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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

▶ Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization ASPIRUS INC		D Employer identification number 39-1328331	
	Doing business as			
	Number and street (or P O box if mail is not delivered to street address)	Room/suite	E Telephone number	
	333 PINE RIDGE BLVD		(715) 847-2250	
	City or town, state or province, country, and ZIP or foreign postal code WAUSAU, WI 54401		G Gross receipts \$ 50,161,356	
	F Name and address of principal officer MATTHEW HEYWOOD 333 PINE RIDGE BLVD WAUSAU, WI 54401		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.ASPIRUS.ORG				

K Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶	L Year of formation 1979	M State of legal domicile WI
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Part I

Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities TO SUPPORT ITS RELATED HEALTH CARE ORGANIZATIONS AND PROVIDE HEALTHCARE TO PATIENTS REGARDLESS OF THEIR ABILITY TO PAY		
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	10	
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	8	
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	370	
6 Total number of volunteers (estimate if necessary)	6	8	
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	557,099	
b Net unrelated business taxable income from Form 990-T, line 34	7b	-1,810	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	31,800,000	4,298,791
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	9,474,121	2,664,901
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	4,053,128	6,322,974
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	42,573	43,854
	45,369,822	13,330,520	
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	12,500,000	1,833,334
	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)	232,767	0
	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)	8,280,044	2,281,353
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	21,012,811	4,114,687
19 Revenue less expenses Subtract line 18 from line 12	24,357,011	9,215,833	
Net Assets or Fund Balances		Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	229,182,405	274,321,776
	21 Total liabilities (Part X, line 26)	32,918,313	18,081,061
	22 Net assets or fund balances Subtract line 21 from line 20	196,264,092	256,240,715

Part II

Signature Block

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

Sign Here	***** Signature of officer	2016-01-23 Date
	SIDNEY C SCZYGELSKI CFO/SENIOR VP OF FINANCE Type or print name and title	

Paid Preparer Use Only	Print/Type preparer's name KATHLEEN J LABRAKE CPA	Preparer's signature KATHLEEN J LABRAKE CPA	Date 2016-01-23	Check ☐ if self-employed	PTIN P00164006
	Firm's name ▶ WIPFLI LLP			Firm's EIN ▶ 39-0758449	
	Firm's address ▶ PO BOX 8010 WAUSAU, WI 544028010			Phone no (715) 845-3111	

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐ Yes ☒ No

1

Briefly describe the organization's mission

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

2

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

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

3

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

If "Yes," describe these changes on Schedule O

4

Describe the 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 \$ -273,135 including grants of \$) (Revenue \$ 2,107,802)

TO PROVIDE HEALTH CARE SERVICES TO PATIENTS REGARDLESS OF THEIR ABILITY TO PAY ASPIRUS, INC PROVIDES CARE TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS COMMUNITY CARE POLICY WITHOUT CHARGE THE ESTIMATED COST OF PROVIDING CARE UNDER THIS POLICY AGGREGATED TO APPROXIMATELY \$9,400,000 IN FY2015 (THIS COST INCLUDES ASPIRUS, INC AND ITS CONSOLIDATED AFFILIATES) THE COST WAS CALCULATED BY MULTIPLYING THE RATIO OF COST TO GROSS CHARGES FOR ASPIRUS, INC BY THE GROSS UNCOMPENSATED CHARGES ASSOCIATED WITH PROVIDING THE COMMUNITY CARE AS PART OF ITS PATIENT SERVICES, ASPIRUS, INC ALSO PROVIDES SERVICES TO BENEFICIARIES OF THE MEDICARE AND MEDICAID PROGRAMS WHICH OFTEN REIMBURSE THE ORGANIZATION BASED ON PREDETERMINED FEE SCHEDULES WHICH ARE OFTEN BELOW THE COST OF PROVIDING CARE TO THESE INDIVIDUALS THESE PROGRAMS PROVIDE HEALTH CARE SERVICES TO A LARGE PORTION OF THE ELDERLY, LOW INCOME, AND DISABLED MEMBERS OF THE COMMUNITY WHO NEED ACCESS TO HIGH QUALITY CARE

4b

(Code) (Expenses \$ 1,833,334 including grants of \$ 1,833,334) (Revenue \$)

ASPIRUS, INC PROVIDES CORPORATE FUNCTIONAL SUPPORT SERVICES TO THE AFFILIATED ENTITIES IN ORDER TO ALLOW THOSE ENTITIES TO FOCUS ON THEIR MISSIONS OF PROVIDING HEALTH CARE SERVICES TO PATIENTS REGARDLESS OF THEIR ABILITY TO PAY

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 ▶ 1,560,199

Part IV

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10	No
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c Yes	
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	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

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 domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	Yes	
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 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.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
1c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	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.		
2b	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).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
3b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	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)?		No
b	If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
5b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
5c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		No
6b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		No
7b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
7c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
7d	If "Yes," indicate the number of Forms 8282 filed during the year.		
7e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
7f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
7g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
7h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
9b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
10a	Initiation fees and capital contributions included on Part VIII, line 12.		
10b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter:		
11a	Gross income from members or shareholders.		
11b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
12b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
13a	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.		
13b	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.		
13c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
14b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

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		
	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		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	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	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	WI
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply. ☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records SIDNEY C SCZYGELSKI 333 PINE RIDGE BLVD WAUSAU, WI 54401 (715) 847-2250	

Part VII

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

Check if Schedule O contains a response 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			

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			

1b	Sub-Total			
c	Total from continuation sheets to Part VII, Section A			
d	Total (add lines 1b and 1c)	4,981,179	471,461	935,673

