

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493133019999

Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2017

Open to Public Inspection

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](#)

Department of the Treasury
Internal Revenue Service

2017

Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017 , and ending 06-30-2018

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization

SIDNEY HEALTH CENTER

Doing business as

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

216 14TH AVENUE SW

Room/suite

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

SIDNEY, MT 59270

F Name and address of principal officer

JEN DOTY

216 14TH AVENUE SW

SIDNEY, MT 59270

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.SIDNEYHEALTH.ORG

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation

1946

M State of legal domicile

MT

Part I Summary

1 Briefly describe the organization's mission or most significant activities

TO HELP THOSE WE SERVE ACHIEVE THEIR HIGHEST LEVEL OF HEALTH BY PROVIDING QUALITY MEDICAL CARE

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 2017 (Part V, line 2a)

5

574

6 Total number of volunteers (estimate if necessary)

6

154

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a

778,135

7b Net unrelated business taxable income from Form 990-T, line 34

7b

168,673

Revenue

8 Contributions and grants (Part VIII, line 1h)

400,457

334,032

9 Program service revenue (Part VIII, line 2g)

61,358,944

69,056,189

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

871,763

857,046

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

2,284,589

1,008,589

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

64,915,753

71,255,856

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

43,854

450

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)

27,797,641

30,184,552

16a Professional fundraising fees (Part IX, column (A), line 11e)

0

0

b Total fundraising expenses (Part IX, column (D), line 25) ▶

358,216

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

35,146,992

36,468,148

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

62,988,487

66,653,150

19 Revenue less expenses Subtract line 18 from line 12

1,927,266

4,602,706

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

61,740,167

72,374,320

21 Total liabilities (Part X, line 26)

28,620,615

33,597,470

22 Net assets or fund balances Subtract line 21 from line 20

33,119,552

38,776,850

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

2019-05-10

Date

TINA MONTGOMERY CFO

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

KURT BENNION

Preparer's signature

KURT BENNION

Date

2019-05-10

Check ☐ if self-employed

PTIN P01469618

Firm's name ▶

CLIFTONLARSONALLEN LLP

Firm's EIN ▶

41-0746749

Firm's address ▶

10700 NORTHUP WAY SUITE 200

Phone no

(425) 250-6100

BELLEVUE, WA 98004

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2017)

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☒**1** Briefly describe the organization's mission

TO HELP THOSE WE SERVE ACHIEVE THEIR HIGHEST LEVEL OF HEALTH AND WELL-BEING

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 \$ 59,355,818	including grants of \$ 450	(Revenue \$ 69,056,189)
See Additional Data				

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

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

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

4e	Total program service expenses ▶	59,355,818
-----------	---	------------

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b Yes	
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? If "Yes," complete Schedule I, Parts I and II	21	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22	No
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23 Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a	24a Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b	No
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26	No
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III	27	No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) a A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV b A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV	28a 28b Yes 28c	No
29 Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30	No
31 Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I	33	No
34 Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34 Yes	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a Yes	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36	No
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37	No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38 Yes	

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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.	100	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
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.	574	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.	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
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	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
b	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
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	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?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	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?		
b	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.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
b	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?		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?		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	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.		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?		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?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		No
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.	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	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.	Yes	
13	Did the organization have a written whistleblower policy?	Yes	
14	Did the organization have a written document retention and destruction policy?	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.	Yes	
b	Other officers or key employees of the organization.	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?		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?		

Section C. Disclosure

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

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

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

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records.

▶TINA MONTGOMERY CFO 216 14TH AVENUE SW SIDNEY, MT 59270 (406) 488-2117

Part VII

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

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

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) RANDY JOHNSON PRESIDENT & VICE PRESIDENT	1 00	X		X				0	0	0
(2) LANCE AVERETT TRUSTEE & PRESIDENT	1 00	X		X				0	0	0
(3) DICK VANDE BOSSCHE VICE PRESIDENT & TRUSTEE	1 00	X		X				0	0	0
(4) REBECCA BRADLEY SECRETARY/TREASURER	1 00	X		X				0	0	0
(5) BRYCE BAKER TRUSTEE	1 00	X						0	0	0
(6) BRETT BENNION MD TRUSTEE	39 00	X						827,303	0	0
(7) ROBERT BURNISON TRUSTEE	1 00	X						0	0	0
(8) LYLE HARRISON MD TRUSTEE (THROUGH JANUARY 2018)	39 00	X						0	0	0
(9) LESZEK JASZCZAK MD TRUSTEE	39 00	X						507,120	0	1,028
(10) SANDRA JEPSEN TRUSTEE	1 00	X						0	0	0
(11) CHERYL VAN EVERY TRUSTEE	1 00	X						0	0	0
(12) RICHARD HARALDSON CEO (THROUGH DECEMBER 2017)	39 00			X				334,622	0	8,966
(13) THERESA LIVERS INTERIM CEO (DEC '17 - MARCH '18)	39 00			X				93,250	0	15,137
(14) NANCY DYNNESON INTERIM CEO (MARCH '18 - MAY '18)	39 00			X				140,558	0	7,617
(15) JEN DOTY CEO (AS OF JUNE 2018)	39 00			X				0	0	0
(16) TINA MONTGOMERY CFO	39 00			X				148,949	0	11,137
(17) JEROME KESSLER MD PHYSICIAN	40 00					X		493,207	0	9,128

Form **990** (2017)

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) KELLY O'NEAL MD GENERAL SURGEON	40 00 0 00					X		442,008	0	9,128
(19) GEORGE SCORDALAKES MD PHYSICIAN	40 00 0 00					X		468,716	0	8,840
(20) JEFFREY GILES MD ORTHOPEDIC SURGEON	40 00 0 00					X		621,852	0	1,028
(21) MALUA TAMBI MD PHYSICIAN	40 00 0 00					X		440,346	0	9,128
1b Sub-Total										
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)								4,517,931	0	81,137

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 **▶ 30**

	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>		No
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	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>		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
MEDIKAR PC 214 14TH AVE SW STE 110 SIDNEY, MT 59270	PHYSICIAN SERVICES	1,240,635
BRETT BENNION MD, 214 14TH AVE SW SIDNEY, MT 59270	PHYSICIAN SERVICES	827,303
GUARDIAN MEDICAL 105 WEST PARK DRIVE SUITE 100 BRENTWOOD, TN 370275062	PHYSICIAN SERVICES	695,972
EDWARD BERGIN MD, 214 14TH AVE SW STE 105 SIDNEY, MT 59270	PHYSICIAN SERVICES	484,800
O PETE COUNCIL MD, 214 14TH AVE SW STE 104 SIDNEY, MT 59270	PHYSICIAN SERVICES	428,123

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 **▶ 20**

Part VIII **Statement of Revenue**

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

Contributions, Gifts, Grants
and Other Similar Amounts

	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
1a Federated campaigns	1a			
b Membership dues	1b			
c Fundraising events	1c			
d Related organizations	1d			
e Government grants (contributions)	1e	14,750		
f All other contributions, gifts, grants, and similar amounts not included above	1f	319,282		
g Noncash contributions included in lines 1a-1f \$				
h Total. Add lines 1a-1f ▶		334,032		

Program Service Revenue

	Business Code				
2a PATIENT REVENUES	621500	62,510,736	62,510,736		
b CLINIC PHARMACY	446110	5,760,575	4,982,440	778,135	
c OTHER PATIENT CARE	621500	784,878	784,878		
d					
e					
f All other program service revenue					
g Total. Add lines 2a-2f ▶		69,056,189			

Other Revenue

3 Investment income (including dividends, interest, and other similar amounts) ▶		568,289			568,289
4 Income from investment of tax-exempt bond proceeds ▶					
5 Royalties ▶					
6a Gross rents	(i) Real	(ii) Personal			
	5,800				
b Less rental expenses	0				
c Rental income or (loss)	5,800				
d Net rental income or (loss) ▶		5,800			5,800
7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
	3,341,516	34,468			
b Less cost or other basis and sales expenses	3,080,052	7,175			
c Gain or (loss)	261,464	27,293			
d Net gain or (loss) ▶		288,757			288,757
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		316,375			
b Less cost of goods sold b		163,381			
c Net income or (loss) from sales of inventory ▶		152,994			152,994
Miscellaneous Revenue	Business Code				
11a MISCELLANEOUS REVENUE	900099	407,849			407,849
b MEAL INCOME	900099	338,865			338,865
c RELATED PARTY REIMBURSEMENTS	900099	103,081			103,081
d All other revenue					
e Total. Add lines 11a-11d ▶		849,795			
12 Total revenue. See Instructions ▶		71,255,856	68,278,054	778,135	1,865,635

