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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except 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

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

C Name of organization
Wyoming Medical Center Inc

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 1233 E Second St

Room/suite

City or town, state or province, country, and ZIP or foreign postal code
Casper, WY 82601

D Employer identification number
83-0279242

E Telephone number
(307) 577-7201

G Gross receipts $ 233,067,668

F Name and address of principal officer
Vickie Diamond
1233 E Second St
Casper, WY 82601

H(a) Is this a group return for subordinates? ☐ Yes ☑ No

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

H(c) Group exemption number ▶

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

J Website: ▶ www wyomingmedicalcenter org

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

L Year of formation 1986

M State of legal domicile WY

Part I Summary

1 Briefly describe the organization's mission or most significant activities
WMC strives to advance the health and wellness of our community by providing excellent healthcare services, patient safety and experience at reasonable costs Our highly skilled and engaged team of physicians, staff and volunteers ensures patients are well cared for while at WMC

2 Check this box ▶☐ if the organization discontinued its operations or disposed of more than 25% of its net assets

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	5
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	**5**	1,501
6	Total number of volunteers (estimate if necessary)	**6**	96
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	1,280,677
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	582,886

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	1,168,015	2,009,905
9	Program service revenue (Part VIII, line 2g)	238,138,098	229,866,432
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-153,438	145,982
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	474,637	370,518
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	239,627,312	232,392,837
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0	0
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	96,737,408	95,440,348
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	127,276,548	125,452,980
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	224,013,956	220,893,328
19	Revenue less expenses Subtract line 18 from line 12	15,613,356	11,499,509

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	282,582,727	295,965,882
21	Total liabilities (Part X, line 26)	73,253,376	57,844,895
22	Net assets or fund balances Subtract line 21 from line 20	209,329,351	238,120,987

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

****** 2015-04-27
Signature of officer Date

B Yvonne Wigington Senior VP & CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
KIM C HUNWARDSEN		2015-04-24		P00484560

Firm's name ▶ Eide Bailly LLP — Firm's EIN ▶ 45-0250958

Firm's address ▶ 800 Nicollet Mall Ste 1300
Minneapolis, MN 554027033 — Phone no (612) 253-6500

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

WMC strives to advance the health and wellness of our community by providing excellent healthcare services, patient safety and experience at reasonable costs Our highly skilled and engaged team of physicians, staff and volunteers ensures patients are well cared for while at WMC

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? . . . . . ☑ Yes ☐ No

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

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

If "Yes," describe these changes on Schedule O

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

4a (Code) (Expenses $ 201,360,885 including grants of $) (Revenue $ 229,866,432)

Wyoming Medical Center's mission is to advance the health and wellness of our community by providing excellent healthcare services, patient safety and experience at reasonable costs Wyoming Medical Center is the leader in health in the community and provides care to all people regardless of their ability to pay The hospital was formed in 1986 as a non-profit corporation to provide health care to the residents of Natrona County Since that time Wyoming Medical Center has grown into a Level II Trauma Center that provides critical services to Natrona County and to the entire state and beyond Wyoming Medical Center held over 99 community-oriented events in FY2014 It also released its regular quarterly publication, For Your Health, to 10,000 homes in Natrona and Fremont counties Wyoming Medical Center provided $11,019,000 in charity care services based on total direct and indirect costs

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** ▶ 201,360,885

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		No
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**		No
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	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? *If so, complete Schedule L, Part II*	**26**	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**	Yes	
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	308		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	1		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	1,501		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? **Note.** If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

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

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

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	**10a**		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	**10b**		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	**11a**	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	**12a**	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	**12b**	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	**12c**	Yes	
13	Did the organization have a written whistleblower policy?	**13**	Yes	
14	Did the organization have a written document retention and destruction policy?	**14**	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	**15a**	Yes	
b	Other officers or key employees of the organization	**15b**	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	**16a**	Yes	
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	**16b**		No

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

▶B Yvonne Wigington 1233 East 2nd Street
Casper, WY 82601 (307) 577-2920

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) Christopher Muirhead Chair	5 00 0 00	X		X				0	0	0
(2) John Masterson Vice Chair	5 00 0 00	X		X				0	0	0
(3) David Wheeler MD Secretary	5 00 0 00	X		X				0	0	0
(4) Ruth Moran Board Member	5 00 0 00	X						0	0	0
(5) Bill Huppert Board Member (Nov-Jun)	5 00 0 00	X						0	0	0
(6) Mary MacGuire Board Member	5 00 0 00	X						0	0	0
(7) VH McDonald Board Member	5 00 0 00	X						0	0	0
(8) Linda Young Board Member (Jul-Oct)	5 00 7 00	X						0	0	0
(9) Susan McMurry Board Member	5 00 2 00	X						0	0	0
(10) John Pickrell MD Board Member	5 00 0 00	X						0	0	0
(11) Vickie Diamond CEO	45 00 7 00			X				639,528	0	27,700
(12) Don J Claunch CFO (Jul-Nov)	45 00 7 00			X				293,644	0	97,528
(13) Yvonne Wigington Senior VP & CFO	45 00 7 00			X				146,801	0	11,415
(14) Julia Cann-Taylor CNO	45 00 0 00				X			331,296	0	210,476
(15) Robert M Kaiser VP of Employee Services	45 00 0 00				X			281,854	0	74,024
(16) Patrice Weiner Intensivist-Pulmonary	45 00 0 00					X		369,916	0	0
(17) Robert Neff Nephrology	45 00 0 00					X		423,221	0	10,200

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Casey Contant MD Nephrology	45 00 0 00					X		496,891	0	10,200
(19) Mark McGinley MD Intensivist-Pulmonary	45 00 0 00					X		421,449	0	10,200
(20) Rafael Perez MD Intensivist-Pulmonary	45 00 0 00					X		391,313	0	10,200
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								3,795,913	0	461,943

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 88

		Yes	No
3 Did the organization list any **former** officer, director or trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	**3**		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	**4**	Yes	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**		No

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

(A) Name and business address	(B) Description of services	(C) Compensation
Haselden Construction LLC 6000 E 2nd St Suite 1004 Casper WY 826094337	Construction	8,840,990
UHS of Wyoming 2521 W 15th St Casper WY 82609	Medical	3,108,157
ABM Healthcare Support Service PO Box 935695 Atlanta GA 311935695	Contract Services	2,945,846
Focusone Solutions LLC PO Box 3037 Omaha NE 68103	Temporary Staff	2,627,073
Sound Physicians of Wyoming PO Box 742936 Los Angeles CA 900742936	Medical Services	2,004,809
2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 162		

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
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . .	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	558,038			
	e	Government grants (contributions)	1e	535,247			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	916,620			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		2,009,905			
Program Service Revenue			Business Code				
	2a	Net Patient Revenue	621110	217,724,078	217,287,448	436,630	
	b	Non-patient Non-operating	900099	6,453,558	6,453,558		
	c	JV Investment Income	621300	3,818,924	3,402,056	416,868	
	d	Cafeteria Sales	722210	1,078,682	967,656	111,026	
	e	Lab Revenue	621500	316,153		316,153	
	f	All other program service revenue		475,037	475,037		
	g	**Total.** Add lines 2a–2f . . . . . ▶		229,866,432			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		118,005			118,005
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real / (ii) Personal				
	6a	Gross rents	961,726				
	b	Less rental expenses	591,208				
	c	Rental income or (loss)	370,518				
	d	Net rental income or (loss) . . . . . ▶		370,518			370,518
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	111,600				
	b	Less cost or other basis and sales expenses	83,623				
	c	Gain or (loss)	27,977				
	d	Net gain or (loss) . . . . . ▶		27,977			27,977
	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue					
	e	**Total.** Add lines 11a–11d . . . . . ▶					
	12	**Total revenue.** See Instructions . . . . . ▶		232,392,837	228,585,755	1,280,677	516,500

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
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21				
2 Grants and other assistance to individuals in the United States See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	1,870,722		1,870,722	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	43,504	43,504		
7 Other salaries and wages	64,711,918	54,441,221	10,270,697	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	11,466,952	9,646,984	1,819,968	
9 Other employee benefits	15,569,523	13,098,419	2,471,104	
10 Payroll taxes	1,777,729	1,457,763	319,966	
11 Fees for services (non-employees)				
a Management				
b Legal	214,875		214,875	
c Accounting	77,134		77,134	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	29,574,352	28,353,345	1,221,007	
12 Advertising and promotion	794,233	791,174	3,059	
13 Office expenses	1,745,265	1,578,081	167,184	
14 Information technology	5,933,067	5,933,067		
15 Royalties . .				
16 Occupancy	2,167,045	2,135,668	31,377	
17 Travel	338,099	122,068	216,031	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	85,206	45,917	39,289	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,507,209	13,507,209		
23 Insurance	1,735,215	1,735,215		
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a Drugs and Medical Suppl	32,452,164	32,388,769	63,395	
b Bad Debt Expense	28,359,447	28,359,447		
c Repairs and Maintenance	2,349,075	2,349,075		
d Equipment Lease/Rental	2,260,324	2,244,139	16,185	
e All other expenses	3,860,270	3,129,820	730,450	
25 **Total functional expenses.** Add lines 1 through 24e	220,893,328	201,360,885	19,532,443	0
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		51,859,850	1	47,154,047
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		38,044,842	4	39,130,555
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		30,884	5	30,377
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		1,323,830	7	1,360,688
	8	Inventories for sale or use		5,631,064	8	5,460,119
	9	Prepaid expenses and deferred charges		3,608,479	9	4,295,148
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 317,907,550			
	b	Less accumulated depreciation	10b 190,836,523	107,241,996	10c	127,071,027
	11	Investments—publicly traded securities		67,746,230	11	64,010,441
	12	Investments—other securities See Part IV, line 11			12	
	13	Investments—program-related See Part IV, line 11		7,095,552	13	7,453,480
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11			15	
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		282,582,727	16	295,965,882
Liabilities	17	Accounts payable and accrued expenses		17,788,423	17	19,524,135
	18	Grants payable			18	
	19	Deferred revenue		62,410	19	32,690
	20	Tax-exempt bond liabilities		19,475,254	20	18,960,958
	21	Escrow or custodial account liability Complete Part IV of Schedule D		17,500	21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D		35,909,789	25	19,327,112
	26	**Total liabilities.** Add lines 17 through 25		73,253,376	26	57,844,895
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		209,329,351	27	237,341,446
	28	Temporarily restricted net assets			28	779,541
	29	Permanently restricted net assets			29	
		Organizations that do not follow SFAS 117 (ASC 958), check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		209,329,351	33	238,120,987
	34	Total liabilities and net assets/fund balances		282,582,727	34	295,965,882

Part XI Reconcilliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	232,392,837
2	Total expenses (must equal Part IX, column (A), line 25)	2	220,893,328
3	Revenue less expenses Subtract line 2 from line 1	3	11,499,509
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	209,329,351
5	Net unrealized gains (losses) on investments	5	6,249,102
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	11,043,025
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	238,120,987

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b	Yes	

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

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

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

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

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

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

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

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

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

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

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

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

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

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

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

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

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Non-functionally integrated

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

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

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

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? **11g(i)**		
(ii) A family member of a person described in (i) above? **11g(ii)**		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

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

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶☐

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support** (Subtract line 7c from line 6)						

Section B. Total Support

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

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

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

Section D. Computation of Investment Income Percentage

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

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	

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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*.**

OMB No 1545-0047

2013

Open to Public Inspection

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

Name of the organization	**Employer identification number**
Wyoming Medical Center Inc	83-0279242

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? ☐ **Yes** ☐ **No**

4a Was a correction made? ☐ **Yes** ☐ **No**

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? ☐ **Yes** ☐ **No**

5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	**(b)** Address	**(c)** EIN	**(d)** Amount paid from filing organization's funds If none, enter -0-	**(e)** Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)	(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grass roots lobbying)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

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

j 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? ☐ Yes ☐ 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.)

Lobbying Expenditures During 4-Year Averaging Period — Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f 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) Yes	(a) No	(b) Amount
1	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			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		56,367
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?		No	
j	Total Add lines 1c through 1i			56,367
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	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
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to carry over lobbying and political expenditures from the prior year?	3		

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."

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) nondeductible lobbying and political expenditures **(do not include amounts of political expenses for which the section 527(f) tax was paid).**		
a	Current year	2a	
b	Carryover from last year	2b	
c	Total	2c	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4	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?	4	
5	Taxable amount of lobbying and political expenditures (see instructions)	5	

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 1	WMC spent $56,367 in reimbursed expenses related to direct communications with legislators

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

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

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

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

		Held at the End of the Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

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

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

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

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

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

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

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

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☑ No

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

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

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☑ No

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

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

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

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

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

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI Land, Buildings, and Equipment. 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
1a Land		13,914,856		13,914,856
b Buildings		94,892,359	63,349,416	31,542,943
c Leasehold improvements		14,790	9,136	5,654
d Equipment		154,947,774	122,422,148	32,525,626
e Other		54,137,771	5,055,823	49,081,948
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				127,071,027

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

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

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

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

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
Pension Liability	13,119,508
Estimated Third Party Payor Settlements	2,282,329
Post Retirement Benefits	693,123
Construction Payables	3,232,152
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	19,327,112

2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII ☑

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

1	Total revenue, gains, and other support per audited financial statements			1	220,406,325
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a	6,249,102		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-18,235,614		
e	Add lines **2a** through **2d**			2e	-11,986,512
3	Subtract line **2e** from line **1**			3	232,392,837
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b			
c	Add lines **4a** and **4b**			4c	0
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	232,392,837

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.

