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CLIENT'S COPY



PO Box 12237
Green Bay, WI 54307-2237
Phone: 920.662.0016
Fax: 920.662.0024
www.wipfli.com

December 3, 2020

Plains Hospital Corporation
Po Box 768
Plains, MT 59859

Plains Hospital Corporation:

Enclosed are the original and one copy of the 2019 Exempt Organization return, as follows...

2019 Form 990

Please review the return for completeness and accuracy.

We prepared the return from information you furnished us without verification. Upon examination of the return by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax return.

Sincerely,

Terri Rexrode CPA, MST

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

December 31, 2019

Prepared For:

Plains Hospital Corporation
Po Box 768
Plains, MT 59859

Prepared By:

Wipfli LLP
PO Box 12237
Green Bay, WI 54307-2237

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

We recommend that returns be mailed certified mail, return receipt requested with the stamp validated at a postal station in order to have proof of timely mailing.

We recommend that returns be mailed certified mail, return receipt requested, with the stamp validated at a postal station in order to have proof of timely mailing.

Internal Revenue Code Section 6104(d) requires that Form 990 should be made available for public inspection during regular business hours at the organization's principal office. The return must also be available for public inspection at any regional or district offices having three or more employees. Inspection of this return must be allowed for three years from the due date specified above. The inspection requirement applies to all portions of the return except for the names and addresses of any contributors to the organization. The inspection requirement also applies to your organization's application for tax-exempt status (Form 1023 or 1024) and the Internal Revenue Service determination letter approving exempt status.

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2019

Open to Public Inspection

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

A For the **2019** calendar year, or tax year beginning and ending

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization PLAINS HOSPITAL CORPORATION		D Employer identification number 81-0475376
	Doing business as CLARK FORK VALLEY HOSPITAL		E Telephone number 406-826-4800
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	PO BOX 768		G Gross receipts \$ 27,009,272.
	City or town, state or province, country, and ZIP or foreign postal code PLAINS, MT 59859		
F Name and address of principal officer: CARLA NEIMAN SAME AS C ABOVE		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> 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.CFVH.ORG**

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: **1992** **M** State of legal domicile: **MT**

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: CLARK FORK VALLEY HOSPITAL AND FAMILY MEDICINE NETWORK IS A 16-BED CRITICAL ACCESS FACILITY SERVING		
	2 Check this box <input type="checkbox"/> 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	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	9
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	298
	6 Total number of volunteers (estimate if necessary)	6	26
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	157,056.	79,468.
	9 Program service revenue (Part VIII, line 2g)	22,515,057.	26,197,221.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-274,298.	218,210.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	789,656.	514,373.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	23,187,471.	27,009,272.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	12,984,100.	14,823,547.
	16 a Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	8,644,303.	10,951,747.	
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	21,628,403.	25,775,294.	
19 Revenue less expenses. Subtract line 18 from line 12	1,559,068.	1,233,978.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 18,519,098.	End of Year 20,499,617.
	21 Total liabilities (Part X, line 26)	11,231,949.	11,856,366.
	22 Net assets or fund balances. Subtract line 21 from line 20	7,287,149.	8,643,251.

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	Date			
	GREGORY S. HANSON, MD, CEO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name TERRI REXRODE CPA, MST	Preparer's signature TERRI REXRODE CPA, M	Date 12/03/20	Check if self-employed <input type="checkbox"/>	PTIN P00096513
	Firm's name ▶ WIPFLI LLP	Firm's EIN ▶ 39-0758449	Phone no. 920.662.0016		
	Firm's address ▶ PO BOX 12237 GREEN BAY, WI 54307-2237				

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: CLARK FORK VALLEY HOSPITAL AND FAMILY MEDICINE NETWORK WILL PARTNER WITH OUR COMMUNITIES TO IMPROVE THE HEALTH OF THOSE WE SERVE.

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 [X] No

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

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 22,703,496. including grants of \$) (Revenue \$ 26,600,186.) THE HOSPITAL PROVIDED 1,401 DAYS OF ACUTE CARE SERVICES AND 9,202 DAYS OF SKILLED NURSING CARE. IN ADDITION, THE HOSPITAL PROVIDED 7,611 OBSERVATION HOURS, 22,883 RURAL HEALTH CLINIC VISITS, AND 2,508 HOME HEALTH VISITS. THE HOSPITAL PROVIDED \$462,197 IN CHARITABLE SERVICES TO PATIENTS UNABLE TO PAY FOR HEALTH CARE SERVICES. HOSPITAL SERVICES INCLUDE LABORATORY, RADIOLOGY, PHARMACY, RESPIRATORY THERAPY, EKG, ULTRASOUND, CT SCANNER, DIABETES MANAGEMENT, SURGERY, HOME HEALTH, AND HOSPICE. THE HOSPITAL SIGNIFICANTLY EXPANDED ITS ORTHOPEDIC SURGERY PROGRAM AFTER RECRUITING A HIGHLY QUALIFIED EMPLOYED ORTHOPEDIC SURGEON, PERFORMING 245 ORTHOPEDIC CASES DURING 2019. THE HOSPITAL CONTINUED ITS WORK WITH THE NATIONAL RURAL ACO AND EXPERIENCED SUCCESS THROUGH CARE CORDINATION AND FOCUSED QUALITY IMPROVEMENT EFFORTS IN

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

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

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

4e Total program service expenses 22,703,496.

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)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
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? <i>If "Yes," complete Schedule C, Part II</i>	X	
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? <i>If "Yes," complete Schedule C, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
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? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	X	
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? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>		X
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? <i>If "Yes," complete Schedule D, Part VIII</i>		X
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? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
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)? <i>If "Yes," complete Schedule D, Part X</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
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? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
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? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

Part IV Checklist of Required Schedules (continued)

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

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on 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 on Schedule O.		
	1a 12		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 9		
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?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
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?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7a			X
7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
8a		X	
8b		X	
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 on Schedule O		X
9			X

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?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
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	X	
15a		X	
b	Other officers or key employees of the organization If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		X
15b			X
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?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed **NONE**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 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 on Schedule O)
- 19** Describe on 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 **CARLA NEIMAN, CFO - 406-826-4800**
PO BOX 768, PLAINS, MT 59859

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, and 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. See instructions for the order in which to list the persons above.

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 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) ROBERT BLEASE MD	40.00					X	481,560.	0.	936.	
(2) DONALD DAMSCHEN CHIEF OF STAFF	20.00	X					300,000.	0.	0.	
(3) RONALD BLACK PHYSICIAN MEMBER	40.00	X					256,900.	0.	38,863.	
(4) JESSICA VALENTINE MD	40.00					X	246,261.	0.	28,483.	
(5) GREGORY HANSON PRESIDENT, CEO	40.00			X			239,711.	0.	34,799.	
(6) JEANNE WILLIAMS MD	40.00					X	228,867.	0.	26,004.	
(7) DRUE WEBB MD	40.00					X	234,790.	0.	12,299.	
(8) CARLA NEIMAN CFO	40.00			X			137,705.	0.	6,190.	
(9) LISA EBERHARDT NURSING ADMINISTRATION	40.00					X	115,707.	0.	17,671.	
(10) MICHAEL BAXTER CHAIR	2.00	X		X			0.	0.	0.	
(11) ERIKA LAWYER VICE CHAIR	2.00	X		X			0.	0.	0.	
(12) BINA EGGENSPERGER MEMBER	2.00	X					0.	0.	0.	
(13) DAN CLARIDGE MEMBER	2.00	X					0.	0.	0.	
(14) DENISE BENSON MEMBER	2.00	X					0.	0.	0.	
(15) ERIN MCCARTHY MEMBER	2.00	X					0.	0.	0.	
(16) VIRGINIA HOLLAND MEMBER	2.00	X					0.	0.	0.	
(17) JAMES GILLHOUSE MEMBER	2.00	X					0.	0.	0.	