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.	450	450		
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, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	707,052	246,187	398,678	62,187
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.	23,964,439	22,346,832	1,475,156	142,451
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	478,151	440,733	33,476	3,942
9 Other employee benefits.	3,380,214	3,099,504	240,526	40,184
10 Payroll taxes.	1,654,696	1,510,629	129,195	14,872
11 Fees for services (non-employees):				
a Management.				
b Legal.	133,683		133,683	
c Accounting.	91,301		90,601	700
d Lobbying.				
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	133,823		133,823	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	11,538,837	9,993,975	1,524,123	20,739
12 Advertising and promotion.	138,521	13,032	121,868	3,621
13 Office expenses.	2,761,224	1,728,209	982,816	50,199
14 Information technology.	521,226	521,226		
15 Royalties.				
16 Occupancy.	1,170,725	1,159,661	5,240	5,824
17 Travel.	450,714	448,085	-4,353	6,982
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.				
20 Interest.	1,033,958		1,033,958	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	3,686,465	3,679,173	7,292	
23 Insurance.	772,369	760,232	12,137	
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 UBI TAXES	55,882		55,882	
b PHARMACY/LAB EXPENSE	8,903,412	8,903,336	76	
c BAD DEBT	2,793,013	2,793,013		
d MISCELLANEOUS EXPENSE	667,139	627,620	39,519	0
e All other expenses	1,615,856	1,083,921	525,420	6,515
25 Total functional expenses. Add lines 1 through 24e.	66,653,150	59,355,818	6,939,116	358,216
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 SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		7,501,309	1	12,174,910
	2	Savings and temporary cash investments		9,825	2	5,577
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		10,988,295	4	10,129,143
	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		41,158	7	0
	8	Inventories for sale or use		1,701,733	8	1,757,594
	9	Prepaid expenses and deferred charges		972,557	9	649,394
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D.	10a	72,228,747		
	b	Less: accumulated depreciation	10b	50,672,664		
				20,715,194	10c	21,556,083
	11	Investments—publicly traded securities		13,547,232	11	18,041,912
	12	Investments—other securities. See Part IV, line 11		3,571,410	12	5,603,189
	13	Investments—program-related. See Part IV, line 11		573,085	13	610,184
	14	Intangible assets			14	
15	Other assets. See Part IV, line 11		2,118,369	15	1,846,334	
16	Total assets. Add lines 1 through 15 (must equal line 34)		61,740,167	16	72,374,320	
Liabilities	17	Accounts payable and accrued expenses		5,122,161	17	6,166,917
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		19,395,087	20	23,804,499
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		9,883	21	5,577
	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		1,079,047	23	564,331
	24	Unsecured notes and loans payable to unrelated third parties		999,427	24	757,277
	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		2,015,010	25	2,298,869
	26	Total liabilities. Add lines 17 through 25		28,620,615	26	33,597,470
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		32,546,467	27	38,166,666
	28	Temporarily restricted net assets		573,085	28	610,184
	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		33,119,552	33	38,776,850
	34	Total liabilities and net assets/fund balances		61,740,167	34	72,374,320

Part XI Reconciliation of Net AssetsCheck 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	71,255,856
2	Total expenses (must equal Part IX, column (A), line 25)	2	66,653,150
3	Revenue less expenses Subtract line 2 from line 1	3	4,602,706
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	33,119,552
5	Net unrealized gains (losses) on investments	5	302,416
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-65
9	Other changes in net assets or fund balances (explain in Schedule O)	9	752,241
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	38,776,850

Part XII Financial Statements and ReportingCheck 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
b Were the organization's financial statements audited by an independent accountant? If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	Yes	
c If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? 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
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits		

Additional Data

Software ID:

Software Version:

EIN: 81-0233499

Name: SIDNEY HEALTH CENTER

Form 990 (2017)

Form 990, Part III, Line 4a:

SIDNEY HEALTH CENTER IS A NOT-FOR-PROFIT COMMUNITY-BASED MEDICAL CENTER THAT HAS BEEN SERVING PEOPLE IN THE MONDAK REGION FOR MORE THAN 100 YEARS. OUR PASSION FOR CARING IS SHARED BY THE DOCTORS, NURSES, AND SEVERAL HUNDRED EMPLOYEES AND VOLUNTEERS. THIS COMMITMENT TO CARING IS OUR ALLEGIANCE TO THE COMMUNITY AS WE STRIVE TO PROVIDE "EXCEPTIONAL CARE FOR LIFE." LOCATED IN THE HEART OF RICHLAND COUNTY, THE ATTRACTIVE EASTERN MONTANA CAMPUS INCLUDES AN ACUTE CARE HOSPITAL, CLINIC AREA, RETAIL PHARMACY AND A 93-BED EXTENDED CARE FACILITY OFFERING A COMPLETE RANGE OF SERVICES FROM BIRTH THROUGH END-OF-LIFE, WHICH IS COMPLEMENTED BY AN ARRAY OF OUTREACH SERVICES. THIS CONTINUUM OR SUCCESSION OF SERVICES IS NOT TYPICAL OF RURAL HEALTHCARE ORGANIZATIONS, BUT SIDNEY HEALTH CENTER IS NOT TYPICAL. A STRONG COMPLEMENT OF PRIMARY CARE PHYSICIANS AND A UNIQUE SELECTION OF SURGICAL SPECIALISTS COMBINED WITH A MODERN FACILITY AND UP-TO-DATE MEDICAL EQUIPMENT, MAKES SIDNEY HEALTH CENTER A SPECIAL PLACE TO WORK, RECEIVE CARE AND PRACTICE MEDICINE. SIDNEY HEALTH CENTER ALSO PROVIDES VARIOUS COMMUNITY BENEFIT PROGRAMS FOR THE INDIVIDUALS IN THEIR SERVICE REGION. RICHLAND COUNTY TRANSPORTATION - THIS PROGRAM GIVES OPPORTUNITIES FOR THOSE WHO CANNOT DRIVE THE OPTION OF A RIDE. SIDNEY HEALTH CENTER PROVIDES A DRIVER AND HELPS PAY FOR BUSES. SINCE IT'S CONCEPTION WE HAVE GONE FROM ONE BUS AND ONE DRIVER FOR THE FULL PROGRAM TO 5 BUSES AND 8 DRIVERS. WE WORK WITH THE HEALTH DEPARTMENT, RICHLAND COUNTY AND THE LODGE MILES CITY NURSING PROGRAM - WE PROVIDE THE FACILITY AND PROGRAM COSTS TO HAVE MILES CITY COMMUNITY COLLEGE RUN A SATELLITE SCHOOL HERE IN SIDNEY. THIS PROMOTES NURSING AS A PROFESSION AND KEEPS THOSE WHO ARE INTERESTED IN OUR COMMUNITY AS POSSIBLE EMPLOYEES LATER. OUTREACH CLINIC - SOME OF THE OUTLYING COMMUNITIES DO NOT HAVE ACCESS TO AN ENT PHYSICIAN. SIDNEY HEALTH CENTER PROVIDES THE TRAVEL FOR OUR ENT TO GO TO THOSE OUTREACH AREAS. HEALTH FAIR - WORKING WITH RICHLAND COUNTY HEALTH DEPARTMENT, COALITION ON AGING, FIRE, POLICE AND MENTAL HEALTH PROFESSIONS, JUST TO NAME A FEW, SIDNEY HEALTH CENTER HOLDS A HEALTH FAIR WHERE PEOPLE CAN COME AND LEARN ABOUT DIFFERENT HEALTHCARE NEEDS OF OUR COMMUNITY. SIDNEY HEALTH CENTER PROMOTES PREVENTATIVE CARE, DIABETES EDUCATION, LAB SCREENINGS AND MANY OTHER TOPICS. RICHLAND COUNTY FAIR & RODEO - SIDNEY HEALTH CENTER PROVIDES A BOOTH ONE DAY AT THE FAIR WHERE PEOPLE CAN HAVE THEIR BLOOD PRESSURE CHECKED AND RECEIVE A COLD WATER OR DRINK FOR FREE DURING THE HOT AUGUST FAIR. GRIEF RECOVERY SUPPORT GROUPS - SIDNEY HEALTH CENTER'S HOSPICE PROGRAMS PUT ON TWO DIFFERENT CAMPS FOR PEOPLE WHO HAVE LOST LOVED ONES. ONE IS FOR ADULTS, THE OTHER FOR KIDS. THERE ARE ALSO MEMORIAL SERVICES AND NUMEROUS GRIEF SUPPORT GROUPS THROUGHOUT THE YEAR. BIRTHDAY HEALTH FAIR - PATIENTS WHO SIGN UP CAN GET LABS DURING THEIR BIRTHDAY MONTH. VISITING NURSE SERVICE - INITIAL NURSE VISIT MEDICATION ASSISTANCE - PROVIDES MEDS TO THOSE WHO HAVE NO INSURANCE. ALSO HELPS GET PATIENTS SIGNED UP WITH DRUG COMPANIES FOR FREE MEDICATIONS. RX BOXES - PHARMACY SETS UP PILLS IN MEDICATION BOXES SO THAT GROUP HOME RESIDENTS GET THE CORRECT PILLS FOR EACH ADMINISTRATION. TIME SCHOOL AGE BASED EDUCATION ACTIVITIES - CENTRAL SCHOOL BLOOD TYPING. AARP DRIVING - DRIVING COURSE FOR THOSE OVER 55 THROUGH AARP CHAMBER OF COMMERCE - VARIOUS DONATIONS FOR COMMUNITY AND CHAMBER FUNCTIONS. CHILD BIRTH CLASSES - CLASSES OFFERED TO THE COMMUNITY. INTERACTIVE TOUR FOR 2ND GRADERS - LOCAL 2ND GRADE CLASSES PARTICIPATE IN INTERACTIVE STATIONS THAT ARE HOSTED BY VARIOUS SIDNEY HEALTH CENTER DEPARTMENTS. REACH TOUR - EVERY OTHER YEAR, SIDNEY HEALTH CENTER HOSTS REACH (RESEARCH AND EXPLORE AWESOME CAREERS IN HEALTHCARE) TOUR THROUGH AHEC FOR HIGH SCHOOL STUDENTS INTERESTED IN HEALTHCARE CAREERS. STUDENTS SPEND THE DAY AT SIDNEY HEALTH CENTER PARTICIPATING IN INTERACTIVE DEMONSTRATIONS, VISITING WITH HEALTHCARE PROFESSIONALS AND MORE. OUR CANCER CENTER IS VERY INVOLVED PROVIDING ACTIVITIES THROUGHOUT THE YEAR - TOUGH ENOUGH TO WEAR PINK AT THE COUNTY FAIR. PACK IT PINK VOLLEYBALL NIGHTS IN SAVAGE, FAIRVIEW AND SIDNEY. THEY HELD A MEN'S HEALTH SCREENING WHERE THEY PROVIDED PSA TESTS AND RECTAL EXAMS AND A WOMEN'S HEALTH SCREENING WHERE THEY PROVIDED BLOOD PRESSURE TESTS AND BREAST EXAMS. THEY ALSO HELD A ROCK PAINTING PARTY AND CANCER SURVIVOR DAY OPEN HOUSE.

