



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



Form **990**  
 Department of the Treasury  
 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 private foundations)**  
 Do not enter Social Security numbers on this form as it may be made public. By law, the IRS generally cannot redact the information on the form.  
 Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990)

OMB No 1545-0047  
**2013**  
**Open to Public Inspection**

**A For the 2013 calendar year, or tax year beginning 07-01-2013, 2013, and ending 06-30-2014**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization Wheaton Franciscan Healthcare-Iowa Inc Doing Business As Number and street (or P O box if mail is not delivered to street address) Room/suite 3421 West Ninth Street Suite City or town, state or province, country, and ZIP or foreign postal code Waterloo, IA 507025499	<b>D</b> Employer identification number 42-1177001 <b>E</b> Telephone number (319) 272-8000 <b>G</b> Gross receipts \$ 12,717,360
<b>F</b> Name and address of principal officer Jack Dusenbery 3421 West Ninth Street Waterloo, IA 507025499		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions) <b>H(c)</b> Group exemption number <input type="checkbox"/> 0928
<b>I</b> Tax-exempt status <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no ) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: <input type="checkbox"/> www.wheatoniowa.org		
<b>K</b> Form of organization <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other <input type="checkbox"/>		<b>L</b> Year of formation 1982 <b>M</b> State of legal domicile IA

**Part I Summary**

<b>1</b>	Briefly describe the organization's mission or most significant activities This regional holding company exists to support the programs and activities of it's supported organizations which, in turn, helps them achieve their exempt purposes			
<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>		16
<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>		8
<b>5</b>	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	<b>5</b>		0
<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>		10
<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>		0
<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b>		
		<b>Prior Year</b>		<b>Current Year</b>
<b>8</b>	Contributions and grants (Part VIII, line 1h)		0	2,736
<b>9</b>	Program service revenue (Part VIII, line 2g)		11,244,885	11,981,242
<b>10</b>	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		644,549	531,878
<b>11</b>	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		190,878	201,504
<b>12</b>	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		12,080,312	12,717,360
		<b>Prior Year</b>		<b>Current Year</b>
<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0	0
<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)		0	0
<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0	0
<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)		0	0
<b>b</b>	Total fundraising expenses (Part IX, column (D), line 25) <input type="checkbox"/> 0			
<b>17</b>	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		12,163,139	12,767,801
<b>18</b>	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)		12,163,139	12,767,801
<b>19</b>	Revenue less expenses Subtract line 18 from line 12		-82,827	-50,441
		<b>Beginning of Current Year</b>		<b>End of Year</b>
<b>20</b>	Total assets (Part X, line 16)		10,561,355	58,387
<b>21</b>	Total liabilities (Part X, line 26)		11,934,909	567,438
<b>22</b>	Net assets or fund balances Subtract line 21 from line 20		-1,373,554	-509,051

**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.

<b>Sign Here</b>	***** Signature of officer	2015-05-15 Date			
	MICHELE M PANICUCCI Senior VP and CFO Type or print name and title				
<b>Paid Preparer Use Only</b>	Prnt/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name <input type="checkbox"/>			Firm's EIN <input type="checkbox"/>	
	Firm's address <input type="checkbox"/>			Phone no	

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 or note to any line in this Part III

1 Briefly describe the organization's mission

AS A MEMBER OF WHEATON FRANCISCAN HEALTHCARE, OUR AFFILIATES STRIVE TO LIVE OUT THE HEALING MINISTRY OF THE JUDEO-CHRISTIAN TRADITION WHILE PROVIDING EXCEPTIONAL AND COMPASSIONATE HEALTHCARE SERVICES THAT PROMOTE THE DIGNITY AND WELL BEING OF THE PATIENTS AND COMMUNITIES WE SERVE OUR VISION IS TO BE RECOGNIZED FOR SUPERIOR HEALTHCARE SERVICE, CLINICAL EXCELLENCE, AS THE HEALTHCARE EMPLOYER OF CHOICE, AND THE PREFERRED PARTNER OF PHYSICIANS

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

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No

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 \$ 12,185,482 including grants of \$ ) (Revenue \$ 12,182,746 )

WHEATON FRANCISCAN SERVICES, INC (WFSI) is a Catholic, not-for-profit health care and housing organization serving at sites in Wisconsin, Iowa, Illinois, and Colorado The System includes 14 hospital sites, three transitional and extended-care facilities, two home health agencies, more than 2,500 physicians, more than 70 clinic sites with 508 employed physicians, and 2,620 units of assisted living and other housing, and the corporate services offices in Wheaton, Illinois, and Glendale, Wisconsin Started more than 130 years ago and formally incorporated in 1983, WFSI is committed to living out the Mission and Values of its Sponsors, the Wheaton Franciscan Sisters, by providing excellent and compassionate health care and housing services to all, regardless of their ability to pay WFSI was incorporated in 1983 to preserve and strengthen Judeo-Christian values, provide a framework for lay expertise and involvement, respond to an increasingly complex environment, ensure continuity of Franciscan sponsorship, and assure viability and excellence throughout the organization As a not-for-profit organization, WFSI reinvests all net income into the communities it serves Its multiple entities are dedicated to delivering quality health care to patients and residents through highly-trained staff, advanced technology, and superior and compassionate service, caring for each person's body, mind, and spirit with respect and dignity, working to improve the health of the communities, and ensuring health care access for everyone WFSI is organized into market-based regional holding companies organized in the Southeast, Wisconsin region, as well as other regional holding companies conducting services in Illinois, Iowa, and Colorado The System's housing and spiritual development services are organized under the holding company name of Franciscan Ministries, Inc Since 2006, the "doing business as" name for WFSI's health care ministry has been Wheaton Franciscan Healthcare (WFH) 2013 marked the 12th consecutive year Wheaton Franciscan Healthcare in Southeast Wisconsin was named one of the top 100 most efficient, best performing health care networks in the nation, according to IMS (formerly SDI), the nation's premier integrated health network (IHN) evaluation system The top 100 ranking is based on integration in areas such as managed care, information systems, and physician affiliations Wheaton Franciscan Healthcare scored above the nation's top 100 integrated health networks' average score in the areas of hospital utilization, physician participation, services and access, outpatient utilization, integration, and integrated technology Other national recognitions include being named one of the best performing 50 systems in Thompson Reuters' 100 Top Hospitals Health Systems Quality/Efficiency Study in 2009 Wheaton Franciscan Healthcare has been recognized for its dedication to patient privacy and is now a FairWarning Ready Certified Care Provider Wheaton received the certification for taking cutting-edge measures to ensure sensitive patient information is protected at all times, and patient privacy monitoring is one of the essentials Wheaton Franciscan Healthcare is also a recipient of the ECRI Institute's Healthcare Supply Chain Achievement Award The award honors organizations that demonstrate excellence in overall cost management and in adopting best practice solutions in supply chain processes Wheaton is one of five health care organizations nationwide to be honored Wheaton Franciscan Healthcare has also received a 2009 VIP Award from McKesson Technology Solutions for its success in using information technology to enhance patient safety across nine hospital sites and more than 100 physician offices The VIP Awards are presented annually to organizations that demonstrate vision, innovation and performance in the use of healthcare IT Wheaton Franciscan Healthcare was one of five health care organizations selected by a panel of experts in the field of health care IT use to receive the award Please see our full June 30, 2014 Annual Report online at www.WheatonAnnualReport.org CORPORATE STRUCTURE Parent Company Wheaton Franciscan Services, Inc DBA Wheaton Franciscan Healthcare Health care ministry Wheaton Franciscan Healthcare Housing ministry Franciscan Ministries, Inc Health Care Mission Wheaton Franciscan Healthcare is committed to living out the healing ministry of Jesus by providing exceptional and compassionate health care service that promotes the dignity and well being of the people we serve Health Care Vision Our health ministries will be recognized in each community we serve for superior and compassionate patient service, clinical excellence, as the health care employer of choice, and the preferred partner of physicians Housing Mission Franciscan Ministries is committed to providing quality and affordable housing in a compassionate environment that promotes wholeness of life within ourselves and the communities we serve Housing Vision Our housing ministries will be recognized for excellence in property management and a well-integrated network of support services that provide hope, growth, and opportunity Values Our common Values, which flow from our Mission and Catholic tradition, must have meaning for every one of us Through them we put the healing ministry of Jesus into practice throughout the Wheaton Franciscan System Respect We value each person as sacred, created in the image and likeness of God, which gives worth and meaning to each person's life Integrity We value honesty and words and actions that build trust Development We value personal and professional growth that combines the physical, emotional, spiritual and relational aspects of life and work Excellence We value superior performance in our work and service Stewardship We value our responsibility to use human, financial, and natural resources entrusted to us for the common good, with special concern for those who are poor WHEATON FRANCISCAN HEALTHCARE Wheaton Franciscan Services, Inc 's health care division, doing business as Wheaton Franciscan Healthcare (WFH), consists of facilities in Illinois, Iowa, and Wisconsin SYSTEM STATISTICS Hospital Sites 14 Staffed Hospital beds 1,656 Long-term Care Facilities 3 Home Health Agencies 2 Units of Housing 2,620 Associates 17,329 Affiliated Physicians 2,071 Employed Physicians 508 Emergency Room Visits 330,046 Newborns 8,268 Hospital Admissions 63,724 Hospital Patient Days 310,743 Skilled Nursing Unit Patient Days 20,541 Long-term Care Facility Patient Days 80,394 Hospital Outpatient Visits 1,580,000 Hospice Days 24,895 Home Health Visits 147,588 Medical Group Physician Visits 1,499,276 WFH ORGANIZATIONS Iowa Covenant Medical Center, Inc Mercy Hospital of Franciscan Sisters, Inc Sartori Memorial Hospital, Inc Covenant Clinic Covenant Foundation, Inc Sartori Health Care Foundation, Inc Illinois Marianjoy Rehabilitation Hospital and Clinics Marianjoy Medical Group Marianjoy Foundation OSF Services Canticle Ministries Upendo Village Wisconsin Wheaton Franciscan - Elmbrook Memorial, Midwest Spine and Orthopedic Hospital and Wisconsin Heart Hospital, and St Joseph Campuses All Saints St Francis Franklin Franciscan Woods The Terrace at St Francis Wheaton Franciscan Home Health Wheaton Franciscan Hospice Wheaton Franciscan Laboratories Wheaton Franciscan Medical Group All Saints Foundation Volunteers in Partnership with Wheaton Franciscan Healthcare-All Saints St Joseph Foundation Elmbrook Memorial Foundation Circle of Life Foundation The Foundation for St Francis and Franklin AFFILIATIONS INCLUDE Midwest Orthopedic Specialty Hospital - Franklin, WI United Hospital System - Kenosha, Wisconsin St Catherine's Medical Center and Kenosha Medical Center Campuses WHEATON FRANCISCAN HEALTHCARE COMMUNITY IMPACT FOR SYSTEM / June 30, 2014 Charity Care \$49,483,474 Charity Care is defined as free or discounted health services provided to those who cannot afford to pay and who meet all criteria for financial assistance Charity care is based on actual costs, not charges, and does not include bad debt Unreimbursed cost of public programs \$112,279,484 Unreimbursed cost of public programs is defined as the shortfall experienced when payments received are below the cost of treating public beneficiaries through Medicaid and other local public programs Community Health Improvement Services \$3,828,948 Community Health Improvement Services are defined as clinical and non-clinical services designed to improve community health, which are provided to the community for free or for fees that did not cover costs Financial contributions \$2,961,387 Financial contributions are defined as contributions, including cash, non-cash items such as food, furniture, equipment, supplies, and loaned staff for volunteer and charitable purposes, made to individuals, community groups, or nonprofit organiza

4b (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 12,185,482

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> <input checked="" type="checkbox"/>	Yes	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)?		No
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> <input checked="" type="checkbox"/>		No
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> <input checked="" type="checkbox"/>	Yes	
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i> <input checked="" type="checkbox"/>		No
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> <input checked="" type="checkbox"/>		No
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> <input checked="" type="checkbox"/>		No
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> <input checked="" type="checkbox"/>		No
<b>10</b> Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> <input checked="" type="checkbox"/>		No
<b>11</b> 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		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> <input checked="" type="checkbox"/>	Yes	
<b>b</b> Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> <input checked="" type="checkbox"/>		No
<b>c</b> Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> <input checked="" type="checkbox"/>		No
<b>d</b> Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> <input checked="" type="checkbox"/>		No
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>		No
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> <input checked="" type="checkbox"/>		No
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> <input checked="" type="checkbox"/>		No
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> <input checked="" type="checkbox"/>	Yes	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		No
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States?		No
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i>		No
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		No
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		No
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I (see instructions)</i>		No
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		No
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		No
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		No
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules** (continued)