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d	25,000.				
	e Government grants (contributions)	1e	13,843.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	40,625.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f			79,468.			
Program Service Revenue	2 a NET PATIENT SERVICE REV.	Business Code	621400	26,042,354.	26,042,354.		
	b CAFETERIA		621400	98,740.		98,740.	
	c MOB RENTAL		621400	26,945.	26,945.		
	d JOINT VENTURE MRI INCOME		621400	26,524.	26,524.		
	e MEDICAL RECORDS		621400	2,658.		2,658.	
	f All other program service revenue						
	g Total. Add lines 2a-2f			26,197,221.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			176,443.		176,443.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	10,010.			
			(ii) Personal				
	b Less: rental expenses	6b		0.			
	c Rental income or (loss)	6c		10,010.			
	d Net rental income or (loss)			10,010.		10,010.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	41,267.	500.		
			(ii) Other				
b Less: cost or other basis and sales expenses	7b		0.	0.			
c Gain or (loss)	7c		41,267.	500.			
d Net gain or (loss)			41,767.		41,767.		
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a OTHER OPERATING REVENUE	Business Code	621400	504,363.	504,363.		
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d			504,363.			
12 Total revenue. See instructions			27,009,272.	26,600,186.	0.	329,618.	

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 X

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 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	714,169.	295,763.	418,406.	
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	11,632,690.	10,532,583.	1,100,107.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	144,812.	122,973.	21,839.	
9 Other employee benefits	1,098,411.	955,736.	142,675.	
10 Payroll taxes	1,233,465.	1,136,163.	97,302.	
11 Fees for services (nonemployees):				
a Management				
b Legal	23,646.		23,646.	
c Accounting	50,480.		50,480.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	3,011,253.	2,635,901.	375,352.	
12 Advertising and promotion				
13 Office expenses	4,677,284.	4,542,985.	134,299.	
14 Information technology	107,011.	98,501.	8,510.	
15 Royalties				
16 Occupancy	307,723.	238,302.	69,421.	
17 Travel	149,193.	125,002.	24,191.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	363,447.	363,447.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	996,978.	758,676.	238,302.	
23 Insurance	230,253.	230,253.		
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a LICENSES & TAXES	484,169.	293,091.	191,078.	
b BAD DEBT	324,075.	324,075.		
c DUES & SUBSCRIPTIONS	95,399.	19,322.	76,077.	
d RECRUITMENT	93,619.	27,987.	65,632.	
e All other expenses	37,217.	2,736.	34,481.	
25 Total functional expenses. Add lines 1 through 24e	25,775,294.	22,703,496.	3,071,798.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	8,626,263.	1	4,182,264.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	2,985,831.	4	3,856,177.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net	369,567.	7	267,132.
	8 Inventories for sale or use	616,117.	8	863,863.
	9 Prepaid expenses and deferred charges	24,864.	9	32,312.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 17,681,839.		
	b Less: accumulated depreciation	10b 13,454,502.	10c	4,227,337.
	11 Investments - publicly traded securities		11	5,313,413.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11	959,088.	15	1,757,119.
16 Total assets. Add lines 1 through 15 (must equal line 33)	18,519,098.	16	20,499,617.	
Liabilities	17 Accounts payable and accrued expenses	2,888,980.	17	3,416,028.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	8,342,969.	23	7,694,189.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	0.	25	746,149.
	26 Total liabilities. Add lines 17 through 25	11,231,949.	26	11,856,366.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	7,035,245.	27	8,383,527.
	28 Net assets with donor restrictions	251,904.	28	259,724.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	7,287,149.	32	8,643,251.
	33 Total liabilities and net assets/fund balances	18,519,098.	33	20,499,617.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	27,009,272.
2	Total expenses (must equal Part IX, column (A), line 25)	2	25,775,294.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,233,978.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	7,287,149.
5	Net unrealized gains (losses) on investments	5	122,124.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	8,643,251.

Part XII Financial Statements and Reporting

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

- 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
- 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
- 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 on Schedule O.
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- 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 on Schedule O and describe any steps taken to undergo such audits

	Yes	No
2a		X
2b	X	
2c		X
3a		X
3b		

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **PLAINS HOSPITAL CORPORATION** Employer identification number **81-0475376**

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 **section 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) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2019. 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		<input type="checkbox"/>
b 33 1/3% support test - 2018. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2019. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2018. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(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 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. 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 - 2018. 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 in line 12 on 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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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>		
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?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as 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>		
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>		
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>		
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>		
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>		
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 10b below.</i>		
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>		

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>		

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>		
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>		

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>		

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?		
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>		
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>		

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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> 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>		
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>		
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>		
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>		

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):		
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	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

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 2019 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-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

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.)

Multiple horizontal lines for supplemental information.

Schedule B

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

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

PLAINS HOSPITAL CORPORATION

Employer identification number

81-0475376

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

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

Special Rules

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

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

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

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

Name of organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>8,843.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>25,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>8,613.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

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

Name of organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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.
 ► Go to www.irs.gov/Form990 for instructions and the latest information.

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 organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ► \$ _____
- 3 Volunteer hours for political campaign activities

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-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2019

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 (grassroots 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.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
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?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(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?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?	X		5,531.
j Total. Add lines 1c through 1i			5,531.
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
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 campaign activity expenditures from the prior year?	3	

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

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

Part IV Supplemental Information

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

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE FACILITY PAYS DUES TO THE MONTANA HOSPITAL ASSOCIATION, AMERICAN HOSPITAL ASSOCIATION, AND AMERICAN ASSOCIATION FOR HOMES AND SERVICES FOR THE AGING. A PORTION OF THE DUES ARE USED FOR LOBBYING ACTIVITIES ON BEHALF OF THE MEMBERS OF THE ASSOCIATIONS.

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.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization PLAINS HOSPITAL CORPORATION Employer identification number 81-0475376

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose(s) of conservation easements, a table for lines 2a-2d (Total number, acreage, certified historic structures, acquired after 7/25/06), and questions about monitoring, expenses, and reporting.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures, and a table for revenue and assets included.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

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 make 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 program
 - 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:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, 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 on 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	251,904.	246,299.	238,845.	216,125.	207,361.
b Contributions	47,631.	35,135.	22,625.	44,750.	52,567.
c Net investment earnings, gains, and losses	-4,180.	578.	922.	2,130.	-1,029.
d Grants or scholarships					
e Other expenditures for facilities and programs	35,631.	30,108.	16,093.	24,160.	42,774.
f Administrative expenses					
g End of year balance	259,724.	251,904.	246,299.	238,845.	216,125.

- 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 Term endowment 100.00 %
- 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:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | X | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 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		249,632.		249,632.
b Buildings		10,863,638.	8,414,736.	2,448,902.
c Leasehold improvements		744,682.	670,287.	74,395.
d Equipment		5,823,887.	4,369,479.	1,454,408.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 4,227,337.

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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

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. (Col. (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) MEDICARE RECEIVABLE	268,951.
(2) HOSPITAL BED TAX RECEIVABLE	1,442,690.
(3) INVESTMENT IN JOINT VENTURE	45,478.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	1,757,119.

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.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) MEDICAID PAYABLE	746,149.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	746,149.

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 FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

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

1	Total revenue, gains, and other support per audited financial statements	1	26,807,321.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	122,124.
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	-324,075.
e	Add lines 2a through 2d	2e	-201,951.
3	Subtract line 2e from line 1	3	27,009,272.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	27,009,272.

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.

1	Total expenses and losses per audited financial statements	1	25,451,219.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	0.
3	Subtract line 2e from line 1	3	25,451,219.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	324,075.
c	Add lines 4a and 4b	4c	324,075.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	25,775,294.

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.

PART V, LINE 4:

THE ENDOWMENT FUNDS CONSIST OF FUNDS HELD BY CLARK FORK VALLEY HOSPITAL FOUNDATION, INC. AND FUNDS DESIGNATED FOR CAPITAL PROJECTS.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

PROVISION FOR DOUBTFUL ACCOUNTS -324,075.

PART XII, LINE 4B - OTHER ADJUSTMENTS:

BAD DEBT EXPENSE 324,075.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization **PLAINS HOSPITAL CORPORATION** Employer identification number **81-0475376**

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	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
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. <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> 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 <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	
<input checked="" type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 200% <input checked="" type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> 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"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
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?		
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			265,764.		265,764.	1.03%
b Medicaid (from Worksheet 3, column a)			1728422.	3036012.	0.	.00%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			1994186.	3036012.	265,764.	1.03%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			284,740.		284,740.	1.10%
f Health professions education (from Worksheet 5)			232,156.		232,156.	.90%
g Subsidized health services (from Worksheet 6)			3001661.	2468035.	533,626.	2.07%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			131,344.		131,344.	.51%
j Total. Other Benefits			3649901.	2468035.	1181866.	4.58%
k Total. Add lines 7d and 7j			5644087.	5504047.	1447630.	5.61%

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.