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 ▶31

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

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. 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
EPIC SYSTEMS CORPORATION PO BOX 88314 MILWAUKEE, WI 53288	IT SERVICES	3,467,719
AHEAD LLC 4999 NETWORK PLACE CHICAGO, IL 60673	IT SERVICES	2,670,773
PRISM HEALTHCARE PARTNERS LTD 190 SOUTH LA SALLE ST SUITE 2900 CHICAGO, IL 60603	CONSULTING	2,400,000
HURON CONSULTING GROUP INC 3005 MOMENTUM PLACE CHICAGO, IL 60689	CONSULTING	2,054,106
SUNQUEST INFORMATION SYSTEM PO BOX 75214 CHARLOTTE, NC 28275	IT SERVICES	1,269,444

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 ▶45

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	4,006,371		
	e	Government grants (contributions)	1e	292,420		
	f	All other contributions, gifts, grants, and similar amounts not included above	1f			
	g	Noncash contributions included in lines 1a-1f \$				
	h	Total. Add lines 1a-1f		4,298,791		
Program Service Revenue	2a	CONTRACT SERVICE REVENUE	Business Code 621110	1,766,078	1,208,979	557,099
	b	HOME OFFICE REVENUE	621110	799,927	799,927	
	c	MEDICAL TRANSCRIPT REVENUE	621110	209,951	209,951	
	d	NET PATIENT SERVICE REVENUE	621110	-208,325	-208,325	
	e					
	f	All other program service revenue		97,270	97,270	
	g	Total. Add lines 2a-2f		2,664,901		
	Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,175,509	
4		Income from investment of tax-exempt bond proceeds				
5		Royalties				
6a		Gross rents	(i) Real 43,854	(ii) Personal		
b		Less rental expenses	0			
c		Rental income or (loss)	43,854			
d		Net rental income or (loss)		43,854		43,854
7a		Gross amount from sales of assets other than inventory	(i) Securities 41,978,301	(ii) Other		
b		Less cost or other basis and sales expenses	36,830,836			
c		Gain or (loss)	5,147,465			
d		Net gain or (loss)		5,147,465		5,147,465
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		13,330,520	2,107,802	557,099	6,366,828

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 domestic organizations and domestic governments See Part IV, line 21	1,833,334	1,833,334		
2	Grants and other assistance to domestic individuals See Part IV, line 22				
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees				
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages				
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9	Other employee benefits				
10	Payroll taxes				
11	Fees for services (non-employees)				
a	Management				
b	Legal				
c	Accounting				
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)	2,498,129		2,498,129	
12	Advertising and promotion				
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy				
17	Travel				
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings				
20	Interest				
21	Payments to affiliates				
22	Depreciation, depletion, and amortization				
23	Insurance				
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	PROVISION OF BAD DEBTS	-216,776	-273,135	56,359	
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e	4,114,687	1,560,199	2,554,488	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)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		21,432,348	1	8,976,275
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		5,408,099	4	2,051,185
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net		520,963	7	270,383
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		2,957,732	9	2,068,624
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a43,092,091			
	b	Less: accumulated depreciation	10b30,485,917	10,388,257	10c	12,606,174
	11	Investments—publicly traded securities		59,450,170	11	99,490,654
	12	Investments—other securities. See Part IV, line 11.			12	
	13	Investments—program-related. See Part IV, line 11.		125,336,641	13	140,930,577
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11.		3,688,195	15	7,927,904
	16	Total assets. Add lines 1 through 15 (must equal line 34).		229,182,405	16	274,321,776
Liabilities	17	Accounts payable and accrued expenses		6,063,988	17	8,598,029
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			22	
	23	Secured mortgages and notes payable to unrelated third parties		20,416,328	23	3,228,042
	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.		6,437,997	25	6,254,990
	26	Total liabilities. Add lines 17 through 25.		32,918,313	26	18,081,061
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		196,264,092	27	256,240,715
	28	Temporarily restricted net assets			28	
	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		196,264,092	33	256,240,715
	34	Total liabilities and net assets/fund balances		229,182,405	34	274,321,776

Part XI Reconciliation 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	13,330,520
2	Total expenses (must equal Part IX, column (A), line 25)	2	4,114,687
3	Revenue less expenses Subtract line 2 from line 1	3	9,215,833
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	196,264,092
5	Net unrealized gains (losses) on investments	5	-1,602,782
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	52,363,572
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	256,240,715

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? 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		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		No
3b	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		

Additional Data

Software ID:

Software Version:

EIN: 39-1328331

Name: ASPIRUS INC

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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) JON G KRUEGER BOARD MEMBER	1 00 2 00	X						0	0	0
(1) STEPHEN P FOX MD BOARD MEMBER	1 00 1 00	X						0	0	0
(2) JEFFREY M NEHRING DDS BOARD MEMBER	1 00 2 00	X						0	0	0
(3) THOMAS A VOELKER MD BOARD MEMBER / PHYSICIAN	1 00 40 00	X						0	341,723	39,653
(4) TODD R NICKLAUS BOARD MEMBER	1 00	X						0	0	0
(5) KATHY J STRASSER CHAIR	1 00 2 00	X		X				0	0	0
(6) MATTHEW D ROWE VICE CHAIR	1 00 2 00	X		X				0	0	0
(7) BRIAN J PRUNTY TREASURER	1 00 2 00	X		X				0	0	0
(8) GRAHAM COURTNEY SECRETARY	1 00 1 00	X		X				0	0	0
(9) MATTHEW F HEYWOOD CEO / PRESIDENT	40 00 12 00	X		X				875,945	0	124,428
(10) SIDNEY C SCZYGELSKI CFO AI / ASSIST TREASURER	40 00 12 00			X				445,401	0	99,296
(11) CARI LOGEMANN SR VP & GENERAL COUNSEL	40 00			X				294,114	0	66,833
(12) SANDRA LAKEY CHIEF COMPLIANCE OFFICER	40 00			X				133,510	0	31,045
(13) TODD RICHARDSON SVP AND CIO	40 00				X			312,876	0	83,234
(14) CHARLES NELSON REGIONAL CEO UP	40 00				X			318,458	0	74,308
(15) RYAN GOSSETT CHIEF MED INFORMATION OFFICER	40 00				X			385,502	0	56,625
(16) RICK NEVERS SVP REG OPS SYSTEM INT OFFICER	40 00				X			331,104	0	71,838
(17) JOHN HEISLER SVP AND CHIEF HR OFFICER	40 00				X			287,789	0	44,598
(18) RUTH RISLEY-GREY SVP NURSING SYSTEM CNO	40 00				X			218,430	0	57,813
(19) LORI PECK VP OF REVENUE CYCLE	40 00				X			77,443	129,738	12,303
(20) LISA HAMILTON DIRECTOR OF FISCAL SERVICES	40 00					X		159,489	0	30,241
(21) RANDY SCHADE DIRECTOR OF HR	40 00					X		146,580	0	31,734
(22) CHRISTOPHER TONER ASSISTANT GENERAL COUNSEL	40 00					X		141,255	0	34,371
(23) JOHN OSEN SYSTEM DIRECTOR CBO	40 00					X		138,691	0	29,071
(24) JOSEPH THOMPSON DIRECTOR OF APPLICATIONS	40 00					X		138,060	0	19,468

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
(26) DUANE ERWIN FORMER CEO	0 00 0 00						X	576,532	0	28,814

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization ASPIRUS INC	Employer identification number 39-1328331
---	--

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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☒

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations 17

g

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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
See Additional Data Table						
Total 17					1,833,334	

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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and stop here						▶

Section C. Computation of Public Support Percentage						
14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))		14				
15 Public support percentage for 2013 Schedule A, Part II, line 14		15				
16a 33 1/3% support test—2014. 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—2013. 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—2014. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
b 10%-facts-and-circumstances test—2013. 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization						▶
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions						▶

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ▶	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI.)						
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 section 501(c)(3) organization, check this box and stop here ▶						

Section C. Computation of Public Support Percentage		
15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	
19a 33 1/3% support tests—2014. 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—2013. 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		No
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		No
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		No
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.		No
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).	Yes	
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	Yes	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI .		No
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).		No
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990).		No
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		No
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		No
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		No
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below.		No
b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		No
b A family member of a person described in (a) above?		No
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		No

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		No

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)			
a ☐ The organization satisfied the Activities Test. Complete line 2 below.			
b ☐ The organization is the parent of each of its supported organizations. Complete line 3 below.			
c ☐ The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 <u>Activities Test</u> Answer (a) and (b) below.		Yes	No
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.	2a		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.	2b		
3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI.	3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6 and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)		

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
PART I, LINE G(VI)	ASPIRUS, INC IS A NON-PROFIT, COMMUNITY-DIRECTED HEALTH SYSTEM BASED IN WAUSAU, WISCONSIN WITH MORE THAN 7,000 EMPLOYEES, ASPIRUS SERVES COMMUNITITES THROUGHOUT 14 COUNTIES IN NORTHERN AND CENTRAL WISCONSIN, AS WELL AS THE WESTERN UPPER PENINSULA OF MICHIGAN ASPIRUS, INC 'S INTEGRATED HEALTH SYSTEM INCLUDES FOUR HOSPITALS IN MICHIGAN AND FOUR HOSPITALS IN WISCONSIN, 50 CLINICS, HOME HEALTH AND HOSPICE CARE, PHARMACIES, CRITICAL CARE AND HELICOPTER TRANSPORT, MEDICAL GOODS, NURSING HOMES, AND HIGH-QUALITY AFFILIATED PHYSICIANS ASPIRUS IS AN INTEGRATED, COMMUNITY GOVERNED HEALTHCARE SYSTEM, WHICH LEADS BY ADVANCING INITIATIVES DEDICATED TO IMPROVING THE HEALTH OF ALL THEY SERVE ASPIRUS, INC PROVIDES SUPPORT TO THE SUPPORTING ORGANIZATIONS IN MORE WAYS THAN JUST MONETARY SUPPORT INCLUDING BUT NOT LIMITED TO HUMAN RESOURCES, REVENUE CYCLE MANAGEMENT, INFORMATION TECHNOLOGY SERVICES, AND OTHER MANAGEMENT SERVICES
PART IV, SECTION A, LINE 1	ASPIRUS, INC 'S GOVERNING DOCUMENTS DO NOT LIST EACH INDIVIDUAL ENTITY AS A SUPPORTING ORGANIZATION HOWEVER THE GOVERNING DOCUMENTS INDICATE ASPIRUS, INC MAY SUPPORT ORGANIZATIONS FROM TIME TO TIME AS LONG AS AT LEAST ONE OFFICER OR DIRECTOR ARE IN COMMON AT ALL TIMES, AND THE OFFICERS AND DIRECTORS OF ASPIRUS, INC SHALL ENDEAVOR TO HAVE A CLOSE AND CONTINOUS WORKING RELATIONSHIP WITH THE OFFICERS AND DIRECTORS OF ASPIRUS, INC 'S VARIOUS NONPROFIT SUPPORTED ORGANIZATIONS IN ADDITION, ASPIRUS, INC IS THE SOLE CORPORATE MEMBER FOR MAJORITY OF THE SUPPORTED ORGANIZATIONS
PART IV, SECTION A, LINE 5A	THE SUPPORTED ORGANIZATIONS ADDED WERE ASPIRUS NORTHSTAR, INC AND ASPIRUS RIVERVIEW HOSPITAL & CLINICS, INC THE SUPPORTED ORGANIZATIONS WERE ADDED TO OFFER THE COMMUNITIES OF CENTRAL WISCONSIN AND THE UPPER PENINSULA OF MICHIGAN A STRONGER HEALTHCARE SYSTEM AND CONTINUUM OF CARE INCLUDING HOSPITALS AND PRIMARY AND SPECIALITY CARE CLINICS THE ASPIRUS, INC BOARD OF DIRECTORS APPROVED THE ADDITION OF THE ORGANIZATIONS AND THE ARTICLES OF INCORPORATION AND BYLAWS OF EACH ORGANIZATION WERE RESTATED TO ADOPT ASPIRUS, INC AS THE SOLE CORPORATE MEMBER
PART IV SECTION C LINE 1	EACH SUPPORTED ORGANIZATION HAS ITS OWN DIRECTORS/TRUSTEES HOWEVER, LEADERSHIP OF ASPIRUS, INC HAVE SEATS ON EACH OF THE SUPPORTED ORGANIZATION'S BOARD IN ADDITION, ASPIRUS, INC IS THE SOLE CORPORATE MEMBER FOR MAJORITY OF THE SUPPORTED ORGANIZATIONS

