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Form **990-PF**
Department of the Treasury
Internal Revenue Service

Return of Private Foundation

or Section 4947(a)(1) Trust Treated as Private Foundation

▶ **Do not enter social security numbers on this form as it may be made public.**
▶ **Information about Form 990-PF and its instructions is at *www.irs.gov/form990pf*.**

OMB No 1545-0052

2017

Open to Public Inspection

For calendar year 2017, or tax year beginning 01-01-2017 , and ending 12-31-2017

Name of foundation
RURAL HEALTH DEVELOPMENT INC

A Employer identification number
36-3769758

Number and street (or P O box number if mail is not delivered to street address)
519 PLEASANT STREET

Room/suite

B Telephone number (see instructions)
(406) 234-1420

City or town, state or province, country, and ZIP or foreign postal code
MILES CITY, MT 59301

C If exemption application is pending, check here ▶ ☐

G Check all that apply ☐ Initial return ☐ Initial return of a former public charity ☐ Final return ☐ Amended return ☐ Address change ☐ Name change

D 1. Foreign organizations, check here ▶ ☐
2 Foreign organizations meeting the 85% test, check here and attach computation ▶ ☐

H Check type of organization ☑ Section 501(c)(3) exempt private foundation ☐ Section 4947(a)(1) nonexempt charitable trust ☐ Other taxable private foundation

E If private foundation status was terminated under section 507(b)(1)(A), check here ▶ ☐

I Fair market value of all assets at end of year *(from Part II, col (c), line 16)* ▶$ 2,856,817

J Accounting method ☐ Cash ☑ Accrual ☐ Other (specify) _____
(Part I, column (d) must be on cash basis)

F If the foundation is in a 60-month termination under section 507(b)(1)(B), check here ▶ ☐

Part I **Analysis of Revenue and Expenses** *(The total of amounts in columns (b), (c), and (d) may not necessarily equal the amounts in column (a) (see instructions))*

			(a) Revenue and expenses per books	(b) Net investment income	(c) Adjusted net income	(d) Disbursements for charitable purposes (cash basis only)
Revenue	1	Contributions, gifts, grants, etc , received (attach schedule)	591,011			
	2	Check ▶ ☐ if the foundation is **not** required to attach Sch B				
	3	Interest on savings and temporary cash investments				
	4	Dividends and interest from securities	11,469	11,469		
	5a	Gross rents				
	b	Net rental income or (loss) _____				
	6a	Net gain or (loss) from sale of assets not on line 10				
	b	Gross sales price for all assets on line 6a _____				
	7	Capital gain net income (from Part IV, line 2)		0		
	8	Net short-term capital gain				
	9	Income modifications				
	10a	Gross sales less returns and allowances				
	b	Less Cost of goods sold				
	c	Gross profit or (loss) (attach schedule)				
	11	Other income (attach schedule)	305,239	13,566	152,371	
	12	**Total.** Add lines 1 through 11	907,719	25,035	152,371	
Operating and Administrative Expenses	13	Compensation of officers, directors, trustees, etc	0	0	0	0
	14	Other employee salaries and wages				
	15	Pension plans, employee benefits				
	16a	Legal fees (attach schedule)				
	b	Accounting fees (attach schedule)	13,100	0	13,100	0
	c	Other professional fees (attach schedule)	29,031	0	29,031	0
	17	Interest				
	18	Taxes (attach schedule) (see instructions)	250	0	250	0
	19	Depreciation (attach schedule) and depletion	5,144	0	5,144	
	20	Occupancy	17,176	0	17,176	0
	21	Travel, conferences, and meetings	42,282	0	42,282	0
	22	Printing and publications				
	23	Other expenses (attach schedule)	118,401	0	37,616	80,785
	24	**Total operating and administrative expenses.** Add lines 13 through 23	225,384	0	144,599	80,785
	25	Contributions, gifts, grants paid	507,853			507,853
	26	**Total expenses and disbursements.** Add lines 24 and 25	733,237	0	144,599	588,638
	27	Subtract line 26 from line 12				
	a	**Excess of revenue over expenses and disbursements**	174,482			
	b	**Net investment income** (if negative, enter -0-)		25,035		
	c	**Adjusted net income**(if negative, enter -0-)			7,772	

Part II Balance Sheets Attached schedules and amounts in the description column should be for end-of-year amounts only (See instructions)

		Beginning of year	End of year	
		(a) Book Value	(b) Book Value	(c) Fair Market Value
Assets	1 Cash—non-interest-bearing	100,078	942,769	942,769
	2 Savings and temporary cash investments	130,000	1,576,391	1,576,391
	3 Accounts receivable ▶ 170,493			
	Less allowance for doubtful accounts ▶	90,384	170,493	170,493
	4 Pledges receivable ▶			
	Less allowance for doubtful accounts ▶			
	5 Grants receivable			
	6 Receivables due from officers, directors, trustees, and other disqualified persons (attach schedule) (see instructions)			
	7 Other notes and loans receivable (attach schedule) ▶ 131,918			
	Less allowance for doubtful accounts ▶ 0	0	131,918	131,918
	8 Inventories for sale or use			
	9 Prepaid expenses and deferred charges	834	842	842
	10a Investments—U S and state government obligations (attach schedule)			
	b Investments—corporate stock (attach schedule)			
	c Investments—corporate bonds (attach schedule)			
	11 Investments—land, buildings, and equipment basis ▶			
	Less accumulated depreciation (attach schedule) ▶			
	12 Investments—mortgage loans			
	13 Investments—other (attach schedule)	2,247,890	0	0
	14 Land, buildings, and equipment basis ▶ 34,404			
	Less accumulated depreciation (attach schedule) ▶ 16,318	18,180	18,086	34,404
	15 Other assets (describe ▶)			
	16 **Total assets** (to be completed by all filers—see the instructions Also, see page 1, item I)	2,587,366	2,840,499	2,856,817
Liabilities	17 Accounts payable and accrued expenses	9,042	57,385	
	18 Grants payable			
	19 Deferred revenue	32,801	66,718	
	20 Loans from officers, directors, trustees, and other disqualified persons			
	21 Mortgages and other notes payable (attach schedule)			
	22 Other liabilities (describe ▶)			
	23 **Total liabilities**(add lines 17 through 22)	41,843	124,103	
Net Assets or Fund Balances	**Foundations that follow SFAS 117, check here ▶ ☑ and complete lines 24 through 26 and lines 30 and 31.**			
	24 Unrestricted	2,451,803	2,629,572	
	25 Temporarily restricted	93,720	86,824	
	26 Permanently restricted			
	Foundations that do not follow SFAS 117, check here ▶ ☐ and complete lines 27 through 31.			
	27 Capital stock, trust principal, or current funds			
	28 Paid-in or capital surplus, or land, bldg , and equipment fund			
	29 Retained earnings, accumulated income, endowment, or other funds			
	30 **Total net assets or fund balances** (see instructions)	2,545,523	2,716,396	
	31 **Total liabilities and net assets/fund balances** (see instructions)	2,587,366	2,840,499	