Table with 7 columns: (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. Rows include Physical improvements and housing, Economic development, Community support, Environmental improvements, Leadership development and training for community members, Coalition building, Community health improvement advocacy, Workforce development, Other, and Total.

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

Table for Section A with 3 columns: Question, Yes, No. Row 1: Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15? Yes: 1, No: X. Row 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: 324,075. Row 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: 81,019. Row 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

Table for Section B with 3 columns: Question, Yes, No. Row 5: Enter total revenue received from Medicare (including DSH and IME). 5: 13,999,912. Row 6: Enter Medicare allowable costs of care relating to payments on line 5. 6: 11,139,811. Row 7: Subtract line 6 from line 5. This is the surplus (or shortfall). 7: 2,860,101. Row 8: Describe in Part VI the extent to which any shortfall reported on 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 [X] Other

Section C. Collection Practices

Table for Section C with 3 columns: Question, Yes, No. Row 9a: Did the organization have a written debt collection policy during the tax year? 9a: X. Row 9b: 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: X.

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

Table with 5 columns: (a) Name of entity, (b) Description of primary activity of entity, (c) Organization's profit % or stock ownership %, (d) Officers, directors, or trustees, or key employees' profit % or stock ownership %, (e) Physicians' profit % or stock ownership %.

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest)

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)

1 CLARK FORK VALLEY HOSPITAL
10 KRUGER ROAD
PLAINS, MT 59859
WWW.CFVH.ORG
10608

Table with columns: Licensed hospital, gen. medical & surgical, Children's hospital, Teaching hospital, Critical access hospital, Research facility, ER-24 hours, ER-other, Other (describe), Facility reporting group. Row 1 contains 'X' marks for Licensed, gen. medical & surgical, Critical access, and ER-24 hours.

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group CLARK FORK VALLEY HOSPITAL

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment		
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?		X
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		X
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	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>17</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	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C		X
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		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>HTTPS://WWW.CFVH.ORG/MEDIA/1364/2017-CHNA</u>		
b <input type="checkbox"/> Other website (list url):		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> 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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>17</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>HTTPS://WWW.CFVH.ORG/MEDIA/1364/2017-CHNA-REPORT-CFV</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
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)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c If "Yes" to 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)

Name of hospital facility or letter of facility reporting group CLARK FORK VALLEY HOSPITAL

	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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>100</u> % and FPG family income limit for eligibility for discounted care of <u>250</u> %		
b <input type="checkbox"/> Income level other than FPG (describe in Section C)		
c <input type="checkbox"/> Asset level		
d <input checked="" type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input checked="" type="checkbox"/> Underinsurance status		
g <input type="checkbox"/> Residency		
h <input type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	X	
15 Explained the method for applying for financial assistance?	X	
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):		
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e <input type="checkbox"/> Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>WWW.CFVH.ORG</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>WWW.CFVH.ORG</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>WWW.CFVH.ORG</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j <input type="checkbox"/> Other (describe in Section C)		

Schedule H (Form 990) 2019

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group CLARK FORK VALLEY HOSPITAL

	Yes	No
<p>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?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>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):</p> <p>a <input type="checkbox"/> 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 (if not, describe in Section C)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
--	----------	--

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group CLARK FORK VALLEY HOSPITAL

	Yes	No
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 <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b <input checked="" type="checkbox"/> 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 <input type="checkbox"/> 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 <input type="checkbox"/> 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?	23	X
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?	24	X
If "Yes," explain in Section C.		

Schedule H (Form 990) 2019

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

CLARK FORK VALLEY HOSPITAL:

PART V, SECTION B, LINE 5: WE SELECTED KEY INFORMANTS IN OUR COMMUNITY BY IDENTIFYING INDIVIDUALS WHOSE WORK ENCOMPASSES AND INFLUENCES MULTIPLE LEVELS OF SOCIOECONOMIC FACTORS IE. HEALTH, EDUCATION, VOLUNTEERISM, FINANCE, ETC. AND DIRECTLY SERVICES COMMUNITY MEMBERS IN THOSE CAPACITIES. WE ALSO ENSURED KEY INFORMANTS WERE SELECTED FROM MULTIPLE COMMUNITIES TO PROVIDE BROADER INPUT AND REPRESENTATION OF OUR COUNTY.

CLARK FORK VALLEY HOSPITAL:

PART V, SECTION B, LINE 11: CURRENTLY CFVH IS FOLLOWING THE IMPLEMENTATION PLAN DEVELOPED IN 2017 TO ADDRESS THE FEASIBLE NEEDS THROUGH OUR ORGANIZATION, IDENTIFIED IN THROUGH THE 2017 CHNA. THE FOUR PRIORITIES IDENTIFIED WERE MOST LIKELY HAVE A LARGE IMPACT TO SANDERS COUNTY AND REMAIN WITHIN THE MISSION OF CFVH AND ITS RESOURCE CAPACITY. WHILE THE FOUR PRIORITIES ARE THE FOCUS OF THE 2017 IMPLEMENTATION PLAN OVER THE NEXT THREE YEARS, THE OTHER HEALTH ISSUES THAT WERE IDENTIFIED WILL ALSO BE EXPLORED OUTSIDE OF THE CHNA FRAMEWORK. THE NEEDS CURRENTLY BEING ADDRESSED ARE:

SUBSTANCE ABUSE AND BEHAVIORAL HEALTH

PRIMARY CARE

OBESITY AND HEALTHY LIFESTYLE

HEALTH CARE EDUCATION AND OUTREACH

FOR FURTHER INFORMATION ON THIS PLEASE VISIT

[HTTPS://WWW.CFVH.ORG/MEDIA/1364/2017-CHNA-REPORT-CFVH-FINAL.PDF](https://www.cfvh.org/media/1364/2017-CHNA-REPORT-CFVH-FINAL.PDF) TO ACCESS OUR IMPLEMENTATION PLAN FOR MORE DETAIL.

Part V Facility Information (continued)

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

NEEDS WE ARE CURRENTLY UNABLE TO ADDRESS AT THIS TIME, WHICH WERE

IDENTIFIED THROUGH OUR CHNA PROCESS, INCLUDE:

DENTAL ACCESS AND UTILIZATION FOR MEDICAID PATIENTS CURRENTLY MOST

PRIMARY CARE DENTAL LOCATION DO NOT ACCEPT MEDICAID PATIENTS AND THIS IS

AN AREA FOR OUR LOCAL DENTIST TO REVISIT. THIS HAS BEEN BROUGHT UP TO THEM

BY PROVIDING THEM WITH THE CHNA.

SOCIO-ECONOMIC DETERMINATES OF HEALTH- SPECIFICALLY RELATING TO HOUSING

AND POVERTY. WE ARE CURRENTLY ONE OF THE LARGEST EMPLOYERS IN SANDERS

COUNTY AND OFFER CHARITY CARE, FINANCIAL COUNSELING, AND SERVICES TO

MEDICAID AND MEDICARE PATIENTS. THERE IS A LACK OF AFFORDABLE HOUSING

THOUGH IN SANDERS COUNTY. SANDERS COUNTY IS ALSO ONE OF THE POOREST

COUNTIES IN MONTANA.

TRANSPORTATION AND SENIOR SERVICES- WE CURRENTLY WORK WITH SANDERS COUNTY

COUNCIL ON AGING AND TRANSPORTATION. WE CANNOT AFFORD THE COST OF

SUSTAINING AN ASSISTED LIVING FACILITY AND ARE CURRENTLY WORKING ON

STREAMLINING THE PROCESS FOR OUT WAITING LIST FOR OUR NURSING HOME.