<b>21</b>	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> . . . . .	<b>21</b>		No
<b>22</b>	Did the organization report more than \$5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> . . . . .	<b>22</b>		No
<b>23</b>	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? <i>If "Yes," complete Schedule J</i> . . . . .	<b>23</b>	Yes	
<b>24a</b>	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> . . . . .	<b>24a</b>		No
<b>b</b>	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .	<b>24b</b>		
<b>c</b>	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .	<b>24c</b>		
<b>d</b>	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .	<b>24d</b>		
<b>25a</b>	<b>Section 501(c)(3) and 501(c)(4) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25a</b>		No
<b>b</b>	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> . . . . .	<b>25b</b>		No
<b>26</b>	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If so, complete Schedule L, Part II</i> . . . . .	<b>26</b>		No
<b>27</b>	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? <i>If "Yes," complete Schedule L, Part III</i> . . . . .	<b>27</b>		No
<b>28</b>	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)			
<b>a</b>	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28a</b>		No
<b>b</b>	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28b</b>		No
<b>c</b>	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> . . . . .	<b>28c</b>		No
<b>29</b>	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>29</b>		No
<b>30</b>	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> . . . . .	<b>30</b>		No
<b>31</b>	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> . . . . .	<b>31</b>		No
<b>32</b>	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> . . . . .	<b>32</b>		No
<b>33</b>	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> . . . . .	<b>33</b>	Yes	
<b>34</b>	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> . . . . .	<b>34</b>	Yes	
<b>35a</b>	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	<b>35a</b>	Yes	
<b>b</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)? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>35b</b>	Yes	
<b>36</b>	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> . . . . .	<b>36</b>		No
<b>37</b>	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> . . . . .	<b>37</b>		No
<b>38</b>	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O . . . . .	<b>38</b>	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

**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 or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year . . . . .		
	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>1b</b>	Enter the number of voting members included in line 1a, above, who are independent . . . . .		
<b>2</b>	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? . . . . .	Yes	
<b>3</b>	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? . . . . .		No
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? . . . . .	Yes	
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets? . . . . .		No
<b>6</b>	Did the organization have members or stockholders? . . . . .	Yes	
<b>7a</b>	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? . . . . .	Yes	
<b>7b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? . . . . .	Yes	
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following		
<b>8a</b>	The governing body? . . . . .	Yes	
<b>8b</b>	Each committee with authority to act on behalf of the governing body? . . . . .	Yes	
<b>9</b>	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 . . . . .		No

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

		Yes	No
<b>10a</b>	Did the organization have local chapters, branches, or affiliates? . . . . .	Yes	
<b>10b</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? . . . . .	Yes	
<b>11a</b>	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? . . . . .	Yes	
<b>11b</b>	Describe in Schedule O the process, if any, used by the organization to review this Form 990 . . . . .		
<b>12a</b>	Did the organization have a written conflict of interest policy? If "No," go to line 13 . . . . .	Yes	
<b>12b</b>	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .	Yes	
<b>12c</b>	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done . . . . .	Yes	
<b>13</b>	Did the organization have a written whistleblower policy? . . . . .	Yes	
<b>14</b>	Did the organization have a written document retention and destruction policy? . . . . .	Yes	
<b>15</b>	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?		
<b>15a</b>	The organization's CEO, Executive Director, or top management official . . . . .		No
<b>15b</b>	Other officers or key employees of the organization . . . . .		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)		
<b>16a</b>	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .	Yes	
<b>16b</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? . . . . .	Yes	

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you 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  
 ▶TIMOTHY HUBER 3421 WEST NINTH STREET  
 WATERLOO, IA 507025499 (319) 272-7607

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

Check if Schedule O contains a response or note to any line 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) Jack Dusenbery CEO WFH-IA and President - Dir	1 0 40 0	X		X				0 610,994	89,745	
(2) Sandie Graf Director	1 0 1 0	X						0 0	0	
(3) Jerry Harris Director	1 0 1 0	X						0 0	0	
(4) Eric Locke Vice Chair - Director	1 0 1 0	X		X				0 0	0	
(5) Michael Mallaro Director	1 0 1 0	X						0 0	0	
(6) Neil McMahon MD Director	1 0 40 0	X						0 358,112	12,576	
(7) Becky Mudd Chair - Director	1 0 1 0	X		X				0 0	0	
(8) John Oliverio CEO WFHC and Secretary/Treasur	1 0 40 0	X		X				0 2,716,469	229,687	
(9) Robert W Petersen Director	1 0 1 0	X						0 0	0	
(10) Gregory Schmitz Director	1 0 1 0	X						0 0	0	
(11) Frank Seng Director	1 0 1 0	X						0 0	0	
(12) Brian Sims DO Director	1 0 40 0	X						0 570,506	43,507	
(13) Michael Slavin DO Director	1 0 40 0	X						0 619,521	48,138	
(14) Douglas Stanford MD Director	1 0 1 0	X						0 0	0	
(15) Richard Valente MD Director	1 0 40 0	X						0 1,001,763	47,789	
(16) Ron Van Veldhuizen Director	1 0 1 0	X						0 0	0	
(17) Michele Panicucci CFO WFH-IA and Asst Treas	1 0 40 0			X				0 390,759	91,766	



**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	<b>1a</b> Federated campaigns . . . . . <b>1a</b> _____					
	<b>b</b> Membership dues . . . . . <b>1b</b> _____					
	<b>c</b> Fundraising events . . . . . <b>1c</b> _____					
	<b>d</b> Related organizations . . . . . <b>1d</b> _____					
	<b>e</b> Government grants (contributions) <b>1e</b> _____ 2,736					
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b> _____					
	<b>g</b> Noncash contributions included in lines 1a-1f \$ _____					
	<b>h Total.</b> Add lines 1a-1f . . . . . <b>h</b> _____ 2,736					
<b>Program Service Revenue</b>	<b>2a</b> SUPPORT SERVICE TO AFFILIATES	Business Code 561000	11,981,242	11,981,242		
	<b>b</b> _____					
	<b>c</b> _____					
	<b>d</b> _____					
	<b>e</b> _____					
	<b>f</b> All other program service revenue					
	<b>g Total.</b> Add lines 2a-2f . . . . . <b>g</b> _____ 11,981,242					
	<b>Other Revenue</b>	<b>3</b> Investment income (including dividends, interest, and other similar amounts) . . . . . <b>3</b> _____ 531,878				531,878
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . <b>4</b> _____ 0						
<b>5</b> Royalties . . . . . <b>5</b> _____ 0						
<b>6a</b> Gross rents		(i) Real				
		(ii) Personal				
		<b>b</b> Less rental expenses				
		<b>c</b> Rental income or (loss) 0 0				
<b>d</b> Net rental income or (loss) . . . . . <b>d</b> _____ 0						
<b>7a</b> Gross amount from sales of assets other than inventory		(i) Securities				
		(ii) Other				
		<b>b</b> Less cost or other basis and sales expenses				
		<b>c</b> Gain or (loss)				
<b>d</b> Net gain or (loss) . . . . . <b>d</b> _____ 0						
<b>8a</b> Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 . . . . . <b>a</b> _____						
		<b>b</b> Less direct expenses . . . . . <b>b</b> _____				
	<b>c</b> Net income or (loss) from fundraising events . . . . . <b>c</b> _____ 0					
<b>9a</b> Gross income from gaming activities See Part IV, line 19 . . . . . <b>a</b> _____						
	<b>b</b> Less direct expenses . . . . . <b>b</b> _____					
	<b>c</b> Net income or (loss) from gaming activities . . . . . <b>c</b> _____ 0					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b> _____						
	<b>b</b> Less cost of goods sold . . . . . <b>b</b> _____					
	<b>c</b> Net income or (loss) from sales of inventory . . . . . <b>c</b> _____ 0					
Miscellaneous Revenue	Business Code					
<b>11a</b> HEALTH INFORMATION MANAGEMENT 900099 48,797 48,797						
<b>b</b> CLINICAL DEVELOPMENT 900099 12,927 12,927						
<b>c</b> QUALITY SERVICES 900099 136,883 136,883						
<b>d</b> All other revenue . . . . . <b>d</b> _____ 2,897 2,897						
<b>e Total.</b> Add lines 11a-11d . . . . . <b>e</b> _____ 201,504						
<b>12 Total revenue.</b> See Instructions . . . . . <b>12</b> _____ 12,717,360 12,182,746 531,878						

**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 or note to any line 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
<b>1</b>	Grants and other assistance to governments and organizations in the United States. See Part IV, line 21.	0			
<b>2</b>	Grants and other assistance to individuals in the United States. See Part IV, line 22.	0			
<b>3</b>	Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16.	0			
<b>4</b>	Benefits paid to or for members.	0			
<b>5</b>	Compensation of current officers, directors, trustees, and key employees.	0			
<b>6</b>	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).	0			
<b>7</b>	Other salaries and wages.	0			
<b>8</b>	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	0			
<b>9</b>	Other employee benefits.	0			
<b>10</b>	Payroll taxes.	0			
<b>11</b>	Fees for services (non-employees)				
<b>a</b>	Management.	0			
<b>b</b>	Legal.	0			
<b>c</b>	Accounting.	0			
<b>d</b>	Lobbying.	5,126	5,126		
<b>e</b>	Professional fundraising services. See Part IV, line 17.	0			
<b>f</b>	Investment management fees.	0			
<b>g</b>	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	2,275,678	2,275,678		
<b>12</b>	Advertising and promotion.	753,984	753,984		
<b>13</b>	Office expenses.	373,132	373,132		
<b>14</b>	Information technology.	0			
<b>15</b>	Royalties.	0			
<b>16</b>	Occupancy.	184,408	184,408		
<b>17</b>	Travel.	21,350	21,350		
<b>18</b>	Payments of travel or entertainment expenses for any federal, state, or local public officials.	0			
<b>19</b>	Conferences, conventions, and meetings.	31,034	31,034		
<b>20</b>	Interest.	582,319		582,319	
<b>21</b>	Payments to affiliates.	0			
<b>22</b>	Depreciation, depletion, and amortization.	14,474	14,474		
<b>23</b>	Insurance.	0			
<b>24</b>	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.)				
<b>a</b>	SALARY ALLOCATION	7,312,470	7,312,470		
<b>b</b>	DUES & SUBSCRIPTIONS	112,406	112,406		
<b>c</b>	PURCHASED SERVICES	994,382	994,382		
<b>d</b>	MISCELLANEOUS EXPENSE	80,008	80,008		
<b>e</b>	All other expenses	27,030	27,030		
<b>25</b>	<b>Total functional expenses.</b> Add lines 1 through 24e.	12,767,801	12,185,482	582,319	0
<b>26</b>	<b>Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)
		Beginning of year		End of year
<b>Assets</b>	<b>1</b> Cash—non-interest-bearing . . . . .	0	<b>1</b>	0
	<b>2</b> Savings and temporary cash investments . . . . .	0	<b>2</b>	0
	<b>3</b> Pledges and grants receivable, net . . . . .	0	<b>3</b>	0
	<b>4</b> Accounts receivable, net . . . . .	0	<b>4</b>	0
	<b>5</b> Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L . . . . .	0	<b>5</b>	0
	<b>6</b> 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 . . . . .	0	<b>6</b>	0
	<b>7</b> Notes and loans receivable, net . . . . .	8,477,153	<b>7</b>	0
	<b>8</b> Inventories for sale or use . . . . .	0	<b>8</b>	0
	<b>9</b> Prepaid expenses and deferred charges . . . . .	0	<b>9</b>	0
	<b>10a</b> Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D . . . . .	<b>10a</b> 1,610,040		
	<b>b</b> Less accumulated depreciation . . . . .	<b>10b</b> 1,531,131	66,178	<b>10c</b> 78,909
	<b>11</b> Investments—publicly traded securities . . . . .	0	<b>11</b>	0
	<b>12</b> Investments—other securities See Part IV, line 11 . . . . .	-16,606	<b>12</b>	-20,522
	<b>13</b> Investments—program-related See Part IV, line 11 . . . . .	0	<b>13</b>	0
	<b>14</b> Intangible assets . . . . .	0	<b>14</b>	0
	<b>15</b> Other assets See Part IV, line 11 . . . . .	2,034,630	<b>15</b>	0
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 34) . . . . .	10,561,355	<b>16</b>	58,387	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses . . . . .	572,774	<b>17</b>	567,438
	<b>18</b> Grants payable . . . . .	0	<b>18</b>	0
	<b>19</b> Deferred revenue . . . . .	0	<b>19</b>	0
	<b>20</b> Tax-exempt bond liabilities . . . . .	0	<b>20</b>	0
	<b>21</b> Escrow or custodial account liability Complete Part IV of Schedule D . . . . .	0	<b>21</b>	0
	<b>22</b> 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 . . . . .	0	<b>22</b>	0
	<b>23</b> Secured mortgages and notes payable to unrelated third parties . . . . .	11,362,135	<b>23</b>	0
	<b>24</b> Unsecured notes and loans payable to unrelated third parties . . . . .	0	<b>24</b>	0
	<b>25</b> 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	<b>25</b>	0
	<b>26 Total liabilities.</b> Add lines 17 through 25 . . . . .	11,934,909	<b>26</b>	567,438
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>			
	<b>27</b> Unrestricted net assets . . . . .	-1,373,554	<b>27</b>	-509,051
	<b>28</b> Temporarily restricted net assets . . . . .	0	<b>28</b>	0
	<b>29</b> Permanently restricted net assets . . . . .	0	<b>29</b>	0
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.</b>			
	<b>30</b> Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
	<b>31</b> Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
	<b>32</b> Retained earnings, endowment, accumulated income, or other funds . . . . .		<b>32</b>	
<b>33</b> Total net assets or fund balances . . . . .	-1,373,554	<b>33</b>	-509,051	
<b>34</b> Total liabilities and net assets/fund balances . . . . .	10,561,355	<b>34</b>	58,387	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	12,717,360
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	12,767,801
<b>3</b>	Revenue less expenses Subtract line 2 from line 1	<b>3</b>	-50,441
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	<b>4</b>	-1,373,554
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain in Schedule O)	<b>9</b>	914,944
<b>10</b>	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	<b>10</b>	-509,051

