 3 Patient Accounts Receivable

Patient accounts receivable consisted of the following at June 30

	2013	2012
Patient accounts receivable	$ 22,998,096	$ 20,080,519
Less		
Contractual adjustments and discounts	8,023,075	8,012,360
Allowance for doubtful accounts	1,957,625	1,998,126
Patient accounts receivable - Net	$ 13,017,396	$ 10,070,033

The Organization's allowance for doubtful accounts decreased from 50 2% of self-pay accounts receivable at June 30, 2012, to 38 4% of self-pay accounts receivable at June 30, 2013 The Organization's write-offs of patient accounts receivable, net of recoveries, increased from $2,948,973 in 2012 to $3,117,519 in 2013, as additional older accounts were written off in 2013 In addition, during 2012 and 2013, management determined the risk associated with bad debts had decreased The result of the decline in this risk decreased the allowance for doubtful accounts by approximately $41,000 and $302,000 for the years ended June 30, 2013 and 2012, respectively

Note 4 Patient Service Revenue - Net of Contractual Adjustments and Discounts

The following table sets forth the detail of patient service revenue - net of contractual adjustments and discounts prior to the provision for bad debts for the years ended June 30

	2013	2012
Gross patient service revenue		
Inpatient services	$ 15,637,921	$ 14,218,917
Outpatient services	122,533,270	112,602,300
Totals	138,171,191	126,821,217
Deductions - Primarily contractual adjustments and discounts under third-party reimbursement agreements	57,627,297	53,689,549
Patient service revenue - Net of contractual adjustments and discounts	$ 80,543,894	$ 73,131,668

The Organization's percent of gross patient service revenue by payor is as follows for the years ended June 30

	2013	2012
Medicare	50%	50%
Medicaid	16%	16%
Other third-party payors	29%	31%
Uninsured patients	5%	3%
Totals	100%	100%

Note 4 Patient Service Revenue - Net of Contractual Adjustments and Discounts (Continued)

Patient service revenue - net of contractual adjustments and discounts (but before the provision for bad debts) recognized in the years ended June 30 from these major payor sources, is as follows

	2013	2012
Medicare, Medicaid, Medicaid Health Maintenance Organization (HMO) Plans, and other third-party payors	$ 76,009,980	$ 71,067,490
Uninsured patients	4,533,914	2,064,178
Patient service revenue - Net of contractual adjustments and discounts	$ 80,543,894	$ 73,131,668

Note 5 Community Care

The Organization provides health care services and other financial support through various programs that are designed, among other matters, to enhance the health of the community including the health of low-income patients Consistent with the mission of the Organization, care is provided to patients regardless of their ability to pay, including providing services to those persons who cannot afford health insurance because of inadequate resources or are underinsured

Patients who meet certain criteria for community care, generally based on federal poverty guidelines, are provided care without charge or at a reduced rate, determined based on qualifying criteria as defined in the Organization's community care policy and from applications completed by patients and their families

The estimated cost of providing care to patients under the Organization's community care policy aggregated approximately $1,221,000 and $935,000 in 2013 and 2012, respectively The cost was calculated by multiplying the ratio of cost to gross charges for the Organization times the gross uncompensated charges associated with providing community care

Other benefits for the community also include unpaid costs of treating the elderly, health screenings, community education through seminars and classes, and other health-related services

Note 6 Investments and Assets Limited as to Use

Short-Term Investments

Short-term investments consisted of the following at June 30

	2013	2012
Certificates of deposit	$ 500,268	$ -

Long-Term Investments

Long-term investments consisted of the following at June 30

	2013	2012
Certificates of deposit	$ 1,302,171	$ 1,758,773

Note 6 Investments and Assets Limited as to Use (Continued)

Assets Limited as to Use

Assets limited as to use consisted of the following at June 30

	2013	2012
By Board for future capital improvements		
Cash, cash equivalents, and money market funds	$ 8,878,411	$ 160,018
Mutual funds invested in equity securities	4,164,831	-
Fixed income securities and mutual funds invested in fixed income securities	14,290,647	3,586,913
Marketable equity securities	4,395,538	3,407,722
Total by Board for future capital improvements	31,729,427	7,154,653
For deferred compensation plan use		
Mutual funds invested in equity and fixed income securities	578,394	-
Assets held to fund donor restricted purposes		
Cash and cash equivalents	-	500,000
Receivable from affiliated organization	-	500,000
Total assets held to fund donor restricted purposes	-	1,000,000
Total assets limited as to use	$ 32,307,821	$ 8,154,653