SCHEDULE A

(Form 990 or 990EZ)

Department of the Treasury

Internal Revenue Service

Name of the organization

SIDNEY HEALTH CENTER

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

2017

Open to Public Inspection

Employer identification number

81-0233499

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 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10

☐

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)
- 11

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12

☐

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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- 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 _____
- 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- 10 above (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		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(Complete only if you checked the box on line 5, 7, 8, or 9 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(f) Total
1	Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
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)2013	(b)2014	(c)2015	(d)2016	(e)2017	(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 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2017. 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—2016.** 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—2017.** 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—2016.** 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 III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. 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 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? <i>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.</i>	1	
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	3a	
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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>	4b	
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)? <i>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.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>	5a	
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?	5b	
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	5c	
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	8	
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))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
	11a	
	11b	
	11c	

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? <i>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.</i>		
	1	
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? <i>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.</i>		
	2	

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)? <i>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).</i>		
	1	

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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
	1	
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
	2	
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
	3	

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 Activities Test Answer (a) and (b) below.		
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? <i>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.</i>		
	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? <i>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.</i>		
	2b	
3 Parent of Supported Organizations 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? <i>Provide details in Part VI.</i>		
	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
	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 (explain in Part VI) **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)			

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:
Software Version:
EIN: 81-0233499
Name: SIDNEY HEALTH CENTER

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

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2017

Open to Public Inspection

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

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

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

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

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

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

Name of the organization SIDNEY HEALTH CENTER	Employer identification number 81-0233499
--	--

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$
- 3 Volunteer hours for political campaign activities (see instructions) ▶

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

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV

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

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$
- 3 Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b ▶ \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds If none, enter -0-	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0-
1				
2				
3				
4				
5				
6				

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

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)

B Check ☐ if the filing organization checked box A and "limited control" provisions apply

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)**(a)** Filing
organization's
totals**(b)** Affiliated
group totals

1a Total lobbying expenditures to influence public opinion (grass roots lobbying)

b Total lobbying expenditures to influence a legislative body (direct lobbying)

c Total lobbying expenditures (add lines 1a and 1b)

d Other exempt purpose expenditures

e Total exempt purpose expenditures (add lines 1c and 1d)

f Lobbying nontaxable amount Enter the amount from the following table in both columns

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over \$500,000	20% of the amount on line 1e
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000
Over \$17,000,000	\$1,000,000

g Grassroots nontaxable amount (enter 25% of line 1f)

h Subtract line 1g from line 1a If zero or less, enter -0-

i Subtract line 1f from line 1c If zero or less, enter -0-

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?

☐ **Yes** ☐ **No****4-Year Averaging Period Under section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

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

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?		No	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	Other activities?	Yes		4,752
j	Total. Add lines 1c through 1i			4,752
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
PART II-B, LINE 1	A PORTION OF THE MEMBERSHIP DUES PAID TO THE MONTANA HOSPITAL ASSOCIATION, THE AMERICAN HOSPITAL ASSOCIATION AND LEADINGAGE ARE USED FOR LOBBYING

efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493133019999

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on 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

2017

Open to Public Inspection

Name of the organization
SIDNEY HEALTH CENTER

Employer identification number
81-0233499

Part I

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

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

(a) Donor advised funds

(b) Funds and other accounts

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" on 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

2a

2b

2c

2d

Held at the End of the Year

3

Number of conservation easements on a certified historic structure included in (a)

4

Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

5

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

6

Number of states where property subject to conservation easement is located ►

7

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

8

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ►

9

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ► \$

10

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

11

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" on 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

1b

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 on 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 on 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) 2017

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" on 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

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" on Form 990, Part IV, line 10.

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

2

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

a

Board designated or quasi-endowment

b

Permanent endowment

c

Temporarily restricted endowment

The percentages on 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)

Yes

No

b

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

3b

Yes

No

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" on 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		198,261		198,261
b Buildings		43,608,122	28,201,854	15,406,268
c Leasehold improvements		1,042,533	603,576	438,957
d Equipment		25,868,631	21,867,234	4,001,397
e Other		1,511,200		1,511,200
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				21,556,083

Part VII

Investments—Other Securities. Complete if the organization answered "Yes" on Form 990, Part IV, line 11b.
See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other _____		
(A) MONEY MARKET FUNDS	4,208,782	F
(B) CDS AND REPURCHASE AGREEMENTS	1,394,407	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	5,603,189	

Part VIII

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

(a) Description of investment	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

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

(a) Description of liability	(b) Book value	
(1) Federal income taxes		
ESTIMATED THIRD-PARTY PAYOR PAYABLES	1,638,000	
SWAP CONTRACT LIABILITIES	660,869	
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	2,298,869	

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

☒

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

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
See Additional Data Table	
	Schedule D (Form 990) 2017

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 81-0233499
Name: SIDNEY HEALTH CENTER

Supplemental Information

Return Reference	Explanation
PART IV, LINE 2B	RESIDENT TRUST ACCOUNT THIS IS THE EXTENDED CARE RESIDENT TRUST ACCOUNT, WHICH IS MADE UP OF THE RESIDENTS' MONEY THAT SIDNEY HEALTH CENTER HOLDS ON THEIR BEHALF THESE MONIES ARE KEPT IN A SEPARATE BANK ACCOUNT FROM THE ORGANIZATION'S FUNDS AND ARE DUE BACK TO THE RESIDENTS UPON LEAVING THE FACILITY