Part III Analysis of Changes in Net Assets or Fund Balances

1	Total net assets or fund balances at beginning of year—Part II, column (a), line 30 (must agree with end-of-year figure reported on prior year's return)	1	2,545,523
2	Enter amount from Part I, line 27a	2	174,482
3	Other increases not included in line 2 (itemize) ▶	3	0
4	Add lines 1, 2, and 3	4	2,720,005
5	Decreases not included in line 2 (itemize) ▶	5	3,609
6	Total net assets or fund balances at end of year (line 4 minus line 5)—Part II, column (b), line 30	6	2,716,396

Part IV Capital Gains and Losses for Tax on Investment Income

	(a) List and describe the kind(s) of property sold (e g , real estate, 2-story brick warehouse, or common stock, 200 shs MLC Co)	(b) How acquired P—Purchase D—Donation	(c) Date acquired (mo , day, yr)	(d) Date sold (mo , day, yr)
1a				

	(e) Gross sales price	(f) Depreciation allowed (or allowable)	(g) Cost or other basis plus expense of sale	(h) Gain or (loss) (e) plus (f) minus (g)
a				
b				
c				
d				
e				

	Complete only for assets showing gain in column (h) and owned by the foundation on 12/31/69			(l) Gains (Col (h) gain minus col (k), but not less than -0-) **or** Losses (from col (h))
	(i) F M V as of 12/31/69	(j) Adjusted basis as of 12/31/69	(k) Excess of col (i) over col (j), if any	
a				
b				
c				
d				
e				

2	Capital gain net income or (net capital loss) { If gain, also enter in Part I, line 7 / If (loss), enter -0- in Part I, line 7 }	2	
3	Net short-term capital gain or (loss) as defined in sections 1222(5) and (6) If gain, also enter in Part I, line 8, column (c) (see instructions) If (loss), enter -0- in Part I, line 8	3	

Part V Qualification Under Section 4940(e) for Reduced Tax on Net Investment Income

(For optional use by domestic private foundations subject to the section 4940(a) tax on net investment income)

If section 4940(d)(2) applies, leave this part blank

Was the foundation liable for the section 4942 tax on the distributable amount of any year in the base period? ☐ Yes ☑ No
If "Yes," the foundation does not qualify under section 4940(e) Do not complete this part

1 Enter the appropriate amount in each column for each year, see instructions before making any entries

(a) Base period years Calendar year (or tax year beginning in)	(b) Adjusted qualifying distributions	(c) Net value of noncharitable-use assets	(d) Distribution ratio (col (b) divided by col (c))
2016	536,128	188,519	2 843894
2015	527,753	197,828	2 667737
2014	199,740	173,477	1 151392
2013	129,083	163,893	0 787605
2012	85,314	214,292	0 398120

2	**Total** of line 1, column (d)	2	7 848748
3	Average distribution ratio for the 5-year base period—divide the total on line 2 by 5, or by the number of years the foundation has been in existence if less than 5 years	3	1 569750
4	Enter the net value of noncharitable-use assets for 2017 from Part X, line 5	4	673,224
5	Multiply line 4 by line 3	5	1,056,793
6	Enter 1% of net investment income (1% of Part I, line 27b)	6	250
7	Add lines 5 and 6	7	1,057,043
8	Enter qualifying distributions from Part XII, line 4	8	588,638

If line 8 is equal to or greater than line 7, check the box in Part VI, line 1b, and complete that part using a 1% tax rate See the Part VI instructions

Part VI **Excise Tax Based on Investment Income (Section 4940(a), 4940(b), 4940(e), or 4948—see instructions)**

1a	Exempt operating foundations described in section 4940(d)(2), check here ▶ ☐ and enter "N/A" on line 1. Date of ruling or determination letter _____ **(attach copy of letter if necessary–see instructions)**			
b	Domestic foundations that meet the section 4940(e) requirements in Part V, check here ▶ ☐ and enter 1% of Part I, line 27b		1	501
c	All other domestic foundations enter 2% of line 27b Exempt foreign organizations enter 4% of Part I, line 12, col (b)			
2	Tax under section 511 (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		2	0
3	Add lines 1 and 2		3	501
4	Subtitle A (income) tax (domestic section 4947(a)(1) trusts and taxable foundations only Others enter -0-)		4	0
5	**Tax based on investment income.** Subtract line 4 from line 3 If zero or less, enter -0-		5	501
6	Credits/Payments			
a	2017 estimated tax payments and 2016 overpayment credited to 2017	6a 0		
b	Exempt foreign organizations—tax withheld at source	6b		
c	Tax paid with application for extension of time to file (Form 8868)	6c		
d	Backup withholding erroneously withheld	6d 0		
7	Total credits and payments Add lines 6a through 6d		7	0
8	Enter any **penalty** for underpayment of estimated tax Check here ☐ if Form 2220 is attached		8	7
9	**Tax due.** If the total of lines 5 and 8 is more than line 7, enter **amount owed** ▶		9	508
10	**Overpayment.** If line 7 is more than the total of lines 5 and 8, enter the **amount overpaid** ▶		10	
11	Enter the amount of line 10 to be **Credited to 2018 estimated tax** ▶ **Refunded** ▶		11	

Part VII-A **Statements Regarding Activities**

1a	During the tax year, did the foundation attempt to influence any national, state, or local legislation or did it participate or intervene in any political campaign?	1a		No
b	Did it spend more than $100 during the year (either directly or indirectly) for political purposes (see Instructions for definition)?	1b		No
	*If the answer is "Yes" to **1a** or **1b**, attach a detailed description of the activities and copies of any materials published or distributed by the foundation in connection with the activities*			
c	Did the foundation file **Form 1120-POL** for this year?	1c		No
d	Enter the amount (if any) of tax on political expenditures (section 4955) imposed during the year **(1)** On the foundation ▶ $ 0 **(2)** On foundation managers ▶ $ 0			
e	Enter the reimbursement (if any) paid by the foundation during the year for political expenditure tax imposed on foundation managers ▶ $ 0			
2	Has the foundation engaged in any activities that have not previously been reported to the IRS? *If "Yes," attach a detailed description of the activities*	2		No
3	Has the foundation made any changes, not previously reported to the IRS, in its governing instrument, articles of incorporation, or bylaws, or other similar instruments? *If "Yes," attach a conformed copy of the changes*	3		No
4a	Did the foundation have unrelated business gross income of $1,000 or more during the year?	4a		No
b	If "Yes," has it filed a tax return on **Form 990-T** for this year?	4b		
5	Was there a liquidation, termination, dissolution, or substantial contraction during the year? *If "Yes," attach the statement required by General Instruction T*	5		No
6	Are the requirements of section 508(e) (relating to sections 4941 through 4945) satisfied either • By language in the governing instrument, or • By state legislation that effectively amends the governing instrument so that no mandatory directions that conflict with the state law remain in the governing instrument?	6	Yes	
7	Did the foundation have at least $5,000 in assets at any time during the year? *If "Yes," complete Part II, col (c), and Part XV*	7	Yes	
8a	Enter the states to which the foundation reports or with which it is registered (see instructions) ▶ MT			
b	If the answer is "Yes" to line 7, has the foundation furnished a copy of Form 990-PF to the Attorney General (or designate) of each state as required by General Instruction G? *If "No," attach explanation* .	8b	Yes	
9	Is the foundation claiming status as a private operating foundation within the meaning of section 4942(j)(3) or 4942(j)(5) for calendar year 2017 or the taxable year beginning in 2017 (see instructions for Part XIV)? *If "Yes," complete Part XIV*	9		No
10	Did any persons become substantial contributors during the tax year? *If "Yes," attach a schedule listing their names and addresses*	10		No