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
<b>1</b> Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
<b>2a</b> Were the organization's financial statements compiled or reviewed by an independent accountant? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
<b>2b</b> Were the organization's financial statements audited by an independent accountant? 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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
<b>2c</b> 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
<b>3a</b> As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
<b>3b</b> If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE A**  
(Form 990 or 990EZ)

**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.

**2013**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**  
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

**Name of the organization**

Wheaton Franciscan Healthcare-Iowa Inc

**Employer identification number**

42-1177001

**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?
  - (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? 

	Yes	No
<b>11g(i)</b>		No
<b>11g(ii)</b>		No
<b>11g(iii)</b>		No
  - (ii) A family member of a person described in (i) above?
  - (iii) A 35% controlled entity of a person described in (i) or (ii) above?
- h Provide the following information about the supported organization(s)

(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	
See Additional Data Table									
<b>Total</b>									11,943,773

**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add lines 1 through 3						
<b>5</b> 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)						
<b>6 Public support.</b> Subtract line 5 from line 4						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>7</b> Amounts from line 4						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on						
<b>10</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>11 Total support</b> (Add lines 7 through 10)						
<b>12</b> Gross receipts from related activities, etc (see instructions)					<b>12</b>	
<b>13 First five years.</b> 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 <b>stop here</b> . . . . . <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f))	<b>14</b>	
<b>15</b> Public support percentage for 2012 Schedule A, Part II, line 14	<b>15</b>	
<b>16a 33 1/3% support test—2013.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 33 1/3% support test—2012.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>17a 10%-facts-and-circumstances test—2013.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>b 10%-facts-and-circumstances test—2012.</b> 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 <b>stop here.</b> Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization <input type="checkbox"/>		
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
<b>2</b> 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						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total.</b> Add lines 1 through 5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</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						
<b>c</b> Add lines 7a and 7b						
<b>8 Public support</b> (Subtract line 7c from line 6)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)						
<b>14 First five years.</b> 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 <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2013 (line 8, column (f) divided by line 13, column (f))	<b>15</b>	
<b>16</b> Public support percentage from 2012 Schedule A, Part III, line 15	<b>16</b>	

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for <b>2013</b> (line 10c, column (f) divided by line 13, column (f))	<b>17</b>	
<b>18</b> Investment income percentage from <b>2012</b> Schedule A, Part III, line 17	<b>18</b>	

- 19a 33 1/3% support tests—2013.** 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—2012.** 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.** 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**

Return Reference

Explanation

# Additional Data

**Software ID:**

**Software Version:**

**EIN:** 42-1177001

**Name:** Wheaton Franciscan Healthcare-Iowa Inc

**Form 990, Sch A, Part I, Line 11h - 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 )	(iv) Is the organization in (i) listed in your governing document?		(v) Did you notify the organization in (i) of your support?		(vi) Is the organization in (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
(A) COVENANT MEDICAL CENTER INC	421264647	03		No	Yes		Yes		9722112
(A) MERCY HOSPITAL OF FRANCISCAN SISTERS INC	421178403	03		No	Yes		Yes		547841
(B) NE IOWA REAL ESTATE INVESTMENTS LTD 501(C)(2)	421207432	0		No	Yes		Yes		0
(C) SARTORI MEMORIAL HOSPITAL INC	420758901	03		No	Yes		Yes		1673820

SCHEDULE C (Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No 1545-0047

2013

Open to Public Inspection

For Organizations Exempt From Income Tax Under section 501(c) and section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
See separate instructions. Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, Part V, line 35c (Proxy Tax), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

Table with 2 columns: Name of the organization (Wheaton Franciscan Healthcare-Iowa Inc) and Employer identification number (42-1177001)

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV
2 Political expenditures
3 Volunteer hours

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955
2 Enter the amount of any excise tax incurred by organization managers under section 4955
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?
4a Was a correction made?
b If "Yes," describe in Part IV

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities
2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities
3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b
4 Did the filing organization file Form 1120-POL for this year?
5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments

Table with 5 columns: (a) Name, (b) Address, (c) EIN, (d) Amount paid from filing organization's funds, (e) Amount of political contributions received and promptly and directly delivered to a separate political organization

**Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).**

- A** Check  if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B** Check  if the filing organization checked box A and "limited control" provisions apply

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b> Total lobbying expenditures to influence public opinion (grass roots lobbying)														
<b>b</b> Total lobbying expenditures to influence a legislative body (direct lobbying)														
<b>c</b> Total lobbying expenditures (add lines 1a and 1b)														
<b>d</b> Other exempt purpose expenditures														
<b>e</b> Total exempt purpose expenditures (add lines 1c and 1d)														
<b>f</b> Lobbying nontaxable amount Enter the amount from the following table in both columns														
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000</td> </tr> </tbody> </table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
<b>g</b> Grassroots nontaxable amount (enter 25% of line 1f)														
<b>h</b> Subtract line 1g from line 1a If zero or less, enter -0-														
<b>i</b> Subtract line 1f from line 1c If zero or less, enter -0-														
<b>j</b> If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

**4-Year Averaging Period Under Section 501(h)**  
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> Grassroots lobbying expenditures					

**Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).**

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
<b>1</b> During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
<b>a</b> Volunteers?		No	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
<b>c</b> Media advertisements?		No	
<b>d</b> Mailings to members, legislators, or the public?		No	
<b>e</b> Publications, or published or broadcast statements?		No	
<b>f</b> Grants to other organizations for lobbying purposes?		No	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		5,126
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
<b>i</b> Other activities?	Yes		0
<b>j</b> Total Add lines 1c through 1i			5,126
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

**Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).**

	Yes	No
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	<b>1</b>	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	<b>2</b>	
<b>3</b> Did the organization agree to carry over lobbying and political expenditures from the prior year?	<b>3</b>	

**Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."**

<b>1</b> Dues, assessments and similar amounts from members	<b>1</b>	
<b>2</b> Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
<b>a</b> Current year	<b>2a</b>	
<b>b</b> Carryover from last year	<b>2b</b>	
<b>c</b> Total	<b>2c</b>	
<b>3</b> Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	<b>3</b>	
<b>4</b> If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	<b>4</b>	
<b>5</b> Taxable amount of lobbying and political expenditures (see instructions)	<b>5</b>	

**Part IV Supplemental Information**

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, line 2, and Part II-B, line 1. Also, complete this part for any additional information.

Return Reference	Explanation
Part II-B Line 1i	Wheaton Franciscan Healthcare and Franciscan Ministries are part of a controlled group of healthcare and housing organizations that are related through a common parent organization. Certain entities within this controlled group engage in limited lobbying activities that benefit each organization collectively. Wheaton Franciscan Healthcare employs one full time Vice President of Strategic Planning and Government Relations whose duties include a portion of lobbying activities. These lobbying activities approximate 20% of total annual salary. A benefits factor of 25% is added, and the total is allocated amongst the organizations receiving the benefit of these services. The lobbying activities include such things as preservation of Medicare and Medicaid funding, monitoring federal legislation that may impact the organization, participating in and coordinating visits with elected officials, coordinating advocacy activities in conjunction with relevant trade associations, and providing awareness on specific state related legislative issues when the need arises (e.g. state hospital assessment legislation in Wisconsin). The portion of direct expenses related to annual employee business travel to Washington DC or other locations, in order to lobby for issues important to healthcare providers and patients, have been included if applicable. Finally, any trade association dues containing a percentage portion allocable to lobbying activities, has been added or estimated, as appropriate. Wheaton Franciscan Healthcare - Iowa, Inc #42-1177001 \$5,126



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2013

Open to Public Inspection

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. Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Department of the Treasury Internal Revenue Service

Name of the organization Wheaton Franciscan Healthcare-Iowa Inc

Employer identification number 42-1177001

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.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include Total number at end of year, Aggregate contributions to (during year), Aggregate grants from (during year), 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)
- Protection of natural habitat
- Preservation of open space
- Preservation of an historically important land area
- Preservation of a certified historic structure

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

Table with 2 columns: Held at the End of the Year. Rows include Total number of conservation easements (2a), Total acreage restricted by conservation easements (2b), Number of conservation easements on a certified historic structure included in (a) (2c), 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
<b>1c</b> Beginning balance	
<b>1d</b> Additions during the year	
<b>1e</b> Distributions during the year	
<b>1f</b> Ending balance	

**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
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Net investment earnings, gains, and losses					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> 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
<b>(i)</b> unrelated organizations . . . . .	<b>3a(i)</b>	
<b>(ii)</b> related organizations . . . . .	<b>3a(ii)</b>	
<b>b</b> If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .	<b>3b</b>	

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

**Part VI Land, Buildings, and Equipment.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. 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
<b>1a</b> Land . . . . .				
<b>b</b> Buildings . . . . .		11,272	7,493	3,779
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .		1,582,466	1,519,809	62,657
<b>e</b> Other . . . . .		16,302	3,829	12,473
<b>Total.</b> Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) . . . . .				78,909



**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
<b>a</b>	Net unrealized gains on investments . . . . .	<b>2a</b>		
<b>b</b>	Donated services and use of facilities . . . . .	<b>2b</b>		
<b>c</b>	Recoveries of prior year grants . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total revenue Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12 ) . . . . .		<b>5</b>	

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements . . . . .		<b>1</b>	
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25			
<b>a</b>	Donated services and use of facilities . . . . .	<b>2a</b>		
<b>b</b>	Prior year adjustments . . . . .	<b>2b</b>		
<b>c</b>	Other losses . . . . .	<b>2c</b>		
<b>d</b>	Other (Describe in Part XIII ) . . . . .	<b>2d</b>		
<b>e</b>	Add lines <b>2a</b> through <b>2d</b> . . . . .		<b>2e</b>	
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b> . . . . .		<b>3</b>	
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line <b>1</b> :			
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	<b>4a</b>		
<b>b</b>	Other (Describe in Part XIII ) . . . . .	<b>4b</b>		
<b>c</b>	Add lines <b>4a</b> and <b>4b</b> . . . . .		<b>4c</b>	
<b>5</b>	Total expenses Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18 ) . . . . .		<b>5</b>	

**Part XIII Supplemental Information**

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

Return Reference	Explanation



**Schedule J**  
(Form 990)

**Compensation Information**

OMB No 1545-0047

**2013**

**Open to Public Inspection**

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

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

▶ **Attach to Form 990. ▶ See separate instructions.**

▶ **Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Wheaton Franciscan Healthcare-Iowa Inc

Employer identification number

42-1177001

**Part I Questions Regarding Compensation**

- 1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.
- |   |  |
|---|--|
| <input type="checkbox"/> First-class or charter travel            | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                    | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax idemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account           | <input type="checkbox"/> 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

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**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

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> 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?
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?
- c** Participate in, or receive payment from, an equity-based compensation arrangement?
- 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?
- b** Any related organization?
- 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?
- b** Any related organization?
- 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

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		No
<b>4b</b>	Yes	
<b>4c</b>		No
<b>5a</b>		No
<b>5b</b>		No
<b>6a</b>		No
<b>6b</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		

**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**

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

Return Reference	Explanation
Various - See the following references	Schedule J Part 1 Line 4b Wheaton Franciscan Services, Inc , established the Wheaton Franciscan Services, Inc Non-Qualified Benefit Restoration Plan to provide selected employees with certain benefits which they are unable to receive under the qualified plan because of limitations on such qualified plans under Sections 401(a)(17) and 415(b) of the Internal Revenue Code This Plan is intended to satisfy the short-term deferral exception under Code Section 409(a) Accordingly, the Participant's Plan accruals are calculated as of the last day of each Plan Year and paid as a taxable distribution to the Participant in that Plan Year At this time, there is one long-term senior official who is eligible for benefits under the plan, John Oliverio, Chief Executive Officer Under this plan, John Oliverio received a 2013 taxable payout of \$1,016,267