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility Due to the level of risk associated with certain investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported in the accompanying consolidated financial statements

Note 6 Investments and Assets Limited as to Use (Continued)

Assets Limited as to Use (Continued)

Investment income, including net gains and losses on cash and cash equivalents, assets limited as to use, and other investments, is comprised of the following for the years ended June 30

	2013	2012
Investment income (loss)		
Interest and dividend income	$ 346,719	$ 282,569
Net realized gain on sale of investments	38,069	228,292
Change in net unrealized gain (loss) on trading securities	271,040	(320,268)
Total investment income	$ 655,828	$ 190,593

Note 7 Fair Value Measurements

The following is a description of the valuation methodologies used for assets measured at fair value

Money market funds are valued using a net asset value (NAV) of $1 00 Quoted market prices are used to determine the fair value in marketable equity securities which consist primarily of traded common stock Fixed income securities are valued using quotes from pricing vendors based on recent trading activity and other observable market share Mutual funds invested in equity and fixed income securities are valued at quoted market prices which represent the NAV of shares held by the Organization at year-end

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair value Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date

Note 7 Fair Value Measurements (Continued)

The following tables set forth by level, within the fair value hierarchy, the Organization's assets measured on a recurring basis as of June 30

	2013			
	Fair Value Measurements Using			Total Assets at
	Level 1	Level 2	Level 3	Fair Value
Assets				
Money market funds	$ 5,848,411	$ -	$ -	$ 5,848,411
Marketable equity securities	4,395,538	-	-	4,395,538
Mutual funds invested in equity securities				
Small cap funds	527,603	-	-	527,603
Large cap funds	646,429	-	-	646,429
Growth funds	802,961	-	-	802,961
Balanced funds	600,000	-	-	600,000
International funds	632,525	-	-	632,525
Other funds	955,313	-	-	955,313
Total mutual funds invested in equity securities	4,164,831	-	-	4,164,831
Mutual funds invested in fixed income securities				
Short-term bond funds	301,063	-	-	301,063
Intermediate-term bond funds	13,989,584	-	-	13,989,584
Total mutual funds invested in fixed income securities	14,290,647	-	-	14,290,647
Mutual funds - Equity securities and fixed income securities held for deferred compensation plan	578,394	-	-	578,394
Total assets	$ 29,277,821	$ -	$ -	$ 29,277,821

Note 7 Fair Value Measurements (Continued)

	2012			
	Fair Value Measurements Using			Total Assets at
	Level 1	Level 2	Level 3	Fair Value
Assets				
Marketable equity securities	$ 3,407,722	$ -	$ -	$ 3,407,722
Fixed income securities - Corporate bond issues	-	2,570,371	-	2,570,371
Mutual funds invested in fixed income securities				
Short-term bond funds	400,906	-	-	400,906
Intermediate-term bond funds	615,636	-	-	615,636
Total mutual funds invested in fixed income securities	1,016,542	-	-	1,016,542
Total assets	$ 4,424,264	$ 2,570,371	$ -	$ 6,994,635

The carrying values of current assets and current liabilities are reasonable estimates of their fair value due to the short-term nature of these financial instruments

Based on the borrowing rates currently available to the Organization for bonds with similar terms and maturities, the recorded value of the bonds payable approximated the fair value at June 30, 2013

Note 8 Property and Equipment

Property and equipment by major categories consisted of the following at June 30

	2013	2012
Land	$ 894,171	$ 852,646
Land improvements	3,615,415	1,075,440
Buildings and fixed equipment	47,786,813	48,763,742
Movable equipment	24,723,714	24,155,142
Vehicles	211,022	215,952
Total property and equipment	77,231,135	75,062,922
Less - Accumulated depreciation	24,833,565	20,464,136
Net depreciated value	52,397,570	54,598,786
Construction in progress	8,256,684	670,166
Property and equipment - Net	$ 60,654,254	$ 55,268,952

Construction in progress at June 30, 2013, primarily relates to construction and renovation projects of the clinic, therapy, and wellness center facilities The projects are expected to be complete in 2014 and will be funded by the general operating cash and investments of the Organization Estimated costs remaining to complete the projects are approximately $1,881,000, including amounts recorded as construction accounts payable as of June 30, 2013

Additional depreciation expense of approximately $1,880,000 was recorded in 2012 related to the shortening of asset lives associated with the previous hospital facility