Additional Data

Software ID:
Software Version:
EIN: 39-1328331
Name: ASPIRUS INC

Form 990, Sch A, Part I, Line 11g - 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) ASPIRUS WAUSAU HOSPITAL INC	391138241		Yes		0	0
(A) ASPIRUS BUILDINGS INC	391406537		Yes		0	0
(B) ASPIRUS CLINICS INC	391670223		Yes		833,334	1,251,229
(C) ASPIRUS VNA HOME HEALTH INC	390808511		Yes		0	0
(D) ASPIRUS VNA EXTENDED CARE INC	391597350		Yes		0	238,657
(E) ASPIRUS EXTENDED SERVICES INC	390782130		Yes		0	119,997
(F) ASPIRUS SPECIALISTS INC	391945080		Yes		0	12,031
(G) ASPIRUS HEALTH FOUNDATION INC	391256656		Yes		0	0
(H) ASPIRUS ONTONAGON HOSPITAL INC	260806477		Yes		0	605,200
(I) ASPIRUS GRAND VIEW	382908586		Yes		0	2,380,688
(J) ASPIRUS GRAND VIEW SERVICE CORPORATION	383005582		Yes		0	0
(K) ASPIRUS NORTHSTAR INC	383236977			No	1,000,000	2,599,047
(L) ASPIRUS RIVERVIEW HOSPITAL & CLINICS	390868982			No	0	707,334
(M) ASPIRUS GRAND VIEW HOSPITAL AUXILIARY	237178363			No	0	0
(N) ASPIRUS MEDFORD HOSPITAL & CLINICS INC	390964813			No	0	2,928,185

Form 990, Sch A, Part I, Line 11g - 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 listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(P) LANGLADE MEMORIAL HOSPITAL ST JOSEPH OF ANTIGO WISCONSIN	390806429			No	0	3,117,992
(A) ASPIRUS KEWEENAW HOSPITAL	381443361			No	0	2,566,774

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.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization ASPIRUS INC	Employer identification number 39-1328331
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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 value of contributions to (during year)	
3	Aggregate value of 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
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

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) Revenue 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

Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2014

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 |
| 1c | |
| 1d | |
| 1e | |
| 1f | |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ 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	b (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

(i) unrelated organizations

3a(i)

Yes

No

(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				
b Buildings				
c Leasehold improvements		616,071	74,614	541,457
d Equipment		40,678,788	30,343,026	10,335,762
e Other		1,797,232	68,277	1,728,955
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				12,606,174

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

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

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

Part XIII Supplemental Information

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	ALL SUBSIDIARIES, EXCEPT FOR ASPIRUS NETWORK, INC , ARE TAX-EXEMPT CORPORATIONS AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE) AND ARE EXEMPT FROM FEDERAL INCOME TAXES ON RELATED INCOME PURSUANT TO SECTION 509(A)(2) OF THE CODE. THEY ARE ALSO EXEMPT FROM STATE INCOME TAXES ON RELATED INCOME. ASPIRUS IS ALSO ENGAGED, TO A LIMITED EXTENT, IN CERTAIN ACTIVITIES SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME (UBI). INCOME TAXES ON UBI ARE NOT SIGNIFICANT. INCOME TAXES FOR ANI, A NOT-FOR-PROFIT TAXABLE CORPORATION, WERE IMMATERIAL FOR THE YEARS ENDED JUNE 30, 2015 AND 2014.