1	Total expenses and losses per audited financial statements			1	191,132,641
2	Amounts included on line 1 but not on Form 990, Part IX, line 25				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	191,132,641
4	Amounts included on Form 990, Part IX, line 25, but not on line **1:**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII)	4b	29,760,687		
c	Add lines **4a** and **4b**			4c	29,760,687
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	220,893,328

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
Part X, Line 2	The Hospital is organized as a Wyoming nonprofit corporation and has been recognized by the Internal Revenue Service as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) WHMG is a single member LLC, wholly owned by the Hospital, and is therefore treated for tax purposes under the Hospital's tax exemption status This entity is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS This entity has determined that they are subject to unrelated business income tax and have filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS This entity believes that they have appropriate support for any tax positions taken affecting their annual filing requirements, and as such, do not have any uncertain tax positions that are material to the financial statements This entity would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties incurred
Part XI, Line 2d - Other Adjustments	Expenses Recorded in Revenue on F/S -1,401,240 Change in Minimum Pension Liability Reported in Fund Balance on F/S 11,043,025 Eliminate WHMG Net Income Included in Revenue on Equity Basis -8,276,052 Eliminate Intercompany Transfers with WHMG 8,758,100 Bad Debt Expense Included in Revenue on Financial Statements -28,359,447
Part XII, Line 4b - Other Adjustments	Expenses Recorded in Revenue on Financial Statements 1,401,240 Bad Debt Expense Included in Revenue on Financial Statements 28,359,447

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b	If "Yes," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year ☑ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care ☐ 100% ☐ 150% ☑ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☑ Other 27500 0000000000 %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	If "Yes," did the organization make it available to the public?	6b		No
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			11,019,000		11,019,000	5 720 %
b Medicaid (from Worksheet 3, column a)			14,823,231	10,585,862	4,237,369	2 200 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			616,707	273,608	343,099	0 180 %
d **Total** Financial Assistance and Means-Tested Government Programs			26,458,938	10,859,470	15,599,468	8 100 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			961,761	228,597	733,164	0 380 %
f Health professions education (from Worksheet 5)			757,886	64,429	693,457	0 360 %
g Subsidized health services (from Worksheet 6)			4,877,645	1,308,887	3,568,758	1 850 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			7,900		7,900	0 %
j **Total.** Other Benefits			6,605,192	1,601,913	5,003,279	2 590 %
k **Total.** Add lines 7d and 7j			33,064,130	12,461,383	20,602,747	10 690 %

Part II **Community Building Activities** Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing						
2	Economic development			11,700		11,700	0 010 %
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy			1,507		1,507	0 %
8	Workforce development			795,260		795,260	0 410 %
9	Other						
10	**Total**			808,467		808,467	0 420 %

Part III **Bad Debt, Medicare, & Collection Practices**

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?	1	Yes		
2	Enter the amount of the organization's bad debt expense Explain in Part VI the methodology used by the organization to estimate this amount	2	28,359,447		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	0		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	49,615,879
6	Enter Medicare allowable costs of care relating to payments on line 5	6	58,154,470
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-8,538,591
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6 Check the box that describes the method used		

☐ Cost accounting system ☐ Cost to charge ratio ☑ Other

Section C. Collection Practices

9a	Did the organization have a written debt collection policy during the tax year?	9a	Yes		
b	If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	Yes		

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

	(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1	1 Outpatient Radiology LLC	Imaging Services	50 000 %		50 000 %
2	2 Central Wyoming Outpatient Surgery Center LLC	Surgical Center	50 000 %	25 000 %	25 000 %
3	3 Wyoming Imaging Center LLC	Imaging Services	20 570 %		79 430 %
4	4 North Platte Pathology LLC	Pathological Services	50 000 %		50 000 %
5					
6					
7					
8					
9					
10					
11					
12					
13					

Part V Facility Information

Section A. Hospital Facilities

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

	Name, address, primary website address, and state license number	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)	Facility reporting group
	See Additional Data Table										

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group Wyoming Medical Center

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 1

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

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 275 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☐ Uninsured discount			
f ☑ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Residency			
i ☑ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☐ The policy was attached to billing invoices			
c ☐ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☐ The policy was posted in the hospital facility's admissions offices			
e ☐ The policy was provided, in writing, to patients on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			
Billing and Collections			
15 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained actions the hospital facility may take upon non-payment?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			
17 Did the hospital facility or an authorized third party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	**17**		No
If "Yes," check all actions in which the hospital facility or a third party engaged			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☐ Other similar actions (describe in Section C)			

Part V Facility Information *(continued)*

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

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

Policy Relating to Emergency Medical Care

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

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

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

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
See Additional Data Table	

Part V Facility Information *(continued)*

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

How many non-hospital health care facilities did the organization operate during the tax year? **4**

	Name and address	Type of Facility (describe)
1	Central WY Outpatient Surgery Center 1201 E 3rd St Casper, WY 82601	Surgical Center
2	Outpatient Radiology 419 S Washington St Ste 100 Casper, WY 82601	Imaging Services
3	WY Health Medical Group MultiSpecialty 1233 E 2nd St Casper, WY 82601	Physician Practice
4	North Platte Pathology LLC 111 S Jefferson Street Casper, WY 82601	Pathological Services
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Form and Line Reference	Explanation
Part I, Line 7	Line 7a financial assistance was converted to cost based on the average ratios of cost to gross charges Line 7b Medicaid gross patient charges are tracked and the cost to charge ratio that is calculated from Schedule H Worksheet 2 is applied This amount is offset by net patient service revenue which is a calculation of actual payment minus total expected payment (account balance x reimbursement percentage) Lines 7e-i are actual expenses from the general ledger

Form and Line Reference	Explanation
Part I, Line 7g	Line 7g includes $1,740,764 of costs attributable to a clinic

Form and Line Reference	Explanation
Part I, Ln 7 Col(f)	The amount of bad debt expense removed from the denominator of the calculations was $28,359,447

Form and Line Reference	Explanation
Part II, Community Building Activities	The community building activities promote health of the community by providing needed specialists and physicians as well as determining what is needed by the residents in the local community and surrounding area Wyoming Medical Center spent $795,260 in recruiting physicians for pediatrics, OB/GYN, primary care, radiology services, and emergency care WMC also spent $1,507 for proper disposal service for unwanted and unusable pharmaceuticals in order to keep the community and environment safe A WMC employee also donated $11,700 of his time to serve on the Casper Area Economic Development Association

Form and Line Reference	Explanation
Part III, Line 2	Bad debt is reported at charges as recorded by the organization

Form and Line Reference	Explanation
Part III, Line 3	The Medical Center follows Healthcare Financial Management Association Statement No 15, and therefore bad debt does not include amounts that would be attributable to charity care

Form and Line Reference	Explanation
Part III, Line 4	The footnote to the organization's financial statements that describes bad debt expenses is located in Footnote 1 on page 9 of the attached financial statements

Form and Line Reference	Explanation
Part III, Line 8	The Hospital used the Medicare operating cost-to-charge ratio to calculate the costs relating to Medicare revenue applied against actual receipts Providing Medicare services promotes access to healthcare services for these patients in our community and, therefore, is a direct benefit to our population in our community

Form and Line Reference	Explanation
Part III, Line 9b	Collection practices are only pursued if the patient is determined to not qualify for charity care or does not qualify for another program This includes notification to the patient via a letter 10 days prior to assignment of an account to collections Once a patient is determined to be eligible for financial assistance, all collection practices are ceased

Form and Line Reference	Explanation
Part VI, Line 2	In April 2011 WMC, Community Health Center of Central Wyoming, Wyoming Business Coalition, Kids First Natrona County and the City of Casper conducted a needs assessment survey These surveys were sent through the mail In June 2011 focus group meetings were conducted through Casper Results were compiled and presented to the board in October 2011 An implementation strategy was presented to the board and put into place prior to November 15, 2013 The IRS April 3, 2013 proposed regulations provided transitional relief allowing WMC to adopt an implementation strategy on or before November 15, 2013

Form and Line Reference	Explanation
Part VI, Line 3	Through Wyoming Medical Center's charity care program, individuals and families who are unable to pay may be offered full or partially subsidized services Patients are given a brochure at the time of admission that provides information on financial options If the patient is concerned about the cost of care, there is always an assessment to try and match them with a program that will help, whether it is a federal or state program, reduced cost or full charity care Our patient financial service counselors meet one on one with patients and explain the financial assistance programs that are available to them Counselors are also versed in the federal health insurance exchange and can provide information on availability and eligibility

Form and Line Reference	Explanation
Part VI, Line 4	Wyoming Medical Center has 191 beds in over 900,000 square feet With over 50 specialties offered, Wyoming Medical Center offers hundreds of statewide clinics each year A full spectrum of integrated healthcare services includes emergency care and trauma, intensive care, surgical, cardiac services, obstetric and pediatric and orthopedic care Wyoming Medical Center also operates several outpatient clinics in Casper In addition to Wyoming Medical Center, Casper currently has a specialty hospital, a rehabilitation hospital and a behavioral health center According to 2010 census data, Natrona County is home to just over 75,000 residents with 568,000 statewide Natrona County and the state of Wyoming have low population density, with 14 1 persons per square mile and 5 8 persons per square mile respectively Natrona County is 92 8% white, 9% black, 1% American Indian and Alaska Native, 7% Asian, 1% Native Hawaiian and other Pacific Islander, 2 4% of people report two or more races and 6 9% are of Hispanic or Latino origin According to Census data, 8 4% of people in Natrona County are below the poverty level and 9 8% are below the poverty level in Wyoming Median household income is $50,936 in Natrona County and $53,802 in Wyoming

Form and Line Reference	Explanation
Part VI, Line 5	Wyoming Medical Center is a not-for profit hospital The Hospital is governed by a volunteer board of directors Our medical staff is open to all qualified physicians and allied health professionals The facility applies surplus funds to improvements in patient care, medical education, and research Our emergency department is open to all individuals regardless of their ability to pay Wyoming Medical Center subsidized $8,276,048 in healthcare services through its operation of Wyoming Health Medical Group, LLC Services offered include Neurosurgical Care, Internal Medicine and Family Practice, Pulmonology and Nephrology All specialties treat all patients regardless of their ability to pay Wyoming Medical Center provides air transportation for physicians to deliver service to clinics in several communities across Wyoming Wyoming Medical Center's diabetes education is a self-management education program that includes a staff of knowledgeable health professionals who provide participants with comprehensive information about diabetes management The team includes a medical director, director and a host of specially trained registered nurses and certified diabetes educators The Community Development Office markets clinical services throughout the area, including the secondary outreach markets Services include, but are not limited to, free educational seminars by physicians and other health professionals Wyoming Medical Center works with the Wyoming Medical Center Foundation's Masterson Place to provide sleeping rooms to patients and their families at reduced rates or free when being treated at the hospital WMC also provides taxi services to those individuals who cannot afford transportation to receive healthcare WMC's CEO works in the community to provide community benefit relationships There is also on-going work provided by WMC personnel on the Community Health Needs Assessment Wyoming Medical Center is a training site for many specialties We provide training for students in Nursing, Phlebotomy, Respiratory Therapy, Paramedic Services, Occupational Therapy assistants, Physical Therapist, and Family Practice residents Wyoming Medical Center has been instrumental in implementing a Telehealth Stroke program for Wyoming This allows Casper physicians to view and treat patients from a remote location giving the patient time needed care Wyoming Medical Center provides Women Services to women who are pregnant or want to become pregnant This includes prenatal and post delivery education and support to mothers We also provide diabetes education and weight management programs During FY 2014 Wyoming Medical Center had nearly 51,000 patient days and over 37,000 emergency department visits Wyoming Medical Center houses the Safe Kids and Safe Communities programs with the help of donations and grants from various sources Both programs focus on injury prevention and in addition to the other community education and outreach, offer monthly car seat checks and provide car seats to those who cannot afford them The Hospital provides services for sexually assaulted victims through the SANE program in the emergency department The Hospital provides a variety of health improvement options for the community and its patients For example, the hospital provides education and products for weight loss, diabetes, stroke and smoking cessation The community building activities promote health of the community by providing needed specialists and physicians as well as determining what is needed by the residents in the local community and surrounding area WMC also provides a proper disposal service of unwanted and unusable pharmaceuticals in order to keep the community and environment safe

Additional Data

Software ID:
Software Version:
EIN: 83-0279242
Name: Wyoming Medical Center Inc

990 Schedule H, Supplemental Information

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Wyoming Medical Center	
Wyoming Medical Center	Part V, Section B, Line 5d The CHNA is available at wyomingmedicalcenter org/index php/about/category/community-benefit
Wyoming Medical Center	Part V, Section B, Line 6i The implementation strategy is made available upon request Th e implementation strategy is available at wyomingmedicalcenter org/index php/about/categor y/community-benefit
Wyoming Medical Center	Part V, Section B, Line 7 Regarding the first implementation plan goal to foster better c ommunication between healthcare providers and agencies to improve overall health, Wyoming Medical Center (WMC) has made significant progress It hired and trained its transition co aches who are now working to assist patients in their transition from the hospital to home , skilled nursing care, home health or hospice Wyoming Medical Center's CEO also holds qu arterly focus groups with a randomly selected group of patients each quarter, and the most recent group met in May 2014 WMC's electronic health record is fully implemented and the public portal has opened, where patients can see some of their records with secure access online This access will be expanded over the next several years Ongoing work will conti nue to ensure accurate dissemination of data to all providers The state of Wyoming's heal th insurance exchange has lost its funding, and WMC is therefore no longer participating i n the effort to transmit data to the exchange Efforts continue to encourage providers acr oss the state to access health records electronically through Cerner In response to the Af fordable Care Act, Wyoming Medical Center has committed itself to educating the community on options for accessing health insurance In addition to financial counselors being avail able, WMC has become a Certified Application Counselor Organization for the Health Insuran ce Marketplace and has held several community talks, most recently in February 2014, to he lp people navigate the complicated process Wyoming Medical Center will continue to offer these services, especially during open enrollment Wyoming Medical Center's efforts to pro mote health education continue Several physicians (employed and from other practices in p artnership with WMC) and WMC staff have committed to speaking engagements across Natrona C ounty on subjects ranging from a heart healthy diet to the importance of safety Continued advertisement of various support groups and monthly screenings is seen in various media, including newspaper, social media, radio and more Wyoming Medical Center's news site, The Pulse, launched in August 2013 and features information on various health topics and even ts The Pulse had more than 50,000 unique visitors between August 2013 and June 2014 Ther e are various needs addressed in the community health needs assessment that are being addr essed in partnership with other community partnerships Regarding smoking, Wyoming Medical Center has worked closely with Casper Medical Imaging to launch a low-dose lung cancer sc reening program for longtime smokers in 2012 and that program continues Safe Communities, a federal grant-funded program run at WMC, works with various agencies including local po lice to address motor-vehicle related issues, specifically drunken driving, seat belt use (including car seats) and texting and driving The Wyoming Medical Center-run Safe Kids pr ogram also raises funds to offer car seats to those who cannot afford them as well car sea t checks by registered technicians Wyoming Medical Center's Foundation is working on plan s and funding for a Wellness Center to be housed in the new McMurry West Tower, which will offer another option for indoor exercise It is expected to open in 2016 A health resour ce directory for the Senior Action Netork is completed and was updated in 2013 Extended h ours in WMC's outpatient clinics is in the planning stage and is expected in 2015
Wyoming Medical Center	Part V, Section B, Line 12i In addition to income level and Medicaid/Medicare, WMC will b ypass the application process if the patient already qualifies for other county or state p rograms, such as the Food Stamp Program
Wyoming Medical Center	Part V, Section B, Line 14g In addition to the full policy being provided on the website and available upon request, WMC provides a brochure at the time of admissions with financi al options in the patient's information packet and a summary is provided in the billing in voices A financial service counselor is also available to explain the financial assistanc e program
Wyoming Medical Center	Part V, Section B, Line 22 All individuals eligible under the Medical Center financial as sistance policy are provided a discount for emergency and other medically necessary care The financial assistance policy does not apply to elective procedures Therefore, FAP-elig ible patients without insurance may be charged gross charges on elective procedures