ACCESS TO SPECIALTY SERVICES- THESE SERVICES INCLUDE ONCOLOGY, DIALYSIS,

EYE CARE, OB/GYN, AND ORTHOPEDICS. ONCOLOGY AND DIALYSIS ARE TOO LOW OF A

DEMAND TO FINANCIALLY SUSTAIN A FULL PROGRAM. CURRENTLY WE OFFER OB/GYN

AND ARE LOOKING TO EXPAND OB/GYN SERVICES IN 2018 WITH THE ADDITION OF A

NEW PROVIDER. WE ARE LOOKING AT PURSING AN OPTION FOR ORTHOPEDICS

POTENTIALLY IN 2018.

CFVH PROMOTES AND TEACHES THE STRONG WOMEN PROGRAM FOR COMMUNITY MEMBERS.

THIS IS AN OSTEOPOROSIS PREVENTION PROGRAM WHICH PROVIDES LOW IMPACT

STRENGTH TRAINING WHICH IS ALSO BENEFICIAL FOR REDUCING SYMPTOMS OF

ARTHRITIS AND PREVENTING FALLS AS IT IMPROVES STRENGTH, BALANCE,

COORDINATION.

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

UNDER OUR CURRENT CHNA IMPLEMENTATION, CFVH HAS GREATLY EXPANDED BEHAVIORAL HEALTH SERVICES WITH TWO PROVIDERS SERVING ALL THREE OF OUR CLINICS. WE HAVE ADDED TELE-PSYCHIATRY TO SUPPORT ONSITE BEHAVIORAL HEALTH. WE ARE BEGINNING TO ADDRESS SUBSTANCE ABUSE WITH A MEDICATION ASSISTED TREATMENT PROGRAM IN CURRENT DEVELOPMENT.

CFVH HAS PROVIDED A MYRIAD OF COMMUNITY HEALTH OUTREACH AND EDUCATION PROGRAMS IN RESPONSE TO OUR CURRENT CHNA, INCLUDING VARIOUS EXERCISE CLASSES, DIABETES-RELATED EDUCATION, JOURNEY TO WELLNESS, LIFESTYLE BALANCE, COOKING AND NUTRITION CLASSES, MEDICARE 101, SAFE DRIVING FOR SENIORS, ADVANCED DIRECTIVES, AND CHILDBIRTH EDUCATION. THE HOSPITAL HAS ALSO WORKED WITH LOCAL SCHOOLS TO PROVIDE OUTREACH TO PROMOTE SAFETY AND HEALTH CAREERS, INCLUDING CAREER SPEAKERS AND STUDENT SHADOWING OPPORTUNITIES.

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? 6

Name and address	Type of Facility (describe)
1 PLAINS FAMILY MEDICINE 10 KRUGER ROAD PLAINS, MT 59859	RURAL HEALTH CLINIC
2 THOMPSON FALLS FAMILY MEDICINE 120 POND STREET THOMPSON FALLS, MT 59873	RURAL HEALTH CLINIC
3 CFVH NURSING HOME 10 KRUGER ROAD PLAINS, MT 59859	SKILLED NURSING FACILITY
4 HOT SPRINGS FAMILY MEDICINE 209 MAIN STREET HOT SPRINGS, MT 59845	RURAL HEALTH CLINIC
5 CFVH HOME HEALTH AGENCY 10 KRUGER ROAD PLAINS, MT 59859	HOME HEALTH AGENCY
6 CFVH HOSPICE 10 KRUGER ROAD PLAINS, MT 59859	HOSPICE CARE

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.

PART I, LINE 7:

WORKSHEET 2 (COST-TO-CHARGE RATIO) WAS USED FOR THE COSTING METHODOLOGY.

PART I, LINE 7G:

NONE OF THE SUBSIDIZED SERVICES WERE FROM PHYSICIAN CLINICS.

PART II, COMMUNITY BUILDING ACTIVITIES:

COMMUNITY BUILDING ACTIVITIES CONSISTED OF SUPPORT OF ARTS AND BUSINESS DEVELOPMENT IN THE LOCAL COMMUNITY. IN ADDITION, THE HOSPITAL CONDUCTED ACTIVITIES IN SUPPORT OF LEADERSHIP TRAINING, BREAST HEALTH OUTREACH, ACA EDUCATION, THE LOCAL RELAY FOR LIFE, HEALTH CARE CAREERS AND WORKFORCE DEVELOPMENT. THE HOSPITAL ALSO PROVIDED SPACE FREE OF CHARGE TO VARIOUS NON-PROFIT GROUPS WORKING IN BETTERMENT OF THE LOCAL COMMUNITY.

PART III, LINE 4:

WHILE THE FACILITY DOES NOT HAVE A NOTE REGARDING BAD DEBT EXPENSE IN ITS FINANCIAL STATEMENTS, THE NOTE FOR PATIENT ACCOUNTS RECEIVABLE DESCRIBES HOW PROBABLE UNCOLLECTABLE ACCOUNTS ARE CHARGED TO BAD DEBT EXPENSE. THE

Part VI Supplemental Information (Continuation)

RELEVANT NOTE CAN BE FOUND ON PAGE 10 OF THE ATTACHED AUDITED FINANCIAL STATEMENTS.

BAD DEBT EXPENSE IS REPORTED AS IT IS REPORTED ON THE ORGANIZATION'S FINANCIAL STATEMENTS. THIS INCLUDES BAD DEBT WRITE-OFFS, AS WELL AS A REASONABLE ALLOWANCE FOR DOUBTFUL ACCOUNTS STILL INCLUDED IN ACCOUNTS RECEIVABLE AT YEAR-END. BAD DEBT EXPENSE IS REPORTED NET OF RECOVERIES FOR THE YEAR AND ADJUSTED TO COST WITH THE COST-TO-CHARGE RATIO WORKSHEET.

THE AMOUNT REPORTED ON SCHEDULE H, PART III, SECTION A, LINE 3 IS 25% OF THE TOTAL BAD DEBT EXPENSE AT COST, WHICH IS THE ORGANIZATION'S BEST ESTIMATE OF THE PROPORTION OF BAD DEBT ATTRIBUTABLE TO PATIENTS WHO WOULD HAVE BEEN ELIGIBLE FOR CHARITY CARE, HAD THE ORGANIZATION BEEN SUCCESSFUL IN OBTAINING THEIR COOPERATION FOR AN APPLICATION FOR FINANCIAL ASSISTANCE, BASED ON THE COLLECTORS' EXPERIENCE AND RESPONSE RECEIVED.

IT WOULD BE REASONABLE TO ASSUME THAT 25% OF BAD DEBT EXPENSE ESTIMATED AS ATTRIBUTABLE TO PATIENTS WHO WOULD HAVE BEEN ELIGIBLE FOR CHARITY CARE BE CONSIDERED A COMMUNITY BENEFIT, SIMILAR TO A BONAFIDE CHARITY CARE.

PART III, LINE 8:

THE FACILITY IS DESIGNATED AS A CRITICAL ACCESS HOSPITAL AND IS REIMBURSED BY MEDICARE AT 101% OF MEDICARE'S COSTS.

THE TOTAL REVENUE RECEIVED FROM MEDICARE AND RELATED MEDICARE ALLOWABLE COSTS WERE DERIVED FROM THE FACILITY'S FILED 2019 MEDICARE COST REPORT.

PART III, LINE 9B:

Part VI Supplemental Information (Continuation)

MEDICAID CO-PAYS AND INELIGIBLE BILLS FOR MEDICAID PATIENTS THAT ARE UNCOLLECTIBLE AFTER REASONABLE COLLECTION EFFORTS HAVE BEEN MADE WILL BE AUTOMATICALLY DEEMED ELIGIBLE FOR CHARITY DISCOUNT. IN CERTAIN SITUATIONS, CIRCUMSTANCES MAY INDICATE THAT A PATIENT WOULD QUALIFY FOR CHARITY CARE, DESPITE THE FACT THAT THE PATIENT IS UNWILLING OR UNABLE TO COOPERATE WITH THE APPLICATION PROCESS. AN EXAMPLE MIGHT BE A HOMELESS PERSON OR TRANSIENT WHO HAS LEFT THE AREA OR AN INDIVIDUAL WHO HAS QUALIFIED FOR MEDICAID IN THE PAST BUT DID NOT MEET THE DEADLINE TO REAPPLY FOR BENEFITS. IN A CASE SUCH AS THIS, THE PATIENT CAN BE CLASSIFIED AS "DEEMED QUALIFIED" FOR CHARITY ASSISTANCE, WITH APPROPRIATE DOCUMENTATION EXPLAINING THE RATIONALE PLACED ON FILE. SUCH CASES WILL BE APPROVED ON AN INDIVIDUAL BASIS BY THE REVENUE CYCLE MANAGER AND/OR THE CFO. IN ADDITION, FINAL EVALUATION OF ACCOUNTS ELIBIBLE FOR BAD DEBT WRITE-OFF ARE REVIEWED TO IDENTIFY PATIENTS WHO HAVE QUALIFIED FOR CHARITY CARE IN THE PAST FOR ADDITIONAL QUALIFICATION EFFORTS OR POSSIBLE "DEEMED" STATUS.