# Additional Data

**Software ID:**  
**Software Version:**  
**EIN:** 42-1177001  
**Name:** Wheaton Franciscan Healthcare-Iowa Inc

## 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				
Jack Dusenbery CEO WFH-IA and President - Dir	(i) (ii)	0 401,071	0 200,600	0 9,323	0 55,166	0 34,579	0 700,739	0
Rose Fowler VP of Operations and Site Admin	(i) (ii)	0 180,318	0 66,600	0 382	0 26,798	0 19,335	0 293,433	0
Jeffrey Halverson VP Physician Networking	(i) (ii)	0 218,734	0 78,400	0 14,014	0 36,850	0 18,382	0 366,380	0
Peter Hohnstein MD Director	(i) (ii)	0 446,906	0 3,000	0 4,461	0 21,735	0 22,033	0 498,135	0
Christopher Hyers VP Business Dev	(i) (ii)	0 188,066	0 68,100	0 4,532	0 19,174	0 25,209	0 305,081	0
James Lehman MD VP Medical Affairs	(i) (ii)	0 153,117	0	0 3,178	0 7,785	0 5,349	0 169,429	0
Neil McMahon MD Director	(i) (ii)	0 351,891	0 3,000	0 3,221	0	0 12,576	0 370,688	0
John Oliverio CEO WFHC and Secretary/Treasur	(i) (ii)	0 992,620	0 633,600	0 1,090,249	0 167,110	0 62,577	0 2,946,156	0
Michele Panicucci CFO WFH-IA and Asst Treas	(i) (ii)	0 263,203	0 113,000	0 14,556	0 71,780	0 19,986	0 482,525	0
James Peterson MD Director	(i) (ii)	0 288,526	0 840	0 2,557	0 21,774	0 17,886	0 331,583	0
Brian Sims DO Director	(i) (ii)	0 568,322	0 750	0 1,434	0 21,647	0 21,860	0 614,013	0
Michael Slavin DO Director	(i) (ii)	0 596,438	0 750	0 22,333	0 21,736	0 26,402	0 667,659	0
Richard Valente MD Director	(i) (ii)	0 987,462	0 1,800	0 12,501	0 18,245	0 29,544	0 1,049,552	0

**SCHEDULE O**  
(Form 990 or 990-EZ)

**Supplemental Information to Form 990 or 990-EZ**

**2013**

**Open to Public Inspection**

**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.**

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Name of the organization

Wheaton Franciscan Healthcare-Iowa Inc

Employer identification number

42-1177001

**990 Schedule O, Supplemental Information**

Return Reference	Explanation
Various - See the following references	
Various - See the following references	<p>IRS Form 990 Part VI Section B Line 16 Wheaton Franciscan Healthcare-Iowa, Inc participated in one or more joint ventures in furtherance of its exempt activities. Wheaton Franciscan Healthcare has several policies that govern entering into joint venture relationships and all governing documents of such joint ventures do include one or more safeguards to protect the tax-exempt status of Wheaton Franciscan Healthcare-Iowa, Inc. IRS Form 990 Part V Section C Line 19 Affiliates of Wheaton Franciscan Healthcare and Franciscan Ministries provide upon request certain documents including our financial statements, conflict of interest policy, and governing documents that support our tax exempt status, including, but not limited to, articles of incorporation and bylaws. Requests for information are considered on a case-by-case basis, and this process is outlined in our Public Disclosure Policy. As part of the requirements for tax exempt bond financing, the consolidated financial statements of Wheaton Franciscan Services, Inc (#36-3262111) are required to be provided each quarter to the Municipal Securities Rule Making Board (MSRB). The vehicle used to accomplish this is through an external website (<a href="http://emma.msrb.org/">http://emma.msrb.org/</a>) referred to as "EMMA" (Electronic Municipal Market Access System). The financial statements are uploaded each quarter to the website, and along with other information provided at the bond's inception, are available for viewing by the general public. IRS Form 990 Part VII Column B Wheaton Franciscan Healthcare and Franciscan Ministries are a controlled group of related healthcare and housing organizations. As such, many employees who are at the Director level or above, or who are Officers and/or Directors of organizations where Wheaton has common boards and other overlaps, spend significant time devoted to tasks not only for the filing organization, but also for related organizations. While there is no official time study tracking that is done, it is estimated that for each employee, tasks devoted to related organizations could approximate up to 80% or more of total hours. IRS Form 990 Part IX Line 11g The majority of these other fees for services include collection expenses and physician recruitment fees. IRS Form 990 Part XI Line 9 Certain related organizations utilize receivable/payable accounts throughout the year. These intercompany balances are settled through the equity account at the end of each fiscal year to bring the receivable/payable balances to zero. Disclosure Statement Related to Forms 5471 Information return of US persons with respect to certain Foreign corporations filed on behalf of the taxpayer. Under the constructive ownership rules of Internal Revenue Code Sections 958(a) and (b), the taxpayer is required to file Forms 5471, Information Return of US persons with respect to certain foreign corporations, as a category 4 and/or 5 filer with respect to Wheaton Franciscan Insurance Company, FEIN #98-0691609. These filing requirements are or will be satisfied through the filing of Forms 5471 with respect to the foreign corporation on the taxpayer's behalf by the US taxpayers identified below who have the same filing requirement. Taxpayer name: Wheaton Franciscan Services, Inc. Address: 26 W 171 Roosevelt Road, Wheaton IL 60187 FEIN number of US Tax return with which form 5471 was filed: 36-3262111 IRS Service Center where US Tax return was or will be filed: e-filed.</p>

**SCHEDULE R  
(Form 990)**

**Related Organizations and Unrelated Partnerships**

OMB No 1545-0047

**2013**

**Open to Public  
Inspection**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.**  
 ▶ **Attach to Form 990.** ▶ **See separate instructions.**  
 ▶ **Information about Schedule R (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).**

Department of the Treasury  
Internal Revenue Service

Name of the organization  
Wheaton Franciscan Healthcare-Iowa Inc

**Employer identification number**

42-1177001

**Part I Identification of Disregarded Entities** Complete if the organization answered "Yes" on 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
(1) Cedar Valley Comm Hlthcr-Wheaton IA LLC 3421 West Ninth Street Waterloo, IA 50702 26-4634545	Health Plan	IA	-2,938	-15,392	WFH-IOWA INC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
See Additional Data Table							

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
<b>(1)</b> WHEATON FRANCISCAN ENTERPRISES INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1985204	HOLDING CO	WI	WF HOLDINGS INC	C CORP					No
<b>(2)</b> WHEATON FRANCISCAN HOLDINGS INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1836357	HOLDING CO	WI	WFH-SE WI	C CORP					No
<b>(3)</b> WHEATON FRANCISCAN MED GRP-SUSSEX INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1361100	MED GROUP	WI	WF HOLDINGS INC	C CORP					No
<b>(4)</b> WHEATON FRANCISCAN PROVIDER NETWORK INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1952140	PROVDR CONTRA	WI	WFH-SE WI	C CORP					No
<b>(5)</b> WHEATON FRANCISCAN INSURANCE COMPANY 98-0691609	FINANCIAL	UK	WFSI						No

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

**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 organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

- a** Receipt of **(i)** interest **(ii)** annuities **(iii)** royalties or **(iv)** rent from a controlled entity
- b** Gift, grant, or capital contribution to related organization(s)
- c** Gift, grant, or capital contribution from related organization(s)
- d** Loans or loan guarantees to or for related organization(s)
- e** Loans or loan guarantees by related organization(s)

- f** Dividends from related organization(s)
- g** Sale of assets to related organization(s)
- h** Purchase of assets from related organization(s)
- i** Exchange of assets with related organization(s)
- j** Lease of facilities, equipment, or other assets to related organization(s)

- k** Lease of facilities, equipment, or other assets from related organization(s)
- l** Performance of services or membership or fundraising solicitations for related organization(s)
- m** Performance of services or membership or fundraising solicitations by related organization(s)
- n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- o** Sharing of paid employees with related organization(s)

- p** Reimbursement paid to related organization(s) for expenses
- q** Reimbursement paid by related organization(s) for expenses

- r** Other transfer of cash or property to related organization(s)
- s** Other transfer of cash or property from related organization(s)

	Yes	No
<b>1a</b>	Yes	
<b>1b</b>	Yes	
<b>1c</b>	Yes	
<b>1d</b>	Yes	
<b>1e</b>	Yes	
<b>1f</b>		No
<b>1g</b>		No
<b>1h</b>		No
<b>1i</b>	Yes	
<b>1j</b>	Yes	
<b>1k</b>	Yes	
<b>1l</b>	Yes	
<b>1m</b>	Yes	
<b>1n</b>	Yes	
<b>1o</b>	Yes	
<b>1p</b>	Yes	
<b>1q</b>	Yes	
<b>1r</b>	Yes	
<b>1s</b>	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 related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
<b>(1)</b> Covenant Medical Center Inc	A	535,794	Book value
<b>(2)</b> Covenant Medical Center Inc	D	10,511,783	Book value
<b>(3)</b> Covenant Medical Center Inc	Q	9,722,112	Book value
<b>(4)</b> Sartori Memorial Hospital Inc	Q	1,673,820	Book value
<b>(5)</b> Mercy Hospital of Franciscan Sisters Inc	Q	547,841	Book value



**Part VII Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
Part II	(1) The sponsorship of Rush Oak Park Hospital, Inc and Synergon Health System, Inc were transferred to Rush University Medical Center, Inc effective October 25, 2013. As such, this is the last fiscal year the two organizations will be listed as related. (2) Synergon Health System Inc is listed with no direct controlling entity because of the two organizations with an interest, Rush Presbyterian and OSF Services Inc, neither can appoint a majority of the board, therefore neither organization "controls". (3) UHS, Inc is listed without a direct controlling entity because of the two organizations with an interest, KHMC Community Board and OSF Services Inc, neither can appoint a majority of the board, and since KHMC is not an entity (it is a community board), neither body "controls". (4) Schoitz Health Resources, Inc is related only to the following organizations: Schoitz Medical Center, Covenant Medical Center, Wheaton Franciscan Healthcare-Iowa, Mercy Hospital of Franciscan Sisters, and NE Iowa Real Estate Investments. (5) Schoitz Medical Center, Inc is related only to the following organizations: Schoitz Health Resources, Covenant Medical Center, Wheaton Franciscan Healthcare-Iowa, Mercy Hospital of Franciscan Sisters, and NE Iowa Real Estate Investments.

**Additional Data**

**Software ID:**  
**Software Version:**  
**EIN:** 42-1177001  
**Name:** Wheaton Franciscan Healthcare-Iowa Inc

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1) WHEATON FRANCISCAN SERVICES INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 36-3262111	PARENT CORP	IL	501(c)(3)	11 - III-FI	NA		No
(1) WFH - SOUTHEAST WISCONSIN INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1568865	HOLDING CO	IL	501(c)(3)	11 - III-FI	WFSI		No
(2) WFH - ALL SAINTS INC 3801 SPRING STREET RACINE, WI 53405 39-1264986	HOSPITAL	WI	501(c)(3)	3	WFH-SE WI		No
(3) WFH - ALL SAINTS FOUNDATION INC 3805B SPRING STREET RACINE, WI 53405 39-1570877	FOUNDATION	WI	501(c)(3)	11 - I	WFH-AS INC		No
(4) VOLUNTEERS IN PTNRSHIP WITH WFH-AS INC 3807 SPRING STREET RACINE, WI 53405 93-0838390	FOUNDATION	WI	501(c)(3)	11 - III-O	WFH-AS INC		No
(5) WFH - CIRCLE OF LIFE FOUNDATION INC 4300 WEST BROWN DEER RD STE 250 BROWN DEER, WI 53223 56-2426294	FOUNDATION	WI	501(c)(3)	11 - I	WFH-PE		No
(6) WHEATON FRAN HOME HEALTH & HOSPICE INC 3070 NORTH 51ST STREET STE 406 MILWAUKEE, WI 53210 39-1559428	HOME HLTH	WI	501(c)(3)	3	WFH-SE WI		No
(7) WHEATON FRANCISCAN MEDICAL GROUP INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 39-1791586	MED GROUP	WI	501(c)(3)	3	WFH-SE WI		No
(8) WHEATON FRANCISCAN -ELMBROOK FNDN 19333 WEST NORTH AVENUE BROOKFIELD, WI 53045 39-2028808	FOUNDATION	WI	501(c)(3)	11 - I	WF INC		No
(9) WHEATON FRANCISCAN LABORATORIES INC 3237 SOUTH 16TH STREET MILWAUKEE, WI 53215 39-1701402	LABORATORY	WI	501(c)(3)	9	WFH-SE WI		No
(10) WFH PHARMACY ENT AND FRAN WOODS INC 19525 WEST NORTH AVENUE BROOKFIELD, WI 53005 39-1613624	PHARMACY	WI	501(c)(3)	9	WFH-SE WI		No
(11) WFH - ST FRANCIS INC 3237 SOUTH 16TH STREET MILWAUKEE, WI 53215 39-0907740	HOSPITAL	WI	501(c)(3)	3	WFH-SE WI		No
(12) WF - ST JOSEPH FOUNDATION INC 5000 WEST CHAMBERS STREET MILWAUKEE, WI 53210 39-1636804	FOUNDATION	WI	501(c)(3)	11 - I	WF INC		No
(13) WHEATON FRANCISCAN INC 5000 WEST CHAMBERS STREET MILWAUKEE, WI 53210 39-0816857	HOSPITAL	WI	501(c)(3)	3	WFH-SE WI		No
(14) WFH-FNDN FOR ST FRANCIS AND FRANKLIN INC 3237 SOUTH 16TH STREET MILWAUKEE, WI 53215 32-0135258	FOUNDATION	WI	501(c)(3)	11 - I	WFH-SFH		No
(15) WFH - TERRACE AT ST FRANCIS INC 3200 SOUTH 20TH STREET MILWAUKEE, WI 53215 39-1486775	NURSING HOME	WI	501(c)(3)	9	WFH-SE WI		No
(16) WFH - FRANKLIN INC 10101 SOUTH 27TH STREET FRANKLIN, WI 53132 56-2592868	HOSPITAL	WI	501(c)(3)	3	WFH-SE WI		No
(17) WHEATON WAY CONDO OWNERS ASSCN INC 10101 SOUTH 27TH STREET FRANKLIN, WI 53132 30-0659830	CONDO ASSCN	WI	N/A	N/A	WFH-FRKLN		No
(18) METRO PHYSICIANS INC 400 WEST RIVER WOODS PARKWAY GLENDALE, WI 53212 94-3436893	MED GROUP	WI	501(c)(3)	3	WFMG		No
(19) MARIANJOY INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 36-3483589	HOLDING CO	IL	501(c)(3)	11 - III-FI	WFSI		No