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

Part I Questions Regarding Compensation

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

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

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

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported as deferred in prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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
Part I, Line 1a	Vickie Diamond - Petroleum Club Dues - $620 Vickie Diamond - Casper Country Club - $3,120 Vickie Diamond - Rotary Club - $788 These amounts were not treated as taxable wages during the reporting year The Rotary Club dues are for a civic organization that is not subject to tax
Form 990, Schedule J, Part II, Column C	Compensation of Officers, Directors, Key Employees, Highest Compensated Employees Included in other deferred compensation is the estimated current year increase in the actuarial value of the defined benefit plan These amounts do not represent any current year contributions to the plan They are estimates of the increase in the actuarial value of the plans received from the NRECA The current year expense and the increase in actuarial value for each employee are reflected in the statement for Form 990, Part VII, Column f

Additional Data

Software ID:
Software Version:
EIN: 83-0279242
Name: Wyoming Medical Center 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				
Vickie Diamond CEO	(I)	520,175	106,819	12,534	27,700	1,366	668,594	0
	(II)	0	0	0	0	0	0	0
Don J Claunch CFO (Jul-Nov)	(I)	230,422	62,793	429	97,528	1,025	392,197	0
	(II)	0	0	0	0	0	0	0
Yvonne Wigington Senior VP & CFO	(I)	136,947	9,674	180	11,415	1,056	159,272	0
	(II)	0	0	0	0	0	0	0
Julia Cann-Taylor CNO	(I)	265,405	64,155	1,736	210,476	1,366	543,138	0
	(II)	0	0	0	0	0	0	0
Robert M Kaiser VP of Employee Services	(I)	250,095	31,403	356	74,024	1,252	357,130	0
	(II)	0	0	0	0	0	0	0
Patrice Weiner Intensivist-Pulmonary	(I)	356,516	12,500	900	0	1,366	371,282	0
	(II)	0	0	0	0	0	0	0
Robert Neff Nephrology	(I)	390,341	32,482	398	10,200	1,366	434,787	0
	(II)	0	0	0	0	0	0	0
Casey Contant MD Nephrology	(I)	369,751	126,798	342	10,200	1,366	508,457	0
	(II)	0	0	0	0	0	0	0
Mark McGinley MD Intensivist-Pulmonary	(I)	408,020	12,500	929	10,200	1,366	433,015	0
	(II)	0	0	0	0	0	0	0
Rafael Perez MD Intensivist-Pulmonary	(I)	377,067	12,550	1,696	10,200	1,366	402,879	0
	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	Natrona County Wyoming	83-6000113	638813CB9	02-28-2011	20,039,909	Construction of New West Tower		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	1,135,000			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	20,044,228			
4	Gross proceeds in reserve funds	1,667,185			
5	Capitalized interest from proceeds	3,714,645			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	257,480			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	18,119,563			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2014			

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		X						
b	If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c	Are there any research agreements that may result in private business use of bond-financed property?		X						
d	If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4	Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %							
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %							
6	Total of lines 4 and 5	0 %							
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?		X						

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K (see instructions).

Return Reference	Explanation
Form 990, Schedule K, Part II, Line 3	The difference between Part I, Column (e) and Part II, Line 3 represents investment earnings on the bond proceeds during the construction phase

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

Part I Excess Benefit Transactions (section 501(c)(3) and section 501(c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1 (a) Name of disqualified person	(b) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

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

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) Wyoming Neurologic Associates	Owned 100% by Board Member Dr Wheeler	Community Service Agreement		X	51,323	5,377		No	Yes		Yes	
(2) Wyoming Neurologic Associates	Owned 100% by Board Member Dr Wheeler	Community Service Agreement		X	25,000	25,000		No	Yes		Yes	
Total ▶ $						30,377						

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) Wyoming Cardiopulmonary Service PC	Board Member Dr John Pickrell owns 20%	202,864	Echo Tech Services		No
(2) Wyoming Neurologic Associates	Board Member Dr David Wheeler owns 100%	350,199	Physician and on call services		No
(3) 3rd Street Medical LLC	Board Member Susan McMurry owns 50%	939,853	Rent		No
(4) Medical Holding Properties	Board Member Susan McMurry owns 33%	121,337	Construction and Utility Costs		No
(5) Samuel Cann	Son of Julia Cann-Taylor	43,504	Compensation and benefits		No

Part V Supplemental Information

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

Return Reference	Explanation

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

Return Reference	Explanation
Form 990, Part III, line 2	Wyoming Medical Center launched two outpatient practices in FY 2014 Wyoming Endocrine and Diabetes Clinic (August 2013) and Wyoming Outpatient Therapies (January 2014) It also launched the Pediatric Hospitalist program in conjunction with Casper pediatricians in October 2013 These activities are in furtherance of Wyoming Medical Center's exempt purpose

Return Reference	Explanation
Form 990, Part VI, Section A, line 1	The Executive Committee has broad authority to act on behalf of the Board of Directors The Executive Committee consists of the Chair, Vice Chair and Secretary The Executive Committee is responsible for carrying out the directives of the Board of Directors in the interim between regular board meetings, and is empowered to make such decisions or take such actions All substantive decisions made or actions taken by the Executive Committee are reported to the Board of Directors in the Chair's standing report at the following regular board meeting, and acceptance of the report constitutes ratification by the Board of Directors of such decisions or actions

Return Reference	Explanation
Form 990, Part VI, Section A, line 2	Vickie Diamond, Don Claunch and Linda Young have a business relationship due to serving on a related taxable organization board together Vickie Diamond and Susan McMurry have a business relationship due to serving on a related organization board together

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	The Form 990 was presented in its entirety to the Board of Directors The full Form 990 was given to each board member and the CFO went through a detailed review with the members

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	Wyoming Medical Center's conflict of interest policy applies to directors, the principal officer and any member of a committee with board-delegated powers WMC officers, directors, and key employees will also follow the Corporate Compliance Conflict of Interest Policy Each individual governed by the policy annually signs a conflict of interest statement Periodic reviews are conducted to ensure that WMC operates in a manner consistent with its charitable purposes and that it does not engage in activities that could jeopardize its status as an organization exempt from federal income tax in connection with any actual or possible conflicts of interest Members of the committees with board delegated powers consider the proposed transaction or arrangement after disclosure of the financial interest, all material facts and after discussion with the interested person The individual with the conflict leaves the board or committee meeting while the final determination of a conflict of interest is discussed and voted upon The remaining board or committee members decide if a conflict of interest exists A voting member of the board or any committee, who receives compensation, directly or indirectly, from WMC, is precluded from voting on matters pertaining to that member's compensation Physician board members are precluded from voting on any compensation matters involving other physicians

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	Wyoming Medical Center's executive compensation policy has the primary objective of providing a total compensation program that recognizes individual performance and experience and current market value of the position based on the skills, knowledge and behaviors required of a fully competent incumbent The compensation of the President & CEO is under the authority of the compensation review committee of the Board of Directors The compensation of the other officers is under the authority of the President & CEO, who is accountable to the Board of Directors Annually, the employee services department completes a thorough market analysis for all executive positions This market review considers equivalent positions in the industry and comparable organizations at the local, regional and national levels This analysis is provided to the compensation review committee This process included review and approval by independent persons, comparability data and contemporaneous substantiation

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	Wyoming Medical Center does not make its governing documents or conflict of interest policy available to the public The financial statements are attached to the public disclosure copy of the Form 990

Return Reference	Explanation
Form 990, Part VII, Section A, Column (F)	Compensation of Officers- Included in column "f", estimated amount of other compensation, is the estimated annual increase in the actuarial value of the defined benefit plan The estimated increase for Julia Cann-Taylor is $210,476, $97,528 for Donnie Claunch, $74,024 for Robert Kaiser, and $5,181 for Yvonne Wigington These amounts are estimates in the increase of the value of the plan and are not current year expenses of the cooperative The current year expense for this defined benefit plan was $101,626, $13,081, $12,859, and $0 respectively

Return Reference	Explanation
Form 990, Part IX, line 11g	Professional Fees Program service expenses 12,646,085 Management and general expenses 0 Fundraising expenses 0 Total expenses 12,646,085 Contract Services Program service expenses 7,694,742 Management and general expenses 0 Fundraising expenses 0 Total expenses 7,694,742 Other Fees Program service expenses 5,297,138 Management and general expenses 1,221,007 Fundraising expenses 0 Total expenses 6,518,145 Locums Program service expenses 2,038,735 Management and general expenses 0 Fundraising expenses 0 Total expenses 2,038,735 Collection Fees Program service expenses 676,645 Management and general expenses 0 Fundraising expenses 0 Total expenses 676,645

Return Reference	Explanation
Form 990, Part XI, line 9	Change in Minimum Pension Liability 11,043,025

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" 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.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
Wyoming Medical Center Inc

Employer identification number
83-0279242

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) Wyoming Health Medical Group LLC 1233 E 2nd St Casper, WY 82601 80-0307419	Medical Services	WY	6,171,010	1,407,579	Wyoming Medical Center

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	(g) No
(1) Wyoming Medical Center Foundation 1233 E 2nd St Casper, WY 82601 83-0230808	Charity Activities	WY	501(c)(3)	Line 11a, I	Wyoming Medical Center Inc	Yes	
(2) WyMedco Care Inc 1233 E 2nd St Casper, WY 82601 83-0279267	Support in the Nonprofit Mission of WMC	WY	501(c)(3)	Line 11a, I	Wyoming Medical Center Inc	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) Central Wyoming Outpatient Surgery Center LLC 1201 E 3rd St Casper, WY 82601 83-0331130	Medical Services	WY	Wyoming Medical Center Inc	Related	1,268,604	1,089,425		No		Yes		50 000 %
(2) North Platte Pathology 111 S Jefferson St Casper, WY 82601 45-3676843	Medical Services	WY	Wyoming Medical Center Inc	Related	137,641	90,928		No		Yes		50 000 %

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	(i) No
(1) WyMedco Ventures Inc 1233 E 2nd St Casper, WY 82601 83-0281137	Medical Services	WY	Wyoming Medical Center Inc	C	970,723	4,629,349	100 000 %	Yes	
(2) Hospital Foundation Ventures Inc 1233 E 2nd St Casper, WY 82601 83-0282249	Business Investment	WY	N/A	C					No

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

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

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Central Wyoming Outpatient Surgery Center LLC	J	350,000	Actual Receipts
(2) Central Wyoming Outpatient Surgery Center LLC	S	1,431,342	Actual Receipts
(3) Wyoming Medical Center Foundation	C	558,038	Actual Receipts
(4) North Platte Pathology	S	185,000	Actual Receipts

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

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

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

Part VII Supplemental Information

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

Return Reference	Explanation

Consolidated Financial Statements
June 30, 2014 and 2013

Wyoming Medical Center, Inc. and Subsidiaries

Wyoming Medical Center, Inc. and Subsidiaries

Table of Contents

June 30, 2014 and 2013

Independent Auditor's Report

The Board of Directors
Wyoming Medical Center, Inc and Subsidiaries
Casper, Wyoming

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Wyoming Medical Center and subsidiaries (Medical Center), which comprise the balance sheets as of June 30, 2014 and 2013, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Wyoming Medical Center and subsidiaries as of June 30, 2014 and 2013, and the changes in their net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report September 9, 2014 on our consideration of the Medical Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance That reports is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Medical Center's internal control over financial reporting and compliance

Eide Bailly LLP

Fargo, North Dakota
September 9, 2014

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	2014	2013
Assets		
Current Assets		
Cash and cash equivalents	$ 52,813,827	$ 57,386,260
Assets limited as to use	3,850,110	6,699,580
Receivables		
Patient, net of estimated uncollectibles of $38,375,000 in 2014 and $40,474,000 in 2013	30,341,464	31,261,511
Physician	1,204,404	1,256,851
Professional insurance	5,590,000	3,980,947
Other	1,729,371	2,655,546
Supplies	5,460,119	5,631,064
Prepaid expenses	4,153,949	3,381,437
Total current assets	105,143,244	112,253,196
Assets Limited as to Use	60,160,331	61,046,650
Property and Equipment, Net	128,244,936	108,467,098
Other Assets		
Investment in joint ventures	3,172,100	3,581,215
Long-term investments	3,069,759	1,696,318
Physician receivables	186,661	92,640
Deferred financing costs, net of accumulated amortization of $42,913 in 2014 and $30,438 in 2013	214,567	227,042
Other long-term assets	2,562,003	1,822,735
Total other assets	9,205,090	7,419,950
Total assets	$ 302,753,601	$ 289,186,894