Supplemental Information

Return Reference	Explanation
PART X, LINE 2	THE IRS HAS DETERMINED THAT THE HEALTH CENTER IS A TAX-EXEMPT, NONPROFIT CORPORATION UNDER SECTION 501(C)(3) OF THE IRC THE HEALTH CENTER FOLLOWS THE GUIDANCE IN THE ACCOUNTING STANDARDS REGARDING THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS THE GUIDANCE CLARIFIES THE ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES RECOGNIZED IN AN ENTITY'S FINANCIAL STATEMENTS THE GUIDANCE FURTHER PRESCRIBES RECOGNITION AND MEASUREMENT OF TAX PROVISIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT CERTAIN TO BE REALIZED THE APPLICATION OF THIS STANDARD HAS NO IMPACT ON THE HEALTH CENTER'S FINANCIAL STATEMENTS THE HEALTH CENTER'S INCOME TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY FEDERAL, STATE, AND LOCAL AUTHORITIES

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 163,381

Supplemental Information	
Return Reference	Explanation
PART XI, LINE 4B - OTHER ADJUSTMENTS	INVESTMENT INCOME 695,930 GRANTS AND CONTRIBUTIONS 334,032 GAIN ON DISPOSAL OF FIXED ASSETS 27,293 BAD DEBT EXPENSE 2,793,013

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 2D - OTHER ADJUSTMENTS	COST OF GOODS SOLD 163,381

Supplemental Information	
Return Reference	Explanation
PART XII, LINE 4B - OTHER ADJUSTMENTS	BAD DEBT EXPENSE 2,793,013

efile GRAPHIC print - DO NOT PROCESSAs Filed Data -DLN: 93493133019999

SCHEDULE H
(Form 990)

Hospitals

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury

Internal Revenue Service

Name of the organization

SIDNEY HEALTH CENTER

Employer identification number

81-0233499

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

Part I

Financial Assistance and Certain Other Community Benefits at Cost

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

7

Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			264,682		264,682	0 410 %
b Medicaid (from Worksheet 3, column a)						
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			264,682		264,682	0 410 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			136,056		136,056	0 210 %
f Health professions education (from Worksheet 5)			25,873		25,873	0 040 %
g Subsidized health services (from Worksheet 6)			15,852,950	10,217,169	5,635,781	8 830 %
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j Total. Other Benefits			16,014,879	10,217,169	5,797,710	9 080 %
k Total. Add lines 7d and 7j			16,279,561	10,217,169	6,062,392	9 490 %

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

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support						
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total						

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	Yes	
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount.	2	2,793,013	
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit.	3	0	
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.			

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME).	5	14,312,268	
6 Enter Medicare allowable costs of care relating to payments on line 5.	6	14,380,171	
7 Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-67,903	
8 Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used.			
☐ Cost accounting system	☒ Cost to charge ratio	☐ Other	

Section C. Collection Practices

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

Part IV Management Companies and Joint Ventures

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				

Part V Facility Information**Section A. Hospital Facilities**

(list in order of size from largest to smallest—see instructions)

How many hospital facilities did the organization operate during the tax year?

1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Other (describe)	ER-other	ER-24 hours	Research facility	Critical access hospital	Teaching hospital	Children's hospital	General medical & surgical	Licensed hospital	Facility reporting group
See Additional Data Table										

Part V Facility Information (continued)**Section B. Facility Policies and Practices**(Complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)
SIDNEY HEALTH CENTER**Name of hospital facility or letter of facility reporting group** _____**Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A):** _____

1

Community Health Needs Assessment

	Yes	No
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	No
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	No
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12 If "Yes," indicate what the CHNA report describes (check all that apply)	3 Yes	
a ☒ A definition of the community served by the hospital facility		
b ☒ Demographics of the community		
c ☒ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☒ How data was obtained		
e ☒ The significant health needs of the community		
f ☒ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☒ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☒ The process for consulting with persons representing the community's interests		
i ☒ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>15</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5 Yes	
6 a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	No
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b Yes	
7 Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	7 Yes	
a ☒ Hospital facility's website (list url) <u>SEE SCHEDULE H, PART VI, LINE 2</u>		
b ☐ Other website (list url) _____		
c ☒ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8 Yes	
9 Indicate the tax year the hospital facility last adopted an implementation strategy 20 <u>15</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url) <u>SEE SCHEDULE H, PART VI, LINE 2</u>	10 Yes	
a		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	No
b If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**

SIDNEY HEALTH CENTER

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	13	Yes	
a ☒ Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100 000000000000</u> % and FPG family income limit for eligibility for discounted care of <u>200 000000000000</u> %			
b ☐ Income level other than FPG (describe in Section C)			
c ☐ Asset level			
d ☐ Medical indigency			
e ☐ Insurance status			
f ☐ Underinsurance discount			
g ☐ Residency			
h ☐ Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	14	Yes	
15 Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)	15	Yes	
a ☒ Described the information the hospital facility may require an individual to provide as part of his or her application			
b ☒ Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c ☒ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d ☒ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e ☐ Other (describe in Section C)			
16 Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply)	16	Yes	
a ☒ The FAP was widely available on a website (list url) <u>WWW SIDNEYHEALTH ORG/BILLING</u>			
b ☒ The FAP application form was widely available on a website (list url) <u>WWW SIDNEYHEALTH ORG/BILLING</u>			
c ☒ A plain language summary of the FAP was widely available on a website (list url) <u>WWW SIDNEYHEALTH ORG/BILLING</u>			
d ☒ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e ☒ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f ☒ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h ☒ Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations			
j ☐ Other (describe in Section C)			

Part V Facility Information (continued)**Billing and Collections**

SIDNEY HEALTH CENTER

Name of hospital facility or letter of facility reporting group

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17 Yes	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP		
a ☐ Reporting to credit agency(ies) b ☐ Selling an individual's debt to another party c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ Other similar actions (describe in Section C) f ☒ None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	19	No
If "Yes," check all actions in which the hospital facility or a third party engaged		
a ☐ Reporting to credit agency(ies) b ☐ Selling an individual's debt to another party c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply)		
a ☒ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs b ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process c ☒ Processed incomplete and complete FAP applications d ☒ Made presumptive eligibility determinations e ☐ Other (describe in Section C) f ☐ None of these efforts were made		

Policy Relating to Emergency Medical Care

21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	21 Yes	
If "No," indicate why		
a ☐ The hospital facility did not provide care for any emergency medical conditions b ☐ The hospital facility's policy was not in writing c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C) d ☐ Other (describe in Section C)		

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

SIDNEY HEALTH CENTER

Name of hospital facility or letter of facility reporting group _____**22** Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care

- a** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☒ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☐ The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

If "Yes," explain in Section C

24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?

If "Yes," explain in Section C

	Yes	No
22		
23		No
24		No

Part V Facility Information *(continued)***Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility**
(list in order of size, from largest to smallest)How many non-hospital health care facilities did the organization operate during the tax year? 2

Name and address	Type of Facility (describe)
1 1 - SIDNEY HEALTH CENTER EXTENDED CARE 216 14TH AVE SW SIDNEY, MT 59270	NURSING HOME
2 2 - THE LODGE AT LONE TREE 1015 7TH AVE SW SIDNEY, MT 59270	ASSISTED LIVING COMPLEX
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Provide the following information

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 3C	FINANCIAL ASSISTANCE IS BASED ON INCOME AND FAMILY SIZE ONLY PRIOR TO QUALIFYING FOR FINANCIAL ASSISTANCE, AN INDIVIDUAL MUST (A) RECEIVE QUALIFYING MEDICAL SERVICES FROM SIDNEY HEALTH CENTER, (B) EXHAUST ALL ALTERNATIVE PAYMENT RESOURCES INCLUDING THIRD-PARTY AND FEDERAL AND STATE PROGRAMS, AND (C) SUBMIT A COMPLETED APPLICATION WITH THE REQUIRED SUPPORTING DOCUMENTATION
PART I, LINE 7	IN ORDER TO CALCULATE THE OVERALL HOSPITAL'S COST TO CHARGE RATIO USED FOR PART I, LINE 7, THE HOSPITAL FIRST DETERMINED A COST-TO-CHARGE RATIO BASED ON THE JUNE 30, 2018 FILED MEDICARE COST REPORT SEPARATELY FOR INPATIENT SERVICES, OUTPATIENT SERVICES, AND TOTAL SERVICES TO CALCULATE THE COST OF CHARITY CARE INCLUDED ON LINE 7A, THE HOSPITAL TOOK EACH OF THE SEPARATE COST-TO-CHARGE RATIOS DESCRIBED IN THE PRECEDING PARAGRAPH AND APPLIED THEM ONLY TO THE RELATED CHARGES BY SERVICE TYPE TO COME UP WITH A WEIGHTED AVERAGE COST-TO-CHARGE RATIO