[illegible]

Schedule I
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
ASPIRUS INC

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

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

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

OMB No 1545-0047

2014

Open to Public
Inspection

Employer identification number
39-1328331

Part I

General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II

Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) ASPIRUS CLINICS INC 425 PINE RIDGE BLVD WAUSAU, WI 54401	39-1670223	501(C)(3)	833,334		CASH PROVIDED	N/A	CAPITAL CONTRIBUTION
(2) ASPIRUS NORTHSTAR INC 1400 WICE LAKE ROAD IRON RIVER, WI 49935	38-3236997	501(C)(3)	1,000,000		CASH PROVIDED	N/A	CAPITAL CONTRIBUTION

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 2

3 Enter total number of other organizations listed in the line 1 table

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" to Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
PART I, LINE 2	THE ORGANIZATION PROVIDES BOARD APPROVED CAPTIAL DISTRIBUTIONS TO RELATED ENTITIES, NO FORMAL MONITORING IS REQUIRED

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.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
ASPIRUS INC

Employer identification number
39-1328331

Part I

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☒ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account ☒ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☒ Health or social club dues or initiation fees ☐ 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.	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?	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 ☒ Independent compensation consultant ☐ Form 990 of other organizations ☒ Written employment contract ☒ Compensation survey or study ☒ 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?	Yes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations 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?		No
b Any related organization? If "Yes," to line 5a or 5b, describe in Part III.		No
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?		No
b Any related organization? If "Yes," to line 6a or 6b, describe in Part III.		No
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.		No
8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.		No
9 If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 in column(B) 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	TRAVEL FOR COMPANIONS, TAX INDEMNIFICATION AND GROSS-UP PAYMENTS, HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE AND HEALTH OR SOCIAL CLUB DUES OR INITIATION FEES, WHEN APPLICABLE, WERE ADDED TO THE INDIVIDUAL'S COMPENSATION AT FAIR MARKET VALUE. TRAVEL FOR COMPANIONS - T VOELKER \$510, M HEYWOOD \$410, S SCZYGELSKI \$435, R NEVERS \$510, C NELSON \$385, J HEISLER \$410, R RISLEY-GREY \$365 - INCLUDED IN INCOME. TAX INDEMNIFICATION AND GROSS-UP PAYMENTS - T VOELKER \$678, L PECK \$448 - INCLUDED IN INCOME. HOUSING ALLOWANCE OR RESIDENCE FOR PERSONAL USE - M HEYWOOD \$65,048, J HEISLER \$3,600 - INCLUDED IN INCOME.
PART I, LINES 4A-B	SCHEDULE J, PART I, LINE 4A - SEVERANCE PAYMENT: D ERWIN \$585,957. SCHEDULE J, PART I, LINE 4B - SUPPLEMENTAL NONQUALIFIED RETIREMENT 457(F) DISTRIBUTION: R NEVERS \$17,763, L PECK \$334. KEY EMPLOYEES OF THE ORGANIZATION OR A PARTICIPATING AFFILIATE ARE ELIGIBLE TO PARTICIPATE IN THE PLAN. THE PLAN YEAR IS JANUARY 1 TO DECEMBER 31ST. EMPLOYER CONTRIBUTIONS: THE CONTRIBUTION MADE BY THE EMPLOYER IS A THREE-TIERED STRUCTURE DEPENDING UPON THE EXECUTIVE'S POSITION, WHICH ARE AS FOLLOWS: 9% FOR VICE PRESIDENT, 13% FOR SENIOR LEADERSHIP COUNCIL, AND 15% FOR THE CEO. IF A PARTICIPANT TERMINATES DURING THE YEAR, THE PARTICIPANT'S EXECUTIVE ALLOWANCE IS PRORATED BASED ON THE NUMBER OF FULL CALENDAR MONTHS FROM THE BEGINNING OF THE PLAN YEAR TO THE BEGINNING OF THE CALENDAR YEAR MONTH CLOSEST TO THE CHANGE OR TERMINATION OF EMPLOYMENT. DISTRIBUTIONS: CONTINUATION OF EMPLOYMENT THROUGH THE DEFERRED VESTING DATE, THE DATE ON WHICH THE PARTICIPANT'S EMPLOYMENT IS TERMINATED AS A RESULT OF DEATH OR DISABILITY, THE DATE ON WHICH THE PARTICIPANT INCURS AN INVOLUNTARY SEPARATION FROM SERVICE WITHOUT REASONABLE CAUSE, OR THE DATE THAT IS 24 MONTHS FOLLOWING THE PARTICIPANT'S SEPARATION FROM SERVICE, BUT ONLY IF THE PARTICIPANT'S INTEREST HAS NOT BEEN FORFEITED FOR COMPETITION DURING SUCH 24 MONTH PERIOD AND THE PARTICIPANT HAS NOT ENGAGED IN COMPETITION AFTER HIS OR HER SEPARATION FROM SERVICE AND PRIOR TO HIS OR HER DEATH, THE PARTICIPANT SHALL BE VESTED AT HIS OR HER DATE OF DEATH.