Note 9 Interest in Net Assets of Community Foundation

The Community Foundation was created to facilitate contributions, investments, and distribution of funds to be used toward the improvement of the health care facility and services provided by the Organization Distributions of $317,573 and $200,000 were made by the Community Foundation to the Organization for the years ended June 30, 2013 and 2012, respectively, from the funds designated for the benefit of the Organization The Community Foundation also distributed an additional $100,000 to the Organization in 2013 from its undesignated funds to assist with the costs of construction projects at the Organization

The Organization's interest in net assets of the Community Foundation of $421,554 and $739,645 as of June 30, 2013 and 2012, respectively, are reported in the accompanying consolidated balance sheets

A summary of the financial information for the Community Foundation for the years ended June 30, is as follows

	2013	2012
Assets	$ 2,341,961	$ 2,552,489
Net assets	$ 2,341,961	$ 2,552,489
Change in net assets before contributions to the Organization	$ 207,045	$ (39,747)
Less - Contributions to the Organization	417,573	200,000
Decrease in net assets	(210,528)	(239,747)
Net assets at beginning	2,552,489	2,792,236
Net assets at end	$ 2,341,961	$ 2,552,489

Note 9 Interest in Net Assets of Community Foundation (Continued)

The Organization provided limited amounts of office supplies and services to the Community Foundation for which the Community Foundation reimbursed the Organization In addition, an Organization employee provides a limited amount of time coordinating the activities of the Community Foundation The Organization is not reimbursed by the Community Foundation for this service

Note 10 Investments in Unconsolidated Affiliates

The Organization has a 25% interest in Wisconsin Valley Health Network (WVHN) This investment is accounted for under the equity method

The Organization also has an 11 1% interest in a not-for-profit home health agency This investment is accounted for under the cost method

Detail by investment for the years ended June 30 is as follows

	2013		2012	
	Investments	Change	Investments	Change
WVHN	$ 225,092	$ 22,762	$ 202,330	$ 25,263
Home health agency	141,242	-	141,242	-
Totals	$ 366,334	$ 22,762	$ 343,572	$ 25,263

Note 10 Investments in Unconsolidated Affiliates (Continued)

The following is a summary of the financial position of the Organization's investment accounted for under the equity method as of June 30

	Unaudited	
	2013	2012
Assets	$ 1,027,908	$ 979,764
Liabilities	$ 201,016	$ 113,465
Equity	$ 826,892	$ 866,299

The following is a summary of purchases and sales between the Organization and WVHN for the year ended June 30, 2012

Sales of technical staff and supplies	$ 48,992
Purchases of diagnostic services	$ 11,193
Annual participation fees	70,978
Totals	$ 82,171

Effective July 1, 2012, the Organization discontinued using WVHN for the items noted above and these services are now provided by employed staff of the Organization

WVHN provides support and services to its member hospitals through joint planning objectives and meetings, participation in pooled purchasing programs, diagnostic testing services, and other contract services in which the member hospitals realize reduced costs in obtaining these services by purchasing as a group rather than as individual hospitals

Note 11 Notes Payable

Notes payable consisted of the following at June 30

	2013	2012
Bank note payable, paid in 2013 through issuance of revenue bonds	$ -	$ 9,000,000
Note payable to affiliate due in annual installments of principal and interest, with final payment due on June 30, 2014	200,000	500,000
Totals	200,000	9,500,000
Less - Current portion	200,000	300,000
Long-term portion	$ -	$ 9,200,000

Required payments of principal and other debt, including current maturities, are $200,000 in 2014

On March 22, 2012, the Organization entered into a $15,000,000 loan agreement with BMO Harris Bank, N A , a national bank association The loan is drawable on demand by the Organization, and $9,000,000 was drawn as of June 30, 2012, with no additional draws in 2013 The loan had an interest rate of 80 basis points above the 30-day LIBOR rate, adjusted on a monthly basis The interest rate as of June 30, 2012, was 1 0398% The loan was secured by Langlade Hospital's assets and guaranteed by Aspirus The loan was repaid in full in 2013 with proceeds from the Series 2013 Bonds See Note 12 for additional information on the Series 2013 Bonds

Note 11 Notes Payable (Continued)