See Notes to Consolidated Financial Statements

	2014	2013
Liabilities and Net Assets		
Current Liabilities		
Current maturities of long-term debt	$ 606,282	$ 575,000
Accounts payable		
Trade	4,785,996	4,794,368
Estimated third-party payor settlements	2,282,329	6,720,702
Physician	396,698	408,735
Construction and retainage payables	3,232,152	5,210,351
Accrued expenses		
Salaries, wages and employee benefits	8,014,929	7,839,686
Payroll taxes and other	424,928	870,429
Interest	360,036	367,046
Malpractice and litigation	5,720,000	4,160,947
Post retirement benefits	428,436	611,471
Total current liabilities	26,251,786	31,558,735
Long-Term Debt, Less Current Maturities	18,354,676	18,900,254
Post Retirement Benefits, Less Current Portion	264,687	764,971
Pension Liability	13,119,508	22,602,294
Other Long-Term Liabilities	-	17,500
Total liabilities	57,990,657	73,843,754
Net Assets		
Unrestricted	240,540,815	212,328,399
Temporarily restricted	3,686,604	2,451,310
Permanently restricted	535,525	563,431
Total net assets	244,762,944	215,343,140
Total liabilities and net assets	$ 302,753,601	$ 289,186,894

	2014	2013
Unrestricted Revenues, Gains and Other Support		
Net patient service revenue	$ 217,724,078	$ 226,585,542
Provision for bad debts	(28,359,447)	(28,454,794)
Net patient service revenue less provision for bad debts	189,364,631	198,130,748
Other revenue	7,997,848	6,404,656
Total revenues, gains and other support	197,362,479	204,535,404
Expenses		
Salaries, wages and employee benefits	92,951,632	94,126,284
Supplies and other	60,122,901	63,378,942
Professional fees	24,261,913	23,833,074
Depreciation and amortization	13,574,976	12,422,321
Total expenses	190,911,422	193,760,621
Operating Income	6,451,057	10,774,783
Other Income (Loss)		
Investment income	407,937	56,316
Gain (loss) on disposal of property and equipment	27,977	(238,038)
Gains (losses) on joint ventures, net	4,068,237	4,553,733
Other, net	(491,273)	(452,187)
Other income (loss), net	4,012,878	3,919,824
Revenues in Excess of Expenses	10,463,935	14,694,607
Changes in Unrealized Gains and Losses on Investments	6,109,512	3,805,542
Change in Minimum Pension Liability and Post Retirement Benefit	11,043,025	12,763,808
Contributions for Long-Lived Assets	568,038	764,991
Transfer from Permanently Restricted Net Assets	27,906	-
Increase in Unrestricted Net Assets	$ 28,212,416	$ 32,028,948

Wyoming Medical Center, Inc. and Subsidiaries
Consolidated Statements of Changes in Net Assets
Years Ended June 30, 2014 and 2013

	2014	2013
Unrestricted Net Assets		
Revenues in excess of expenses	$ 10,463,935	$ 14,694,607
Changes in unrealized gains and losses on investments	6,109,512	3,805,542
Change in minimum pension liability and post retirement benefit	11,043,025	12,763,808
Contributions for long-lived assets	568,038	764,991
Transfer from permanently restricted net assets	27,906	-
Increase in unrestricted net assets	28,212,416	32,028,948
Temporarily Restricted Net Assets		
Restricted contributions and interest	2,043,611	1,669,678
Net assets released from restrictions	(808,317)	(858,403)
Increase in temporarily restricted net assets	1,235,294	811,275
Permanently Restricted Net Assets		
Transfer to unrestricted net assets	(27,906)	-
Increase in Net Assets	29,419,804	32,840,223
Net Assets, Beginning of Year	215,343,140	182,502,917
Net Assets, End of Year	$ 244,762,944	$ 215,343,140

	2014	2013
Operating Activities		
Change in net assets	$ 29,419,804	$ 32,840,223
Adjustments to reconcile change in net assets to net cash from operating activities		
Depreciation and amortization	13,574,976	12,422,321
Provision for bad debts	28,359,447	28,454,794
Income from joint ventures	(4,068,237)	(4,553,733)
Loss (gain) on disposal of property and equipment	(27,977)	238,038
Change in unrealized gains and losses on investments	(6,109,512)	(3,805,542)
Restricted contributions and interest	(2,043,611)	(1,669,678)
Change in minimum pension liability	(11,043,025)	(12,763,808)
Contributions for long-lived assets	(568,038)	(764,991)
Changes in assets and liabilities		
Receivables	(28,163,852)	(25,667,453)
Supplies	170,945	32,767
Prepaid expenses	(772,512)	1,037,076
Other long-term assets	(739,268)	(679,440)
Accounts payable	(4,458,782)	(5,175,352)
Accrued expenses	1,281,785	(622,910)
Post retirement benefits	(683,319)	(699,820)
Pension liability	1,560,239	1,314,198
Other long-term liabilities	(17,500)	(1,000)
Net Cash From Operating Activities	15,671,563	19,935,690
Investing Activities		
Purchase and construction of property and equipment	(30,177,686)	(24,186,926)
Proceeds from sale of equipment	97,476	5,477
Decrease in assets limited as to use, held by trustee	9,943,474	8,156,582
Sale of assets limited as to use, by Board	41,417	1,515,368
Distributions from investments in joint ventures	4,477,352	6,285,338
Proceeds from sale of long-term investments	1,926,962	727,812
Purchase of long-term investments	(3,439,993)	(855,172)
Net Cash Used For Investing Activities	(17,130,998)	(8,351,521)
Financing Activities		
Repayment of long-term debt	(514,296)	(561,995)
Repayment of construction payables	(5,210,351)	(641,600)
Restricted contributions and interest	2,043,611	1,669,678
Contributions for long-lived assets	568,038	764,991
Net Cash From (Used For) Financing Activities	(3,112,998)	1,231,074
Net Increase (Decrease) in Cash and Cash Equivalents	(4,572,433)	12,815,243
Cash and Cash Equivalents, Beginning of Year	57,386,260	44,571,017
Cash and Cash Equivalents, End of Year	$ 52,813,827	$ 57,386,260

	2014	2013
Supplemental Disclosure of Cash Flow Information		
Cash paid during the year for interest, net of amounts capitalized of $1,080,987 and $1,144,585 during 2014 and 2013	$ -	$ -
Supplemental Disclosure of Non-cash Investing and Financing Activities		
Construction and retainage payables related to construction in progress	$ 3,232,152	$ 5,210,351

Note 1 - Organization and Significant Accounting Policies

Organization and Principles of Consolidation

The accompanying consolidated financial statements include the accounts of Wyoming Medical Center, Inc (Hospital) and its subsidiary corporations Wymedco Ventures, Inc (Ventures), Wyoming Health Medical Group, LLC (WHMG), Wyoming Medical Center Foundation and Subsidiary (Foundation), and Unity Health Network (UHN) Collectively, the entities are referred to as the "Medical Center" in the consolidated financial statements

The Hospital was formed by local citizens of Natrona County, Wyoming, for the specific purpose of leasing all assets, as defined, from the Board of Trustees of Memorial Hospital of Natrona County (Landlord) with the approval and consent of the Natrona County Board of Commissioners and, thereafter, operating the Hospital for the public benefit through a structure designed to promote the delivery of effective health care The lease provides, among other things, that the Hospital will own the operations of the hospital and manage the related health care facilities to provide medical services to the residents of Wyoming

Ventures is organized to engage in various for-profit activities relating to the provision of health care It is a member of Rocky Mountain Oncology Center, LLC (RMOC) and partner of Wyoming Imaging Center, LP (WIC)

WHMG is wholly owned by the Hospital and is engaged in the management and oversight of the following professional service providers and specialists

- Hospitalist Services of Wyoming
- Sage Primary Care
- Wyoming Brain and Spine
- Wyoming Endocrine and Diabetes Center
- Wyoming Nephrology
- Casper Pulmonary
- Intensivist Services of Wyoming
- Pediatric Hospitalists
- Wyoming Outpatient Therapies

The Foundation is organized to support the Hospital through financial endeavors that include providing contributions that support the mission of the Hospital and for other than normal operational expenses The Foundation also assists the Hospital with various public and community related efforts and programs

UHN was formed to establish the foundational work for a physician hospital organization (PHO) Through the process it was determined that this organizational structure would not meet the needs of the health system and its physicians and was subsequently dissolved UHN was dissolved on July 9, 2014

The accompanying consolidated financial statements include the accounts of the Hospital and its affiliated corporations All significant inter-company balances and transactions have been eliminated in the consolidated financial statements

Income Taxes

The Hospital and the Foundation are organized as Wyoming nonprofit corporations and have been recognized by the Internal Revenue Service as exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) WHMG is a single member LLC, wholly owned by the Hospital, and is therefore treated for tax purposes under the Hospital's tax exemption status These entities are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS These entities have determined that they are not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990T) with the IRS

These entities believe that they have appropriate support for any tax positions taken affecting their annual filing requirements, and as such, do not have any uncertain tax positions that are material to the financial statements These entities would recognize future accrued interest and penalties related to unrecognized tax benefits and liabilities in income tax expense if such interest and penalties are incurred

Ventures is a C corporation for federal income tax purposes The provision for income taxes is based on amounts currently payable and those deferred because of temporary differences between the financial statements and tax basis of assets and liabilities Any income tax provision is included in other expenses in the consolidated statements of operations

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with a maturity of three months or less, excluding assets limited as to use

Patient Receivables

Patient receivables are uncollateralized patient and third-party payor obligations Payments of patient receivables are allocated to the specific claims identified in the remittance advice or, if unspecified, are applied to the earliest unpaid claim

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

The Medical Center's process for calculating the allowance for doubtful accounts for self-pay patients has not significantly changed from June 30, 2013 to June 30, 2014 The Medical Center does not maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant write offs from third-party payors The Medical Center has not significantly changed its charity care or uninsured discount policies during fiscal years 2014 or 2013

Supplies

Supplies are stated at lower of cost (first in, first out) or market

Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the balance sheets Investment income or loss (including realized gains and losses on investments, interest, and dividends) is included in revenues in excess of expenses unless the income or loss is restricted by donor or law Unrealized gains and losses on investments are excluded from revenues in excess of expenses unless the investments are trading securities

Investments in Joint Ventures

The investments in joint ventures are accounted for using either the cost or equity method depending on the Medical Center's ownership percentage and ability to exert significant influence over the respective joint venture Under the equity method, the Medical Center recognizes the original investment in the joint venture adjusted by the Medical Center's percentage of the joint venture's profit or loss and any contributions or distributions Net income or loss on the joint ventures is included in other income (loss)

Fair Value Measurements

The Medical Center has determined the fair value of certain assets and liabilities using a framework for measuring fair value under generally accepted accounting principles

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date Valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs A fair value hierarchy has also been established, which prioritizes the valuation inputs into three broad levels

Level 1 inputs consist of quoted prices in active markets for identical assets or liabilities that the reporting entity has the ability to access at the measurement date Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the related asset or liability Level 3 inputs are unobservable inputs related to the asset or liability

Assets Limited as to Use

Assets limited as to use include assets set aside by the Board of Directors for future capital improvements, over which the Board retains control and may at its discretion subsequently use for other purposes, and assets held by trustees under bond indenture agreements Assets limited as to use that are available for obligations classified as current liabilities are reported as current assets

Property and Equipment

Property and equipment acquisitions in excess of $2,500 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each depreciable asset and is computed using the straight-line method. Equipment under capital lease obligations is amortized using the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Amortization is included in depreciation in the financial statements. The estimated useful lives of property and equipment are as follows:

Land improvements	5-25 years
Buildings and fixed equipment	15-40 years
Major movable equipment	5-20 years

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to unrestricted net assets and are excluded from revenues in excess of expenses unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted net assets. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when donated or when acquired long-lived assets are placed in service.

Physician Receivables

Physician receivables represent guaranteed payments provided to physicians and recruitment loans that will be forgiven over an agreement period or repaid should the agreement terms not be met.

Deferred Financing Costs and Original Issue Premiums

Deferred financing costs are amortized over the period the related obligation is outstanding using the straight-line method, which is a reasonable approximation of the effective interest method. Amortization of deferred financing costs is included in depreciation and amortization in the accompanying consolidated financial statements.

Original issue premiums are amortized to interest expense over the period the related obligation is outstanding using the straight-line method, which is a reasonable approximation of the effective interest method. Amortization of original issue discount is included as a reduction of interest expense in the accompanying consolidated financial statements.

Pledges Receivable

Unconditional promises to give are reported at net realizable value if at the time the promise is made payment is expected to be received in one year or less. Unconditional promises to give, less an allowance for estimated uncollectible amounts, are recorded as contributions receivable and temporarily restricted support in the year the promise is made, unless the donor explicitly states that the gift is to support current activities. Unconditional promises that are expected to be collected in more than one year are reported at fair value initially and in subsequent periods because the Foundation has elected that measure in accordance with Accounting Standards Codification (ASC) 825-10. Management believes that the use of fair value reduces the cost of measuring unconditional promises to give in periods subsequent to their receipt and provides equal or better information to users of its financial statements than if those promises were measured using present value techniques and historical discount rates. Pledges receivable are included in other long-term assets on the financial statements.