Additional Data

Software ID:
Software Version:
EIN: 39-1328331
Name: ASPIRUS INC

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

(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 in column (B) reported as deferred in prior Form 990
	(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
THOMAS A VOELKER MD, BOARD MEMBER / PHYSICIAN	(i) 0 (ii) 331,079	0 0	0 10,644	0 10,400	0 29,253	0 381,376	0 0
MATTHEW F HEYWOOD, CEO / PRESIDENT	(i) 572,243 (ii) 0	233,564 0	70,138 0	10,300 0	114,128 0	1,000,373 0	0 0
SIDNEY C SCZYGELSKI, CFO AI / ASSIST TREASURER	(i) 335,544 (ii) 0	103,558 0	6,299 0	15,500 0	83,796 0	544,697 0	0 0
CARI LOGEMANN, SR VP & GENERAL COUNSEL	(i) 223,552 (ii) 0	69,542 0	1,020 0	11,968 0	54,865 0	360,947 0	0 0
SANDRA LAKEY, CHIEF COMPLIANCE OFFICER	(i) 113,726 (ii) 0	12,212 0	7,572 0	7,412 0	23,633 0	164,555 0	0 0
TODD RICHARDSON, SVP AND CIO	(i) 237,555 (ii) 0	74,180 0	1,141 0	14,676 0	68,558 0	396,110 0	0 0
CHARLES NELSON, REGIONAL CEO UP	(i) 237,702 (ii) 0	74,736 0	6,020 0	13,996 0	60,312 0	392,766 0	0 0
RYAN GOSSETT, CHIEF MED INFORMATION OFFICER	(i) 342,706 (ii) 0	42,015 0	781 0	10,902 0	45,723 0	442,127 0	0 0
RICK NEVERS, SVP REG OPS SYSTEM INT OFFICER	(i) 236,472 (ii) 0	74,420 0	20,212 0	14,127 0	57,711 0	402,942 0	0 0
JOHN HEISLER, SVP AND CHIEF HR OFFICER	(i) 239,916 (ii) 0	36,511 0	11,362 0	0 0	44,598 0	332,387 0	0 0
RUTH RISLEY-GREY, SVP NURSING SYSTEM CNO	(i) 179,951 (ii) 0	35,892 0	2,587 0	7,577 0	50,236 0	276,243 0	0 0
LORI PECK, VP OF REVENUE CYCLE	(i) 77,240 (ii) 92,993	0 31,133	203 5,612	1,993 2,790	7,318 202	86,754 132,730	0 0
LISA HAMILTON, DIRECTOR OF FISCAL SERVICES	(i) 141,350 (ii) 0	13,445 0	4,694 0	5,914 0	24,327 0	189,730 0	0 0
RANDY SCHADE, DIRECTOR OF HR	(i) 127,451 (ii) 0	13,214 0	5,915 0	8,027 0	23,707 0	178,314 0	0 0
CHRISTOPHER TONER, ASSISTANT GENERAL COUNSEL	(i) 141,070 (ii) 0	0 0	185 0	8,898 0	25,473 0	175,626 0	0 0
JOHN OSEN, SYSTEM DIRECTOR CBO	(i) 123,530 (ii) 0	11,452 0	3,709 0	7,786 0	21,285 0	167,762 0	0 0
JOSEPH THOMPSON, DIRECTOR OF APPLICATIONS	(i) 124,267 (ii) 0	12,592 0	1,201 0	8,726 0	10,742 0	157,528 0	0 0
DUANE ERWIN, FORMER CEO	(i) 0 (ii) 0	0 0	576,532 0	5,100 0	23,714 0	605,346 0	0 0

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 990-EZ 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

2014

Open to Public
Inspection

Name of the organization ASPIRUS INC	Employer identification number 39-1328331
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990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11	
FORM 990, PART VI, SECTION B, LINE 12C	BOARD MEMBERS AND KEY EMPLOYEES ARE REQUIRED TO SIGN ANNUAL CONFLICT OF INTEREST STATEMENT S AND ALL MANAGERS ARE REQUIRED TO SIGN BIENNIAL CONFLICT OF INTEREST STATEMENTS THE ORGA NIZATION'S CEO AND BOARD CHAIR REVIEW THE STATEMENTS AND HIGHLIGHT POTENTIAL CONFLICTS TH E BOARD DETERMINES ON A CASE BY CASE BASIS IF ANY ACTIONS ARE REQUIRED INDIVIDUALS ARE NO T PERMITTED TO VOTE ON ANY TRANSACTION WHERE A CONFLICT HAS BEEN DETERMINED TO EXIST ALL CONFLICTS AND PROCEEDINGS ARE DOCUMENTED IN THE MEETING MINUTES
FORM 990, PART VI, SECTION B, LINE 15	FOR PURPOSES OF DETERMINING COMPENSATION, ASPIRUS, INC RELIED ON RELATED ORGANIZATIONS TO ESTABLISH THE COMPENSATION OF THE CEO, OTHER OFFICERS, AND KEY EMPLOYEES THE RELATED ORG ANIZATIONS USED THE FOLLOWING PRACTICES FOR ESTABLISHING COMPENSATION FOR SUCH INDIVIDUALS COMPENSATION COMMITTEE, INDEPENDENT COMPENSATION CONSULTANT, WRITTEN EMPLOYMENT CONTRACT , COMPENSATION SURVEY OR STUDY, AND APPROVAL BY THE BOARD OR COMPENSATION COMMITTEE
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION DOES NOT MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, NOR ITS FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC
FORM 990, SECTION A PART VII, LINE 1A - EXPLANATION FOR HOURS WORKED	SOME OFFICERS, DIRECTORS, AND KEY EMPLOYEES ALSO PROVIDED SERVICE TO OTHER RELATED ORGANIZ ATIONS OTHER THAN ASPIRUS, INC THESE HOURS ARE REFLECTED IN LINE 2 OF COLUMN B
FORM 990, PART IX, LINE 11G	CORPORATE ALLOCATIONS PROGRAM SERVICE EXPENSES 0 MANAGEMENT AND GENERAL EXPENSES 2,498,1 29 FUNDRAISING EXPENSES 0 TOTAL EXPENSES 2,498,129
FORM 990, PART XI, LINE 9	EQUITY CHANGE IN INVESTMENT IN MEMORIAL HEALTH CENTER 5,418,339 EQUITY CHANGE IN INVESTME NT IN LANGLADE HOSPITAL 8,808,162 EQUITY CHANGE IN INVESTMENT IN ASPIRUS KEWEENAW HOSPITAL L 1,285,548 NON CONTROLLING INTEREST IN ASPIRUS GRAND VIEW 796,829 CHANGE IN EQUITY OF U NCONSOLIDATED AFFILIATES -77,974 EQUITY CHANGE IN INVESTMENT IN ASPIRUS VVWHN 70,548 EQUI TY CHANGE IN INVESTMENT IN ASPIRUS EXTENDED SERVICES, INC -591,593 EQUITY CHANGE IN INVE STMENT IN VNA HOME HEALTH, INC AND SUBSIDIARY -115,923 ACQUISITION OF ASPIRUS RIVERVIEW HOSPITAL & CLINICS -90,266,000 EQUITY TRANSFER FROM AWH - RELATED TO ACQUISITION OF RIVER VIEW 102,000,000 GAIN ON ACQUISITION OF ASPIRUS RIVERVIEW 35,266,000 ACQUISITION OF ASPI RUS NORTHSTAR -9,828,042 POST RETIREMENT HEALTHCARE BENEFIT ADJUSTMENT - 402,322
FORM 990, PART XII, LINE 2C - INDEPENDENT ACCOUNTANT OVERSIGHT	THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS OF ASPIRUS, INC , THE PARENT ORGANIZATION, A SSUMES THE RESPONSIBILITY FOR THE OVERSIGHT OF THE CONSOLIDATED AUDIT OF THE FINANCIAL STA TEMENTS AND SELECTION OF THE INDEPENDENT ACCOUNTANT THERE WAS NO CHANGE IN THIS PROCESS IN THE PAST YEAR