PART VI, LINE 2:

THE HOSPITAL'S GOVERNING BOARD INCLUDES DIVERSE REPRESENTATION FROM EACH OF OUR VARIOUS COMMUNITIES AND WE DRAW ON THIS RESOURCE, AS WELL AS OUR PROVIDERS, STAFF, AND PATIENTS FOR INPUT REGARDING EMERGING NEEDS IN OUR SERVICE AREA. STRATEGIC PLANNING IS CONDUCTED ON AN ANNUAL BASIS INVOLVING THE BOARD AND VARIOUS STAKEHOLDERS AND, THROUGH THIS PROCESS, COMMUNITY NEEDS THAT HAVE BEEN IDENTIFIED ARE EVALUATED ALONG WITH POTENTIAL ADJUSTMENTS TO PROGRAMS AND SERVICES TO MEET THESE NEEDS.

PART VI, LINE 3:

THE AVAILABLILITY OF THE HOSPITAL'S FINANCIAL ASSISTANCE PROGRAM IS

Schedule H (Form 990)

Part VI Supplemental Information (Continuation)

COMMUNICATED TO PATIENTS THROUGH THE FOLLOWING MEANS: HOSPITAL WEBSITE, ENCLOSURES WITH BILLS AND STATEMENTS, NOTICES IN ADMISSIONS AREA FOR THE HOSPITAL AND EMERGENCY ROOM, AND DIRECTLY THROUGH HOSPITAL STAFF WHO ARE EDUCATED ON THE AVAILABILITY OF THE PROGRAM. FINANCIAL COUNSELORS ARE PLACED AT VARIOUS SERVICE LOCATIONS TO ASSIST PATIENTS, AND THEY ARE WELL-VERSED ON EXTERNAL RESOURCES THAT MIGHT BE AVAILABLE TO ASSIST PATIENTS WITH FINANCIAL OBLIGATIONS FOR HEALTH CARE, AS WELL AS OUR IN-HOUSE PROGRAMS.

PART VI, LINE 4:

CLARK FORK VALLEY HOSPITAL AND FAMILY MEDICINE NETWORK SERVES THE RESIDENTS OF SANDERS COUNTY. THIS RURAL COUNTY IS LOCATED IN WESTERN MONTANA WITH A POPULATION OF APPROXIMATELY 11,400. THE HOSPITAL IS CENTRALLY LOCATED IN THE COUNTY WITHIN THE COMMUNITY OF PLAINS AND OPERATES REMOTE FAMILY PRACTICE CLINICS IN HOT SPRINGS AND THOMPSON FALLS. THE MEDIAN INCOME IN SANDERS COUNTY IS AMONG THE LOWEST IN THE STATE OF MONTANA (50TH OF 56 COUNTIES IN 2010) AND THE UNEMPLOYMENT RATE IS AMONG THE HIGHEST IN THE STATE AT 6.9% IN 2015. APPROXIMATELY 22% OF COUNTY RESIDENTS LIVE BELOW THE POVERTY LEVEL AND APPROXIMATELY 30% OF RESIDENTS UNDER THE AGE OF 65 LACKED HEALTH INSURANCE IN 2013. THE COUNTY HAS AN AGING POPULATION WITH A MEDIAN AGE OF 48.7 IN 2010. THE HOSPITAL IS THE SOLE PROVIDER OF ACUTE HEALTH CARE SERVICES IN THE COUNTY AND IS ITS LARGEST EMPLOYER.

PART VI, LINE 5:

THE HOSPITAL IS AN INDEPENDENT 501(C)(3) ENTITY AND IS ESSENTIALLY OWNED BY THE COMMUNITIES IT SERVES. THE GOVERNING BOARD IS COMPRISED PRIMARILY OF LOCAL INDIVIDUALS WHO REPRESENT A CROSS SECTION OF THE COMMUNITIES AND

Part VI Supplemental Information (Continuation)

DEMOGRAPHIC GROUPS SERVED BY THE ORGANIZATION. THESE INDIVIDUALS
 CONTRIBUTE THEIR INSIGHT TO THE GOVERNANCE OF THE ORGANIZATION BASED ON
 THEIR EXPERIENCE IN THE COMMUNITY AS HEALTH CARE CONSUMERS, BUSINESS
 OWNERS, AND COMMUNITY LEADERS. THEY ALSO ACT AS ADVOCATES IN THEIR
 COMMUNITIES FOR HEALTH CARE ISSUES AND RESOURCES MADE AVAILABLE THROUGH
 THE ORGANIZATION. THE HOSPITAL AND ITS AFFILIATED ENTITIES FULLY
 PARTICIPATE IN ALL GOVERNMENT-SPONSORED HEALTH CARE PROGRAMS AND CONTRACTS
 WITH MOST PRIVATE PAYERS FOR SERVICES IN AN EFFORT TO ENABLE FULL ACCESS
 TO ITS SERVICES, REGARDLESS OF THE SPONSOR OF CARE. THE HOSPITAL TAKES A
 LEADERSHIP ROLE IN THE COMMUNITY WITH RESPECT TO HEALTH CARE COMMUNICATION
 AND EDUCATION, PROVIDING PRESS RELEASES TO LOCAL NEWSPAPERS, SPEAKERS TO
 COMMUNITY GROUPS, PARTICIPATION IN COMMUNITY EVENTS, PARTICULARLY THOSE
 THAT ARE HEALTH RELATED, AND WORKING WITH SCHOOLS IN OUR AREA TO PROMOTE
 WELLNESS AND HEALTH CARE CAREERS. THE HOSPITAL COLLABORATES WITH COUNTY
 GOVERNMENT AND VARIOUS AGENCIES TO PLAN FOR DISASTERS. THE HOSPITAL ALSO
 COLLABORATES WITH THE COUNTY HEALTH DEPARTMENT AND OTHER LOCAL PROVIDERS
 IN PLANNING FOR PUBLIC HEALTH CONCERNS, SUCH AS PANDEMIC, FLU VACCINE
 AVAILABILITY, ETC. THE HOSPITAL, THROUGH ITS HOSPICE AGENCY, CONDUCTS
 GRIEF SUPPORT GROUPS AND REFERS PATIENTS IN FAMILIES TO VARIOUS RESOURCES
 IN THE COMMUNITY TO ASSIST THEM IN THEIR TIME OF NEED.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

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.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization **PLAINS HOSPITAL CORPORATION** Employer identification number **81-0475376**

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

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

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 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:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

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:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

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

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

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2019

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 aren't 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) ROBERT BLEASE MD	(i)	481,560.	0.	0.	0.	0.	481,560.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DONALD DAMSCHEN CHIEF OF STAFF	(i)	300,000.	0.	0.	0.	0.	300,000.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) RONALD BLACK PHYSICIAN MEMBER	(i)	256,900.	0.	0.	0.	0.	256,900.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JESSICA VALENTINE MD	(i)	246,261.	0.	0.	0.	0.	246,261.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) GREGORY HANSON PRESIDENT, CEO	(i)	239,711.	0.	0.	0.	0.	239,711.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) JEANNE WILLIAMS MD	(i)	228,867.	0.	0.	0.	0.	228,867.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) DRUE WEBB MD	(i)	234,790.	0.	0.	0.	0.	234,790.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

PLAINS HOSPITAL CORPORATION

Employer identification number

81-0475376

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

THE RESIDENTS OF SANDERS COUNTY AND THE SURROUNDING AREA SINCE 1971
(INCORPORATED IN 1992). OUR MISSION: CLARK FORK VALLEY HOSPITAL AND
FAMILY MEDICINE NETWORK WILL PARTNER WITH OUR COMMUNITIES TO IMPROVE
THE HEALTH OF THOSE WE SERVE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

PURSUIT OF MEDICARE SHARED SAVINGS.