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(21) MARIANJOY FOUNDATION INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 35-2165613	FOUNDATION	IL	501(c)(3)	7	MJ HOSP		No
(1) MARIANJOY REHAB CENTER AUXILIARY INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 36-3896976	AUXILIARY	IL	501(c)(3)	11 - I	MJ HOSP		No
(2) MARIANJOY REHAB HOSPITAL & CLINICS INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 36-2680776	REHAB HOSPITA	IL	501(c)(3)	3	MARIANJOY		No
(3) REHABILITATION MEDICINE CLINIC INC 26 W 171 ROOSEVELT RD WHEATON, IL 60187 36-3236791	MEDICAL GRP	IL	501(c)(3)	3	MARIANJOY		No
(4) OSF SERVICES INC PO Box 667 WHEATON, IL 601870667 39-1471463	HOLDING CO	WI	501(c)(3)	11 - III-FI	WFSI		No
(5) CANTICLE MINISTRIES INC PO Box 667 WHEATON, IL 601870667 36-4091836	HOUSING/ADVCY	IL	501(c)(3)	7	OSF SVCS INC		No
(6) FRANCISCAN SISTERS CHARITABLE FUND OF CO 2626 OSCEOLA STREET DENVER, CO 80212 84-0733072	AUXILIARY	CO	501(c)(3)	7	OSF SVCS INC		No
(7) RUSH OAK PARK HOSPITAL INC (1) 520 SOUTH MAPLE AVENUE OAK PARK, IL 60304 36-2183812	HOSPITAL	IL	501(c)(3)	3	OSF SVCS INC		No
(8) SET MINISTRY INC 2977 NORTH 50TH STREET MILWAUKEE, WI 53210 39-1618277	SOCIAL WORK	WI	501(c)(3)	9	OSF SVCS INC		No
(9) ST CATHERINE'S HOSPITAL INC 9555 76TH STREET PLEASANT PRAIRIE, WI 53158 39-0855075	HOSPITAL	WI	501(c)(3)	3	OSF SVCS INC		No
(10) SYNERGON HEALTH SYSTEM INC (1)(2) 520 SOUTH MAPLE AVENUE OAK PARK, IL 60304 36-3739067	HOSPITAL	IL	501(c)(3)	3	NONE		No
(11) UHS INC (3) 6308 EIGHTH AVENUE KENOSHA, WI 53143 39-1956749	HOSPITAL	WI	501(c)(3)	3	NONE		No
(12) UPENDO VILLAGE NFP PO Box 667 WHEATON, IL 601870667 33-1007368	HIV SUPPORT	IL	501(c)(3)	9	OSF SVCS INC		No
(13) COVENANT FOUNDATION INC 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1295784	FOUNDATION	IA	501(c)(3)	9	COV MED CTR		No
(14) COVENANT MEDICAL CENTER INC 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1264647	HOSPITAL	IA	501(c)(3)	3	WFH-IOWA	Yes	
(15) MERCY HOSPITAL OF FRANCISCAN SISTERS INC 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1178403	HOSPITAL	IA	501(c)(3)	3	WFH-IOWA	Yes	
(16) NE IOWA REAL ESTATE INVESTMENTS LTD 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1207432	HOLDING CO	IA	501(c)(2)	N/A	WFH-IOWA	Yes	
(17) SCHOITZ HEALTH RESOURCES INC (4) 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1232935	PROMOTE HLTH	IA	501(c)(3)	11 - II	NA		No
(18) SCHOITZ MEDICAL CENTER INC (5) 3421 WEST NINTH STREET WATERLOO, IA 50702 42-0718472	OP ROOM SVCS	IA	501(c)(3)	3	SCHOITZ HR		No
(19) SARTORI HEALTH CARE FOUNDATION INC 3421 WEST NINTH STREET WATERLOO, IA 50702 42-1240996	FOUNDATION	IA	501(c)(3)	11 - I	SARTORI HOSP		No

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations							
(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(41) SARTORI MEMORIAL HOSPITAL INC 515 COLLEGE STREET CEDAR FALLS, IA 50613 42-0758901	HOSPITAL	IA	501(c)(3)	3	WFH-IOWA	Yes	
(1) FRANCISCAN MINISTRIES INC 26W171 ROOSEVELT ROAD WHEATON, IL 601870667 36-3259684	HOLDING CO	IL	501(c)(3)	11 - III-FI	WFSI		No
(2) ASSISI HOMES - BATAVIA APARTMENTS INC 1259 EAST WILSON STREET BATAVIA, IL 60510 36-3914084	HOUSING	IL	501(c)(3)	9	FMI		No
(3) ASSISI HOMES - COLONY PARK INC 550 EAST THORNHILL DRIVE CAROL STREAM, IL 60188 36-4039278	HOUSING	IL	501(c)(3)	9	FMI		No
(4) ASSISI HOMES - CONSTITUTION HOUSE INC 401 NORTH CONSTITUTION DRIVE AURORA, IL 60506 36-4049150	HOUSING	IL	501(c)(3)	9	FMI		No
(5) ASSISI HOMES - JEFFERSON COURT INC 415 EAST KNAPP STREET MILWAUKEE, WI 53202 39-1771526	HOUSING	WI	501(c)(3)	9	FMI		No
(6) ASSISI HOMES - KENOSHA INC 1860 27TH AVENUE KENOSHA, WI 53140 39-1814815	HOUSING	WI	501(c)(3)	9	FMI		No
(7) ASSISI HOMES - SAXONY INC 1876 22ND AVENUE KENOSHA, WI 53140 39-1790498	HOUSING	WI	501(c)(3)	9	FMI		No
(8) ASSISI HOMES OF GURNEE INC 3495 WEST GRAND AVENUE GURNEE, IL 60031 36-3942336	HOUSING	IL	501(c)(3)	9	FMI		No
(9) ASSISI HOMES OF ILLINOIS INC 2126 WEST ROOSEVELT ROAD WHEATON, IL 60187 36-3803443	HOUSING	IL	501(c)(3)	9	FMI		No
(10) Assisi HOMES OF NEENAH INC 210 BYRD AVENUE NEENAH, WI 54946 36-3767250	HOUSING	WI	501(c)(3)	9	FMI		No
(11) CANTICLE PLACE INC 26W171 ROOSEVELT ROAD WHEATON, IL 601870667 36-3957850	HOUSING	IL	501(c)(3)	9	FMI		No
(12) CATHERINE MARIAN HOUSING INC 806 SOUTH WISCONSIN AVENUE RACINE, WI 53403 39-1657098	HOUSING	WI	501(c)(3)	9	FMI		No
(13) CLARE GARDENS INC 2626 OSCEOLA STREET DENVER, CO 80212 23-7200039	HOUSING	CO	501(c)(3)	9	FMI		No
(14) CLARE OF ASSISI HOMES-WESTMINSTER INC 2451 WEST 82ND PLACE WESTMINSTER, CO 80031 74-2740978	HOUSING	CO	501(c)(3)	9	FMI		No
(15) DAYSPRING VILLA INC 3777 WEST 26TH AVENUE DENVER, CO 80211 36-3933908	HOUSING	CO	501(c)(3)	9	FMI		No
(16) FRANCIS HEIGHTS INC 2626 OSCEOLA STREET DENVER, CO 80212 84-0626174	HOUSING	CO	501(c)(3)	9	FMI		No
(17) FRANCISCAN MINISTRIES COMMUNITY FNDN INC 26W171 ROOSEVELT ROAD WHEATON, IL 601870667 36-4456204	FOUNDATION	IL	501(c)(3)	11 - II	FMI		No
(18) MARIAN HOUSING CENTER INC 4105 SPRING STREET RACINE, WI 53405 39-1515867	HOUSING	WI	501(c)(3)	9	FMI		No
(19) MARIAN PARK INC 2126 WEST ROOSEVELT ROAD WHEATON, IL 60187 36-2750105	HOUSING	IL	501(c)(3)	9	FMI		No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(61) RIDGEWAY PLACE INC  155 EAST RIDGEWAY AVENUE WATERLOO, IA 50702 42-1416064	HOUSING	IA	501(c)(3)	9	FMI		No
(1) VILLA MARIA INC  2461 WEST 82ND PLACE WESTMINSTER, CO 80031 84-1347868	HOUSING	CO	501(c)(3)	9	FMI		No
(2) VILLA ST CLARE INC  130 BYRD AVENUE NEENAH, WI 54946 39-1769395	HOUSING	WI	501(c)(3)	9	FMI		No
(3) ASSISI HOMES LASALLE MANOR INC  26W171 ROOSEVELT ROAD WHEATON, IL 601890795 80-0623447	HOUSING	IL	501(c)(3)	9	FMI		No



BYLAWS  
OF  
WHEATON FRANCISCAN HEALTHCARE - IOWA, INC

TABLE OF CONTENTS

<u>ARTICLE I THE CORPORATION</u> .....	1
Section 1.1. Responsibilities.....	1
Section 1.2. Purposes .....	1
Section 1.3. Sponsorship.....	2
Section 1.4. Authority and Accountability .....	2
Section 1.5. Corporate Offices.....	3
Section 1.6. Corporate Dissolution .....	3
<u>ARTICLE II THE WHEATON FRANCISCAN SYSTEM</u> .....	3
Section 2.1. Composition.. ..	3
Section 2.2. Decision Levels .. ..	4
<u>ARTICLE III. MEMBERS OF THIS CORPORATION</u> .....	4
Section 3.1. Composition .....	4
Section 3.2. Responsibilities of Schoitz .....	5
Section 3.3. Responsibilities of WFSI .....	6
Section 3.4. Authority .....	7
Section 3.5. Action by the Members .....	8
<u>ARTICLE IV. BOARD OF DIRECTORS</u> .....	8
Section 4.1. Role.....	8
Section 4.2. Composition.....	8
Section 4.3. Rights and Responsibilities .....	10
Section 4.4. Authority ....	12
Section 4.5. Meeting and Action by Board.....	12
Section 4.6. Committees of the Board of Directors .....	13
<u>ARTICLE V. OFFICERS</u> .....	15
Section 5.1. Designation of Corporate Officers.....	15
Section 5.2. Board Chairperson .....	16
Section 5.3. Board Vice Chairperson.....	16
Section 5.4. President/Chief Executive Officer .....	16
Section 5.5. Secretary .. ..	17
Section 5.6. Treasurer.....	17
Section 5.7. Assistant Officers .....	17
Section 5.8. Administrative Officers.....	17
Section 5.9. Election and Term of Office of Officers .....	18
Section 5.10. Resignation and Removal.....	18

<u>ARTICLE VI. FISCAL MATTERS</u> .....	18
Section 6.1. Fiscal Year.....	18
Section 6.2. Financial Transactions.....	18
Section 6.3. Budgets ... ..	18
Section 6.4. Checks, Drafts, Etc .....	19
Section 6.5. Deposits .....	19
Section 6.6. Maintenance of Records .....	19
<u>ARTICLE VII. MISCELLANEOUS PROVISIONS</u> .....	19
Section 7.1. Conflicts or Duality of Interest.....	19
Section 7.2. General Liability .....	19
Section 7.3. Indemnification .....	20
Section 7.4. Non-Discrimination .....	20
<u>ARTICLE VIII. AMENDMENTS</u> .....	20
Section 8.1. Amendment Procedure.....	20
Section 8.2. Limitation on Amendment .....	20
Section 8.3. Review of Bylaws. ....	20

## BYLAWS

### OF

### WHEATON FRANCISCAN HEALTHCARE - IOWA, INC

#### ARTICLE I. THE CORPORATION.

##### Section 1.1. Responsibilities.

Wheaton Franciscan Healthcare – Iowa, Inc (“WFH-Iowa,” or the “Corporation”) is a not-for-profit corporation organized under the laws of the State of Iowa. It participates in the mission of the Roman Catholic Church and the Franciscan Sisters, Daughters of the Sacred Hearts of Jesus and Mary of Wheaton, Illinois (the “Wheaton Franciscan Sisters”). It is the responsibility of WFH-Iowa to carry out its corporate purposes in a manner that:

- (a) Meets the personal and social needs of the times.
- (b) Witnesses to the Judeo-Christian ethic and the Mission and Philosophy of Human and Community Development (hereinafter, the “Mission and Philosophy”) of the Wheaton Franciscan Sisters, and the mission of Schoitz Health Resources, Inc.
- (c) Is consistent with WFH-Iowa’s Articles of Incorporation, as amended (the “Articles of Incorporation”).
- (d) Shall be at all times broadly representative of the community

##### Section 1.2. Purposes.

WFH-Iowa is organized and shall be operated for the following purposes:

- (a) To further the Mission and Philosophy of the Wheaton Franciscan Sisters and the mission and philosophy of both of the WFH-Iowa Members (as defined in Section 3.1 below).
- (b) To promote, support and engage in any and all of the religious, charitable, educational and scientific ministries of the Wheaton Franciscan Sisters, however diverse and wherever located (hereinafter, “Corporate Ministries”), or of the WFH-Iowa Members
- (c) To serve as a regional holding company and coordinating organization for directing the sponsorship of Corporate Ministries located in the region.
- (d) To establish, develop, own, sponsor, promote, and conduct religious, charitable, educational and scientific activities devoted to promoting life and improving and protecting the health, welfare and personal well-being of all persons.