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization ASPIRUS INC	Employer identification number 39-1328331
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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

Part II

Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

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

Part III

Identification of Related Organizations Taxable as a Partnership

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

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

Part IV

Identification of Related Organizations Taxable as a Corporation or Trust

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of- year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No
(1) ASPIRUS NETWORK INC 3000 WESTHILL DRIVE 202 WAUSAU, WI 54401 39-1931678	HEALTH CARE SERVICES	WI	ASPIRUS INC	C	3,134,979	1,337,956	100 000 %	Yes	
(2) ASPIRUS GRAND VIEW CARING CAREGIVERS N10561 GRAND VIEW LANE IRONWOOD, MI 49938 38-2902754	PERSONNAL NEEDS SERVICES	MI	ASPIRUS GRAND VIEW	C	433,077	449,606	70 000 %	Yes	

Part V

Transactions With Related Organizations

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

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

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

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

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

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

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

	Yes	No
1a		No
1b	Yes	
1c	Yes	
1d		No
1e		No
1f		No
1g		No
1h	Yes	
1i		No
1j	Yes	
1k	Yes	
1l	Yes	
1m	Yes	
1n		No
1o	Yes	
1p	Yes	
1q	Yes	
1r		No
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
See Additional Data Table			

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) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	

Part VII **Supplemental Information**

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

Return Reference	Explanation
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Additional Data

Software ID:

Software Version:

EIN: 39-1328331

Name: ASPIRUS INC

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501 (c)(3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
(1) ASPIRUS WAUSAU HOSPITAL INC 333 PINE RIDGE BLVD WAUSAU, WI 54401 39-1138241	HOSPITAL	WI	501(C)(3)	LINE 3	ASPIRUS INC	Yes	
(1) ASPIRUS BUILDINGS INC 333 PINE RIDGE BLVD WAUSAU, WI 54401 39-1406537	PROPERTY LEASING	WI	501(C)(3)	LINE 9	ASPIRUS INC	Yes	
(2) ASPIRUS SPECIALISTS INC 425 PINE RIDGE BLVD WAUSAU, WI 54401 39-1945080	MEDICAL SPECIALIST SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC	Yes	
(3) ASPIRUS EXTENDED SERVICES INC 425 PINE RIDGE BLVD WAUSAU, WI 54401 39-0782130	NURSING HOME SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC	Yes	
(4) ASPIRUS CLINICS INC 425 PINE RIDGE BLVD WAUSAU, WI 54401 39-1670223	MEDICAL SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC	Yes	
(5) ASPIRUS ONTONAGON HOSPITAL INC 601 SEVENTH STREET ONTONAGON, MI 49953 26-0806477	HOSPITAL	MI	501(C)(3)	LINE 3	ASPIRUS INC	Yes	
(6) ASPIRUS VNA HOME HEALTH INC 520 N 32ND AVENUE WAUSAU, WI 54401 39-0808511	HOME HEALTHCARE SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS INC	Yes	
(7) ASPIRUS VNA EXTENDED CARE INC 520 N 32ND AVENUE WAUSAU, WI 54401 39-1597350	PERSONAL CARE SERVICES	WI	501(C)(3)	LINE 9	ASPIRUS VNA HOME HEALTH INC	Yes	
(8) ASPIRUS HEALTH FOUNDATION INC 425 PINE RIDGE BLVD WAUSAU, WI 54401 39-1256656	CHARITABLE FOUNDATION	WI	501(C)(3)	LINE 7	ASPIRUS INC	Yes	
(9) ASPIRUS GRAND VIEW N 10561 GRAND VIEW LANE IRONWOOD, MI 49938 38-2908586	HOSPITAL	MI	501(C)(3)	LINE 3	ASPIRUS INC	Yes	
(10) GRAND VIEW HOSPITAL AUXILIARY N 10561 GRAND VIEW LANE IRONWOOD, MI 49938 23-7178363	SUPPORTING ORGANIZATION TO HOSPITAL AND LIFELINE EMERGENCY SYSTEM	MI	501(C)(3)	LINE 9	ASPIRUS GRAND VIEW	Yes	
(11) ASPIRUS GRAND VIEW SERVICE CORPORATION N 10561 GRAND VIEW LANE IRONWOOD, MI 49938 38-3005582	PHYSICIAN SERVICES	MI	501(C)(3)	LINE 3	ASPIRUS GRAND VIEW	Yes	
(12) ASPIRUS IRON RIVER HOSPITAL & CLINICS INC 1400 WICE LAKE ROAD IRON RIVER, MI 49935 38-3236977	HOSPITAL	MI	501(C)(3)	LINE 3	ASPIRUS INC	Yes	
(13) ASPIRUS RIVERVIEW HOSPITAL & CLINICS 410 DEWEY STREET WISCONSIN RAPIDS, WI 54494 39-0868982	HOSPITAL	WI	501(C)(3)	LINE 3	ASPIRUS INC	Yes	
(14) ASPIRUS MEDFORD HOSPITAL & CLINICS INC 135 SOUTH GIBSON MEDFORD, WI 54451 39-0964813	HOSPITAL	WI	501(C)(3)	LINE 3	N/A		No
(15) LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN 112 EAST FIFTH AVENUE ANTIGO, WI 54409 39-0806429	HOSPITAL	WI	501(C)(3)	LINE 3	RELIGIOUS HOSPITALLERS OF ST JOSEPH HEALTH CORPORATION		No
(16) ASPIRUS KEWEENAW HOSPITAL 205 OSCEOLA LAURIUM, MI 49913 38-1443361	HOSPITAL	MI	501(C)(3)	LINE 3	N/A		No
(17) GREATER IRON COUNTY EMS INC 1400 WEST ICE LAKE ROAD IRON RIVER, MI 49935 38-3491283	EMERGENCY MEDICAL CARE AND TRANSPORTATION	MI	501(C)(3)	LINE 11A, I	ASPIRUS IRON RIVER HOSPITAL & CLINICS INC	Yes	