FORM 990, PART VI, SECTION B, LINE 11B:

A DRAFT COPY OF THE 990 IS PROVIDED TO THE CLIENT PRIOR TO FILING. THE
DRAFT IS ALSO PROVIDED TO THE BOARD FOR APPROVAL BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

THE ORGANIZATION MAINTAINS A COMPREHENSIVE ORGANIZATIONAL INTEGRITY (COI)
PROGRAM. ALL EMPLOYEES ARE REQUIRED TO READ AND SIGN THE STANDARDS OF
CONDUCT DOCUMENT THAT INCLUDES AN EXTENSIVE COI POLICY. THE ORGANIZATIONAL
INTEGRITY OFFICER PRESENTS THE IMPORTANCE OF COMPLIANCE AND INTEGRITY IN
ALL ASPECTS OF THE BUSINESS TO ALL NEW EMPLOYEES AND DURING ANNUAL
INSERVICE. ADDITIONALLY, THE ORGANIZATION UTILIZES THE SERVICES OF AN
ANONYMOUS REPORTING SERVICE TO FURTHER SEEK REPORTS ON COI AND OTHER
COMPLIANCE ISSUES.

POTENTIAL COMPLIANCE VIOLATIONS, INCLUDING COI, ARE PROMPTLY INVESTIGATED.

THE COMPLIANCE COMMITTEE MEETS AT LEAST QUARTERLY TO REVIEW VARIOUS AREAS
OF THE ORGANIZATION FOR POTENTIAL COMPLIANCE VIOLATIONS. BOARD MEMBERS AND

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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SENIOR MANAGERS ARE REQUIRED TO SIGN COI STATEMENTS ANNUALLY.

BOARD MEMBERS, EXECUTIVE MANAGEMENT, PHYSICIANS, AND VOLUNTEER LEADERS ARE COVERED UNDER THE COI POLICY. IF PRESENT, POTENTIAL CONFLICTS OF INTEREST ARE DETERMINED BY SENIOR MANAGEMENT, THE ORGANIZATION'S INTEGRITY OFFICE, AND THE BOARD. ACTUAL CONFLICTS ARE REVIEWED BY SENIOR MANAGEMENT AND THE INTEGRITY OFFICE. IF A CONFLICT IS DETERMINED TO EXIST, PERSONS DETERMINED TO HAVE A CONFLICT OF INTEREST ARE EXCUSED FROM PARTICIPATION IN ACTIONS WHERE THE CONFLICT LIES.

FORM 990, PART VI, SECTION B, LINE 15A:

THE HOSPITAL PRIMARILY USES THE MONTANA HOSPITAL ASSOCIATION'S ANNUAL WAGE SURVEY TO REVIEW SALARY COMPARABILITY TO SIMILAR ORGANIZATIONS IN THE STATE OF MONTANA. THE HOSPITAL ALSO USES RESOURCES SUCH AS MEDICAL GROUP MANAGEMENT ASSOCIATION (FOR PROVIDER COMPENSATION INFORMATION), INDUSTRY SURVEYS & PUBLICATIONS, AND CONSULTATIONS WITH OTHER ORGANIZATIONS AND PROVIDERS.

THE BOARD HAS FULL DETERMINATION OF THE CEO'S COMPENSATION. DECISIONS ARE MADE BY THOSE WITHOUT CONFLICT AND THE DECISIONS ARE DOCUMENTED.

FORM 990, PART VI, SECTION C, LINE 19:

THE FACILITY'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE NOT AVAILABLE TO THE PUBLIC.

FORM 990, PART IX, LINE 11G, OTHER FEES:

OTHER PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES 1,044,118.

Name of the organization PLAINS HOSPITAL CORPORATION	Employer identification number 81-0475376
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MANAGEMENT AND GENERAL EXPENSES	375,352.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,419,470.

TECHNICIAN PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	1,276,633.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,276,633.

PHYSICIAN PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	315,150.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	315,150.

TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A 3,011,253.

FORM 990, PART XII, LINE 2C

THERE HAVE BEEN NO CHANGES FROM PRIOR YEARS.

**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.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization

PLAINS HOSPITAL CORPORATION

Employer identification number

81-0475376

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
CLARK FORK VALLEY HOSPITAL FOUNDATION, INC. - 81-0304386, PO BOX 768, PLAINS, MT 59859	FUNDRAISING FOR CLARK FORK VALLEY HOSPITAL	MONTANA	501(C)(3)	LINE 12A, I	CLARK FORK VALLEY HOSPITAL	X	

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

Schedule R (Form 990) 2019

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		X
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)		X
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses		X
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

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) CLARK FORK VALLEY HOSPITAL FOUNDATION, INC	C	25,000.	FOUNDATION BOARD APPROVAL
(2)			
(3)			
(4)			
(5)			
(6)			

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. PLAINS HOSPITAL CORPORATION	Taxpayer identification number (TIN) 81-0475376
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 768	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. PLAINS, MT 59859	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

CARLA NEIMAN, CFO

- The books are in the care of ▶ **PO BOX 768 - PLAINS, MT 59859**
Telephone No. ▶ **406-826-4800** Fax No. ▶ _____
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2019** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

Electronic Filing PDF Attachment

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Financial Statements

Years Ended December 31, 2019 and 2018



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Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Financial Statements

Years Ended December 31, 2019 and 2018

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Independent Auditor's Report

Board of Directors
Plains Hospital Corporation d/b/a Clark Fork Valley Hospital
Plains, Montana

Report on the Financial Statements

We have audited the accompanying financial statements of Plains Hospital Corporation d/b/a Clark Fork Valley Hospital (the "Hospital"), which comprise the balance sheets as of December 31, 2019 and 2018, and the related statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Plains Hospital Corporation d/b/a Clark Fork Valley Hospital, as of December 31, 2019 and 2018, and the results of its operations, changes in net assets, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States.

Can't Show Wipfli Signatu

Wipfli LLP
July 21, 2020
Spokane, Washington

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Balance Sheets

<i>December 31,</i>	2019	2018
Current assets:		
Cash and cash equivalents	\$ 3,922,540	\$ 8,374,359
Investments	5,313,413	-
Receivables:		
Patient accounts - Net	3,856,177	2,985,831
Amounts receivable from third-party reimbursement programs	-	27,529
Montana hospital utilization	1,711,641	895,722
Other	267,132	369,567
Inventories	863,863	616,117
Prepaid expenses	32,312	24,864
Total current assets	15,967,078	13,293,989
Assets limited as to use - Capital fund	259,724	251,904
Property and equipment - Net	4,227,337	4,937,368
Other assets - Investment in joint venture	45,478	35,837
TOTAL ASSETS	\$ 20,499,617	\$ 18,519,098

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Balance Sheets (Continued)

<i>December 31,</i>	2019	2018
Current liabilities:		
Current portion of long-term debt	\$ 495,607	\$ 475,403
Current portion of capital lease obligations	294,491	281,988
Accounts payable	1,381,330	1,121,120
Accrued payroll and related expenses	1,376,183	1,152,516
Accrued vacation	747,474	615,344
Amounts payable to third-party reimbursement programs	657,190	-
Total current liabilities	4,952,275	3,646,371
Long-term liabilities:		
Long-term debt	6,479,076	6,975,179
Capital lease obligations	425,015	610,399
Total long-term liabilities	6,904,091	7,585,578
Total liabilities	11,856,366	11,231,949
Net assets:		
Without donor restriction	8,383,527	7,035,245
With donor restriction	259,724	251,904
Total net assets	8,643,251	7,287,149
TOTAL LIABILITIES AND NET ASSETS	\$ 20,499,617	\$ 18,519,098