- (e) To engage in any lawful activities within a purpose for which a corporation may be organized under the Iowa Nonprofit Corporation Act, to the extent consistent with the foregoing purposes
- (f) To operate exclusively for religious, charitable, educational and scientific purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Internal Revenue Code"), with the limitations that:
  - (i) No part of the net earnings of WFH-Iowa shall inure to the benefit of, or be distributable to, directors, officers, or other persons, except that WFH-Iowa shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth herein
  - (ii) Except as authorized under the Internal Revenue Code, no substantial part of the activities of WFH-Iowa shall be the carrying on of propaganda, or otherwise attempting to influence legislation, and WFH-Iowa shall not participate in or intervene in (including the publishing or distribution of statements) any political campaign on behalf of any candidate for public office.
  - (iii) Notwithstanding any other provisions of these Bylaws, WFH-Iowa shall not carry on any other activities not permitted to be carried on by:
    - (1) A corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code
    - (2) A corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

### Section 1.3 Sponsorship.

Sponsorship is the ongoing public relationship that the Wheaton Franciscan Sisters have with the Corporate Ministries for the purpose of fulfilling the mission of the Roman Catholic Church. This role is exercised through responsibility and authority to determine and/or influence mission, vision, values, management philosophy, governance structures, leadership selection, strategic planning, resource allocation, operating policies, and educational resources. As a faith-based effort, the Corporate Ministries provide

- (a) Service to those in need.
- (b) Witness to God's presence among us in love
- (c) A context for meaning in the lives of those serving and being served.

### Section 1.4 Authority and Accountability.

WFH-Iowa shall have all of the authority necessary to achieve its responsibilities, subject to the rights reserved by the WFH-Iowa Members, and shall be permitted to do all things that can be done by not-for-profit corporations organized under the laws of the State of

Iowa; provided, however, that at all times WFH-Iowa shall be managed and its corporate powers shall be exercised in accordance with the Mission and Philosophy of the Wheaton Franciscan Sisters, the mission and purposes of the WFH-Iowa Members, and in accordance with the Articles of Incorporation and these Bylaws. WFH-Iowa and all who are associated with it are accountable to the WFH-Iowa Members for discharging its responsibilities and exercising its authority.

#### Section 1 5. Corporate Offices.

WFH-Iowa shall have and continuously maintain in this state a registered office and a registered agent whose office address is identical with such registered office, and may have such other offices within or without the State of Iowa as the board of directors may from time to time determine.

#### Section 1 6. Corporate Dissolution

In the event the WFH-Iowa Members (as defined in Section 3.1 below) approve the plan of dissolution of WFH-Iowa, after paying or making provision for the payment of all of the liabilities and obligations of WFH-Iowa, the board of directors shall distribute all of the assets of WFH-Iowa as follows:

- (a) To the WFH-Iowa Members, if then in existence and if qualified under Section 501(c)(3) of the Internal Revenue Code. Such distributions shall be based upon a ratio of 52.1% WFSI (as defined in Section 3.1 below), and 47.9% Schoitz (as defined in Section 3.1 below).
- (b) If the distributee is not then in existence or is not so qualified, then as follows:
  - (i) The portion that would have been distributed to WFSI shall be distributed to Wheaton Franciscan Sisters Corporation, an Illinois not-for-profit corporation, if then in existence and if qualified under Section 501(c)(3) of the Internal Revenue Code. If Wheaton Franciscan Sisters Corporation is not then in existence or is not so qualified, then such portion shall be distributed to its successor or to its nominee, provided that such organization shall at the time be exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.
  - (ii) The portion that would have been distributed to Schoitz shall be distributed to its successor or to its nominee, provided that such organization shall at the time be exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code.

### ARTICLE II. THE WHEATON FRANCISCAN SYSTEM.

#### Section 2.1. Composition.

The Wheaton Franciscan Sisters own and operate a system of affiliated corporations (the "System") as a means of furthering their mission. The System is organized in Tiers.

- (a) Tier I Corporation. Wheaton Franciscan Services, Inc. ("WFSI"), an Illinois not-for-profit corporation, is the only Tier I corporation. It is the ultimate corporate parent of every System corporation. It acts as a Member of each Tier II corporation.
- (b) Tier II Corporations. Tier II corporations are direct subsidiaries of the Tier I corporation, which acts as a Member thereof. Each Tier II corporation acts as a Member of Tier III corporations subsidiary to it.
- (c) Tier III Corporations. Each Tier III corporation is a direct subsidiary of a Tier II corporation, which acts as a Member thereof.
- (d) Tier IV Corporations. Each Tier IV corporation is a direct subsidiary of a Tier III corporation, which acts as a Member thereof.

For purposes of these Bylaws, the term "WFSI-Governed Corporations" shall refer collectively to Tier II, III and IV corporations with respect to which WFSI retains, directly or indirectly, the sole and exclusive authority to amend organizational documents and, if applicable, to approve and process the sale or disposition of stable patrimony. The determination of WFSI-Governed status shall be based upon the provisions of each corporation's articles of incorporation and bylaws, as amended. The term "the System," as used herein, shall refer collectively to WFSI and all WFSI-Governed Corporations.

#### Section 2.2 Decision Levels.

While the primary decision level for WFSI and each WFSI-Governed Corporation is the board of directors of each corporation, certain types of decisions are reserved to the Member or Members of the corporation. System decision levels, in ascending order, are:

Tier IV Board of Directors/Trustees

Tier III Board of Directors

Tier II Board of Directors

Tier I Board of Directors

Tier I WFSI Members (the Sponsorship Member Board, unless specifically reserved to the Class I Members)

### ARTICLE III MEMBERS OF THIS CORPORATION.

#### Section 3.1. Composition.

WFH-Iowa shall have two Members, a Community Member and a Corporate Member

- (a) Community Member. The Community Member shall be Schoitz Health Resources, Inc ("Schoitz"), an Iowa not-for-profit corporation.

- (b) Corporate Member. The Corporate Member shall be Wheaton Franciscan Services, Inc. ("WFSI"), an Illinois not-for-profit corporation, which is the sole Tier I corporation in the System

The term "WFH-Iowa Members," as used herein, shall refer to Schoitz and WFSI, collectively. Except for the rights and responsibilities specifically vested in Schoitz in the Articles of Incorporation or these Bylaws, WFSI shall be deemed the sole member of WFH-Iowa for all other purposes, including those rights specifically reserved to members pursuant to applicable laws. The term "Wheaton Iowa," as used herein, shall refer collectively to WFH-Iowa and all WFSI-Governed Corporations with respect to which WFH-Iowa is, directly or indirectly, a member or shareholder.

### Section 3.2. Responsibilities of Schoitz

Schoitz shall be responsible to maintain Wheaton Iowa as a community institution. This role is exercised through responsibility to influence Wheaton Iowa to continue to have a strong relationship to the community and to provide care to the community in accordance with that obligation. It is important that Schoitz remain visible to the community. As a community based institution, the community sponsorship of Schoitz as part of Wheaton Iowa will provide:

- Concern about the health of the entire community
- Maintenance of community leadership and stewardship of Wheaton Iowa.
- Maintenance of a philanthropic and volunteer heritage.
- Maintenance of a not-for-profit service orientation of Wheaton Iowa.
- Maintenance of an orientation of Wheaton Iowa that ensures that all decisions benefit the community and Wheaton Iowa

In furtherance of the foregoing, Schoitz, acting through its board of directors, shall have the following rights and responsibilities with regard to WFH-Iowa:

- (a) To approve the recommendations of the Executive Committee (which serves as the Nominating Committee of the board of directors of WFH-Iowa), made in accordance with Section 4.6(f) of these Bylaws, regarding those persons proposed to be elected as the directors required to reside in the service area of WFH-Iowa pursuant to Sections 4.2(a)(i) and 4.2(a)(ii) of these Bylaws
- (b) To recommend to WFSI the removal of any director required to reside in the service area of WFH-Iowa who in the considered judgment of Schoitz does not enjoy its confidence as being in the best interests of WFH-Iowa.
- (c) To advise WFSI on matters relating to the communities in which WFH-Iowa and its subsidiaries operate, to best ensure the fulfillment of the mission and purposes of the WFH-Iowa Members.

- (d) To approve, prior to action by WFSI, the adoption of any amendment to the Articles of Incorporation or these Bylaws that would change the rights and responsibilities of Schoitz; and to receive notice of other proposed changes and opportunity to provide advice to WFSI with respect to such changes.
- (e) To jointly approve with WSFI the plan of dissolution of WFH-Iowa.
- (f) To approve any amendment, modification or termination of the relationship between Schoitz and WFH-Iowa or WFSI, whether or not effected through an amendment of the Articles of Incorporation or these Bylaws.

### Section 3.3 Responsibilities of WFSI

In addition to doing all things required or allowed by law, WFSI shall have exclusive authority over.

- (a) The following matters established on a System-wide basis:
  - (i) To approve the System Mission, Vision and Values Statements.
  - (ii) To approve the System Financial Transactions Policy, System Strategic Plan and the System Strategic Financial Plan (including financial performance criteria consistent therewith).
  - (iii) To develop System-wide policies
  - (iv) To select the independent auditor of the System, receive the annual System audit report and ensure the Sponsorship Member Board also receives such report.
- (b) The following matters with respect to WFH-Iowa and Wheaton Iowa:
  - (i) Subject to the rights of Schoitz as set forth in Section 3.2(d), to approve all amendments to the Articles of Incorporation and these Bylaws
  - (ii) Subject to the rights of Schoitz as set forth in Section 3.2(a), to elect the directors of WFH-Iowa.
  - (iii) Subject to the rights of Schoitz as set forth in Section 3.2(b), to remove and replace, with or without cause, any or all of the directors of WFH-Iowa
  - (iv) To elect the officers of WFH-Iowa annually (other than the president/chief executive officer), based on recommendations from the board of directors, and remove any officers so elected.
  - (v) To elect and/or terminate, as well as review the performance of, the president/chief executive officer of WFH-Iowa, in consultation with the chairperson of Schoitz

- (vi) To approve the Strategic Plan and the Strategic Financial Plan for Wheaton Iowa (including financial performance criteria and annual capital and operating budgets consistent therewith), which shall be consistent with the System Strategic Plan and the System Strategic Financial Plan.
- (vii) For integrations to which WFH-Iowa is a party, if not covered in the System Financial Transactions Policy, to approve the letter of intent/memorandum of understanding, the transaction agreement, and amendments thereto
- (viii) To give final approval to the plan of merger or consolidation of WFH-Iowa.
- (ix) To jointly approve with Schoitz the plan of dissolution of WFH-Iowa.
- (x) To approve the Wheaton Iowa Accountability Report regarding the System Strategic Plan and the System Strategic Financial Plan
- (xi) Consistent with the System Financial Transactions Policy, to approve financial transactions beyond the scope of WFH-Iowa's authority as set forth therein.
- (xii) If required under the System Financial Transactions Policy, to give final approval to the incorporation of, or the acquisition or acceptance of membership in, a corporation.
- (xiii) To cause WFH-Iowa, if it is an Obligated Issuer, to pay any debt incurred or guaranteed by WFSI pursuant to the Master Indenture dated as of June 1, 1985, and Supplemental Indenture thereto (the "Indenture") and to cause WFH-Iowa to be merged into WFSI, if the WFSI board of directors deems such merger necessary to prevent or to cure a default under the Indenture.
- (xiv) To approve any amendment, modification or termination of the relationship between Schoitz and WFH-Iowa or WFSI, whether or not effected through an amendment of the Articles of Incorporation or these Bylaws
- (xv) To exercise the authority reserved to it in the bylaws of Tier III corporations of which WFH-Iowa is a Member

#### Section 3.4 Authority.

The WFH-Iowa Members shall have the authority to establish monitoring mechanisms that will help ensure that WFH-Iowa will contribute to the fulfillment of the mission and purposes of the WFH-Iowa Members. The WFH-Iowa Members shall have such authority as is commensurate with their responsibilities

Section 3.5. Action by the Members.