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART I, LINE 7G	THE FOLLOWING SUBSIDIZED HEALTH SERVICES WERE INCLUDED IN PART I, LINE 7G OBSERVATION, NURSERY, IMPLANTS, AUDIOLOGY, CARDIAC REHAB, CLINIC FACILITY, EMERGENCY ROOM, AMBULANCE SERVICES, ENT/RADIOLOGY/ONCOLOGY CLINIC, AND PROVIDER-BASED CLINIC
PART I, LINE 7, COLUMN (F)	THE BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A), BUT SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE IN THIS COLUMN IS \$ 2,793,013

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 2	IN EVALUATING THE COLLECTABILITY OF PATIENT AND RESIDENT ACCOUNTS RECEIVABLE, THE HEALTH CENTER ANALYZES ITS PAST HISTORY AND IDENTIFIES TRENDS FOR EACH OF ITS MAJOR PAYOR SOURCES OF REVENUE TO ESTIMATE THE APPROPRIATE ALLOWANCE FOR DOUBTFUL ACCOUNTS AND PROVISION FOR UNCOLLECTIBLE ACCOUNTS MANAGEMENT REGULARLY REVIEWS DATA ABOUT THESE MAJOR PAYOR SOURCES OF REVENUE IN EVALUATING THE SUFFICIENCY OF THE ALLOWANCE FOR DOUBTFUL ACCOUNTS FOR RECEIVABLES ASSOCIATED WITH SERVICES PROVIDED TO PATIENTS WHO HAVE THIRD-PARTY COVERAGE, THE HEALTH CENTER ANALYZES CONTRACTUALLY DUE AMOUNTS AND PROVIDES AN ALLOWANCE FOR DOUBTFUL ACCOUNTS AND A PROVISION FOR UNCOLLECTIBLE ACCOUNTS, IF NECESSARY FOR RECEIVABLES ASSOCIATED WITH SELF-PAY PATIENTS (WHICH INCLUDES BOTH PATIENTS WITHOUT INSURANCE AND PATIENTS WITH DEDUCTIBLE AND COPAYMENT BALANCES DUE FOR WHICH THIRD-PARTY COVERAGE EXISTS FOR PART OF THE BILL), THE HEALTH CENTER RECORDS A PROVISION FOR UNCOLLECTIBLE ACCOUNTS IN THE PERIOD OF SERVICE ON THE BASIS OF ITS PAST EXPERIENCE
PART III, LINE 3	THE HEALTH CENTER IS UNABLE TO ESTIMATE THE AMOUNT OF ITS BAD DEBT EXPENSE THAT IS ATTRIBUTABLE TO PATIENTS WHO WOULD QUALIFY FOR FINANCIAL ASSISTANCE IF THEY WERE TO COMPLETE A FINANCIAL ASSISTANCE APPLICATION

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 4	SEE THE "PATIENT AND RESIDENT ACCOUNTS RECEIVABLE, NET" PARAGRAPH IN NOTE 1 (PAGE 9) OF THE ATTACHED FINANCIAL STATEMENTS
PART III, LINE 8	THE MEDICARE ALLOWABLE COSTS INCLUDED IN PART III, LINE 6 IS DERIVED FROM USING THE JUNE 30, 2018 FILED MEDICARE COST REPORT THE SHORTFALL OCCURS DUE TO VARIOUS EXPENSES INCURRED BY THE FACILITY WHICH ARE CONSIDERED NON-REIMBURSABLE BY MEDICARE SINCE PART OF THE COSTS ARE NOT REIMBURSED, IT IS ONLY PRUDENT TO CONSIDER THIS SHORTFALL TO BE A BENEFIT TO THE COMMUNITY

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART III, LINE 9B	IF THE PATIENT INDICATES THEIR INABILITY TO PAY ACCORDING TO THE HOSPITAL CREDIT TERMS THEY WILL BE ASKED TO FILL OUT A FINANCIAL STATEMENT THE HOSPITAL MAY PULL A CREDIT REPORT TO CONFIRM OR SUPPLEMENT INFORMATION PROVIDED TO THE HOSPITAL ON THE FINANCIAL STATEMENT THE PATIENT CAN THEN BE EVALUATED TO DETERMINE WHETHER THEY MAY BE ELIGIBLE FOR FINANCIAL ASSISTANCE OR AN EXTENDED PAYMENT PROGRAM IF THE FINANCIAL STATEMENT SHOWS THAT THE PATIENT HAS ASSETS OR POTENTIAL SOURCES OF INCOME THAT WOULD ENABLE THEM TO PAY THE HOSPITAL BILL WITHIN A YEAR, THEY WILL BE DENIED THE EXTENDED PAYMENT WAIVER IF A PATIENT REFUSES TO FURNISH A COMPLETED FINANCIAL STATEMENT, THEIR ACCOUNT WILL BE DEEMED DELINQUENT AND FURTHER COLLECTION ACTION WILL BE TAKEN PRIOR TO ADMISSION, AT THE TIME OF ADMISSION, OR AS SOON AS POSSIBLE THEREAFTER, THE HOSPITAL WILL MAKE AN INITIAL ASSESSMENT OF POTENTIAL ELIGIBILITY BASED ON THE VERBAL APPLICATION FOR FINANCIAL ASSISTANCE IF POTENTIAL ASSISTANCE IS INDICATED WITH INITIAL ASSESSMENT, THE HOSPITAL WILL NOT INITIATE COLLECTION EFFORTS OR REQUESTS FOR DEPOSITS PENDING THE RECEIPT OF THE COMPLETED APPLICATION AND FINAL ELIGIBILITY DETERMINATION THE RESPONSIBLE PARTY MUST BE COOPERATIVE WITH THE HOSPITAL'S EFFORTS TO REACH A DETERMINATION OF ELIGIBILITY WITH OTHER ASSISTANCE PROGRAMS AND TO VALIDATE THE INFORMATION NEEDED SIDNEY HEALTH CENTER WILL MAKE A CONCERTED EFFORT TO COMMUNICATE THE AVAILABILITY OF CHARITY CARE EDUCATIONAL MATERIALS ABOUT THE PROGRAM WILL BE AVAILABLE TO PATIENTS THROUGH THE ADMISSIONS PROCESS AS SOON AS A PATIENT EVIDENCES INABILITY TO PAY HE OR SHE WILL BE REFERRED TO THE PATIENT FINANCIAL SERVICES COUNSELOR FOR AN APPLICATION APPLICATIONS ARE ALSO AVAILABLE AT THE ADMISSIONS AREA, AND THROUGH SOCIAL SERVICES
PART VI, LINE 2	THE HOSPITAL CONDUCTED A COMMUNITY HEALTH NEEDS ASSESSMENT IN THE YEAR ENDED JUNE 30, 2016 THE REPORT AND PLANNED RESPONSES ARE AVAILABLE ONLINE AT HTTP //WWW SIDNEYHEALTH ORG/ABOUTUS/COMMUNITY-HEALTH-ASSESSMENT-IMPLEMENTATION-PLAN

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 3	SIDNEY HEALTH CENTER HAS NOTICES LOCATED AT THE ADMISSIONS OFFICE INFORMING PATIENTS ABOUT THEIR FINANCIAL ASSISTANCE POLICY THE PROGRAM IS ALSO STATED ON THE ORGANIZATION'S WEBSITE AND INCLUDED IN THE PATIENT'S PACKET UPON DISCHARGE FROM THE FACILITY
PART VI, LINE 4	LOCATED IN THE HEART OF RICHLAND COUNTY, SIDNEY HEALTH CENTER SERVES PEOPLE IN ALL OF THE MONDAK REGION