As part of the acquisition of the Clinic, Langlade Hospital paid cash of approximately $304,000 and entered into a $900,000 loan agreement on July 1, 2011, with Aspirus Clinics, Inc , payable over a three-year period, with a 5% interest rate This note and the interest associated with it can be forgiven on an annual basis, based on the Organization meeting certain criteria related to the operation of the Clinic and the continued development of the medical practice The loan and interest payment of $400,000 and $45,000, respectively, due on June 30, 2012, were forgiven by Aspirus Clinics, Inc based on these criteria being met On June 30, 2013, Aspirus Clinics, Inc forgave an additional $300,000 of principal and $29,430 of accrued interest on the loan because Langlade Hospital met additional forgiveness criteria as defined in the loan agreement This forgiveness is reflected in other changes in unrestricted net assets in the accompanying consolidated statements of operations and changes in net assets

Note 12 Bonds Payable

Bonds payable consisted of the following as of June 30, 2013

Wisconsin Health and Educational Facilities Authority (WHEFA) Revenue Bonds, Series 2013, maturing in 2044, with payments varying from $410,000 in 2014 to $1,490,000 in 2044, fixed interest rates ranging from 2% to 5%	$	26,130,000
Add - Unamortized original issue premium		863,337
Less - Current maturities		410,000
Total	$	26,583,337

Note 12 Bonds Payable (Continued)

Required payments of principal for the next five years and thereafter on the bonds payable, including current maturities, are as follows

2014	$	410,000
2015		425,000
2016		440,000
2017		450,000
2018		470,000
Thereafter		23,935,000
Total	$	26,130,000

In April 2013, WHEFA issued $90,560,000 of Revenue Bonds, Series 2013 for the benefit of the Organization and certain affiliates of Aspirus, who collectively are known as the "Obligated Group " The Organization joined the Obligated Group as a member simultaneously with the issuance of the Series 2013 Bonds The proceeds from the Series 2013 Bonds were shared among the members of the Obligated Group including $26,130,000 for the Organization to reimburse itself for the construction and equipping of the replacement hospital facility which opened May 2012, to refinance the bank note described in Note 11, and to pay certain expenses incurred in connection with the issuance The Organization also received a premium related to the debt of $870,592

The Series 2013 Bonds were issued pursuant to, and secured by, a Master Trust Indenture dated February 29, 2012, between WHEFA and the existing members of the Obligated Group which was amended to include the Organization as well as other certain affiliates of Aspirus through a Supplemental Master Trust Indenture dated April 1, 2013

Note 12 Bonds Payable (Continued)

The Organization and other members of the Obligated Group are jointly and severally liable for payment obligations under the Supplemental Master Trust Indenture including prior existing debt of the Obligated Group pursuant to the loan agreements between the obligors and the Obligated Group Management has determined that the credit risk is minimal, at this point, but the Organization would be responsible for repayment of any additional debt of the other obligors if they were unable to pay beyond what is recorded on the Organization's financial statements The Series 2013 Bonds are payable solely from loan payments to be made by the Organization and other Obligated Group members pursuant to the loan agreements between WHEFA and the Obligated Group The bond agreements of the Obligated Group provide for various restrictive covenants Management believes that the Organization is in compliance with these covenants as of June 30, 2013

Note 13 Leases

The Organization has entered into various operating lease agreements Rental expense for all operating leases was $104,856 and $407,567 in 2013 and 2012, respectively

Note 14 Retirement Plan

The Organization maintains a contributory defined contribution retirement plan for substantially all of its employees The Organization matches each participant's contribution up to a maximum of 5% of covered earnings The Organization's total retirement expense under the plan totaled approximately $1,408,000 and $1,264,000 in 2013 and 2012, respectively

Note 15 Deferred Compensation Plan

The Organization offers certain employees a deferred compensation plan created in accordance with Internal Revenue Code 457(b) (the "Plan") The Plan, available to highly compensated employees, permits these employees to defer a portion of their salary until future years Participation in the Plan is optional The deferred compensation is not available to employees until separation of service or unforeseeable emergency Any amounts of compensation deferred under the Plan and all income attributable to those amounts are to remain the property of the Organization until paid to the employee or beneficiary Investments are managed by the Plan's administrator and are included in assets limited as to use in the consolidated balance sheets A corresponding liability of $578,394 at June 30, 2013, is recorded in other long-term liabilities in the consolidated balance sheets and includes all unrealized gains and losses on the investments held for the Plan, net of withdrawals

Note 16 Malpractice Insurance

The Organization's professional liability insurance for claim losses of less than $1,000,000 per claim and $3,000,000 per year covers professional liability claims reported during a policy year ("claims made" coverage) The Organization is covered against losses in excess of these amounts through its mandatory participation in the Patients' Compensation Fund of the State of Wisconsin The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the annual period extending to February 1, 2014