Each of the WFH-Iowa Members shall act by executing and delivering to the chairperson, president/chief executive officer, or secretary of WFH-Iowa a written instrument or instruments, signed by an authorized officer of such WFH-Iowa Member, setting forth the action taken. The action of the WFH-Iowa Members shall be deemed to have been taken on the dates the written instruments are so delivered unless the instruments provide otherwise.

ARTICLE IV. BOARD OF DIRECTORS.

Section 4.1. Role.

- (a) At all times, the board of directors of WFH-Iowa shall support the Mission, Vision, Values and Purposes of Wheaton Iowa, and shall direct the activities and resources of Wheaton Iowa accordingly.
- (b) In furtherance of the foregoing, the board of directors shall oversee the implementation of the resolutions and policies adopted from time to time by the board and the WFH-Iowa Members. Moreover, the board shall inform the WFH-Iowa Members of any developing problems or emerging opportunities regarding the System
- (c) In the performance of their role, the board of directors, individually and collectively, shall:
  - (i) Attend general board orientation and continuing education programs.
  - (ii) Become knowledgeable of and keep abreast of societal trends.
  - (iii) Treat confidentially all sensitive, privileged and proprietary information regarding WFH-Iowa and the System.

Section 4.2 Composition.

- (a) Number and Composition of Directors
  - (i) The board of directors shall consist of not less than three (3) and not more than fifteen (15) persons, a majority of whom shall reside in the service area of WFH-Iowa. One (1) of such directors shall be a representative of WFSI (the "Tier I Representative"). Such number shall also include the president/chief executive officer of WFH-Iowa, who shall serve as a member of the board, ex officio, with vote.
  - (ii) Two (2) of such directors shall be persons who.
    - (1) Reside within the geographic area encompassed by the City of Cedar Falls, Iowa;
    - (2) Have significant involvements in the Cedar Falls community; and

- (3) Are not employees of WFH-Iowa or its affiliates.

Prior to election of such directors (the "Cedar Falls Directors"), WFH-Iowa shall seek nominations for such directors from the boards of directors of Sartori Health Care Foundation. WFH-Iowa's board of directors will then consider these nominations, and if approved (subject to the rights of Schoitz pursuant to Section 3.2(a)), will submit to WFSI these nominations, along with such other nominations as may be added by WFH-Iowa's board of directors.

- (iii) It is recognized that WFH-Iowa and its subsidiaries resulted from the consolidation of the assets of Schoitz and St. Francis related organizations. WFH-Iowa is dedicated to respect this consolidated history, and in furtherance thereof, WFH-Iowa shall not elect or retain a board member, other than the Tier I Representative and the president/chief executive officer of WFH-Iowa, who does not enjoy the confidence of Schoitz.

- (b) Qualifications. Candidates for membership on the board of directors shall have as basic qualifications

- (i) Personal competency.
- (ii) An awareness of and a commitment to the Mission, Vision and Values of the System.
- (iii) An interest in the operations of WFH-Iowa.

Directors shall be selected without reference to race, sex or religious belief and affiliation.

- (c) Election. Directors shall be elected by WFSI at the annual meeting of WFSI. Such elections shall be based on recommendations received from the board of directors. Directors shall take office at the first board meeting following their election.

- (d) Term of Office. Directors shall serve for terms of three (3) years, or until their earlier resignation, removal or death. Notwithstanding the foregoing, a newly-elected director may in some cases be elected for an initial term of only one (1) or two (2) years; this is referred to as an "initial term," and does not constitute a full term for purposes of applicable term limitations (as described below). Directors' terms shall expire on the date of the annual meeting of the board or, if later, when their successors are elected. The terms of directors shall be staggered so that as near as possible an equal number of directors will be elected each year. Except as provided below, directors may not serve for more than two (2) consecutive full three (3) year terms unless there is a one (1) year hiatus between the second and third term; provided, however, WFSI may waive the foregoing limitation. Notwithstanding the foregoing:

- (i) Tier I Representatives and ex officio directors shall serve without limitation as to tenure or term of office.
- (ii) Directors who have served continuously since their election as initial directors of Covenant Medical Center, Inc. on October 31, 1985, may be re-elected without limitation of terms.
- (e) Vacancies. Vacancies on the board due to death, resignation, or other cause shall be filled during the term through election by WFSI, subject to the recommendation and nomination processes set forth in Sections 3.2(a) and 4 2(a)(ii), if applicable. Directors so elected shall hold office for the duration of the vacated term, or until their successors have been elected.
- (f) Resignation and Removal. A director may resign at any time by giving written notice of such resignation to the chairperson of the board of directors. A director may be removed at any time, with or without cause, by WFSI, subject to the rights of Schoitz pursuant to Section 3 2(b); such removal may or may not be based on a prior recommendation by the board of directors.
- (g) Attendance at Meetings. Failure of a director to attend a minimum of two-thirds (2/3) of the board meetings, or a minimum of one-half (1/2) of the regular meetings of assigned committees, shall result in a review and may be a basis for removal or non-re-election.

#### Section 4.3. Rights and Responsibilities.

Subject to the rights and responsibilities of the WFH-Iowa Members, the rights and responsibilities of the board of directors shall include the following:

- (a) To ensure the implementation by Wheaton Iowa of the System Mission, Vision and Values Statements
- (b) To recommend the amendment or restatement of the Articles of Incorporation and these Bylaws
- (c) To participate in the identification and interviewing of candidates for the board of directors and to recommend suitable candidates for election.
- (d) To recommend, for approval by WFSI, the removal of any director.
- (e) To recommend the officers of WFH-Iowa (other than the president/chief executive officer), for election by WFSI.
- (f) To participate in the selection of a candidate for, and to recommend to WFSI the election or termination of, the president/chief executive officer; through the board chairperson, to participate in the annual performance and salary review of such officer.
- (g) To develop and recommend to WFSI for approval the Strategic Plan and the Strategic Financial Plan for Wheaton Iowa (including financial performance criteria and annual capital and operating budgets consistent therewith), which

shall be consistent with the System Strategic Plan and the System Strategic Financial Plan

- (h) For integrations to which WFH-Iowa is a party, if not covered in the System Financial Transaction Policy, to recommend the letter of intent/memorandum of understanding, the transaction agreement, and amendments thereto.
- (i) To recommend the plan of merger or consolidation of WFH-Iowa
- (j) To recommend the plan of dissolution of WFH-Iowa.
- (k) To develop and recommend, for approval by WFSI, the Wheaton Iowa Accountability Report regarding the System Strategic Plan and the System Strategic Financial Plan.
- (l) To approve policies for Wheaton Iowa and to implement the System policies and resolutions adopted from time to time by WFSI.
- (m) Consistent with the System Financial Transactions Policy, to approve financial transactions within the scope of WFH-Iowa's authority as set forth therein, and to recommend financial transactions beyond the scope of WFH-Iowa's authority as set forth therein
- (n) Except as provided in Section 3.2(b)(xiii), to give final approval to the incorporation of, or the acquisition or acceptance of membership in, a corporation.
- (o) To recommend any amendment, modification or termination of the relationship between Schoitz and WFH-Iowa or WFSI, whether or not effected through an amendment of the Articles of Incorporation or these Bylaws
- (p) To exercise the authority reserved to WFH-Iowa as a Tier II corporation in the bylaws of Tier III corporations of which WFH-Iowa is a Member
- (q) To make recommendations regarding any matter reserved to WFSI in either these Bylaws or the bylaws of Tier III corporations of which WFH-Iowa is a Member.
- (r) To perform any and all other acts and functions not otherwise specifically mentioned in these Bylaws which have been delegated and transmitted in writing to the board of directors of WFH-Iowa by resolution of WFSI.

Although the board of directors is authorized to provide the WFH-Iowa Members with recommendations regarding various matters set forth above, such recommendations shall not be a necessary prerequisite to the exercise by either of the WFH-Iowa Members of its final authority with respect to such matters, as set forth in Article III above

#### Section 4.4. Authority

The board of directors of WFH-Iowa shall have all the authority necessary to achieve its responsibilities. Subject to the rights reserved to the WFH-Iowa Members, the board shall have full power and authority to do and to perform any and all acts and functions that are not inconsistent with the laws governing the operation of WFH-Iowa, the Articles of Incorporation, these Bylaws, and policies and directives of WFSI.

#### Section 4.5 Meeting and Action by Board

- (a) Annual Meeting of the Board. The annual meeting of the board of directors shall be held during the month of November at the principal office of WFH-Iowa or at such date, time and place as may be designated by the board.
- (b) Regular Meetings of the Board. Regular meetings of the board of directors shall be held at least quarterly, at such date, time and place as shall be designated by the board on an annual basis. Notice of regular meetings may, but need not be, provided
- (c) Special Meetings of the Board. Special meetings of the board of directors may be called by WFSI, the board chairperson, the Executive Committee, or the president/chief executive officer. Notice of special meetings shall be delivered to each director at any time prior to the date of the meeting, except where a specified period of advance notice is required by law or these Bylaws. Except as required by law or these Bylaws, any meeting notice may, but need not, state generally the nature of the business to be taken up at the meeting. Whenever any notice is required to be given by law or pursuant to these Bylaws, a waiver thereof in writing signed by the person(s) entitled to such notice shall be deemed equivalent to the giving of such notice. Attendance at any meeting shall constitute waiver of notice thereof unless the person at the meeting objects to the holding of the meeting because proper notice was not given.
- (d) Quorum at Board Meetings. For all meetings of the board of directors (other than for action taken by unanimous written consent), a quorum shall be a majority of the directors then serving, provided that the Tier I Representative is present. Notwithstanding the foregoing, in the event that the Tier I Representative is unable to attend a meeting, the Tier I Representative may, in his or her sole and exclusive discretion, designate the president/chief executive officer of WFH-Iowa to act as the Tier I Representative for purposes of establishing a quorum at that particular meeting
- (e) Meeting by Conference Telephone. Members of the board of directors may attend meetings of the board by conference telephone or other communications equipment by which all persons participating in the meeting can hear each other.
- (f) Voting. Each director shall be entitled to cast one (1) vote on all matters presented to the board. Voting by proxy shall not be permitted.
- (g) Action. The affirmative act of a majority of directors present at a meeting at which a quorum exists shall be the act of the board, except to the extent that a greater proportion is required by law or these Bylaws.

- (h) Informal Action by Directors. Any action required or permitted to be taken at a meeting of the board may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the directors entitled to vote with respect to the subject matter thereof.

#### Section 4.6 Committees of the Board of Directors

- (a) Committees Generally. Committees are designed to facilitate the actions of the board and enable it to function more efficiently and effectively. Committees shall meet at the time and place designated by the chairperson of each such committee.
- (b) Types of Committees. Committees of the board shall be standing or special. The standing committees of the board of directors shall be:
  - (i) Executive Committee
  - (ii) Finance and Operations Committee

Other standing committees may be authorized by amendment of these Bylaws. Special committees may be created or terminated at any time by resolution of the board, and shall continue until dissolved by the board.

- (c) Composition of Committees. The board shall appoint committee members and committee chairpersons. Each committee shall include at least two (2) directors, and at least a majority of committee members shall be directors. The board chairperson shall serve as an ex officio member of all committees. Committee members shall serve at the pleasure of the board.
- (d) Responsibilities, Authority and Accountability of Committees. Except as otherwise provided, or as specifically determined by the board, committees shall have the responsibility of achieving their purpose described in these Bylaws or the action creating them, shall exercise the authority reasonably necessary to achieve these responsibilities, and shall account to the board of directors directly or through the Executive Committee. Notwithstanding the foregoing, no committee shall be authorized to take any of the following actions:
  - (i) Recommend or adopt a plan for the distribution of the assets of WFH-Iowa, or for the dissolution of WFH-Iowa or a revocation thereof.
  - (ii) Fill vacancies on the board of directors or any committee thereof
  - (iii) Elect, appoint or remove any officer or director or committee member, or fix the compensation of any committee member
  - (iv) Adopt, amend, repeal or restate the Articles of Incorporation or these Bylaws.
  - (v) Recommend or adopt a plan of merger or a plan of consolidation with another corporation, or the sale, lease, exchange, mortgage or other

disposition of all or substantially all of the property or assets of WFH-Iowa.