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
PART VI, LINE 5	THE HEALTH CENTER DEFINES AND MEASURES THEIR INVESTMENT IN AND PARTNERSHIP WITH THE COMMUNITY PRIMARILY THROUGH VARIOUS COMMUNITY-BASED SERVICES PROGRAMS, PROVIDING HEALTH EQUIPMENT IN AREA SCHOOLS, AND COMMUNITY PROGRAMS AND EDUCATION A NUMBER OF HEALTH-RELATED EDUCATIONAL PROGRAMS ARE PROVIDED FOR THE BENEFIT OF THE COMMUNITY, INCLUDING HEALTH ENHANCEMENTS AND WELLNESS, CLASSES ON SPECIFIC CONDITIONS, AND PROGRAMS DESIGNED TO IMPROVE THE GENERAL STANDARDS OF THE HEALTH OF THE COMMUNITY

Schedule H (Form 990) 2017

Additional Data

Software ID:
Software Version:
EIN: 81-0233499
Name: SIDNEY HEALTH CENTER

Form 990 Schedule H, Part V Section A. Hospital Facilities

Section A. Hospital Facilities (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? 1		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER—24 hours	ER—other	Other (Describe)	Facility reporting group
1	SIDNEY HEALTH CENTER 216 14TH AVENUE SW SIDNEY, MT 59270 WWW.SIDNEYHEALTH.ORG 12709	X	X			X		X			

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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

Form and Line Reference	Explanation
SIDNEY HEALTH CENTER	PART V, SECTION B, LINE 5 PUBLIC INPUT WAS COLLECTED USING THE "COMMUNITY ASSESSMENT USING A PUBLIC HEALTH EMERGENCY RESPONSE" (CASPER) PROCESS OVER A TWO-DAY PERIOD, 42 VOLUNTEERS WENT DOOR-TO-DOOR ACROSS OUR COMMUNITY AND COMPLETED 204 INTERVIEWS IN ADDITION, SEVEN TOWN HALL MEETINGS WERE HELD IN APRIL 2016 IN VARIOUS LOCATIONS OF RICHLAND COUNTY THESE MEETINGS WERE ADVERTISED IN LOCAL NEW MEDIA AND WERE OPEN TO THE PUBLIC
SIDNEY HEALTH CENTER	PART V, SECTION B, LINE 6B THE JUNE 30, 2016 COMMUNITY HEALTH NEEDS ASSESSMENT WAS OVERSEEN BY SIDNEY HEALTH CENTER, RICHLAND COUNTY HEALTH DEPARTMENT, AND THE PUBLIC HEALTH AND SAFETY DIVISION

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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

Form and Line Reference	Explanation
SIDNEY HEALTH CENTER	PART V, SECTION B, LINE 11 SIDNEY HEALTH CENTER ("SHC") IS RESPONDING TO ALL THE IDENTIFIED COMMUNITY HEALTH NEEDS, WITH THE EXCEPTION OF ONE THAT IS NOT WITHIN OUR SCOPE SIDNEY HEALTH CENTER ADDRESSES THE NEEDS IDENTIFIED BY THE CHNA THAT ARE IN ALIGNMENT WITH OUR STRATEGIC GOALS ONCE THESE NEEDS ARE IDENTIFIED, SHC CREATES A COMMUNITY HEALTH NEEDS IMPLEMENTATION PLAN SHC IS ADDRESSING CHRONIC ILLNESS BY PROMOTING HEALTHY LIFESTYLES THROUGH COMMUNITY ENGAGEMENT ACTIVITIES, PROVIDING EDUCATIONAL RESOURCES AND SERVICES TO THE COMMUNITY, AND PROVIDING EDUCATIONAL SUPPORT TO THE COMMUNITY OVERALL AWARENESS OF THE CANCER SERVICES PROVIDED BY SHC ARE BEING ADDRESSED BY IMPROVING ACCESS TO CANCER CARE SERVICES, IMPROVING QUALITY OF CARE FOR INDIVIDUALS WITH CANCER, AND PARTICIPATING IN COMMUNITY EVENTS SPECIFIC TO CANCER SHC IS TRYING TO BETTER SERVE THE MENTAL AND BEHAVIORAL HEALTH NEEDS BY PARTICIPATING IN COMMUNITY GROUPS CONCERNED WITH MENTAL HEALTH, PROVIDING RESOURCES AND SUPPORT TO THE COMMUNITY TO ADDRESS MENTAL HEALTH, AND INCREASING ACCESS TO MENTAL AND BEHAVIORAL HEALTH SERVICES AND RESOURCES

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on 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.

Name of the organization SIDNEY HEALTH CENTER	Employer identification number 81-0233499
--	--

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 on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <table border="0"> <tr> <td>☐ First-class or charter travel</td> <td>☒ Housing allowance or residence for personal use</td> </tr> <tr> <td>☐ Travel for companions</td> <td>☐ Payments for business use of personal residence</td> </tr> <tr> <td>☐ Tax indemnification and gross-up payments</td> <td>☐ Health or social club dues or initiation fees</td> </tr> <tr> <td>☐ Discretionary spending account</td> <td>☐ Personal services (e.g., maid, chauffeur, chef)</td> </tr> </table>	☐ First-class or charter travel	☒ Housing allowance or residence for personal use	☐ Travel for companions	☐ Payments for business use of personal residence	☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees	☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)			
☐ First-class or charter travel	☒ Housing allowance or residence for personal use										
☐ Travel for companions	☐ Payments for business use of personal residence										
☐ Tax indemnification and gross-up payments	☐ Health or social club dues or initiation fees										
☐ Discretionary spending account	☐ Personal services (e.g., maid, chauffeur, chef)										
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.	1b Yes										
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?	2 Yes										
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <table border="0"> <tr> <td>☐ Compensation committee</td> <td>☐ Written employment contract</td> </tr> <tr> <td>☐ Independent compensation consultant</td> <td>☒ Compensation survey or study</td> </tr> <tr> <td>☐ Form 990 of other organizations</td> <td>☒ Approval by the board or compensation committee</td> </tr> </table>	☐ Compensation committee	☐ Written employment contract	☐ Independent compensation consultant	☒ Compensation survey or study	☐ Form 990 of other organizations	☒ Approval by the board or compensation committee					
☐ Compensation committee	☐ Written employment contract										
☐ Independent compensation consultant	☒ Compensation survey or study										
☐ Form 990 of other organizations	☒ Approval by the board or compensation committee										
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: <table border="0"> <tr> <td>a Receive a severance payment or change-of-control payment?</td> <td>4a</td> <td>No</td> </tr> <tr> <td>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</td> <td>4b</td> <td>No</td> </tr> <tr> <td>c Participate in, or receive payment from, an equity-based compensation arrangement?</td> <td>4c</td> <td>No</td> </tr> </table> If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	a Receive a severance payment or change-of-control payment?	4a	No	b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No	c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No		
a Receive a severance payment or change-of-control payment?	4a	No									
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	No									
c Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No									
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.											
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: <table border="0"> <tr> <td>a The organization?</td> <td>5a</td> <td>Yes</td> </tr> <tr> <td>b Any related organization?</td> <td>5b</td> <td>No</td> </tr> </table> If "Yes," on line 5a or 5b, describe in Part III.	a The organization?	5a	Yes	b Any related organization?	5b	No					
a The organization?	5a	Yes									
b Any related organization?	5b	No									
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: <table border="0"> <tr> <td>a The organization?</td> <td>6a</td> <td>No</td> </tr> <tr> <td>b Any related organization?</td> <td>6b</td> <td>No</td> </tr> </table> If "Yes," on line 6a or 6b, describe in Part III.	a The organization?	6a	No	b Any related organization?	6b	No					
a The organization?	6a	No									
b Any related organization?	6b	No									
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.	7	No									
8 Were any amounts reported on 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.	8	No									
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9										