Estimated Malpractice and Litigation

The provision for estimated malpractice and litigation includes estimates of the ultimate costs for reported claims, unasserted claims, and litigation costs to the Medical Center Anticipated recoveries from the Medical Center's professional liability policy are recorded as professional insurance receivables

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use by the Medical Center has been limited by donors to a specific time period or purpose Permanently restricted net assets have been restricted by donors to be maintained by the Medical Center in perpetuity

Revenues in Excess of Expenses

Revenues in excess of expenses excludes unrealized gains and losses on investments other than trading securities, transfers of assets to and from related parties for other than goods and services, change in minimum pension liability, and contributions of long-lived assets, including assets acquired using contributions which were restricted by donors

Net Patient Service Revenue

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

The Medical Center recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered, as noted above For uninsured patients that do not qualify for charity care, the Medical Center recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy) On the basis of historical experience, a significant portion of the Medical Center's uninsured patients will be unable or unwilling to pay for the services provided Thus, the Medical Center records a significant provision for bad debts related to uninsured patients in the period the services are provided Net patient service revenue, but before the provision for bad debts, recognized for the years ended June 30, 2014 and 2013 from these major payor sources, is as follows

	2014	2013
Net patient service revenue		
Third-party payors	$ 191,679,981	$ 199,367,616
Self-pay	26,044,097	27,217,926
Total all payors	$ 217,724,078	$ 226,585,542

Charity Care

The Medical Center provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than established rates Because the Medical Center does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue The amount of charges foregone for services provided under the Medical Center's charity care policy were approximately $27,672,000 and $31,463,000 for the years ended June 30, 2014 and 2013 Total direct and indirect costs related to these foregone charges were $11,019,000 and $12,214,000 at June 30, 2014 and 2013, based on average ratios of cost to gross charges

Donor-Restricted Gifts

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets When donor stipulated time restrictions or purpose restrictions are met or accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of operations as net assets released from restrictions Donor-restricted contributions whose restrictions are met within the same year as received are reflected as unrestricted contributions in the consolidated statement of operations

Advertising

The Medical Center expenses advertising costs as they are incurred and totaled $570,721 and $512,459 for the years ended June 30, 2014 and 2013

Use of Estimates

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

Note 2 - Lease of Hospital Facilities

On August 11, 1986, the Medical Center entered into a lease with the Landlord with the approval and consent of the Board of County Commissioners of Natrona County, Wyoming The lease was amended May 16, 1995 The lease provides that the property and equipment of the hospital facility be leased to the Hospital

The amended lease is for a primary term of ten years with two optional ten-year renewals In fiscal year 2006, the Medical Center entered into the first optional ten-year renewal In the event of expiration, termination, or default of the lease, substantially all of the assets under the lease will revert to the board of trustees of Memorial Hospital of Natrona County

Under this lease, the Hospital is responsible for all costs, expenses, and obligations of every kind and nature relating to the use and occupancy of the leased premises The Hospital is required to comply with all covenants imposed on the County and/or Landlord by the Bond Indenture and is required to meet certain financial covenants, as defined in the lease

As consideration for this lease, the Hospital agrees to assume all costs and expense for services provided by the Medical Center for Natrona County prisoner medical care and involuntary hospitalizations in excess of $120,000 and provide charity care for the residents of Natrona County The Medical Center has not recognized a liability for these costs as of June 30, 2014 and 2013 In addition, the Medical Center is required to pay the principal, premium, interest, and all other obligations required by the Bond Indenture

Note 3 - Net Patient Service Revenue

The Medical Center has agreements with third-party payors that provide for payments to the Medical Center at amounts different from its established rates A summary of the payment arrangements with major third-party payors is as follows

Medicare Inpatient acute care and outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates per visit These rates vary according to a patient classification system based on clinical, diagnostic, and other factors The Hospital is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary The Medical Center's Medicare cost reports have been audited by the Medicare fiscal intermediary through the year ended June 30, 2012

Medicare patients may participate in Advantage Part D Medicare plans Contractual adjustments from those plans appear in the "Other" adjustment category on the summary of patient service revenue and contractual adjustments noted below

Medicaid Acute care inpatient services rendered to Medicaid program beneficiaries are paid at prospectively determined rates per discharge Outpatient services rendered to Medicaid program beneficiaries are paid on a fee schedule These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors

The Medical Center has also entered into payment agreements with certain commercial insurance carriers and other organizations The basis for payment to the Medical Center under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates

Revenue from the Medicare and Medicaid programs accounted for approximately 44% and 8% of the Medical Center's net patient service revenue for the years ended June 30, 2014 and 2013 Laws and regulations governing the Medicare, Medicaid, and other programs are extremely complex and subject to interpretation As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term Net patient service revenue for the year ended June 30, 2014 decreased by approximately $205,000, due to removal of allowances previously estimated that are no longer necessary as a result of final settlements, years that are no longer likely subject to audits, reviews, and investigations Net patient service revenue for the year ended June 30, 2013 increased by approximately $263,000

A summary of patient service revenue and contractual adjustments is as follows

	2014	2013
Total patient service revenue	$ 431,499,541	$ 450,757,569
Contractual adjustments		
Medicare	(147,345,276)	(157,012,977)
Medicaid	(29,254,237)	(30,707,164)
Other	(37,175,950)	(36,451,886)
Total contractual adjustments	(213,775,463)	(224,172,027)
Net patient service revenue	$ 217,724,078	$ 226,585,542

Note 4 - Investments and Investment Income

Assets Limited as to Use

The composition of assets limited as to use at June 30, 2014 and 2013 is shown in the following tables Mutual funds are stated at fair value Cash and cash equivalents are stated at cost plus accrued interest

	2014	2013
Under bond indenture agreements - held by trustees		
Cash and cash equivalents	$ 2,523,223	$ 12,466,697
By Board for capital improvements		
Cash and cash equivalents	13,071,827	13,113,244
Mutual funds	48,415,391	42,166,289
	64,010,441	67,746,230
Less amount shown as current	(3,850,110)	(6,699,580)
	$ 60,160,331	$ 61,046,650

Long-Term Investments

The composition of long-term investments at June 30, 2014 and 2013 is shown in the following tables Common stock, mutual funds, corporate and municipal bonds, and mortgage-backed securities are stated at fair value Certificates of deposit are stated at cost plus accrued interest

	2014	2013
Mutual funds	$ 3,069,759	$ 89,962
Common stock	-	803,037
Certificates of deposit	-	451,809
Corporate bonds	-	125,484
Municipal bonds	-	152,186
Mortgage-backed securities	-	73,840
	$ 3,069,759	$ 1,696,318

Investment Income

Investment income and gains and losses on assets limited as to use, long-term investments, and cash equivalents consist of the following for the years ended June 30, 2014 and 2013

	2014	2013
Other income		
Interest and dividends	$ 79,194	$ 37,823
Realized gains (losses), net	348,743	38,493
Investment management fees	(20,000)	(20,000)
Total investment income	$ 407,937	$ 56,316
Other changes in unrestricted net assets		
Change in unrealized gains and losses on investments	$ 6,109,512	$ 3,805,542

Note 5 - Physician Receivables

The Medical Center has entered into agreements with non-employed physicians, which provide for guaranteed minimum levels of profitability during the initial twelve months of the agreement The maximum amount of payments expected to be made to a physician is recorded as a liability at the date of the agreement If payment of this guarantee is made, the amount paid is recorded as a receivable and will be forgiven over a period or repaid if the agreement terms are not met These agreements have varying forgiveness and repayment terms and are collateralized by physician practice receivables

The community service agreements amount to $788,749 and $887,582 at June 30, 2014 and 2013 These amounts represent receivables that result from payments under guarantees during the initial twelve months of the agreement These receivables are recorded as current or long-term in accordance with the terms of the agreements Liabilities associated with these agreements were $396,698 and $408,735 at June 30, 2014 and 2013

The Medical Center also provides recruitment loan agreements to physicians Through these agreements, the Medical Center provides the physician funds to apply toward the repayment of physician student loans These loan agreements accrue interest at various rates and have various repayment and forgiveness terms At June 30, 2014 and 2013, physician recruitment receivables totaled $602,316 and $461,909, of which $415,655 and $412,911 is included in current physician receivables in the balance sheets

Note 6 - Property and Equipment

A summary of property and equipment at June 30, 2014 and 2013 follows

	2014		2013	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land and improvements	$ 26,860,290	$ (5,055,823)	$ 23,823,301	$ (4,281,694)
Buildings and fixed equipment	132,003,199	(91,917,854)	124,170,355	(86,300,920)
Major movable equipment	119,895,278	(94,711,056)	102,037,048	(87,790,325)
Construction in progress	41,170,902	-	36,809,333	-
	$ 319,929,669	$(191,684,733)	$ 286,840,037	$(178,372,939)
Net property and equipment		$ 128,244,936		$ 108,467,098

Construction in progress at June 30, 2014 represents costs for the construction of the West Tower and other remodeling projects These projects will be financed with operational funds and assets limited as to use by Board for capital improvements The majority of this cost is comprised of the construction of the West Tower that will be completed in September 2014 The estimated cost to complete this project is $3,776,000

Note 7 - Investments in Joint Ventures

A summary of investments in joint ventures at June 30, 2014 and 2013 is as follows

	2014	2013
Equity method joint ventures		
Casper Surgical Center	$ 1,928,058	$ 1,834,857
Outpatient Radiology, LLC	585,674	996,943
Elkhorn Valley Rehabilitation Hospital, LLC	1,241	74,791
North Platte Pathology, LLC	172,352	189,852
Cost method joint ventures		
Rocky Mountain Oncology Center, LLC	208,177	208,177
Mountain State Healthcare Reciprocal Risk Retention Group	215,287	215,287
Wyoming Integrated Care Network	50,000	50,000
Other	11,311	11,308
	$ 3,172,100	$ 3,581,215

A summary of earnings recognized from the joint ventures for the years ended June 30, 2014 and 2013 is as follows

	2014	2013
Casper Surgical Center	$ 1,255,701	$ 1,126,700
Outpatient Radiology, LLC	1,536,728	2,271,625
Elkhorn Valley Rehabilitation Hospital, LLC	395,626	314,748
North Platte Pathology, LLC	57,500	190,640
Rocky Mountain Oncology Center, LLC	822,682	922,183
Template, LLC	-	(619,765)
Wyoming Imaging Center, LLC	-	(61,468)
Sweetwater Surgery Center, LLC	-	409,070
	$ 4,068,237	$ 4,553,733

Central Wyoming Outpatient Surgery Center, LLC, dba Casper Surgical Center

In fiscal year 2001, the Medical Center entered into a joint venture with Central Wyoming ASC Surgeons, LLC for the purpose of owning and operating Casper Surgical Center (Surgical Center) The Surgical Center is owned 50% by each investor and is accounted for under the equity method by the Medical Center Profits and losses of the Surgical Center are shared equally The Surgical Center had total assets of $6,440,524 and $6,661,917, total liabilities of $2,584,409 and $2,668,543, and net equity of $3,856,115 and $3,993,374 as of June 30, 2014 and 2013, and net income of $2,511,402 and $2,253,400 for the years then ended The Medical Center received distributions from the Surgical Center totaling $1,162,500 and $1,380,000 during 2014 and 2013

The Medical Center performs maintenance, and other limited services for the Surgical Center in the ordinary course of business Revenue from services provided to the Surgical Center for the years ended June 30, 2014 and 2013 was approximately $169,000 and $142,000 At June 30, 2014 and 2013, the Medical Center had a receivable from the Surgical Center of $21,304 and $19,010

The Medical Center also leases space within a building to the Surgical Center The lease commenced on August 15, 2000 and continues through August 14, 2025, with lease payments being made monthly The Surgical Center is also required to pay a portion of the operating costs of the building Revenues earned from the rental agreement between the Medical Center and the Surgical Center were approximately $350,000 for the years ended June 30, 2014 and 2013

Outpatient Radiology, LLC

On January 1, 2001, the Medical Center entered into an operating agreement with Real Estate Group, LLC (wholly owned by Casper Medical Imaging, PC) to form Outpatient Radiology, LLC (OPR), for the purpose of establishing and operating a new, free-standing outpatient medical imaging center The joint venture is owned 50% by each investor and is recorded under the equity method by the Medical Center Profits and losses are allocated based on the membership interests OPR had total assets of $5,372,438 and $5,320,050, total liabilities of $3,668,954 and $1,976,450, and net equity of $1,703,484 and $3,343,600 as of June 30, 2014 and 2013 and net income of $3,073,464 and $4,543,250 for the years then ended The Medical Center recorded distributions from OPR totaling $1,948,000 and $1,776,500 during 2014 and 2013 These distributions included receivables of $501,000 and $664,000 as of June 30, 2014 and 2013

The Medical Center has an agreement with OPR to provide radiology coverage to after hour patients The cost of this coverage to the Medical Center for the years ended June 30, 2014 and 2013 was $192,628 and $201,188

The Medical Center entered into an agreement in September 2005 with OPR to provide information technology services to OPR The agreement requires monthly payments of $8,130 and will automatically renew annually unless either party terminates the agreement

Elkhorn Valley Rehabilitation Hospital, LLC

In fiscal year 2007, the Medical Center entered into an operating agreement that organized Elkhorn Valley Rehabilitation Hospital (Elkhorn), a Wyoming limited liability company Elkhorn provides comprehensive inpatient rehabilitation services to patients in Wyoming The Medical Center is a 25% owner of Elkhorn The Medical Center's investment in Elkhorn is accounted for using the equity method Elkhorn had total assets of $18,422,644 and $18,434,445, total liabilities of $18,657,566 and $18,194,235, and net equity (deficit) of $(234,922) and $240,210 as of June 30, 2014 and 2013 and net income of $1,582,504 and $1,258,992 for the years then ended The Medical Center received distributions from Elkhorn totaling $469,176 and $266,602 during 2014 and 2013

North Platte Pathology, LLC

The Medical Center entered into an operating agreement to form a joint venture, North Platte Pathology, LLC (North Platte) For the years ended June 30, 2014 and 2013, the Medical Center's investment is accounted for under the equity method as the Medical Center owns 50% of North Platte North Platte had total assets of $384,059 and $421,340, total liabilities of $39,355 and $41,636, and net equity of $344,704 and $379,704 as of June 30, 2014 and 2013 and net income of $115,000 and $381,280 for the years then ended The Medical Center received distributions from North Platte totaling $75,000 and $110,000 during 2014 and 2013

Rocky Mountain Oncology Center, LLC

On March 1, 2004, Ventures entered into an operating agreement to form a joint venture, Rocky Mountain Oncology Center, LLC (RMOC), for the purpose of establishing and operating an outpatient cancer center For the years ended June 30, 2014 and 2013, the Venture's investment in RMOC is accounted for under the cost method as the Medical Center owns less than 20% of RMOC The Medical Center received distributions from RMOC totaling $822,682 and $735,183 during 2014 and 2013, which is recorded as a gain on investment in joint venture

Mountain State Healthcare Reciprocal Risk Retention Group

The Medical Center and eleven other unrelated hospitals formed Mountain State Healthcare Reciprocal Risk Retention Group (MSHRRR) in fiscal year 2003 MSHRRR is an insurance reciprocal created to provide professional and general liability insurance to its members The Medical Center's subscription and policy are cancelable at any time The Medical Center accounts for its investment in MSHRRR under the cost method as the Medical Center owns less than 20% of MSHRRR The Medical Center received dividends totaling $228,878 from MSHRRR for the year ended June 30, 2013 There were no distributions in 2014