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Statements of Operations

<i>Years Ended December 31,</i>	2019	2018
Revenue:		
Patient service revenue - Net of contractual allowances and discounts	\$ 24,330,711	\$ 21,469,641
Provision for doubtful accounts	(324,075)	(448,583)
Net patient service revenue - Less provision for doubtful accounts	24,006,636	21,021,058
Other operating income and gains:		
Other operating revenue	646,478	917,202
Montana hospital utilization revenue	1,711,641	895,722
Gain on investment in joint venture	26,524	30,080
Total revenue	26,391,279	22,864,062
Operating expenses:		
Salaries and wages	12,257,886	10,667,320
Employee benefits	2,562,745	2,313,259
Professional fees	1,731,099	972,077
Supplies	4,106,492	2,529,689
Purchased services	1,358,440	1,316,023
Utilities	414,734	419,255
Insurance	230,253	243,261
Other	1,314,947	1,102,100
Rent	114,198	104,806
Interest and amortization	366,870	397,189
Depreciation	993,555	1,114,841
Total operating expenses	25,451,219	21,179,820
Gain from operations	940,060	1,684,242
Nonoperating income - Net	372,591	(160,520)
Excess of revenue over expenses	1,312,651	1,523,722
Other changes in net assets without donor restriction -		
Net assets released from restrictions for property and equipment	35,631	25,000
Increase in net assets without donor restriction	\$ 1,348,282	\$ 1,548,722

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Statements of Changes in Net Assets

<i>Years Ended December 31,</i>	2019	2018
Net assets without donor restriction:		
Excess of revenue over expenses	\$ 1,312,651	\$ 1,523,722
Net assets released from restrictions for property and equipment	35,631	25,000
Increase in net assets without donor restriction	1,348,282	1,548,722
Net assets with donor restriction:		
Contributions for specific purposes - Net	47,631	35,135
Interest income	189	211
Other	(4,369)	367
Net assets released from restrictions	(35,631)	(30,108)
Increase in net assets with donor restriction	7,820	5,605
Increase in net assets	1,356,102	1,554,327
Net assets at beginning of year	7,287,149	5,732,822
Net assets at end of year	8,643,251	7,287,149

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Statements of Cash Flows

<i>Years Ended December 31,</i>	2019	2018
Cash flows from operating activities:		
Increase in net assets	\$ 1,356,102	\$ 1,554,327
Adjustments to reconcile increase in net assets to cash provided by operating activities:		
Depreciation	993,555	1,114,841
Gain on investment in joint venture	(26,524)	(30,080)
(Gain) loss on disposal of assets	(500)	5,345
Amortization of deferred financing costs	3,423	3,259
Loss on debt extinguishment	-	311,199
Change in unrealized gains and losses on investments	(126,493)	-
Changes in operating assets and liabilities:		
Receivables:		
Patient accounts	(870,346)	(153,276)
Amounts receivable from third-party reimbursement programs	27,529	96,755
Montana hospital utilization	(815,919)	(201,835)
Other	102,435	(53,996)
Inventories	(247,746)	(30,560)
Prepaid expenses	(7,448)	10,772
Accounts payable	260,210	213,261
Accrued payroll and related expenses	223,667	185,792
Accrued vacation	132,130	23,074
Amounts payable to third-party reimbursement programs	657,190	-
Deferred revenue	-	(207,731)
Total adjustments	305,163	1,286,820
Net cash provided by operating activities	\$ 1,661,265	\$ 2,841,147

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Statements of Cash Flows (Continued)

<i>Years Ended December 31,</i>	2019	2018
Cash flows from financing activities:		
Principal payments on long-term debt	\$ (479,322)	\$ (430,781)
Proceeds from issuance of long-term debt	-	199,366
Payments on capital lease obligations	(332,177)	(265,577)
Net cash used in financing activities	(811,499)	(496,992)
Cash flows from investing activities:		
Payments for purchase of property and equipment	(124,229)	(565,648)
Distributions from joint venture	16,884	60,674
Purchase of investments	(5,186,920)	-
Receipts from sale of capital assets	500	-
Net cash used in investing activities	(5,293,765)	(504,974)
Net increase (decrease) in cash and cash equivalents	(4,443,999)	1,839,181
Cash and cash equivalents - Beginning of year	8,626,263	6,787,082
Cash and cash equivalents - End of year	\$ 4,182,264	\$ 8,626,263
Reconciliation of cash and cash equivalents to the balance sheets:		
Cash and cash equivalents in current assets	\$ 3,922,540	\$ 8,374,359
Cash and cash equivalents in assets limited as to use	259,724	251,904
Total cash and cash equivalents	\$ 4,182,264	\$ 8,626,263
Noncash investing and financing activities:		
Property and equipment acquired under capital lease obligations	\$ 159,296	\$ 609,520
Accounts payable for capital assets	-	159,990
Supplemental disclosures of cash flow information:		
Cash paid for interest	\$ 363,447	\$ 393,930

See accompanying notes to the financial statements.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies

The Entity

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital (the "Hospital") is a nonprofit Montana corporation, incorporated on March 13, 1992. The Hospital provides the following health care services to residents of Sanders County and the surrounding areas in western Montana:

Hospital - The Hospital operates a 16-bed critical access hospital (CAH) providing inpatient acute care, inpatient and outpatient surgery, emergency services, and the related ancillary procedures associated with those services.

Senior Services - The Hospital operates a 28-bed, Medicare-certified skilled nursing facility in Plains, Montana, that provides long-term and rehabilitative care to residents. In addition to skilled nursing care, the Hospital also operates home health care and hospice programs to provide nursing care and assistance at the patient's residence.

Clinics - The Hospital operates clinics located in Thompson Falls, Plains, and Hot Springs, Montana. Physicians and physician assistants provide clinic patients with primary care and other health care services.

Financial Statement Presentation

The Hospital follows accounting standards set by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). The ASC is the single source of authoritative accounting principles generally accepted in the United States (GAAP) to be applied to nongovernmental entities in the preparation of financial statements in conformity with GAAP.

Use of Estimates in Preparation of Financial Statements

The preparation of the accompanying financial statements in conformity with GAAP requires management to make estimates and assumptions that directly affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results may differ from these estimates.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

The Hospital considers all highly liquid debt instruments with an original maturity of three months or less to be cash equivalents, including cash and cash equivalents held as assets limited as to use.

Investments and Investment Income

Investments are measured at fair value in the accompanying balance sheets. Investment income or loss (including realized gains and losses on investments, interest, dividends, and unrealized gains and losses on other-than-trading securities) is included in nonoperating income and included in excess of revenue over expenses unless the income or loss is restricted by donor or law.

Fair Value Measurements

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-tier hierarchy prioritizes the inputs used in measuring fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs for which little or no market data exists, therefore requiring an entity to develop its own assumptions. The asset's or liability's fair value measurement within the hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Patient Accounts Receivable and Credit Policy

Patient accounts receivable are uncollateralized patient obligations that are stated at the amount management expects to collect from outstanding balances. These obligations are primarily from local residents, most of whom are insured under third-party payor agreements. The Hospital bills third-party payors on the patients' behalf, or, if a patient is uninsured, the patient is billed directly. Once claims are settled with the primary payor, any secondary payor is billed, and patients are billed for co-pay and deductible amounts that are the patients' responsibility. Payments on patient accounts receivable are applied to the specific claim identified on the remittance advice or statement.

Patient accounts receivable are recorded in the accompanying balance sheets net of contractual allowances and an allowance for doubtful accounts, which reflect management's estimate of the amounts that will not be collected. Management provides for contractual allowances under terms of third-party reimbursement agreements through a reduction of gross revenue and a credit to patient accounts receivable.

In addition, management provides for probable uncollectible amounts, primarily for uninsured patients and amounts for which patients are personally responsible, through a reduction of gross revenue and a credit to an allowance for doubtful accounts.

In evaluating the collectability of patient accounts receivable, the Hospital analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. Specifically, for receivables associated with services provided to patients who have third-party coverage, the Hospital analyzes contractually due amounts and provides an allowance for doubtful accounts on accounts for which the third-party payor has not yet paid or for payors who are known to be having financial difficulties that make the realization of amounts due unlikely.

For receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Hospital records a significant provision for doubtful accounts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates, (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

Montana Hospital Utilization Receivable

The Hospital receives Hospital utilization fee matching funds from the Montana Department of Public Health and Human Services to maintain, expand, and/or provide services to Medicaid-eligible Hospital patients.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Inventories

Inventories consist of pharmaceutical, medical-surgical, and other supplies and are valued at the lower of cost, determined on the first-in, first out (FIFO) method, or net realizable value.