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

For each individual whose compensation must be reported on 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 on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 BRETT BENNION MD TRUSTEE	(i)	827,303 -----	0 -----	0 -----	0 -----	0 -----	827,303 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
2 LESZEK JASZCZAK MD TRUSTEE	(i)	507,120 -----	0 -----	0 -----	0 -----	1,028 -----	508,148 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
3 RICHARD HARALDSON CEO (THROUGH DECEMBER 2017)	(i)	334,622 -----	0 -----	0 -----	7,938 -----	1,028 -----	343,588 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
4 TINA MONTGOMERY CFO	(i)	148,949 -----	0 -----	0 -----	4,468 -----	6,669 -----	160,086 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
5 JEROME KESSLER MD PHYSICIAN	(i)	493,207 -----	0 -----	0 -----	8,100 -----	1,028 -----	502,335 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
6 KELLY O'NEAL MD GENERAL SURGEON	(i)	442,008 -----	0 -----	0 -----	8,100 -----	1,028 -----	451,136 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
7 GEORGE SCORDALAKES MD PHYSICIAN	(i)	468,716 -----	0 -----	0 -----	8,100 -----	740 -----	477,556 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
8 JEFFREY GILES MD ORTHOPEDIC SURGEON	(i)	621,852 -----	0 -----	0 -----	0 -----	1,028 -----	622,880 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----
9 MALUA TAMBÌ MD PHYSICIAN	(i)	440,346 -----	0 -----	0 -----	8,100 -----	1,028 -----	449,474 -----	0 -----
	(ii)	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----	0 -----

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	DR. MALUA TAMBI RECEIVED A HOUSING STIPEND OF \$14,800 DURING CALENDAR YEAR 2017. THIS AMOUNT WAS INCLUDED IN HER TAXABLE COMPENSATION.
PART I, LINE 5	PHYSICIANS RECEIVE BONUSES BASED ON PRODUCTIVITY, AMONG OTHER FACTORS. PRODUCTIVITY IS CLOSELY CONNECTED WITH REVENUES.

Additional Data

Software ID:
Software Version:
EIN: 81-0233499
Name: SIDNEY HEALTH CENTER

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 on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1BRET BENNION MD TRUSTEE	(i)	827,303	0	0	0	0	827,303	0
	(ii)	0	0	0	0	0	0	0
1LESZEK JASZCZAK MD TRUSTEE	(i)	507,120	0	0	0	1,028	508,148	0
	(ii)	0	0	0	0	0	0	0
2RICHARD HARALDSON CEO (THROUGH DECEMBER 2017)	(i)	334,622	0	0	7,938	1,028	343,588	0
	(ii)	0	0	0	0	0	0	0
3TINA MONTGOMERY CFO	(i)	148,949	0	0	4,468	6,669	160,086	0
	(ii)	0	0	0	0	0	0	0
4JEROME KESSLER MD PHYSICIAN	(i)	493,207	0	0	8,100	1,028	502,335	0
	(ii)	0	0	0	0	0	0	0
5KELLY O'NEAL MD GENERAL SURGEON	(i)	442,008	0	0	8,100	1,028	451,136	0
	(ii)	0	0	0	0	0	0	0
6GEORGE SCORDALAKES MD PHYSICIAN	(i)	468,716	0	0	8,100	740	477,556	0
	(ii)	0	0	0	0	0	0	0
7JEFFREY GILES MD ORTHOPEDIC SURGEON	(i)	621,852	0	0	0	1,028	622,880	0
	(ii)	0	0	0	0	0	0	0
8MALUA TAMB MD PHYSICIAN	(i)	440,346	0	0	8,100	1,028	449,474	0
	(ii)	0	0	0	0	0	0	0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service
Name of the organization
SIDNEY HEALTH CENTER

Supplemental Information on Tax-Exempt Bonds

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

OMB No 1545-0047

2017

Open to Public Inspection

Employer identification number
81-0233499

Part I Bond Issues											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
						Yes	No	Yes	No	Yes	No
A RICHLAND COUNTY MT	81-6001419		09-15-2011	24,370,000	REDEEMING AND RETIRING PREVIOUSLY ISSUED DEBT (2006, 2007A AND 2007B)		X		X		X
B RICHLAND COUNTY MT	81-6001419		01-09-2018	5,700,000	HOSPITAL CAPITAL IMPROVEMENTS		X		X		X

Part II		Proceeds							
		A		B		C		D	
1	Amount of bonds retired	5,665,000		131,000					
2	Amount of bonds legally defeased								
3	Total proceeds of issue	24,370,000		5,700,000					
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	233,683							
8	Credit enhancement from proceeds	137,747							
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds			5,700,000					
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2012		2018					
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X			X				
15	Were the bonds issued as part of an advance refunding issue?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶								
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test? . . .		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X				

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X	X					
b Exception to rebate?	X			X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X					
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?	X		X					
b Name of provider	US BANK		US BANK					
c Term of hedge	790 0000000000 %		380 0000000000 %					
d Was the hedge superintegrated?		X		X				
e Was the hedge terminated?		X		X				

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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

Schedule L
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2017

Open to Public Inspection

Name of the organization
SIDNEY HEALTH CENTER

Employer identification number

81-0233499

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only)
Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

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

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

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

Part II Loans to and/or From Interested Persons.
Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	No
Total						► \$						

Part III Grants or Assistance Benefiting Interested Persons.
Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

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

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) ROBERT MONTGOMERY	SPOUSE OF TINA MONTGOMERY, CFO	69,629	EMPLOYEE COMPENSATION		No
(2) SEAN MONTGOMERY	CHILD OF TINA MONTGOMERY, CFO	11,089	EMPLOYEE COMPENSATION		No

Part V Supplemental Information

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

Return Reference	Explanation
------------------	-------------

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Name of the organization
SIDNEY HEALTH CENTER

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

2017

**Open to Public
Inspection**

Employer identification number

81-0233499

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 1	THE EXECUTIVE COMMITTEE CONSISTS OF THE OFFICERS AND ONE OTHER MEMEBER OF THE BOARD APPOINTED BY THE PRESIDENT THE EXECUTIVE COMMITTEE HAS THE POWER TO TRANSACT ALL REGULAR BUSINESS OF THE CORPORATION DURING THE INTERIM BETWEEN THE MEETINGS OF THE BOARD, PROVIDED ANY ACTION TAKEN SHALL NOT CONFLICT WITH THE ARTICLES OF INCORPORATION, BYLAWS AND STATE POLICIES ANY OFFICIAL ACTION TAKEN BY THE EXECUTIVE COMMITTEE IS SUBMITTED TO THE BOARD FOR RATIFICATION AT THE NEXT BOARD MEETING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6	NATURAL PERSONS, CORPORATIONS, OR UNINCORPORATED ASSOCIATIONS MAY BECOME MEMBERS OF SIDNEY HEALTH CENTER BY A PAYMENT TO SIDNEY HEALTH CENTER A SUM OF NOT LESS THAN \$100 CASH OR BY AN EQUIVALENT CONTRIBUTION OR METHOD AS APPROVED BY THE BOARD, B RESIDING IN OR HAVING ITS PRINCIPAL PLACES OF BUSINESS IN THE SERVICE AREA OF SIDNEY HEALTH CENTER, AND C AGREEING TO BE BOUND BY THE BYLAWS OF SIDNEY HEALTH CENTER

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A	ELECTION OF DIRECTORS IS HELD AT THE ANNUAL MEETING OF THE MEMBERS BY WRITTEN BALLOT LISTING THE CANDIDATES NOMINATED BY THE NOMINATING COMMITTEE OF THE MEMBERS EACH MEMBER OF SIDNEY HEALTH CENTER, PRESENT IN PERSON OR BY PROXY, IS ENTITLED TO VOTE FOR ONE CANDIDATE FOR EACH DIRECTOR VACANCY TO BE FILLED THE CANDIDATES RECEIVING THE HIGHEST NUMBER OF VOTES AT THE MEETING ARE CONSIDERED ELECTED AS DIRECTORS

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B	ANY PROPOSED AMENDMENTS APPROVED BY THE BOARD OR BY VERIFIED PETITION TO THE ARTICLES OF INCORPORATION OR BYLAWS SHALL BE SUBMITTED FOR VOTE BY THE MEMBERS AT THE NEXT SPECIAL OR ANNUAL MEMBERSHIP MEETING

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	THE CEO AND CFO WILL REVIEW THE COMPLETED FORM 990 WITH THE BOARD OF DIRECTORS AT THEIR NEXT SCHEDULED MEETING AFTER THE FORM 990 IS FILED