Template, LLC

On February 9, 2001, the Medical Center entered into an operating agreement with a physician to form the joint venture Template, LLC (Template) for the purpose of facilitating a specialty services program in Rock Springs, Wyoming in an effort to meet the needs of patients in that portion of the Medical Center's service area Template was owned 50% by each investor and was recorded under the equity method by the Medical Center The Medical Center received distributions from Template totaling $398,595 during 2013

In April 2013, the physician bought the Medical Center out of the joint venture with a final distribution of $366,260

Wyoming Imaging Center, LLC

The Foundation and Ventures were separate members of Wyoming Imaging Center, LP (WIC) WIC provided outpatient diagnostic imaging services to patients who generally resided within the state of Wyoming The Foundation owned 10 2% interest as a general partner and Ventures owned 4 7% interest as a general partner and 5 6% interest as limited partner, totaling 20 5% ownership The investments in WIC were recorded using the equity method The Medical Center received distributions from WIC totaling $1,031,741 during 2013

The Medical Center leased a building to WIC During 2012, the Medical Center reached an agreement with WIC for the early termination of the lease Through this agreement, the Medical Center agreed to pay WIC $3,192,469 The lease was bought out so that the building could be demolished as part of the Medical Center remodeling project During 2013, WIC was in the process of ceasing operations and the Medical Center received a final distribution, eliminating the investment in WIC

Sweetwater Surgery Center, LLC

On June 27, 2002, the Medical Center entered into an operating agreement to establish the joint venture Sweetwater Surgery Center, LLC (Sweetwater), located in Rock Springs, Wyoming, for the purpose of providing comprehensive outpatient surgical and procedural services to patients and needy individuals in the Sweetwater County/Southwest Wyoming areas in a manner that is consistent with the mission of the Medical Center The Medical Center had a 10% ownership percentage of Sweetwater and accounted for the investment under the cost method

The Medical Center received distributions from Sweetwater totaling $459,070 in 2013 The Medical Center was bought out of the joint venture during 2013 and the proceeds were included in distributions as of June 30, 2013

Note 8 - Note Payable and Long-Term Debt

Line of Credit

The Medical Center has a revolving line of credit with a local bank, which allows them to borrow up to $2,000,000 This line of credit renews on an annual basis at the option of the Medical Center and is currently set to mature on December 5, 2014 The line is variable rate which was at 2 7% at June 30, 2014 For the fiscal years ended June 30, 2014 and 2013, the Medical Center had no amounts outstanding on the line of credit

Long-term debt consists of the following

	2014	2013
Hospital Revenue Bonds, Series 2011		
3% to 5.5% serial bonds, due in varying annual installments to September 2022	$ 6,445,000	$ 7,020,000
6% term bonds, due September 2024, with varying annual sinking fund requirements commencing in September 2023	1,895,000	1,895,000
6% term bonds, due September 2026, with varying annual sinking fund requirements commencing in September 2025	2,135,000	2,135,000
6.35% term bonds, due September 2031, with varying annual sinking fund requirements commencing in September 2027	8,390,000	8,390,000
Original issue premium	33,258	35,254
Capital leases	62,700	-
	18,960,958	19,475,254
Less current maturities	(606,282)	(575,000)
Long-term debt, less current maturities	$ 18,354,676	$ 18,900,254

Long-term debt maturities are as follows

Year Ending June 30,	Amount
2015	$ 606,282
2016	631,879
2017	657,507
2018	688,168
2019	718,864
Thereafter	15,625,000
Original issue premium	33,258
Total	$ 18,960,958

Under the terms of the revenue bonds loan agreement, the Medical Center has made certain covenants in connection with the revenue bonds, including a covenant that income available for debt service coverage must equal at least 110% of the maximum annual debt service requirement on all funded debt and that the Medical Center maintain 90 days of unrestricted cash on hand. The loan agreements also place limits on the incurrence of additional borrowings.

Note 9 - Leases

The Medical Center leases certain equipment under noncancelable long-term lease agreements At June 30, 2014, certain leases were recorded as operating leases The Medical Center recorded expenses of $2,699,689 and $5,277,302 for the years ended June 30, 2014 and 2013 related to these operating leases Minimum future lease payments for the operating leases are as follows

Year Ending June 30,	Amount
2015	$ 1,048,655
2016	776,126
2017	474,133
2018	336,439
2019	336,439
Total minimum lease payments	$ 2,971,792

Note 10 - Temporarily and Permanently Restricted Net Assets

Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes at June 30, 2014 and 2013

	2014	2013
WMC West Tower	$ 2,279,015	$ 1,246,355
McMurry Wellness Center	750,000	-
Angels program	215,730	160,055
Masterson Place	194,275	155,098
WMC emergency room	74,175	682,724
Art Pierce Fund	10,889	20,907
Stacy Marie True Memorial Trust	22,918	18,579
George Kelly pain management	15,889	17,389
Life flight	14,131	14,686
Women of Vision	11,292	-
Gift of Health Gala	8,084	19,774
Wine with a View	2,000	10,803
Other	88,206	104,940
	$ 3,686,604	$ 2,451,310

In 2014 and 2013, net assets were released from donor restrictions by incurring expenditures satisfying the restricted purposes in the amounts of $808,317 and $858,403 These amounts are in net assets released from restrictions in the accompanying financial statements

Permanently Restricted Net Assets

Permanently restricted net assets at June 30, 2014 and 2013 are restricted to investments to be held in perpetuity, the income from which is expendable to support various health care services Permanently restricted net assets totaled $535,525 and $563,431 as of June 30, 2014 and 2013

Note 11 - Endowment Funds

At June 30, 2014 and 2013, endowment funds consisted of the following

	2014	2013
Donor restricted endowment funds	$ 535,525	$ 563,431
Unrestricted Board designated endowment funds	1,000,000	1,000,000
	$ 1,535,525	$ 1,563,431

Interpretation of Relevant Law

The State of Wyoming adopted the Uniform Prudent Management of Institutional Funds Act (the Act) The Board of Directors of the Foundation has interpreted the Act as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary As a result of this interpretation, the Foundation classifies as permanently restricted net assets (1) the original value of gifts donated to the permanent endowment, (2) the original value of subsequent gifts to the permanent endowment, and (3) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund

The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Foundation in a manner consistent with the standard of prudence prescribed in the Act In accordance with the Act, the Foundation considers the following factors in making a determination to appropriate or accumulate donor restricted endowment funds

- The duration and preservation of the fund
- The purposes of the Foundation and the donor- restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the Foundation
- The investment policy of the Foundation

Changes in endowment net assets for the years ending June 30, 2014 and 2013 are as follows

2013	Board Designated Unrestricted	Donor Restricted Temporarily Restricted	Donor Restricted Permanently Restricted	Total
Endowment net assets, beginning of year	$ 947,839	$ -	$ 563,431	$ 1,511,270
Additional Board designations	52,161	-	-	52,161
Investment return				
Investment income	31,903	7,923	-	39,826
Change in unrealized gains (losses) on investments	59,587	-	-	59,587
Appropriation of endowment assets for expenditure	(91,490)	(7,923)	-	(99,413)
Endowment net assets, end of year	$ 1,000,000	$ -	$ 563,431	$ 1,563,431

2014	Board Designated Unrestricted	Donor Restricted Temporarily Restricted	Donor Restricted Permanently Restricted	Total
Endowment net assets, beginning of year	$ 1,000,000	$ -	$ 563,431	$ 1,563,431
Transfer to unrestricted net assets	-	-	(27,906)	(27,906)
Investment return				
Investment income	122,529	2,086	-	124,615
Change in unrealized gains (losses) on investments	(44,372)	-	-	(44,372)
Appropriation of endowment assets for expenditure	(78,157)	(2,086)	-	(80,243)
Endowment net assets, end of year	$ 1,000,000	$ -	$ 535,525	$ 1,535,525

The Foundation has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment Endowment assets include those assets of donor-restricted funds that the Foundation must hold in perpetuity or for a donor-specified period Under this policy, as approved by the board of directors, the endowment assets are invested in a manner that is intended to preserve and grow capital, strive for consistent absolute returns, preserve purchasing power by striving for long-term returns which either match or exceed the set payout, fees and inflation without putting the principal value at imprudent risk, and diversify investments consistent with commonly accepted industry standard to minimize the risk of large losses

To satisfy its long-term rate-of-return objectives, the Foundation relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends) The Foundation's targets a diversified asset allocation that meets the Foundation's long-term rate-of-return objectives while avoiding undue risk from imprudent concentration in any single asset class or investment vehicle The Foundation's spending policy is consistent with its objective of preservation of the fair value of the original gift of the endowment assets held in perpetuity as well as to provide additional real growth through new gifts and investment return

Note 12 - Income Taxes

Ventures recorded a deferred tax liability in the amount of $139,496 and $106,317 at June 30, 2014 and 2013, respectively, as the result of unrecorded RMOC income and other tax reconciling items These amounts are reported as other accrued liabilities in the consolidated statements

Note 13 - Defined Contribution Plan

The Medical Center adopted a defined contribution employee retirement plan under Section 401(k) of the Internal Revenue Code on January 1, 2004 In general, employees are eligible to participate in the plan immediately upon hire Employees must complete one year of service to be eligible for an employer contribution Certain classes of employees are not eligible to participate in the plan Employees that were part of the Defined Benefit Plan had until January 1, 2004 to elect participation in the Wyoming Medical Center 401(k) Plan or continue participation in the Defined Benefit Plan The Medical Center recorded expenses of $1,293,877 and $1,347,008 related to the plan for the years ended June 30, 2014 and 2013

Note 14 - Defined Benefit Retirement Plans

Defined Benefit Pension Plan

The Medical Center has a defined benefit pension plan (Plan) covering eligible full-time and part-time employees Benefits are based on years of service and the employee's compensation The Medical Center's policy is to make contributions in accordance with the Employee Retirement Income Security Act of 1974 (ERISA) The Medical Center makes contributions to the Plan based on the funding recommendations of the Plan's actuary Contributions are intended to provide not only for benefits attributed to service to date but also for those expected to be earned in the future

Only employees hired before October 15, 2003 are eligible to participate in the Plan Certain classes of employees may elect to commence participation in the Wyoming Medical Center 401(k) Plan, their participation in the Plan will be frozen as of that date

As part of its long term cost savings initiative Wyoming Medical Center offered early retirement to employees 60 years of age or older during 2012 Employees were offered post-retirement health insurance until they qualified for Medicare and those on the pension plan were offered the choice of either 3 years of service or 3 years of age under the Plan's benefit formula During this time, the Medical Center also outsourced its plant engineering function to an outside firm As a result of early retirement and outsourcing, the Medical Center experienced a significant change in the pension plan and recognized related expenses in 2012

The following table sets forth the plan's funded status and amounts recognized in the Medical Center's consolidated balance sheets as of June 30, 2014 and 2013

	2014	2013
Change in Projected Benefit Obligation		
Benefit obligation, beginning of year	$ 73,098,468	$ 79,279,968
Service cost	2,637,669	2,916,373
Interest cost	3,314,609	2,827,837
Plan settlements	(6,230,277)	-
Actuarial (gain) loss	(3,314,842)	(7,944,653)
Benefits paid	(964,291)	(3,981,057)
Projected benefit obligation, end of year	$ 68,541,336	$ 73,098,468
Change in Plan Assets		
Fair value of plan assets, beginning of year	$ 50,496,174	$ 45,228,064
Actual return on plan assets	7,120,222	4,249,167
Contributions made	5,000,000	5,000,000
Plan settlements	(6,230,277)	-
Distributions	(964,291)	(3,981,057)
Fair value of plan assets, end of year	$ 55,421,828	$ 50,496,174
Pension Liability		
Funded status	$ (13,119,508)	$ (22,602,294)

Benefits paid from the Plan reflect annuity payments only for 2014 since the lump sum payments triggered settlement accounting and are therefore shown separately as Plan settlements

The components of net periodic pension cost and the additional minimum pension liability for the years ended June 30, 2014 and 2013 are as follows

	2014	2013
Components of Net Periodic Pension Cost		
Service cost	$ 2,637,669	$ 2,916,373
Interest cost	3,314,609	2,827,837
Expected return on plan assets	(3,843,420)	(3,085,049)
Amortization of unrecognized items		
Prior service credit	2,158	2,158
Accumulated net loss	2,004,281	2,953,059
Settlement loss recognized	1,761,623	-
Net periodic pension cost	$ 5,876,920	$ 5,614,378
Items not yet recognized as a component of net periodic pension costs		
Prior service credit (cost)	$ (14,912)	$ (17,070)
Accumulated net loss	(19,380,200)	(29,737,748)
Additional minimum pension liability	$ (19,395,112)	$ (29,754,818)
Cumulative contributions in excess of net periodic pension costs	$ 6,275,604	$ 7,152,524

The following weighted average assumptions were used to determine the actuarial present value of the projected benefit obligation at June 30, 2014 and 2013

	2014	2013
Discount rate	4 10%	4 70%
Rate of compensation increase	5 34%	4 34%

The following weighted average assumptions were used to determine the net periodic benefit cost for the years ended June 30, 2014 and 2013

	2014	2013
Discount rate	4 70%	3 70%
Expected long-term rate of return on plan assets	7 75%	7 00%
Rate of compensation increase	4 34%	5 34%

Estimated future benefit payments from the plan are as follows

Year Ending June 30,	Amount
2015	$ 5,606,001
2016	3,927,401
2017	4,266,619
2018	4,417,608
2019	5,062,714
2020 through 2024	29,083,217

The Medical Center made contributions of $5,000,000 for fiscal years ended June 30, 2014 and 2013 These transactions and assumptions noted above resulted in a net liability of $13,119,508 at June 30, 2014 and a net liability of $22,602,294 at June 30, 2013 The Medical Center expects to make a minimum contribution of $4,500,000 to the Plan during the year ending June 30, 2015

Asset Allocation Strategy

During 2014 and 2013, 100% of plan assets were invested in the GMO Global Asset Allocation Fund The asset allocation of the funds will be left to the discretion of the investment managers The funds will utilize the asset classes that the investment managers deem appropriate, which may include, but are not limited to

- U S Equities
- Global (Ex-U S Equities)
- Emerging Market Equities
- U S Fixed Income
- Global (Ex-U S) Fixed Income
- High Yield Fixed Income
- Emerging Market Debt
- Cash Equivalents