Under a claims-made policy, the risk for claims and incidents not asserted within the policy period remains with the Organization There exists the possibility of claims arising from services provided to patients through June 30, 2013 and 2012, which have not yet been asserted The Organization's actuary has estimated these liabilities as well as estimated insurance receivables as of June 30, 2013 and 2012, based on information provided by management and other industry trends

Note 16 Malpractice Insurance (Continued)

The estimated malpractice insurance receivables and liabilities are reflected on the consolidated balance sheets as follows as of June 30

	2013	2012
Receivables		
Prepaid expenses and other	$ 69,661	$ 48,072
Other assets	105,989	105,093
Total receivables	$ 175,650	$ 153,165
Liabilities		
Accrued and other liabilities	$ 75,699	$ 56,424
Other long-term liabilities	172,742	166,336
Total liabilities	$ 248,441	$ 222,760

The Organization also maintains umbrella coverage for claims in excess of the professional liability limits to a maximum of $10,000,000 per occurrence and $10,000,000 per year

Note 17 Temporarily Restricted Net Assets

Temporarily restricted net assets relate to the interest in net assets of the Community Foundation at June 30, 2013 and 2012

Note 18 Functional Expenses

The Organization primarily provides general health care services to patients within its geographic location Expenses related to providing these services consisted of the following for the years ended June 30

	2013	2012
Health care and related services	$ 61,660,276	$ 59,326,107
General and administrative	7,535,924	6,640,052
Total expenses	$ 69,196,200	$ 65,966,159

Note 19 Related Parties

The Organization had the following related-party transactions for the years ended June 30, 2013 and 2012

Aspirus, Inc

The Organization purchased information technology services and other contracted services from Aspirus totaling $846,372 and $822,536 for the years ended June 30, 2013 and 2012, respectively As of June 30, 2013 and 2012, $1,159,419 and $1,351,780, respectively, was due to Aspirus

Aspirus Wausau Hospital, Inc

The Organization purchased insurance, supplies, reference lab, information technology services, and other services from Aspirus Wausau Hospital, Inc (AWH) totaling $2,748,933 and $2,054,019 for the years ended June 30, 2013 and 2012, respectively As of June 30, 2013 and 2012, $34,625 and $43,231, respectively, was due to AWH Aspirus is the sole corporate member of AWH

Aspirus Clinics, Inc

The Organization purchased insurance, recruitment, physician, lab, and Employee Assistance Program services from Aspirus Clinics, Inc Aspirus is the sole corporate member of Aspirus Clinics, Inc The services provided by Aspirus Clinics, Inc totaled $10,500,788 and $10,243,277 for the years ended June 30, 2013 and 2012, respectively As of June 30, 2013 and 2012, $672,017 and $686,511, respectively, was due to Aspirus Clinics, Inc

The amounts due to related parties are recorded in accounts payable and accrued and other liabilities on the accompanying consolidated balance sheets

Note 20 Concentration of Credit Risk

Financial Instruments

Financial instruments that subject the Organization to possible credit risk consist principally of accounts receivable, cash deposits in excess of insured limits, and investments

The mix of Organization receivables from patients and third-party payors is as follows at June 30

	2013	2012
Medicare	40%	42%
Medicaid	10%	12%
Other third-party payors	26%	26%
Patients	24%	20%
Totals	100%	100%

The Organization maintains depository relationships with area financial institutions that are Federal Deposit Insurance Corporation (FDIC) insured institutions Depository accounts at these institutions are insured by the FDIC up to $250,000 At June 30, 2013, approximately $15,341,000 of the Organization's deposits with financial institutions exceeded FDIC limits

In addition, management has entered into irrevocable standby letters of credit for its short- and long-term investments related to deposits in excess of these limits at one of these financial institutions After considering the letters of credit, the amount of the Organization's cash and cash equivalents and investments that are uninsured of the $15,341,000 totaled approximately $6,341,000 at June 30, 2013 Also, all of the Organization's assets limited as to use are uninsured

Note 20 Concentration of Credit Risk (Continued)

Collective Bargaining by Employees

The Organization is subjective to a collective bargaining agreement with certain employees The agreement expires on June 30, 2014, and represents approximately 23% of employees

Note 21 Reclassifications

Certain reclassifications have been made to the 2012 consolidated financial statements to conform with the 2013 classifications