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ASPIRUS WAUSAU HOSPITAL INC	C	104,000,000	COST
ASPIRUS WAUSAU HOSPITAL INC	H	75,557	COST
ASPIRUS WAUSAU HOSPITAL INC	K	805,739	COST
ASPIRUS WAUSAU HOSPITAL INC	L	39,083,879	COST
ASPIRUS WAUSAU HOSPITAL INC	O	6,141,556	COST
ASPIRUS WAUSAU HOSPITAL INC	P	1,138,360	COST
ASPIRUS WAUSAU HOSPITAL INC	Q	1,866,160	COST
ASPIRUS WAUSAU HOSPITAL INC	S	90,964	COST
ASPIRUS BUILDINGS INC	C	1,850,000	COST
ASPIRUS BUILDINGS INC	K	361,081	COST
ASPIRUS BUILDINGS INC	L	173,399	COST
ASPIRUS SPECIALISTS INC	C	156,371	COST
ASPIRUS EXTENDED SERVICES INC	L	321,619	COST
ASPIRUS EXTENDED SERVICES INC	Q	67,793	COST
ASPIRUS CLINICS INC	B	833,334	COST
ASPIRUS CLINICS INC	L	10,988,767	COST
ASPIRUS CLINICS INC	M	102,052	COST
ASPIRUS CLINICS INC	O	222,746	COST
ASPIRUS CLINICS INC	P	99,139	COST
ASPIRUS CLINICS INC	Q	680,452	COST
ASPIRUS NETWORK INC	L	111,437	COST
ASPIRUS NETWORK INC	Q	671,692	COST
ASPIRUS ONTONAGON HOSPITAL INC	L	654,990	COST
ASPIRUS ONTONAGON HOSPITAL INC	Q	126,053	COST
ASPIRUS HEALTH FOUNDATION INC	L	75,529	COST

Form 990, Schedule R, Part V - Transactions With Related Organizations

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
ASPIRUS VNA HOME HEALTH INC	L	1,187,593	COST
ASPIRUS VNA HOME HEALTH INC	O	59,574	COST
ASPIRUS VNA HOME HEALTH INC	P	57,005	COST
ASPIRUS VNA HOME HEALTH INC	Q	156,139	COST
ASPIRUS IRON RIVER HOSPITAL & CLINICS INC	B	10,828,042	COST
ASPIRUS IRON RIVER HOSPITAL & CLINICS INC	L	287,956	COST
ASPIRUS IRON RIVER HOSPITAL & CLINICS INC	O	360,639	COST
ASPIRUS IRON RIVER HOSPITAL & CLINICS INC	Q	127,056	COST
ASPIRUS RIVERVIEW HOSPITAL & CLINICS INC	B	35,266,241	COST
ASPIRUS RIVERVIEW HOSPITAL & CLINICS INC	C	65,000,000	COST
ASPIRUS RIVERVIEW HOSPITAL & CLINICS INC	O	62,459	COST
ASPIRUS RIVERVIEW HOSPITAL & CLINICS INC	Q	536,732	COST
ASPIRUS GRAND VIEW	L	1,829,907	COST
ASPIRUS GRAND VIEW	O	79,131	COST
ASPIRUS GRAND VIEW	Q	250,071	COST
ASPIRUS MEDFORD HOSPITAL & CLINICS INC	L	2,520,404	COST
ASPIRUS MEDFORD HOSPITAL & CLINICS INC	M	131,214	COST
ASPIRUS MEDFORD HOSPITAL & CLINICS INC	O	83,108	COST
ASPIRUS MEDFORD HOSPITAL & CLINICS INC	Q	384,856	COST
LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN	L	3,084,513	COST
LANGLADE HOSPITAL - HOTEL DIEU OF ST JOSEPH OF ANTIGO WISCONSIN	Q	655,903	COST
ASPIRUS KEWEENAW HOSPITAL	L	2,397,000	COST