The general composition of the GMO Global Asset Allocation Fund is 30% cash and equivalents, 55% stocks, 6% bonds, and 8% other investments

Plan assets measured at fair value on a recurring basis at June 30, 2014 and 2013, and the method of determined their fair value, are as follows

	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
June 30, 2014			
Mutual funds			
World Allocation	$ 55,421,828	$ -	$ -
June 30, 2013			
Mutual funds			
World allocation	$ 50,496,174	$ -	$ -

Long-Term Rate of Return Assumption

To develop the expected long-term rate of return on assets assumption, the Medical Center considered the historical returns and the future expectations for returns for each asset class, as well as the target asset allocation of the pension portfolio This resulted in the selection of the 7 75% long-term rate of return on assets assumption for the fiscal year ending June 30, 2014 and 7 00% for June 30, 2013

General Investment Principals

1 Investments shall be made solely in the interest of the participants and beneficiaries of the fund and for the exclusive purpose of providing benefits accrued thereunder and defraying the reasonable expense of administration

2 The fund shall be invested with the care, skill, prudence, and diligence under the circumstances then prevailing that a prudent man acting in like capacity and familiar with such matters would use in the investment of a fund like character and with like aims

3 Investment of the Fund shall be so diversified as to minimize the risk of large losses, unless under the circumstances, it is clearly prudent not to do so

4 The Pension Committee may employ one or more investment managers of varying styles and philosophies to attain the Fund's objectives

5 Cash is to be employed productively at all times by investment in short-term cash equivalents to provide safety, liquidity, and return

Post-Retirement Health Insurance Benefit Plan

In connection with the early retirement program offered in 2012, the Medical Center offered post-retirement health insurance benefits There was a reduction in the benefit obligation of $683,319 and $699,820 for the years ended June 30, 2014 and 2013, recorded as an increase in employee benefits expense and unrestricted net assets The Medical Center recognized a liability of $693,123 and $1,376,442 as of June 30, 2014 and 2013, of which $428,436 and $611,471 is recorded as current, based on the actuarially determined costs of this benefit This actuarially determined liability assumes a discount rate of 1 2% The Medical Center will fund this liability from cash flows from operations

Note 15 - Concentrations of Credit Risk

The Medical Center grants credit without collateral to its patients, most of whom are insured under third-party payor agreements The mix of receivables from third-party payors, and patients at June 30, 2014 and 2013 was as follows

	2014	2013
Medicare	29%	28%
Medicaid	6%	7%
Commercial insurance and other	47%	47%
Patients	18%	18%
	100%	100%

The Medical Center's cash balances are maintained in various bank deposit accounts At various times during the year, the balance of these deposits may be in excess of federally insured limits

Note 16 - Functional Expenses

The Medical Center provides general health care services to residents within its geographic location Expenses related to providing these services by functional class for the years ended June 30, 2014 and 2013 are as follows

	2014	2013
Patient health care services	$ 151,691,628	$ 154,633,663
General and administrative	39,219,794	39,126,958
	$ 190,911,422	$ 193,760,621

Note 17 - Fair Value of Assets and Liabilities

Assets and liabilities measured at fair value on a recurring basis at June 30, 2014 and 2013, and the method of determined their fair value, are as follows

The related fair values of these assets and liabilities are determined as follows

June 30, 2014	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual funds			
World Allocation	$ 48,415,391	$ -	$ -
Diversified Emerging Markets	177,718	-	-
Foreign Large Blend	233,689	-	-
Large Blend	28,379	-	-
Real Estate	145,491	-	-
Small Blend	128,909	-	-
World Stock	133,274	-	-
Mulitalternative	71,629	-	-
Aggressive Allocation	28,849	-	-
Bank Loan	7,203	-	-
Basic Materials	58,429	-	-
Conglomerates	362	-	-
Consumer Cyclical	23,759	-	-
Consumer Defersive	20,793	-	-
Consumer Goods	48,369	-	-
Convertibles	243,422	-	-
Emerging Markets Bond	139,744	-	-
Financial	173,994	-	-
Global Real Estate	92,992	-	-
Health	27,860	-	-
Healthcare	63,369	-	-
High Yield	135,598	-	-
Industrials	18,921	-	-
Industrial Goods	25,197	-	-
Intermediate-Term bond	261,609	-	-
Long/Short Equity	79,243	-	-
Managed Futures	24,529	-	-
Market Neutral	22,194	-	-
Mid-Cap Blend	195,885	-	-
Natural Resources	5,957	-	-
Nontraditional Bond	75,746	-	-
Services	66,588	-	-
Technology	104,328	-	-
Ultrashort Bond	205,730	-	-
Pledges receivable	-	-	1,034,140
	$ 51,485,150	$ -	$ 1,034,140

June 30, 2013	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
Mutual funds			
World allocation	$ 42,166,289	$ -	$ -
Commodities Broad Basket	4,356	-	-
Diversified Emerging Markets	4,972	-	-
Foreign Large Blend	20,420	-	-
Large Blend	25,014	-	-
Multisector Bond	3,203	-	-
Real Estate	4,344	-	-
Small Blend	7,254	-	-
World Stock	16,182	-	-
Multialternative	4,217	-	-
Common stock			
Basic Materials	87,881	-	-
Consumer Goods	31,832	-	-
Financial	139,523	-	-
Healthcare	128,796	-	-
Industrial Goods	53,098	-	-
Services	163,624	-	-
Technology	186,568	-	-
Conglomerates	4,275	-	-
Business Services	7,440	-	-
Corporate bonds			
Financial	-	125,484	-
Municipal bonds	-	152,186	-
Mortgage-backed securities	-	73,840	
Pledges receivable	-	-	1,315,815
	$ 43,059,288	$ 351,510	$ 1,315,815

The fair values for mutual funds, common stock, corporate bonds, mortgage-back securities and municipal bonds are determined by reference to quoted market prices

Following is a reconciliation of activity for 2014 and 2013 for assets measured at fair value based upon significant unobservable (non-market) information

	Pledges Receivable	
	2014	2013
Balance, beginning of year	$ 1,315,815	$ 757,352
Payments received	(830,621)	(550,950)
Pledges written off	(105,180)	(30,450)
New pledges received	626,000	1,191,000
Change in allowance for uncollectible pledges	-	60,227
Change in present value of discount	28,126	(111,364)
Balance, end of year	$ 1,034,140	$ 1,315,815

Note 18 - Fair Value of Financial Instruments

The following methods and assumptions are used to estimate the fair value of each class of financial instruments for which it is practicable to estimate that value

Cash and Cash Equivalents – The carrying amount approximates fair value because of the short maturity of those instruments

Accounts Receivable and Accounts Payable – Accounts receivable has been recorded at net realizable value which is believed to approximate fair value Accounts payable approximates fair value because of the short time for which accounts payable are outstanding

Investments – The fair value of mutual funds, fixed income securities, common stock, corporate bonds, and U S government securities is estimated based on quoted market prices for those or similar investments For other investments, for which there are no quoted prices, a reasonable estimate of fair value could not be made without incurring excessive costs

Long-Term Debt – The fair value of long-term debt is based on current traded value Management has estimated the fair value of these obligations to be approximately $21,461,000 and $20,923,000 at June 30, 2014 and 2013

Note 19 - Commitments and Contingencies

Malpractice Insurance

The Medical Center has an investment in an insurance reciprocal joint venture that was created to provide professional and general liability insurance to its members The Medical Center is not subject to any per claim or annual limits

Self-Funded Health Insurance

The Medical Center self-insures their liability for health and dental insurance Estimated claim liabilities are recognized as claims are reported A reserve for claims incurred but not reported is estimated based on historical experience and included as a liability As of June 30, 2014 and 2013, the Medical Center has recorded an estimated liability of $1,645,000 and $1,272,000, included in accrued salaries, wages and employee benefits on the balance sheets The Medical Center has reinsured their risk which limits the Medical Center's exposure to $165,000 per claim Total health and dental insurance expense for the years ended June 30, 2014 and 2013 was approximately $11,572,000 and $9,817,000

Litigations, Claims, and Disputes

The Medical Center is subject to the usual contingencies in the normal course of operations relating to the performance of its tasks under its various programs In the opinion of management, the ultimate settlement of any litigations, claims, and disputes in process will not be material to the financial position of Medical Center

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

Note 20 - Subsequent Events

The Medical Center has evaluated subsequent events through September 9, 2014, the date which the financial statements were available to be issued

Consolidating Information
June 30, 2014 and 2013

Wyoming Medical Center, Inc. and Subsidiaries

Independent Auditor's Report on Consolidating Information

The Board of Directors
Wyoming Medical Center, Inc and Subsidiaries
Casper, Wyoming

We have audited the consolidated financial statements of Wyoming Medical Center, Inc and Subsidiaries as of and for the years ended June 30, 2014 and 2013, and our report thereon dated September 9, 2014, which expressed an unmodified opinion on those consolidated financial statements, appears on pages 1 and 2 Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole The consolidating schedules are presented for the purpose of additional analysis and are not a required part of the consolidated financial statements Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements for the years ended June 30, 2014 and 2013, as a whole

Eide Bailly LLP

Fargo, North Dakota
September 9, 2014

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Balance Sheet – Assets
June 30, 2014

	Hospital	Ventures	Foundation	WHMG	UHN	Elimination Entries	Consolidated
Assets							
Current Assets							
Cash and cash equivalents	$ 47,152,697	$ 4,421,172	$ 1,238,608	$ 1,350	$ -	$ -	$ 52,813,827
Assets limited as to use	3,850,110	-	-	-	-	-	3,850,110
Receivables							
Patient, net	29,411,925	-	-	929,539	-	-	30,341,464
Physician	1,116,191	-	-	88,213	-	-	1,204,404
Professional insurance	5,590,000	-	-	-	-	-	5,590,000
Other	1,401,238	-	486,303	504	-	(158,674)	1,729,371
Supplies	5,460,119	-	-	-	-	-	5,460,119
Prepaid expenses	4,026,885	-	73,368	53,696	-	-	4,153,949
Total current assets	98,009,165	4,421,172	1,798,279	1,073,302	-	(158,674)	105,143,244
Assets Limited as to Use	60,160,331	-	-	-	-	-	60,160,331
Property and Equipment, Net	126,851,201	-	1,173,909	219,826	-	-	128,244,936
Other Assets							
Investment in affiliates and joint ventures	7,883,074	208,177	-	-	-	(4,919,151)	3,172,100
Long-term investments	-	-	3,069,759	-	-	-	3,069,759
Physician receivables	72,210	-	-	114,451	-	-	186,661
Deferred financing costs, net	214,567	-	-	-	-	-	214,567
Other long-term assets	1,924,224	-	637,779	-	-	-	2,562,003
Total other assets	10,094,075	208,177	3,707,538	114,451	-	(4,919,151)	9,205,090
Total assets	$ 295,114,772	$ 4,629,349	$ 6,679,726	$ 1,407,579	$ -	$ (5,077,825)	$ 302,753,601

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Balance Sheet – Liabilities and Net Assets
June 30, 2014

	Hospital	Ventures	Foundation	WHMG	UHN	Elimination Entries	Consolidated
Liabilities and Net Assets							
Current Liabilities							
Current maturities of long-term debt	$ 606,282	$ -	$ -	$ -	$ -	$ -	$ 606,282
Accounts payable							
Trade	4,544,434	-	6,266	235,296	-	-	4,785,996
Estimated third-party payor settlements	2,282,329	-	-	-	-	-	2,282,329
Physician	396,698	-	-	-	-	-	396,698
Related parties	-	300	7,334	126,875	24,165	(158,674)	-
Construction and retainage payables	3,232,152	-	-	-	-	-	3,232,152
Accrued expenses							
Salaries, wages and employee benefits	7,575,936	-	-	438,993	-	-	8,014,929
Payroll taxes and other	108,615	139,496	-	176,817	-	-	424,928
Interest	360,036	-	-	-	-	-	360,036
Malpractice and litigation	5,720,000	-	-	-	-	-	5,720,000
Post retirement benefits	428,436	-	-	-	-	-	428,436
Total current liabilities	25,254,918	139,796	13,600	977,981	24,165	(158,674)	26,251,786
Long-Term Debt, Less Current Maturities	18,354,676	-	-	-	-	-	18,354,676
Post Retirement Benefits, Less Current Portion	264,687	-	-	-	-	-	264,687
Pension Liability	13,119,508	-	-	-	-	-	13,119,508
Total liabilities	56,993,789	139,796	13,600	977,981	24,165	(158,674)	57,990,657
Net Assets							
Unrestricted	237,341,442	4,489,553	3,223,538	429,598	(24,165)	(4,919,151)	240,540,815
Temporarily restricted	779,541	-	2,907,063	-	-	-	3,686,604
Permanently restricted	-	-	535,525	-	-	-	535,525
Total net assets	238,120,983	4,489,553	6,666,126	429,598	(24,165)	(4,919,151)	244,762,944
Total liabilities and net assets	$ 295,114,772	$ 4,629,349	$ 6,679,726	$ 1,407,579	$ -	$ (5,077,825)	$ 302,753,601

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Statement of Operations
Year Ended June 30, 2014