Part VII-A Statements Regarding Activities (continued)

11	At any time during the year, did the foundation, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If "Yes," attach schedule (see instructions).	11		No
12	Did the foundation make a distribution to a donor advised fund over which the foundation or a disqualified person had advisory privileges? If "Yes," attach statement (see instructions)	12		No
13	Did the foundation comply with the public inspection requirements for its annual returns and exemption application?	13	Yes	

Website address ▶ N/A

14 The books are in care of ▶ CRAIG CREMER Telephone no ▶ (406) 234-1420

Located at ▶ 519 PLEASANT STREET MILES CITY MT ZIP+4 ▶ 59301

15 Section 4947(a)(1) nonexempt charitable trusts filing Form 990-PF in lieu of **Form 1041** —Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the year ▶ 15

16	At any time during calendar year 2017, did the foundation have an interest in or a signature or other authority over a bank, securities, or other financial account in a foreign country?	16		No

See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR) If "Yes", enter the name of the foreign country ▶

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required

	File Form 4720 if any item is checked in the "Yes" column, unless an exception applies.		Yes	No
1a	During the year did the foundation (either directly or indirectly)			
	(1) Engage in the sale or exchange, or leasing of property with a disqualified person? ☐ Yes ☑ No			
	(2) Borrow money from, lend money to, or otherwise extend credit to (or accept it from) a disqualified person? ☐ Yes ☑ No			
	(3) Furnish goods, services, or facilities to (or accept them from) a disqualified person? ☐ Yes ☑ No			
	(4) Pay compensation to, or pay or reimburse the expenses of, a disqualified person? ☐ Yes ☑ No			
	(5) Transfer any income or assets to a disqualified person (or make any of either available for the benefit or use of a disqualified person)? ☐ Yes ☑ No			
	(6) Agree to pay money or property to a government official? (**Exception.** Check "No" if the foundation agreed to make a grant to or to employ the official for a period after termination of government service, if terminating within 90 days). ☐ Yes ☑ No			
b	If any answer is "Yes" to 1a(1)–(6), did **any** of the acts fail to qualify under the exceptions described in Regulations section 53 4941(d)-3 or in a current notice regarding disaster assistance (see instructions)?	1b		
	Organizations relying on a current notice regarding disaster assistance check here ▶ ☐			
c	Did the foundation engage in a prior year in any of the acts described in 1a, other than excepted acts, that were not corrected before the first day of the tax year beginning in 2017?	1c		No
2	Taxes on failure to distribute income (section 4942) (does not apply for years the foundation was a private operating foundation defined in section 4942(j)(3) or 4942(j)(5))			
a	At the end of tax year 2017, did the foundation have any undistributed income (lines 6d and 6e, Part XIII) for tax year(s) beginning before 2017? ☐ Yes ☑ No			
	If "Yes," list the years ▶ 20____, 20____, 20____, 20____			
b	Are there any years listed in 2a for which the foundation is **not** applying the provisions of section 4942(a)(2) (relating to incorrect valuation of assets) to the year's undistributed income? (If applying section 4942(a)(2) to **all** years listed, answer "No" and attach statement—see instructions)	2b		
c	If the provisions of section 4942(a)(2) are being applied to **any** of the years listed in 2a, list the years here ▶ 20____, 20____, 20____, 20____			
3a	Did the foundation hold more than a 2% direct or indirect interest in any business enterprise at any time during the year? ☐ Yes ☑ No			
b	If "Yes," did it have excess business holdings in 2017 as a result of **(1)** any purchase by the foundation or disqualified persons after May 26, 1969, **(2)** the lapse of the 5-year period (or longer period approved by the Commissioner under section 4943(c)(7)) to dispose of holdings acquired by gift or bequest, or **(3)** the lapse of the 10-, 15-, or 20-year first phase holding period? *(Use Schedule C, Form 4720, to determine if the foundation had excess business holdings in 2017).*	3b		
4a	Did the foundation invest during the year any amount in a manner that would jeopardize its charitable purposes?	4a		No
b	Did the foundation make any investment in a prior year (but after December 31, 1969) that could jeopardize its charitable purpose that had not been removed from jeopardy before the first day of the tax year beginning in 2017?	4b		No

Part VII-B Statements Regarding Activities for Which Form 4720 May Be Required (Continued)

5a	During the year did the foundation pay or incur any amount to				
	(1) Carry on propaganda, or otherwise attempt to influence legislation (section 4945(e))?	☐ Yes	☑ No		
	(2) Influence the outcome of any specific public election (see section 4955), or to carry on, directly or indirectly, any voter registration drive?	☐ Yes	☑ No		
	(3) Provide a grant to an individual for travel, study, or other similar purposes?	☐ Yes	☑ No		
	(4) Provide a grant to an organization other than a charitable, etc , organization described in section 4945(d)(4)(A)? (see instructions)	☑ Yes	☐ No		
	(5) Provide for any purpose other than religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals?	☐ Yes	☑ No		
b	If any answer is "Yes" to 5a(1)–(5), did **any** of the transactions fail to qualify under the exceptions described in Regulations section 53 4945 or in a current notice regarding disaster assistance (see instructions)?			**5b**	**No**
	Organizations relying on a current notice regarding disaster assistance check here ▶	☐			
c	If the answer is "Yes" to question 5a(4), does the foundation claim exemption from the tax because it maintained expenditure responsibility for the grant?	☑ Yes	☐ No		
	If "Yes," attach the statement required by Regulations section 53 4945–5(d)				
6a	Did the foundation, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	☐ Yes	☑ No		
b	Did the foundation, during the year, pay premiums, directly or indirectly, on a personal benefit contract?			**6b**	**No**
	If "Yes" to 6b, file Form 8870				
7a	At any time during the tax year, was the foundation a party to a prohibited tax shelter transaction?	☐ Yes	☑ No		
b	If yes, did the foundation receive any proceeds or have any net income attributable to the transaction?			**7b**	

Part VIII Information About Officers, Directors, Trustees, Foundation Managers, Highly Paid Employees, and Contractors

1 List all officers, directors, trustees, foundation managers and their compensation (see instructions).

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
See Additional Data Table				

2 Compensation of five highest-paid employees (other than those included on line 1—see instructions). If none, enter "NONE."