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	THE POLICY OF THE CORPORATION IS TO REQUIRE THAT EACH INDIVIDUAL SUBJECT TO THIS POLICY STATEMENT PROMPTLY AND FULLY DISCLOSE ANY ACTUAL, APPARENT, OR POTENTIAL CONFLICT OF INTEREST, AND THAT THE CORPORATION WILL NOT ENGAGE IN ANY CONTRACT, TRANSACTION, OR ARRANGEMENT INVOLVING A CONFLICT OF INTEREST UNLESS THE DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS (ACTING AT A DULY CONSTITUTED MEETING THEREOF) DETERMINE BY A MAJORITY VOTE THAT APPROPRIATE SAFEGUARDS TO PROTECT THE CHARITABLE MISSION OF THE CORPORATION HAVE BEEN IMPLEMENTED A CONFLICT OF INTEREST QUESTIONNAIRE IS DISTRIBUTED ANNUALLY TO ALL INTERESTED PERSONS (BOARD MEMBERS, OFFICERS, AND COMMITTEE MEMBERS) AN INTERESTED PERSON HAS A CONTINUING OBLIGATION TO DISCLOSE THE EXISTENCE AND NATURE OF ANY ACTUAL, APPARENT, OR POTENTIAL CONFLICT OF INTEREST HE/SHE MAY HAVE "DISCLOSURE" MEANS PROMPTLY PROVIDING A WRITTEN DESCRIPTION OF THE MATERIAL FACTS OF THE ACTUAL, APPARENT, OR POTENTIAL CONFLICT OF INTEREST TO THE EXECUTIVE COMMITTEE ON THE CONFLICTS-OF-INTEREST QUESTIONNAIRE SUCH DISCLOSURE SHALL BE MADE PROMPTLY ANY TIME AN ACTUAL, APPARENT, OR POTENTIAL CONFLICT OF INTEREST ARISES AND BEFORE THE CONSUMMATION OF THE CONTRACT, TRANSACTION, OR ARRANGEMENT THAT IS THE SUBJECT OF THE POTENTIAL CONFLICT OF INTEREST AT ANY TIME THAT AN ACTUAL, APPARENT, OR A POTENTIAL CONFLICT OF INTEREST IS IDENTIFIED TO THE BOARD OF DIRECTORS, WHETHER THROUGH THE VOLUNTARY SUBMISSION OF A DISCLOSURE STATEMENT BY AN INTERESTED PERSON, OR BY A DISCLOSURE BY A PERSON OTHER THAN THE SUBJECT INTERESTED PERSON, THE EXECUTIVE COMMITTEE SHALL REVIEW THE MATTER AND DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS THE SUBJECT INTERESTED PERSON SHALL NOT BE PRESENT DURING ANY MEETING IN WHICH THE EXECUTIVE COMMITTEE CONDUCTS ITS EVALUATION, EXCEPT TO ANSWER QUESTIONS AS MAY BE NECESSARY THE EXECUTIVE COMMITTEE MAY REQUEST ADDITIONAL INFORMATION FROM ALL REASONABLE SOURCES AND MAY INVOLVE THE GENERAL COUNSEL IN ITS DELIBERATIONS ONCE ALL NECESSARY INFORMATION HAS BEEN OBTAINED, EXECUTIVE COMMITTEE SHALL MAKE A FINDING AS TO WHETHER A CONFLICT OF INTEREST INDEED EXISTS, AND SHALL FORWARD THAT FINDING TO THE BOARD OF DIRECTORS FOR DISCUSSION AND VOTE ONLY DISINTERESTED DIRECTORS MAY VOTE TO DETERMINE WHETHER A CONFLICT OF INTEREST EXISTS THE SUBJECT INTERESTED PERSON MAY NOT BE PRESENT WHEN THIS VOTE IS TAKEN ONCE THE DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS HAVE DETERMINED THAT AN ACTUAL CONFLICT OF INTEREST EXISTS WITH RESPECT TO A PARTICULAR TRANSACTION OR ARRANGEMENT (I) THE DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS SHALL EXERCISE DUE DILIGENCE TO DETERMINE WHETHER THE CORPORATION COULD OBTAIN A MORE ADVANTAGEOUS CONTRACT, TRANSACTION, OR ARRANGEMENT WITH REASONABLE EFFORTS UNDER THE CIRCUMSTANCES AND, IF APPROPRIATE, SHALL APPOINT A NON-INTERESTED PERSON OR COMMITTEE TO INVESTIGATE ALTERNATIVES TO THE PROPOSED CONTRACT, TRANSACTION, OR ARRANGEMENT (II) IN CONSIDERING WHETHER TO ENTER INTO THE

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	PROPOSED CONTRACT, TRANSACTION, OR ARRANGEMENT, THE BOARD OF DIRECTORS MAY APPROVE SUCH A CONTRACT, TRANSACTION, OR ARRANGEMENT ONLY IF THE DISINTERESTED DIRECTORS DETERMINE BY A MAJORITY VOTE THAT (A) THE PROPOSED CONTRACT, TRANSACTION, OR ARRANGEMENT IS IN THE CORPORATION'S BEST INTERESTS AND FOR THE CORPORATION'S OWN BENEFIT, AND (B) THE PROPOSED TRANSACTION IS FAIR AND REASONABLE TO THE CORPORATION, TAKING INTO ACCOUNT, AMONG OTHER RELEVANT FACTORS, WHETHER THE CORPORATION COULD OBTAIN A MORE ADVANTAGEOUS CONTRACT, TRANSACTION, OR ARRANGEMENT WITH REASONABLE EFFORTS UNDER THE CIRCUMSTANCES (III) THE DISINTERESTED MEMBERS OF THE BOARD OF DIRECTORS MAY, IN THEIR DISCRETION, REQUIRE THE INTERESTED PERSON TO LEAVE THE ROOM WHILE THE PROPOSED CONTRACT, TRANSACTION, OR ARRANGEMENT IS DISCUSSED THE INTERESTED PERSON SHALL LEAVE THE ROOM WHILE THE MATTER IS VOTED ON AND ONLY DISINTERESTED DIRECTORS MAY VOTE TO DETERMINE WHETHER TO APPROVE THE TRANSACTION OR ARRANGEMENT

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	THE BOARD OF DIRECTORS DETERMINES SALARIES USING THE MHA SALARY SURVEY FOR MARKET INFORMATION AND ALSO PERFORMS A WRITTEN EVALUATION ANNUALLY. ADDITIONALLY, THE CEO USES MHA MANAGEMENT SURVEY, AS WELL AS OTHER COMPENSATION SURVEYS, TO DETERMINE ANNUAL PAY INCREASES FOR ADMINISTRATION. A WRITTEN EVALUATION IS PERFORMED. ALL ESTIMATED ANNUAL INCREASES ARE INCLUDED IN THE BUDGET, WHICH IS APPROVED BY THE BOARD OF DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART IX, LINE 11G	OTHER PROFESSIONAL FEES PROGRAM SERVICE EXPENSES 9,993,975 MANAGEMENT AND GENERAL EXPENSES 1,524,123 FUNDRAISING EXPENSES 20,739 TOTAL EXPENSES 11,538,837

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART XI, LINE 9	CHANGE IN BENEFICIAL INTEREST IN NET ASSETS OF FOUNDATION 37,099 CHANGE IN FAIR VALUE OF INTEREST RATE SWAPS 715,142

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

2017

Open to Public Inspection

Name of the organization
SIDNEY HEALTH CENTER

Employer identification number
81-0233499

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
(1)LONE TREE SENIOR LIVING 216 14TH AVENUE SW SIDNEY, MT 59270 81-0518821	ASSISTED LIVING	MT	501(C)(3)	LINE 10	SIDNEY HEALTH CENTER	Yes	
(2)FOUNDATION FOR COMMUNITY CARE OF RICHLAND COUNTY 221 2ND STREET NW SIDNEY, MT 59270 81-0417465	FUNDRAISING	MT	501(C)(3)	LINE 12A, I	SIDNEY HEALTH CENTER	Yes	

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) 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

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a Yes	
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c Yes	
d Loans or loan guarantees to or for related organization(s)	1d Yes	
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l Yes	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m Yes	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n Yes	
o Sharing of paid employees with related organization(s)	1o Yes	
p Reimbursement paid to related organization(s) for expenses	1p	No
q Reimbursement paid by related organization(s) for expenses	1q Yes	
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) LONE TREE SENIOR LIVING	A	89,379	CONTRACTED INTEREST RATE
(2) FOUNDATION FOR COMMUNITY CARE OF RICHLAND COUNTY	C	310,823	CASH
(3) LONE TREE SENIOR LIVING	L	107,856	FAIR MARKET VALUE

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.

[illegible]

Part VII **Supplemental Information**

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