	Hospital	Ventures	Foundation	WHMG	UHN	Elimination Entries	Consolidated
Unrestricted Revenues, Gains and Other Support							
Net patient service revenue	$ 211,689,619	$ -	$ -	$ 6,034,459	$ -	$ -	$ 217,724,078
Provision for bad debts	(28,059,663)	-	-	(299,784)	-	-	(28,359,447)
Net patient service revenue less provision for bad debts	183,629,956	-	-	5,734,675	-	-	189,364,631
Other revenue	7,845,355	-	802,948	448,843	-	(1,099,298)	7,997,848
Total revenues, gains and other support	191,475,311	-	802,948	6,183,518	-	(1,099,298)	197,362,479
Expenses							
Salaries, wages and employee benefits	84,858,271	-	35,384	8,037,596	-	20,381	92,951,632
Supplies and other	58,656,691	-	723,719	1,478,714	-	(736,223)	60,122,901
Professional fees	19,715,723	4,827	22,217	4,878,437	24,165	(383,456)	24,261,913
Depreciation and amortization	13,454,898	-	67,767	52,311	-	-	13,574,976
Total expenses	176,685,583	4,827	849,087	14,447,058	24,165	(1,099,298)	190,911,422
Operating Income (Loss)	14,789,728	(4,827)	(46,139)	(8,263,540)	(24,165)	-	6,451,057
Other Income (Loss)							
Investment income, net	15,590	2,146	382,313	7,888	-	-	407,937
Loss on disposal of equipment	30,691	-	-	(2,714)	-	-	27,977
Gains (losses) on joint ventures, net	(4,263,454)	822,682	-	-	-	7,509,009	4,068,237
Other, net	(420,629)	(52,962)	-	(17,682)	-	-	(491,273)
Other income (loss), net	(4,637,802)	771,866	382,313	(12,508)	-	7,509,009	4,012,878
Revenues in Excess of (Less Than) Expenses	10,151,926	767,039	336,174	(8,276,048)	(24,165)	7,509,009	10,463,935
Changes in Unrealized Gains and Losses on Investments	6,249,102	-	(139,590)	-	-	-	6,109,512
Change in Minimum Pension Liability and Post Retirement Benefit	11,043,025	-	-	-	-	-	11,043,025
Contributions for Long-Lived Assets	568,038	-	-	-	-	-	568,038
Intercompany Transfers	-	-	-	8,758,100	-	(8,758,100)	-
Transfer from Permanently Restricted Net Assets	-	-	27,906	-	-	-	27,906
Increase (Decrease) in Unrestricted Net Assets	$ 28,012,091	$ 767,039	$ 224,490	$ 482,052	$ (24,165)	$ (1,249,091)	$ 28,212,416

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Statement of Changes in Net Assets
Year Ended June 30, 2014

	Hospital	Ventures	Foundation	WHMG	UHN	Elimination Entries	Consolidated
Unrestricted Net Assets							
Revenues in excess of (less than) expenses	$ 10,151,926	$ 767,039	$ 336,174	$ (8,276,048)	$ (24,165)	$ 7,509,009	$ 10,463,935
Changes in unrealized gains and losses on investments	6,249,102	-	(139,590)	-	-	-	6,109,512
Change in minimum pension liability and post retirement benefit	11,043,025	-	-	-	-	-	11,043,025
Contribution for long-lived assets	568,038	-	-	-	-	-	568,038
Transfer from permanently restricted net assets	-	-	27,906	-	-	-	27,906
Intercompany transfers	-	-	-	8,758,100	-	(8,758,100)	-
Increase (decrease) in unrestricted net assets	28,012,091	767,039	224,490	482,052	(24,165)	(1,249,091)	28,212,416
Temporarily Restricted Net Assets							
Restricted contributions and interest	779,541	-	1,264,070	-	-	-	2,043,611
Net assets released from restrictions	-	-	(808,317)	-	-	-	(808,317)
Increase in temporarily restricted net assets	779,541	-	455,753	-	-	-	1,235,294
Permanently Restricted Net Assets							
Transfer to unrestricted net assets	-	-	(27,906)	-	-	-	(27,906)
Increase (Decrease) in Net Assets	28,791,632	767,039	652,337	482,052	(24,165)	(1,249,091)	29,419,804
Net Assets, Beginning of Year	209,329,351	3,722,514	6,013,789	(52,454)	-	(3,670,060)	215,343,140
Net Assets, End of Year	$ 238,120,983	$ 4,489,553	$ 6,666,126	$ 429,598	$ (24,165)	$ (4,919,151)	$ 244,762,944

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Balance Sheet – Assets
June 30, 2013

	Hospital	Ventures	Foundation	WHMG	Elimination Entries	Consolidated
Assets						
Current Assets						
Cash and cash equivalents	$ 51,936,133	$ 3,998,638	$ 1,527,772	$ (76,283)	$ -	$ 57,386,260
Assets limited as to use	6,699,580	-	-	-	-	6,699,580
Receivables						
Patient, net	30,173,680	-	-	1,087,831	-	31,261,511
Physician	1,253,945	-	-	2,906	-	1,256,851
Professional insurance	3,980,947	-	-	-	-	3,980,947
Other	1,834,264	218,518	698,020	20,000	(115,256)	2,655,546
Supplies	5,631,064	-	-	-	-	5,631,064
Prepaid expenses	3,334,182	-	-	47,255	-	3,381,437
Total current assets	104,843,795	4,217,156	2,225,792	1,081,709	(115,256)	112,253,196
Assets Limited as to Use	61,046,650	-	-	-	-	61,046,650
Property and Equipment, Net	107,049,417	-	1,225,102	192,579	-	108,467,098
Other Assets						
Investment in joint ventures	7,043,098	208,177	-	-	(3,670,060)	3,581,215
Long-term investments	-	-	1,696,318	-	-	1,696,318
Physician receivables	92,640	-	-	-	-	92,640
Deferred financing costs, net	227,042	-	-	-	-	227,042
Other long-term assets	953,343	-	869,392	-	-	1,822,735
Total other assets	8,316,123	208,177	2,565,710	-	(3,670,060)	7,419,950
Total assets	$ 281,255,985	$ 4,425,333	$ 6,016,604	$ 1,274,288	$ (3,785,316)	$ 289,186,894

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Balance Sheet – Liabilities and Net Assets
June 30, 2013

	Hospital	Ventures	Foundation	WHMG	Elimination Entries	Consolidated
Liabilities and Net Assets						
Current Liabilities						
Current maturities of long-term debt	$ 575,000	$ -	$ -	$ -	$ -	$ 575,000
Accounts payable						
Trade	4,143,605	-	-	650,763	-	4,794,368
Estimated third-party payor settlements	6,720,702	-	-	-	-	6,720,702
Physician	408,735	-	-	-	-	408,735
Related parties	-	300	2,723	112,233	(115,256)	-
Construction and retainage payables	5,210,351	-	-	-	-	5,210,351
Accrued expenses						
Salaries, wages and employee benefits	7,323,311	-	-	516,375	-	7,839,686
Payroll taxes and other	120,447	702,519	92	47,371	-	870,429
Interest	367,046	-	-	-	-	367,046
Malpractice and litigation	4,160,947	-	-	-	-	4,160,947
Post retirement benefits	611,471	-	-	-	-	611,471
Total current liabilities	29,641,615	702,819	2,815	1,326,742	(115,256)	31,558,735
Long-Term Debt, Less Current Maturities	18,900,254	-	-	-	-	18,900,254
Post Retirement Benefits, Less Current Portion	764,971	-	-	-	-	764,971
Pension Liability	22,602,294	-	-	-	-	22,602,294
Other Long-Term Liabilities	17,500	-	-	-	-	17,500
Total liabilities	71,926,634	702,819	2,815	1,326,742	(115,256)	73,843,754
Net Assets						
Unrestricted	209,329,351	3,722,514	2,999,048	(52,454)	(3,670,060)	212,328,399
Temporarily restricted	-	-	2,451,310	-	-	2,451,310
Permanently restricted	-	-	563,431	-	-	563,431
Total net assets	209,329,351	3,722,514	6,013,789	(52,454)	(3,670,060)	215,343,140
Total liabilities and net assets	$ 281,255,985	$ 4,425,333	$ 6,016,604	$ 1,274,288	$ (3,785,316)	$ 289,186,894

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Statement of Operations
Year Ended June 30, 2013

	Hospital	Ventures	Foundation	WHMG	Elimination Entries	Consolidated
Unrestricted Revenues, Gains and Other Support						
Net patient service revenue	$ 220,788,872	$ -	$ -	$ 5,796,670	$ -	$ 226,585,542
Provision for bad debts	(27,854,569)	-	-	(600,225)	-	(28,454,794)
Net patient service revenue less provision for bad debts	192,934,303	-	-	5,196,445	-	198,130,748
Other revenue	6,551,515	-	875,342	285,155	(1,307,356)	6,404,656
Total revenues, gains and other support	199,485,818	-	875,342	5,481,600	(1,307,356)	204,535,404
Expenses						
Salaries, wages and employee benefits	85,888,375	-	-	8,233,060	4,849	94,126,284
Supplies and other	61,687,121	3,028	936,262	1,665,408	(912,877)	63,378,942
Professional fees	20,472,821	4,474	17,225	3,737,882	(399,328)	23,833,074
Depreciation and amortization	12,296,786	-	73,473	52,062	-	12,422,321
Total expenses	180,345,103	7,502	1,026,960	13,688,412	(1,307,356)	193,760,621
Operating Income (Loss)	19,140,715	(7,502)	(151,618)	(8,206,812)	-	10,774,783
Other Income (Loss)						
Investment income, net	(7,075)	1,898	60,805	688	-	56,316
Loss on disposal of property and equipment	(192,246)	-	-	(45,792)	-	(238,038)
Gain (loss) on joint ventures, net	(3,911,307)	936,064	(75,349)	-	7,604,325	4,553,733
Other income (loss), net	(181,722)	(268,923)	12,404	(13,946)	-	(452,187)
Total other income (loss), net	(4,292,350)	669,039	(2,140)	(59,050)	7,604,325	3,919,824
Revenues in Excess of (Less Than) Expenses	14,848,365	661,537	(153,758)	(8,265,862)	7,604,325	14,694,607
Changes in Unrealized Gains and Losses on Investments	3,692,389	-	113,153	-	-	3,805,542
Change in Minimum Pension Liability and Post Retirement Benefit	12,763,808	-	-	-	-	12,763,808
Contributions for Long-Lived Assets	764,991	-	-	-	-	764,991
Intercompany Transfers	-	-	-	7,625,100	(7,625,100)	-
Increase (Decrease) in Unrestricted Net Assets	$ 32,069,553	$ 661,537	$ (40,605)	$ (640,762)	$ (20,775)	$ 32,028,948

Wyoming Medical Center, Inc. and Subsidiaries
Consolidating Statement of Changes in Net Assets
Year Ended June 30, 2013

	Hospital	Ventures	Foundation	WHMG	Elimination Entries	Consolidated
Unrestricted Net Assets						
Revenues in excess of (less than) expenses	$ 14,848,365	$ 661,537	$ (153,758)	$ (8,265,862)	$ 7,604,325	$ 14,694,607
Changes in unrealized gains and losses on investments	3,692,389	-	113,153	-	-	3,805,542
Change in minimum pension liability and post retirement benefit	12,763,808	-	-	-	-	12,763,808
Contribution for long-lived assets	764,991	-	-	-	-	764,991
Intercompany transfers	-	-	-	7,625,100	(7,625,100)	-
Increase (decrease) in unrestricted net assets	32,069,553	661,537	(40,605)	(640,762)	(20,775)	32,028,948
Temporarily Restricted Net Assets						
Restricted contributions	-	-	1,669,678	-	-	1,669,678
Net assets released from restrictions	-	-	(858,403)	-	-	(858,403)
Increase in temporarily restricted net assets	-	-	811,275	-	-	811,275
Increase (Decrease) in Net Assets	32,069,553	661,537	770,670	(640,762)	(20,775)	32,840,223
Net Assets, Beginning of Year	177,259,798	3,060,977	5,243,119	588,308	(3,649,285)	182,502,917
Net Assets, End of Year	$ 209,329,351	$ 3,722,514	$ 6,013,789	$ (52,454)	$ (3,670,060)	$ 215,343,140

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

The Board of Directors
Wyoming Medical Center, Inc and Subsidiaries
Casper, Wyoming

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Wyoming Medical Center, Inc and Subsidiaries (Medical Center), which comprise the consolidated balance sheet as of June 30, 2014, and the related consolidated statements of operations, changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 9, 2014

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Medical Center's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Medical Center's internal control Accordingly, we do not express an opinion on the effectiveness of the Medical Center's internal control

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses However, material weaknesses may exist that have not yet been identified

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Medical Center's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance Accordingly, this communication is not suitable for any other purpose

Eide Bailly LLP

Fargo, North Dakota
September 9, 2014

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

To the Board of Directors
Wyoming Medical Center and Subsidiaries

Report on Compliance for Each Major Federal Program

We have audited Wyoming Medical Center and Subsidiaries' (Medical Center's) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on the Medical Center's major federal program for the year ended June 30, 2014 The Medical Center's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs

Auditor's Responsibility

Our responsibility is to express an opinion on the compliance for each of the Medical Center's major federal programs based on our audit of the types of compliance requirements referred to above We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on a major federal program occurred An audit includes examining, on a test basis, evidence about the Medical Center's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program However, our audit does not provide a legal determination of the Medical Center's compliance

Opinion on the Major Federal Program

In our opinion, the Medical Center complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major Federal program for the year ended June 30, 2014

Report on Internal Control over Compliance

Management of the Medical Center is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above In planning and performing our audit of compliance, we considered the Medical Center's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance Accordingly, we do not express an opinion on the effectiveness of the Medical Center's internal control over compliance

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 Accordingly, this report is not suitable for any other purpose

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the consolidated financial statements of the Medical Center as of and for the year ended June 30, 2014, and have issued our report thereon dated September 9, 2014, which expressed an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Eide Bailly LLP

Fargo, North Dakota
September 9, 2014

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Expenditures
US Department of Health and Human Services		
Health Care Innovation Awards	93 610	$ 329,117
National Bioterrorism Hospital Preparedness Program	93 889	12,540
Subtotal US Department of Health and Human Services		341,657
US Department of Transportation		
State and Community Highway Safety	20 600	173,876
Total expenditures of federal awards		$ 515,533

Note A – Significant Accounting Policies

The accompanying schedule of expenditures of federal awards includes the federal expenditure activity of Wyoming Medical Center Inc., and Subsidiaries and is presented on the accrual basis of accounting The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the consolidated financial statements

Part 1 – Summary of Auditor's Results

Consolidated Financial Statements	
Type of auditor's report issued	Unmodified
Internal control over financial reporting	
Material weaknesses identified	No
Significant deficiencies	None identified
Noncompliance material to financial statements noted	No
Federal Awards	
Internal control over the major program	
Material weakness identified	No
Significant deficiency	None identified
Type of auditor's report issued on compliance for the major program	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)	No
Identification of major program	

CFDA Number	**Name of Federal Program or Cluster**
93.610	Health Care Innovation Awards

Dollar threshold used to distinguish between Type A and Type B programs	$300,000
Auditee qualified as low-risk auditee	No

There was no prior audit performed for in accordance with OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, as federal expenditures did not exceed $500,000