(a) Name and address of each employee paid more than $50,000	Title, and average hours per week (b) devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
NONE				

Total number of other employees paid over $50,000. . . . . ▶ 0

3 Five highest-paid independent contractors for professional services (see instructions). If none, enter "NONE".

(a) Name and address of each person paid more than $50,000	(b) Type of service	(c) Compensation
NONE		

Total number of others receiving over $50,000 for professional services. . . . . ▶ 0

Part IX-A Summary of Direct Charitable Activities

List the foundation's four largest direct charitable activities during the tax year Include relevant statistical information such as the number of organizations and other beneficiaries served, conferences convened, research papers produced, etc	Expenses
1 MAINTAINING AND IMPROVING QUALITY HEALTHCARE IN EASTERN MONTANA BY DEVELOPING PROGRAMS TO IMPROVE HEALTHCARE DELIVERY AND PROVIDE AID AND DONATIONS TO CHARITABLE HEALTHCARE PROVIDERS	632,173
2	
3	
4	

Part IX-B Summary of Program-Related Investments (see instructions)

Describe the two largest program-related investments made by the foundation during the tax year on lines 1 and 2	Amount
1	
2	
All other program-related investments See instructions 3	
Total. Add lines 1 through 3 . . . . . ▶	0

Part X Minimum Investment Return (All domestic foundations must complete this part Foreign foundations,see instructions)

1	Fair market value of assets not used (or held for use) directly in carrying out charitable, etc , purposes		
a	Average monthly fair market value of securities	1a	0
b	Average of monthly cash balances	1b	683,476
c	Fair market value of all other assets (see instructions)	1c	0
d	**Total** (add lines 1a, b, and c)	1d	683,476
e	Reduction claimed for blockage or other factors reported on lines 1a and 1c (attach detailed explanation) — 1e: 0		
2	Acquisition indebtedness applicable to line 1 assets	2	0
3	Subtract line 2 from line 1d	3	683,476
4	Cash deemed held for charitable activities Enter 1 1/2% of line 3 (for greater amount, see instructions)	4	10,252
5	**Net value of noncharitable-use assets.** Subtract line 4 from line 3 Enter here and on Part V, line 4	5	673,224
6	**Minimum investment return.** Enter 5% of line 5	6	33,661

Part XI Distributable Amount (see instructions) (Section 4942(j)(3) and (j)(5) private operating foundations and certain foreign organizations check here ▶ ☐ and do not complete this part)

1	Minimum investment return from Part X, line 6			1	33,661
2a	Tax on investment income for 2017 from Part VI, line 5	2a	501		
b	Income tax for 2017 (This does not include the tax from Part VI)	2b			
c	Add lines 2a and 2b			2c	501
3	Distributable amount before adjustments Subtract line 2c from line 1			3	33,160
4	Recoveries of amounts treated as qualifying distributions			4	0
5	Add lines 3 and 4			5	33,160
6	Deduction from distributable amount (see instructions)			6	0
7	**Distributable amount** as adjusted Subtract line 6 from line 5 Enter here and on Part XIII, line 1			7	33,160

Part XII Qualifying Distributions (see instructions)

1	Amounts paid (including administrative expenses) to accomplish charitable, etc , purposes		
a	Expenses, contributions, gifts, etc —total from Part I, column (d), line 26	1a	588,638
b	Program-related investments—total from Part IX-B	1b	0
2	Amounts paid to acquire assets used (or held for use) directly in carrying out charitable, etc , purposes	2	
3	Amounts set aside for specific charitable projects that satisfy the		
a	Suitability test (prior IRS approval required)	3a	
b	Cash distribution test (attach the required schedule)	3b	
4	**Qualifying distributions.** Add lines 1a through 3b Enter here and on Part V, line 8, and Part XIII, line 4	4	588,638
5	Foundations that qualify under section 4940(e) for the reduced rate of tax on net investment income Enter 1% of Part I, line 27b (see instructions)	5	0
6	**Adjusted qualifying distributions.** Subtract line 5 from line 4	6	588,638

Note: The amount on line 6 will be used in Part V, column (b), in subsequent years when calculating whether the foundation qualifies for the section 4940(e) reduction of tax in those years

Part XIII Undistributed Income (see instructions)

	(a) Corpus	(b) Years prior to 2016	(c) 2016	(d) 2017
1 Distributable amount for 2017 from Part XI, line 7				33,160
2 Undistributed income, if any, as of the end of 2017				
a Enter amount for 2016 only.			0	
b Total for prior years 20___, 20___, 20___		0		
3 Excess distributions carryover, if any, to 2017				
a From 2012. 74,985				
b From 2013. 121,252				
c From 2014. 191,448				
d From 2015. 518,248				
e From 2016. 527,154				
f Total of lines 3a through e.	1,433,087			
4 Qualifying distributions for 2017 from Part XII, line 4 ▶ $ 588,638				
a Applied to 2016, but not more than line 2a			0	
b Applied to undistributed income of prior years (Election required—see instructions).		0		
c Treated as distributions out of corpus (Election required—see instructions).	0			
d Applied to 2017 distributable amount.				33,160
e Remaining amount distributed out of corpus	555,478			
5 Excess distributions carryover applied to 2017	0			0
(If an amount appears in column (d), the same amount must be shown in column (a))				
6 Enter the net total of each column as indicated below:				
a Corpus Add lines 3f, 4c, and 4e Subtract line 5	1,988,565			
b Prior years' undistributed income Subtract line 4b from line 2b		0		
c Enter the amount of prior years' undistributed income for which a notice of deficiency has been issued, or on which the section 4942(a) tax has been previously assessed.		0		
d Subtract line 6c from line 6b Taxable amount —see instructions		0		
e Undistributed income for 2016 Subtract line 4a from line 2a Taxable amount—see instructions			0	
f Undistributed income for 2017 Subtract lines 4d and 5 from line 1 This amount must be distributed in 2018				0
7 Amounts treated as distributions out of corpus to satisfy requirements imposed by section 170(b)(1)(F) or 4942(g)(3) (Election may be required - see instructions)	0			
8 Excess distributions carryover from 2012 not applied on line 5 or line 7 (see instructions) . . .	74,985			
9 Excess distributions carryover to 2018. Subtract lines 7 and 8 from line 6a	1,913,580			
10 Analysis of line 9				
a Excess from 2013. . . . 121,252				
b Excess from 2014. . . . 191,448				
c Excess from 2015. . . . 518,248				
d Excess from 2016. . . . 527,154				
e Excess from 2017. . . . 555,478				