- (vi) Amend, alter, repeal or take action inconsistent with any resolution or action of the board when the resolution or action of the board provides by its terms that it shall not be amended, altered or repealed by action of a committee.

The authority of any committee shall be subject to such other limitations as may be imposed by law.

- (e) Committee Rules, Procedures and Action. Each committee shall keep minutes of its meetings, and may adopt rules for its own governance not inconsistent with these Bylaws or the acts of the board.

- (i) Quorum at Committee Meetings For all committee meetings, a quorum shall be a majority of committee members then serving. Notwithstanding the foregoing, a quorum for meetings of the Executive Committee shall require the presence of the Tier I Representative. In the event that the Tier I Representative is unable to attend a meeting, the Tier I Representative may, in his or her sole and exclusive discretion, designate the president/chief executive officer of WFH-Iowa to act as the Tier I Representative for purposes of establishing a quorum at that particular meeting.

- (ii) Meeting by Conference Telephone. Committee members may attend meetings of the committee by conference telephone or other communications equipment by which all persons participating in the meeting can hear each other

- (iii) Voting. Each committee member shall be entitled to cast one (1) vote on all matters presented to the committee. Voting by proxy shall not be permitted.

- (iv) Action. The affirmative act of a majority of committee members present at a meeting at which a quorum exists shall be the act of the committee.

- (v) Informal Action by Committee Members. Any action required or permitted to be taken at a meeting of a committee may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the committee members entitled to vote with respect to the subject matter thereof.

- (f) Executive Committee. The Executive Committee shall consist of

- The chairperson of the board.
- The vice chairperson of the board.
- The president/chief executive officer.

- Two (2) or more additional directors, including the Tier I Representative if he or she is not already included above.

The Executive Committee shall:

- (i) Serve as a Nominating Committee for the board.
  - (ii) Perform such other functions as may be assigned to it from time to time by the board
  - (iii) Have the authority to exercise all of the power of the board between meetings of the board, subject to Section 4.6(d) above.
- (g) Finance and Operations Committee. The Finance and Operations Committee shall consist of the treasurer and two (2) or more additional directors, a majority of whom shall not be employed by WFH-Iowa. The president/chief executive officer and the chief financial officer shall be members of the Finance and Operations Committee. The Finance and Operations Committee shall:
- (i) Periodically review the financial condition of Wheaton Iowa and report its findings to the board.
  - (ii) Ascertain that appropriate internal controls are exercised in Wheaton Iowa' operations
  - (iii) Review the annual report from the external auditors and report the same to the WFH-Iowa board.
  - (iv) Recommend Wheaton Iowa financial policies.
  - (v) Monitor and ensure that all of the financial interests of Wheaton Iowa have been provided for and attended to.
  - (vi) Review and recommend the Wheaton Iowa Strategic Financial Plan.
  - (vii) Oversee effective facility development, operation, and utilization

## ARTICLE V. OFFICERS.

### Section 5.1 Designation of Corporate Officers.

- (a) Offices The officers of WFH-Iowa shall be as follows.
- (i) A chairperson of the board.
  - (ii) A vice chairperson of the board.
  - (iii) A president/chief executive officer.
  - (iv) A secretary

- (v) A treasurer.
  - (vi) Such other assistant officers or administrative officers as may be deemed necessary or appropriate.
- (b) Qualifications. The chairperson and vice chairperson must be selected from among the directors; other officers need not be directors. Any two (2) offices may be held by the same person, except the offices of:
- (i) Chairperson and vice chairperson.
  - (ii) President/chief executive officer and secretary.
- (c) Titles. Officers may be designated by titles different from the titles designated here, but the board shall ensure that the authority and responsibilities of each officer designated in these Bylaws shall vest in appropriate officers however titled.

#### Section 5.2. Board Chairperson.

The board chairperson shall preside over meetings of the board and the Executive Committee, and shall have all of the responsibilities and shall exercise all of the authority that this office customarily requires. The board chairperson shall represent WFH-Iowa to the WFH-Iowa Members and to appropriate external publics. The board chairperson shall provide advice and counsel to the president/chief executive officer. The board chairperson shall serve as an ex officio member of all board committees, and shall perform such additional duties as may be assigned by the board.

#### Section 5.3. Board Vice Chairperson.

In the absence of the board chairperson, or in the event of the chairperson's inability or refusal to act, the board vice chairperson shall chair meetings of the board or the Executive Committee, and shall perform such other duties as may be delegated to the vice chairperson from time to time by the board or the board chairperson.

#### Section 5.4. President/Chief Executive Officer

WFH-Iowa shall contract with WFSI for the services of the president/chief executive officer, who shall remain an employee of WFSI. WFH-Iowa shall participate in the selection, compensation, and retention of the president/chief executive officer, who shall serve at the pleasure of the board of directors and WFSI. Differences, if any, between WFH-Iowa and WFSI concerning the selection, compensation and retention of the president/chief executive officer shall be resolved by WFSI.

The president/chief executive officer shall have all of the duties and authority that such position would customarily require, and shall serve as an ex officio member of the board of directors, with vote. The president/chief executive officer shall provide leadership and direction for Wheaton Iowa in accordance with the mission and purposes of the WFH-Iowa Members. The president/chief executive officer shall develop or cause to be

developed, for approval by the board, or for review by the board and subsequent recommendation to WFSI for approval, as appropriate, all of the following:

- (a) A Strategic Plan for Wheaton Iowa, which shall be consistent with the System Strategic Plan.
- (b) A Strategic Financial Plan for Wheaton Iowa, which shall be consistent with the System Strategic Financial Plan.
- (c) Annual budgets for Wheaton Iowa.
- (d) Policies for Wheaton Iowa.
- (e) An annual Wheaton Iowa Accountability Report regarding the System Strategic Plan and the System Strategic Financial Plan.

The president/chief executive officer shall oversee the selection and employment of all agents, employees, and administrative officers for WFH-Iowa. The president/chief executive officer shall serve as a liaison for WFH-Iowa in its relationship with WFSI and with Tier III corporations of which WFH-Iowa is a Member. The president/chief executive officer shall represent Wheaton Iowa to internal and external publics. The president/chief executive officer shall perform such other duties as may from time to time be assigned by the board, the board chairperson, or the WFSI president/chief executive officer.

#### Section 5.5. Secretary.

The secretary shall be responsible directly or indirectly for executing all of the duties incident to the office of secretary, and such additional duties as may be assigned by the president/chief executive officer or by the board.

#### Section 5.6. Treasurer.

The treasurer shall be responsible directly or indirectly for executing all of the duties incidental to the office of treasurer, and such other duties as may be assigned by the president/chief executive officer or by the board.

#### Section 5.7. Assistant Officers.

Assistant officers shall perform such duties as shall be assigned to them by the officer to which they are assistant, by the president/chief executive officer, or by the board.

#### Section 5.8. Administrative Officers

WFH-Iowa may have such other administrative officers as the president/chief executive officer shall determine, who shall be appointed, supervised and subject to removal by the president/chief executive officer. Except as specifically indicated in this Article V, the term "officers" shall not include administrative officers.

Section 5.9. Election and Term of Office of Officers.

- (a) Election The president/chief executive officer shall be elected by WFSI, based on input received from the chairperson of Schoitz. The other officers of WFH-Iowa shall be elected annually by the board of directors of WFSI, based on recommendations from the WFH-Iowa board of directors.
- (b) Term. The president/chief executive officer shall serve at the pleasure of WFSI, for a term to coincide with the duration of his or her employment as the president/chief executive officer of WFH-Iowa (regardless of whether formally employed by WFH-Iowa, WFSI or any other System organization). All other officers shall hold office for a period of one (1) year, or until their earlier resignation, removal or death. Officers' terms shall expire on the date of the annual meeting of the board or, if later, when their successors are elected. The chairperson may be elected for a total of three (3) consecutive one (1) year terms, and shall become eligible for re-election to that office after the passage of one (1) year thereafter; provided, however, that this provision can be waived by WFSI

Section 5.10 Resignation and Removal.

- (a) Resignation. An officer of WFH-Iowa may resign at any time by filing a written resignation with the secretary
- (b) Removal. An officer of WFH-Iowa may be removed at any time, with or without cause, by WFSI.

ARTICLE VI. FISCAL MATTERS.

Section 6 1 Fiscal Year.

The fiscal year of WFH-Iowa shall commence on July 1st of each year and shall end on June 30th of each succeeding year.

Section 6 2 Financial Transactions.

The president/chief executive officer and his/her express designees shall be authorized to execute documents and enter into financial transactions if approved as follows:

- (a) In accordance with the System Financial Transactions Policy, or
- (b) If not addressed in the System Financial Transactions Policy, by specific resolution of the board of directors or, if required under law or these Bylaws, by WFSI.

Section 6.3. Budgets

The president/chief executive officer shall prepare or oversee the preparation of annual capital and operating budgets for Wheaton Iowa, to be submitted to the board of

directors (or a committee thereof) of WFH-Iowa, for review and subsequent recommendation to WFSI for approval as part of the Wheaton Iowa Strategic Financial Plan

#### Section 6.4 Checks, Drafts, Etc.

All checks, drafts, wire transfers of funds, other orders for the payment of money, notes or other evidences of indebtedness issued in the name of WFH-Iowa or to WFH-Iowa, shall be signed or endorsed by such officers or agents of WFH-Iowa and in such manner as shall be determined by resolution of the board

#### Section 6.5. Deposits

All funds of WFH-Iowa shall be deposited from time to time to the credit of WFH-Iowa in such banks, trust companies or other depositaries as shall be determined by resolution of the board

#### Section 6.6. Maintenance of Records.

WFH-Iowa shall keep correct and complete books and records of account and of the activities of WFH-Iowa. Such records shall be open to inspection upon the demand of either WFH-Iowa Member or any director.

### ARTICLE VII. MISCELLANEOUS PROVISIONS.

#### Section 7.1 Conflicts or Duality of Interest.

It is the policy of WFH-Iowa that real or apparent conflicts of interest involving the proprietary interests of persons covered by this policy or their immediate families are undesirable, but can be rendered harmless if there is full and prompt disclosure, and if the board nonetheless approves of the transaction or arrangement creating such a conflict, finding the transaction or arrangement to be in the best interests of and for the benefit of WFH-Iowa, and fair and reasonable thereto in all respects. In furtherance of the foregoing, the board shall approve, implement and maintain the Conflicts of Interest Policy developed and approved by WFSI, which shall apply to the board, committees, officers, employees and agents who act for WFH-Iowa. The president/chief executive officer shall develop and implement appropriate procedures to bring this Conflicts of Interest Policy to the attention of all persons covered thereby and to maintain appropriate records that conflicts are disclosed and prescribed activity respected.

#### Section 7.2. General Liability

No WFH-Iowa Member, director, officer, or committee member of WFH-Iowa, or other person, shall contract or incur any debts on behalf of WFH-Iowa other than in the regular course of employment, or in any way render WFH-Iowa liable unless authorized in the manner set forth herein. No WFH-Iowa Member, officer, director, committee member, or employee of WFH-Iowa is authorized to promise the moral or financial support of WFH-Iowa for any charitable or other objective, unless authorized in the manner set forth herein.

Section 7.3. Indemnification.

WFH-Iowa shall indemnify the WFH-Iowa Members, officers, directors, employees, committee members and volunteers to the maximum extent permitted by applicable law. In all determinations relating to indemnification, the presumption shall be for indemnification.

Section 7.4. Non-Discrimination.

WFH-Iowa recognizes the rights of all persons to equal opportunity in employment, compensation, promotion, education, positions of leadership and power, and shall not discriminate against any employee, applicant for employment, director, officer, contractor or any other person with whom it deals because of race, sex, age, religion, disability, marital status, national origin, genetic information, sexual orientation, ancestry, membership in the military forces, and any other basis prohibited by law.

ARTICLE VIII. AMENDMENTS.

Section 8.1. Amendment Procedure.

Except as provided below, these Bylaws may be amended or restated by WFSI, subject to the rights of:

- (a) Schoitz, pursuant to Section 3.2(d); and
- (b) The City Council of the City of Cedar Falls, Iowa, pursuant to Section 8.2.

Such amendment or restatement may or may not be based on a prior recommendation received from the board of directors of WFH-Iowa. Schoitz shall be given notice of any proposed amendment(s) to the Bylaws.

Section 8.2. Limitation on Amendment

Any amendments to Section 4.2(a)(ii), to this Section 8.2, or to any other provisions of these Bylaws or the Articles of Incorporation that affect the substance of Section 4.2(a)(ii) above, shall be subject to review and approval by the City Council of the City of Cedar Falls before such amendments shall become effective.

Section 8.3 Review of Bylaws.

These Bylaws shall be reviewed in their totality for currency and completeness every two years, or more frequently if appropriate.