Part XIV Private Operating Foundations (see instructions and Part VII-A, question 9)

1a If the foundation has received a ruling or determination letter that it is a private operating foundation, and the ruling is effective for 2017, enter the date of the ruling. . . . . ▶

b Check box to indicate whether the organization is a private operating foundation described in section ☐ 4942(j)(3) or ☐ 4942(j)(5)

	Tax year	Prior 3 years			(e) Total
	(a) 2017	(b) 2016	(c) 2015	(d) 2014	
2a Enter the lesser of the adjusted net income from Part I or the minimum investment return from Part X for each year listed					
b 85% of line 2a					
c Qualifying distributions from Part XII, line 4 for each year listed					
d Amounts included in line 2c not used directly for active conduct of exempt activities					
e Qualifying distributions made directly for active conduct of exempt activities Subtract line 2d from line 2c					
3 Complete 3a, b, or c for the alternative test relied upon					
a "Assets" alternative test—enter					
(1) Value of all assets					
(2) Value of assets qualifying under section 4942(j)(3)(B)(i)					
b "Endowment" alternative test— enter 2/3 of minimum investment return shown in Part X, line 6 for each year listed. . .					
c "Support" alternative test—enter					
(1) Total support other than gross investment income (interest, dividends, rents, payments on securities loans (section 512(a)(5)), or royalties)					
(2) Support from general public and 5 or more exempt organizations as provided in section 4942(j)(3)(B)(iii). . . .					
(3) Largest amount of support from an exempt organization					
(4) Gross investment income					

Part XV Supplementary Information (Complete this part only if the organization had $5,000 or more in assets at any time during the year—see instructions.)

1 Information Regarding Foundation Managers:

a List any managers of the foundation who have contributed more than 2% of the total contributions received by the foundation before the close of any tax year (but only if they have contributed more than $5,000) (See section 507(d)(2))

b List any managers of the foundation who own 10% or more of the stock of a corporation (or an equally large portion of the ownership of a partnership or other entity) of which the foundation has a 10% or greater interest

2 Information Regarding Contribution, Grant, Gift, Loan, Scholarship, etc., Programs:

Check here ▶ ☑ if the foundation only makes contributions to preselected charitable organizations and does not accept unsolicited requests for funds If the foundation makes gifts, grants, etc (see instructions) to individuals or organizations under other conditions, complete items 2a, b, c, and d

a The name, address, and telephone number or email address of the person to whom applications should be addressed

b The form in which applications should be submitted and information and materials they should include

c Any submission deadlines

d Any restrictions or limitations on awards, such as by geographical areas, charitable fields, kinds of institutions, or other factors

Part XV Supplementary Information (continued)

3 Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year* See Additional Data Table				
Total . . . . . ▶ **3a**				507,853
b *Approved for future payment*				
Total . . . . . ▶ **3b**				0

Part XVI-A Analysis of Income-Producing Activities

Enter gross amounts unless otherwise indicated	Unrelated business income		Excluded by section 512, 513, or 514		(e) Related or exempt function income (See instructions)
	(a) Business code	(b) Amount	(c) Exclusion code	(d) Amount	
1 Program service revenue					
a					
b					
c					
d					
e					
f					
g Fees and contracts from government agencies					
2 Membership dues and assessments. . . .					
3 Interest on savings and temporary cash investments					
4 Dividends and interest from securities. . . .			14	11,469	
5 Net rental income or (loss) from real estate					
a Debt-financed property.					
b Not debt-financed property.					
6 Net rental income or (loss) from personal property					
7 Other investment income.			14	152,868	
8 Gain or (loss) from sales of assets other than inventory					
9 Net income or (loss) from special events					
10 Gross profit or (loss) from sales of inventory					
11 Other revenue					
a TRAINING AND EDUCATION					152,371
b					
c					
d					
e					
12 Subtotal Add columns (b), (d), and (e). .		0		164,337	152,371
13 **Total.** Add line 12, columns (b), (d), and (e).				13	316,708

(See worksheet in line 13 instructions to verify calculations)

Part XVI-B Relationship of Activities to the Accomplishment of Exempt Purposes

Line No. ▼	Explain below how each activity for which income is reported in column (e) of Part XVI-A contributed importantly to the accomplishment of the foundation's exempt purposes (other than by providing funds for such purposes) (See instructions)
11	FUNDING TO PROVIDE TRAINING AND EDUCATION PROGRAMS

Part XVII **Information Regarding Transfers To and Transactions and Relationships With Noncharitable Exempt Organizations**

			Yes	No
1	Did the organization directly or indirectly engage in any of the following with any other organization described in section 501 (c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?			
a	Transfers from the reporting foundation to a noncharitable exempt organization of			
	(1) Cash	1a(1)		No
	(2) Other assets	1a(2)		No
b	Other transactions			
	(1) Sales of assets to a noncharitable exempt organization	1b(1)		No
	(2) Purchases of assets from a noncharitable exempt organization	1b(2)		No
	(3) Rental of facilities, equipment, or other assets	1b(3)		No
	(4) Reimbursement arrangements	1b(4)		No
	(5) Loans or loan guarantees	1b(5)		No
	(6) Performance of services or membership or fundraising solicitations	1b(6)		No
c	Sharing of facilities, equipment, mailing lists, other assets, or paid employees	1c		No

d If the answer to any of the above is "Yes," complete the following schedule Column **(b)** should always show the fair market value of the goods, other assets, or services given by the reporting foundation If the foundation received less than fair market value in any transaction or sharing arrangement, show in column **(d)** the value of the goods, other assets, or services received

(a) Line No	(b) Amount involved	(c) Name of noncharitable exempt organization	(d) Description of transfers, transactions, and sharing arrangements

2a Is the foundation directly or indirectly affiliated with, or related to, one or more tax-exempt organizations described in section 501(c) of the Code (other than section 501(c)(3)) or in section 527? ☐ Yes ☑ No

b If "Yes," complete the following schedule

(a) Name of organization	(b) Type of organization	(c) Description of relationship

Sign Here

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 taxpayer) is based on all information of which preparer has any knowledge

******	2018-11-12	******
Signature of officer or trustee	Date	Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's Signature	Date	Check if self-employed ▶ ☐	PTIN
DEB NELSON		2018-11-12		P01264758

Firm's name ▶ EIDE BAILLY LLP	Firm's EIN ▶45-0250958
Firm's address ▶ 401 N 31ST ST STE 1120 PO BOX 7112 BILLINGS, MT 591037112	Phone no (406) 896-2400

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week (b) devoted to position	(c) Compensation (If not paid, enter -0-)	(d) Contributions to employee benefit plans and deferred compensation	Expense account, (e) other allowances
WARD VAN WICHEN 519 PLEASANT STREET MILES CITY, MT 59301	PRESIDENT 1 00	0	0	0
PARKER POWELL 519 PLEASANT STREET MILES CITY, MT 59301	VICE PRESIDENT 1 00	0	0	0
AUDREY STROMBERG 519 PLEASANT STREET MILES CITY, MT 59301	SECRETARY/TREASURER 1 00	0	0	0
RICK HARALDSON 519 PLEASANT STREET MILES CITY, MT 59301	PAST PRESIDENT 1 00	0	0	0
NADINE ELMORE 519 PLEASANT STREET MILES CITY, MT 59301	MEMBER-AT-LARGE 1 00	0	0	0
GREG MAURER 519 PLEASANT STREET MILES CITY, MT 59301	MEMBER-AT-LARGE 1 00	0	0	0
NANCY ROSAAEN 519 PLEASANT STREET MILES CITY, MT 59301	MEMBER-AT-LARGE 1 00	0	0	0
RANDY HOLOM 519 PLEASANT STREET MILES CITY, MT 59301	MEMBER-AT-LARGE 1 00	0	0	0
DAVID RYERSE 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
DAVID ESPELAND 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
MIKE DOWDY 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
PAUL LEWIS 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
PEG NORGAARD 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
BRAD HOWELL 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
KELLEY EVANS 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0

Form 990PF Part VIII Line 1 - List all officers, directors, trustees, foundation managers and their compensation

(a) Name and address	Title, and average hours per week **(b)** devoted to position	**(c)** Compensation **(If not paid, enter -0-)**	**(d)** Contributions to employee benefit plans and deferred compensation	Expense account, **(e)** other allowances
DAVID TROST 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0
STEVE BALLOCK 519 PLEASANT STREET MILES CITY, MT 59301	DIRECTOR 1 00	0	0	0

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
AMERICAN COLLEGE OF HEALTHCARE EXECUTIVES 300 S RIVERSIDE PLAZA SUITE 1900 CHICAGO, IL 60606	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	1,000
BEARTOOTH BILLINGS CLINIC 2525 NORTH BROADWAY AVENUE RED LODGE, MT 59068	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	58
BIG HORN HOSPITAL 17 NORTH MILES AVENUE HARDIN, MT 59034	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	845
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
BROADWATER HEALTH CENTER 110 N OAK STREET TOWNSEND, MT 59644	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	138
CABINET PEAKS MEDICAL CENTER E 2ND STREET LIBBY, MT 59923	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	117
CABINET PEAKS MEDICAL CENTER E 2ND STREET LIBBY, MT 59923	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	707
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
COMMUNITY HOSPITAL ANACONDA 401 WEST PENNSYLVANIA STREET ANACONDA, MT 59711	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	608
DAHL MEMORIAL HEALTHCARE 215 SANDY STREET EKALAKA, MT 59324	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	4,000
DANIELS MEMORIAL HEALTHCARE CENTER 105 5TH AVENUE EAST SCOBEY, MT 59263	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	423
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
FALLON MEDICAL COMPLEX 202 SOUTH 4TH STREET WEST BAKER, MT 59313	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	536
FALLON MEDICAL COMPLEX 202 SOUTH 4TH STREET WEST DEER LODGE, MT 59313	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	1,772
GARFIELD COUNTY HEALTH CENTER 332 LEAVITT AVENUE JORDAN, MT 59337	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	4,000
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
HOLY ROSARY HEALTHCARE 2600 WILSON STREET GLENDIVE, MT 59301	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	58
HOLY ROSARY HEALTHCARE 2600 WILSON STREET MILES CITY, MT 59301	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	1,615
LIVINGSTON HEALTHCARE 504 SOUTH 13TH STREET LIVINGSTON, MT 59047	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	260
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
LIVINGSTON HEALTHCARE 504 SOUTH 13TH STREET LIVINGSTON, MT 59047	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	10,944
MADISON VALLEY HOSPITAL & CLINIC 305 N MAIN ENNIS, MT 59729	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	106
MCCONE COUNTY HEALTH CENTER 605 SULLIVAN AVENUE CIRCLE, MT 59215	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	4,000
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MILES COMMUNITY COLLEGE 2715 DICKINSON STREET MILES CITY, MT 59301	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	4,864
MISSOURI RIVER MEDICAL CENTER 1501 ST CHARLES STREET FT BENTON, MT 59442	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	946
MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	NONE	NC	AHIMA FOUNDATION GRANT	14,050
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	NONE	NC	HEALTH RESOURCES AND SERVICES ADMINISTRATION CASE MANAGEMENT	68,312
MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	NONE	NC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	52,185
MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	NONE	NC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	178,113
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	NONE	NC	TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE AND CAREER TRAINING	93,542
MONTANA NURSES ASSOCIATION 20 OLD MONTANA STATE HIGHWAY CLANCY, MT 59634	NONE	NC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	1,600
MOUNTAINVIEW MEDICAL CENTER 16 W MAIN STREET WHITE SULPHUR SPRINGS, MT 59645	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	165
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
MSU COLLEGE OF NURSING PO BOX 173560 BOZEMAN, MT 59717	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	400
PIONEER MEDICAL CENTER 301 WEST 7TH AVENUE BIG TIMBER, MT 59011	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	8,951
PRAIRIE COUNTY HOSPITAL 312 SOUTH ADAMS AVENUE TERRY, MT 59349	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	4,191
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
RECONNECT4HEALTH 1800 S ELM STREET GREENVILLE, NC 27858	NONE	NC	HEALTH RESOURCES AND SERVICES ADMINISTRATION CASE MANAGEMENT	36,500
ROUNDUP MEMORIAL HOSPITAL 1202 THIRD ST W ROUNDUP, MT 59072	NONE	PC	MONTANA HEALTH NETWORK IMPROVEMENT GRANT	4,000
SHERIDAN MEMORIAL HOSPITAL 440 WEST LAUREL AVENUE PLENTYWOOD, MT 59254	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	109
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
SHERIDAN MEMORIAL HOSPITAL 440 WEST LAUREL AVENUE PLENTYWOOD, MT 59254	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	992
SIDNEY HEALTH CENTER 216 14TH AVENUE SOUTHWEST SIDNEY, MT 59270	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	113
SIDNEY HEALTH CENTER 216 14TH AVENUE SOUTHWEST SIDNEY, MT 59270	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	638
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
ST JAMES HEALTHCARE 400 SOUTH CLARK STREET BUTTE, MT 59701	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	2,071
STILLWATER BILLINGS CLINIC 710 NORTH 11TH STREET COLUMBUS, MT 59019	NONE	NC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	21
WE CARE ONLINE LLC 4601 E DOUGLAS STE 112 WICHITA, KS 67218	NONE	NC	AHIMA FOUNDATION GRANT	4,340
Total . . . . . ▶ 3a				507,853

Form 990PF Part XV Line 3 - Grants and Contributions Paid During the Year or Approved for Future Payment

Recipient Name and address (home or business)	If recipient is an individual, show any relationship to any foundation manager or substantial contributor	Foundation status of recipient	Purpose of grant or contribution	Amount
a *Paid during the year*				
WHEATLAND MEMORIAL HEALTHCARE 530 3RD STREET WEST HARLOWTON, MT 59036	NONE	PC	NAVIGATOR GRANT TRAINING AND CERTIFICATION	377
WHEATLAND MEMORIAL HEALTHCARE 530 3RD STREET WEST HARLOWTON, MT 59036	NONE	PC	NORTHEASTERN MONTANA AREA HEALTH EDUCATION CENTER	186
Total . . . . . ▶ 3a				507,853

TY 2017 Accounting Fees Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Accounting Fees Schedule

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
ACCOUNTING & AUDIT FEES	13,100	0	13,100	0

Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2017 Expenditure Responsibility Statement

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Grantee's Name	Grantee's Address	Grant Date	Grant Amount	Grant Purpose	Amount Expended By Grantee	Any Diversion By Grantee?	Dates of Reports By Grantee	Date of Verification	Results of Verification
MONTANA HEALTH NETWORK	519 PLEASANT STREET MILES CITY, MT 59301	2017-01-01	52,185	NAVIGATOR GRANT RELATED TO FUNDING TRAINING AND CERTIFICATION OF INDIVIDUALS SERVING AS "NAVIGATORS" WHO PROVIDE ASSISTANCE IN SHOPPING FOR AND ENROLLING IN PLANS IN THE HEALTH INSURANCE MARKETPLACE GRANT DATES VARY THROUGHOUT THE YEAR, BUT ARE GENERALLY REIMBURSED BY RHD ON A MONTHLY BASIS	52,185	NONE	NAVIGATOR GRANT IS A FEDERALLY FUNDED REIMBURSEMENT TYPE GRANT		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
MONTANA HEALTH NETWORK	519 PLEASANT STREET MILES CITY, MT 59301	2017-01-01	178,113	AREA HEALTH EDUCATION CENTER GRANT FUNDS RECRUITING, TRAINING AND RETAINING OF HEALTH PROFESSIONS COMMITTED TO RURAL AND UNDERSERVED POPULATIONS GRANT DATES VARY THROUGHOUT THE YEAR, BUT ARE GENERALLY REIMBURSED BY RHD ON A MONTHLY BASIS	178,113	NONE	AREA HEALTH EDUCATION CENTER GRANT IS A COST REIMBURSABLE AWARD		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
MONTANA HEALTH NETWORK	519 PLEASANT STREET MILES CITY, MT 59301	2017-01-01	93,542	THE TRADE ADJUSTMENT ASSISTANCE COMMUNITY COLLEGE & CAREER TRAINING GRANT IS TO FUND INNOVATION AND THE DEVELOPMENT OF MODEL TRAINING PROGRAMS AT COMMUNITY COLLEGES AND UNIVERSITIES GRANT DATES VARY THROUGHOUT THE YEAR, BUT ARE GENERALLY REIMBURSED BY RHD ON A MONTHLY BASIS	93,542	NONE	TAACCCT GRANT IS A COST REIMBURSABLE AWARD		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
STILLWATER BILLINGS CLINIC	710 11TH ST N COLUMBUS, MT 59019	2017-01-11	21	NAVIGATOR GRANT RELATED TO FUNDING TRAINING AND CERTIFICATION OF INDIVIDUALS SERVING AS "NAVIGATORS" WHO PROVIDE ASSISTANCE IN SHOPPING FOR AND ENROLLING IN PLANS IN THE HEALTH INSURANCE MARKETPLACE GRANT DATES VARY THROUGHOUT THE YEAR, BUT ARE GENERALLY REIMBURSED BY RHD ON A MONTHLY BASIS	21	NONE	NAVIGATOR GRANT IS A FEDERALLY FUNDED REIMBURSEMENT TYPE GRANT		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
MONTANA NURSES ASSOCIATION	20 OLD MONTANA STATE HIGHWAY CLANCY, MT 59634	2017-01-01	1,600	AREA HEALTH EDUCATION CENTER GRANT FUNDS RECRUITING, TRAINING AND RETAINING OF HEALTH PROFESSIONS COMMITTED TO RURAL AND UNDERSERVED POPULATIONS GRANT DATES VARY THROUGHOUT THE YEAR, BUT ARE GENERALLY REIMBURSED BY RHD ON A MONTHLY BASIS	1,600	NONE	AREA HEALTH EDUCATION CENTER GRANT IS A COST REIMBURSABLE AWARD		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
MONTANA HEALTH NETWORK	519 PLEASANT STREET MILES CITY, MT 59301	2017-08-04	14,050	THE AHIMA FOUNDATION GRANT IS AWARDED TO ESTABLISH A REGISTERED APPRENTICESHIP PROGRAM FOR THE OCCUPATION OF CERTIFIED NURSE ASSISTANT (CNA) THE PROGRAM WILL INCORPORATE RELATED TECHNICAL INSTRUCTION, COMPLETION OF STAGED ON-THE-JOB TRAINING, MENTORED WORK PERFORMANCE AND COMPETENCY ASSESSMENTS	14,050	NONE	AHIMA FOUNDATION GRANT IS A FEDERALLY FUNDED AWARD		RESULTS OF VERIFICATION ARE SATISFACTORY
WE CARE ONLINE LLC	4601 E DOUGLAS STE 112 WICHITA, KS 67218	2017-08-04	4,340	THE AHIMA FOUNDATION GRANT IS AWARDED TO ESTABLISH A REGISTERED APPRENTICESHIP PROGRAM FOR THE OCCUPATION OF CERTIFIED NURSE ASSISTANT (CNA) THE PROGRAM WILL INCORPORATE RELATED TECHNICAL INSTRUCTION, COMPLETION OF STAGED ON-THE-JOB TRAINING, MENTORED WORK PERFORMANCE AND COMPETENCY ASSESSMENTS	4,340	NONE	AHIMA FOUNDATION GRANT IS A FEDERALLY FUNDED AWARD		RESULTS OF VERIFICATION ARE SATISFACTORY
MONTANA HEALTH NETWORK	519 PLEASANT STREET MILES CITY, MT 59301	2017-08-02	68,312	THE PURPOSE OF THE NETWORK PLANNING PROGRAM IS TO ASSIST IN THE DEVELOPMENT OF AN INTEGRATED HEALTH CARE NETWORK, SPECIFICALLY NETWORK PARTICIPANTS WHO DO NOT HAVE A HISTORY OF FORMAL COLLABORATIVE EFFORTS IN ORDER TO ACHIEVE EFFICIENCIES, EXPAND ACCESS TO, COORDINATE, AND IMPROVE THE QUALITY OF ESSENTIAL HEALTH CARE SERVICES AND STRENGTHEN THE RURAL HEALTH CARE SYSTEM AS A WHOLE	68,312	NONE	HRSA GRANT IS A COST REIMBURSABLE AWARD		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT
RECONNECT4HEALTH	1800 S ELM STREET GREENVILLE, NC 27858	2017-08-02	36,500	THE PURPOSE OF THE NETWORK PLANNING PROGRAM IS TO ASSIST IN THE DEVELOPMENT OF AN INTEGRATED HEALTH CARE NETWORK, SPECIFICALLY NETWORK PARTICIPANTS WHO DO NOT HAVE A HISTORY OF FORMAL COLLABORATIVE EFFORTS IN ORDER TO ACHIEVE EFFICIENCIES, EXPAND ACCESS TO, COORDINATE, AND IMPROVE THE QUALITY OF ESSENTIAL HEALTH CARE SERVICES AND STRENGTHEN THE RURAL HEALTH CARE SYSTEM AS A WHOLE	36,500	NONE	HRSA GRANT IS A COST REIMBURSABLE AWARD		NO VERIFICATION NECESSARY SINCE GRANT IS REIMBURSEMENT

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TY 2017 Land, Etc. Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Category / Item	Cost / Other Basis	Accumulated Depreciation	Book Value	End of Year Fair Market Value
EQUIPMENT	34,404	16,318	18,086	34,404

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TY 2017 Other Decreases Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Description	Amount
CHANGE IN UNREALIZED LOSS	3,609

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TY 2017 Other Expenses Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Other Expenses Schedule

Description	Revenue and Expenses per Books	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EDUCATION	5,155	0	5,155	0
OTHER EXPENSES	75,400	0	24,892	50,508
SUPPLIES	30,277	0	0	30,277
GRANT ADMINISTRATION	7,569	0	7,569	0

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TY 2017 Other Income Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Other Income Schedule

Description	Revenue And Expenses Per Books	Net Investment Income	Adjusted Net Income
EQUITY IN EARNINGS OF MONDAK IMAGING SERVICES, LLC	152,868	13,566	
TRAINING AND EDUCATION	152,371		152,371

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Note: To capture the full content of this document, please select landscape mode (11" x 8.5") when printing.

TY 2017 Other Notes/Loans Receivable Long Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Borrower's Name	Relationship to Insider	Original Amount of Loan	Balance Due	Date of Note	Maturity Date	Repayment Terms	Interest Rate	Security Provided by Borrower	Purpose of Loan	Description of Lender Consideration	Consideration FMV
MONTANA HEALTH NETWORK INC	RHD IS 50% OWNER OF BORROWER	0	131,918	2017-04	2020-04	MONTHLY PAYMENTS	350 0000000000 %		SALE OF EQUIPMENT		0

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TY 2017 Other Professional Fees Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
MONTANA HEALTH NETWORK	29,031	0	29,031	0

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TY 2017 Taxes Schedule

Name: RURAL HEALTH DEVELOPMENT INC

EIN: 36-3769758

Category	Amount	Net Investment Income	Adjusted Net Income	Disbursements for Charitable Purposes
EXCISE TAXES	250	0	250	0

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Schedule B (Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No 1545-0047

2017

Name of the organization
RURAL HEALTH DEVELOPMENT INC

Employer identification number
36-3769758

Organization type (check one)

Filers of:	Section:
Form 990 or 990-EZ	☐ 501(c)( ) (enter number) organization
	☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	☐ 527 political organization
Form 990-PF	☑ 501(c)(3) exempt private foundation
	☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation
	☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule.**
Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule See instructions

General Rule

☑ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling $5,000 or more (in money or other property) from any one contributor Complete Parts I and II See instructions for determining a contributor's total contributions

Special Rules

☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** $5,000 or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1 Complete Parts I and II

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than $1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals Complete Parts I, II, and III

☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc , purposes, but no such contributions totaled more than $1,000 If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc , purpose Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc , contributions totaling $5,000 or more during the year . . . . . ▶ $ _____

Caution. An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990, or check the box on line H of its Form 990-EZ or on its Form 990PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF)

Name of organization	Employer identification number
RURAL HEALTH DEVELOPMENT INC	36-3769758

Part I **Contributors** (See Instructions) Use duplicate copies of Part I if additional space is needed

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
	See Additional Data Table	$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
		$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)

Name of organization
RURAL HEALTH DEVELOPMENT INC

Employer identification number
36-3769758

Part II **Noncash Property** (See instructions) Use duplicate copies of Part II if additional space is needed

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	
(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions)	(d) Date received
		$	

Name of organization	**Employer identification number**
RURAL HEALTH DEVELOPMENT INC	36-3769758

Part III ***Exclusively*** **religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of** ***exclusively*** **religious, charitable, etc., contributions of $1,000 or less for the year. (Enter this information once. See instructions.) ▶ $** ____________

Use duplicate copies of Part III if additional space is needed

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP 4	Relationship of transferor to transferee	

Additional Data

Software ID:
Software Version:
EIN: 36-3769758
Name: RURAL HEALTH DEVELOPMENT INC

Form 990 Schedule B, Part I - Contributors (see Instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	DEPARTMENT OF HEALTH AND HUMAN SERVICES 7500 SECURITY BOULEVARD BALTIMORE, MD 21244	$ 87,583	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
2	NE MONTANA HEALTH SERVICES 1000 6TH AVENUE NORTH WOLF POINT, MT 59201	$ 16,800	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
3	MONTANA HEALTH NETWORK 519 PLEASANT STREET MILES CITY, MT 59301	$ 20,000	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
4	MONTANA AREA HEALTH EDUCATION CENTER 519 PLEASANT STREET MILES CITY, MT 59301	$ 273,429	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
5	AHIMA FOUNDATION 233 N MICHIGAN AVE 21ST FL CHICAGO, IL 60601	$ 28,417	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
6	HEALTH RESOURCES AND SERVICES ADMINISTRATION 5600 FISHERS LN ROCKVILLE, MD 20852	$ 109,782	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)

Form 990 Schedule B, Part I - Contributors (see Instructions) Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	HOLY ROSARY HEALTHCARE 2600 WILSON STREET MILES CITY, MT59301	$ 5,300	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
8	BILLINGS CLINIC HOSPITAL 2800 10TH AVE N BILLINGS, MT59101	$ 28,320	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)
9	FRANCES MAHON DEACONESS HOSPITAL 221 5TH AVE S GLASGOW, MT59230	$ 11,280	Person ☑ Payroll ☐ Noncash ☐ (Complete Part II for noncash contribution)