Assets Limited As To Use

The Hospital has certain amounts that have been restricted by outside donors for capital asset purchases. These amounts are considered to be cash and cash equivalents within the accompanying statements of cash flows.

Property and Equipment

Property and equipment acquisitions are recorded at cost if purchased, or, if donated, at fair market value at the date of donation. Depreciation is provided over the estimated useful life of each class of depreciable asset and is computed using the straight-line method. Equipment under capital lease obligations is amortized on the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment. Such amortization is included in depreciation in the financial statements. Estimated useful lives range from 3 to 20 years for equipment and 5 to 30 years for land improvements, building, and building improvements.

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

Asset Impairment

The Hospital periodically evaluates whether events and circumstances have occurred that may affect the carrying value of property and equipment. If said events or circumstances indicate the carrying value may not be recoverable, impairment is determined by comparing the carrying value with the estimated future net discounted cash flows expected to result from the use of the assets, including cash flows from disposition. Should the sum of the expected future net cash flows be less than the carrying value, the Hospital would recognize an impairment loss. During 2019 and 2018, the Hospital determined that no evaluations of recoverability were necessary.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Asset Retirement Obligation

The Hospital accounts for the fair value of legal obligations associated with long-lived asset retirement in accordance with the asset retirement and environmental obligations accounting guidance. Management has considered this accounting guidance specifically as it relates to its legal obligation to perform asset retirement activities on its existing properties. Management of the Hospital believes that any potential liability related to asset retirement obligations would not be significant. As a result, no liability related to these retirement activities has been recognized as of December 31, 2019 and 2018.

Investment in Joint Venture

The investment in joint venture is accounted for using the equity method.

Net Assets

Net assets without donor restriction consist of cash and otherwise unrestricted amounts that are available for use in carrying out the mission of the Hospital and include those expendable resources that have been designated for special use by the Hospital's Board of Directors. Net assets with donor restriction are those whose use by the Hospital has been limited by donors to a specific time period or purpose, or have been restricted by donors to be maintained by the Hospital in perpetuity. Net assets restricted by donors to be maintained by the Hospital in perpetuity were not significant to the accompanying financial statements as of December 31, 2019 and 2018.

Net Patient Service Revenue

The Hospital recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. Certain third-party payor reimbursement agreements are subject to audit and retrospective adjustments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

For uninsured patients who do not qualify for charity care, the Hospital recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). The provision for doubtful accounts is offset by recoveries that are received on prior year bad debts from patient payments, as well as amounts returned from the collection agency where a determination was made during the collection process that the patient would qualify under the Hospital's charity care policy.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Charity Care

The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The Hospital maintains records to identify the amount of charges foregone for services and supplies furnished under the charity care policy. Because the Hospital does not pursue collection of amounts determined to qualify as charity care, they are not included as net patient service revenue in the accompanying statements of operations.

The estimated cost of providing charity care to patients under the Hospital's charity care policy is calculated by multiplying the Hospital's ratio of cost to gross charges by the gross uncompensated charges associated with providing the charity care.

Contributions

Contributions are considered available for unrestricted use unless specifically restricted by the donor. Unconditional promises to give cash and other assets to the Hospital are reported at fair value at the date the promise is received. Conditional promises to give and indications of intentions to give are not recognized until they become unconditional, that is, the conditions upon which they depend are substantially met.

Contributions are reported as with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires - that is, when a stipulated time restriction ends or purpose restriction is accomplished - net assets with donor restrictions are reclassified as net assets without donor restrictions and reported in the statements of operations as net assets released from restrictions. Donor-restricted contributions whose restrictions are met within the same year as received are reported as contributions without donor restrictions.

Advertising Costs

The Hospital charges advertising costs to operations as incurred.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

Excess of Revenue Over Expenses

The accompanying statements of operations and changes in net assets include excess of revenue over expenses, which is considered the operating indicator. Changes in net assets without donor restrictions that are excluded from the operating indicator include contributions of long-lived assets, including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets.

Income Taxes

The Hospital is a tax-exempt corporation described in Section 501(c)(3) of the Internal Revenue Code (the "Code") and is exempt from federal taxes on income pursuant to Section 501(a) of the Code. The Hospital is also exempt from state income taxes under similar provisions in the Montana statutes.

Unemployment Compensation

The Hospital has elected reimbursement financing under provisions of the Montana unemployment compensation laws. Unemployment claims are paid as incurred.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements

In May 2014, the FASB issued ASU No. 2014-09, *Revenue From Contracts with Customers* (Topic 606). The objective of the ASU is to standardize the revenue recognition practices across entities, industries, jurisdictions, and capital markets by providing a framework for entities to apply to recognize revenue. This new framework provides a five-step approach for recognizing revenue. In addition to consideration on recognizing revenue based on existing customer contract terms and features, entities will be required to enhance qualitative and quantitative disclosures in financial statements to describe how revenue is recognized under the ASU. The effective date for this guidance was extended with the issuance of ASU No. 2020-05, *Effective Dates for Certain Entities*, and is effective for the Hospital's year ending December 31, 2020.

In February 2016, the FASB issued ASU No. 2016-02, *Leases* (Topic 842). The objective of this ASU is to assist organizations in recognizing the right to the use of an asset and its related liability or obligation when there is a contract in place, which includes the right to control or direct the use of an identifiable asset. This ASU also includes provisions where the majority of leases that have lease terms greater than one year are to be recorded as capital leases on the balance sheet, whereas in the past, these leases may have been recorded as either capital leases or operating leases. The effective date for this guidance was extended with the issuance of ASU No. 2020-05, *Effective Dates for Certain Entities*, and is effective for the Hospital's year ending December 31, 2022.

In January 2016, the FASB issued ASU No. 2016-01, *Financial Instruments – Overall* (Subtopic 825-10): *Recognition and Measurement of Financial Assets and Financial Liabilities*. This amends ASC Topic 825 and redefines public business entities, along with disclosure and reporting requirements for certain types of investments and debt obligations. This amendment requires that equity securities be treated as trading securities and changes in the fair value of equity securities will be reported as part of investment income within the operating indicator "excess of revenue over expenses." The amendment also eliminated the requirement of nonprofit organizations to disclose the fair value of assets and liabilities which are measured at unamortized cost in the financial statements, including the fair value of fixed rate debt. Nonprofit organizations may early adopt the definition of a public business entity, which eliminates the requirement to disclose the fair value of assets and liabilities measured at unamortized cost in the financial statements and delay the adoption of the remaining requirements of the ASU until its required effective date. The guidance in this ASU was adopted for the Hospital's year ended December 31, 2019.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 1: Summary of Significant Accounting Policies (Continued)

New Accounting Pronouncements (Continued)

In August 2016, the FASB issued ASU No. 2016-15, *Statement of Cash Flows – Classification of Certain Cash Receipts and Cash Payments* (Topic 230). The updates in this ASU change the classification of certain cash receipts and payments within statements of cash flows. This ASU was adopted for the Hospital's year ended December 31, 2019.

In November 2016, the FASB issued ASU No. 2016-18, *Restricted Cash*. The updates in this ASU require the statements of cash flows to explain the change during the period in the total of cash, cash equivalents, and amounts generally described as restricted cash or restricted cash equivalents. This ASU was adopted for the Hospital's year ended December 31, 2019.

Subsequent Events

Subsequent events have been evaluated through July 21, 2020, which is the date the financial statements were available to be issued. Subsequent events are discussed in Note 21.

Note 2: Investments

Investments at December 31, 2019 and 2018 consisted of the following:

	2019	2018
Money market funds	\$ 166,450	\$ -
Fixed income mutual funds	5,146,745	-
Total investments at fair value	5,313,195	-
Accrued income	218	-
Total	\$ 5,313,413	\$ -

Investments, in general, are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with various investments, it is reasonably possible that changes in the values of certain investments will occur in the near term and that such changes could materially affect the amounts reported on the accompanying financial statements.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 3: Fair Value Measurements

The following is a description of the valuation methodologies used for assets measured at fair value.

Money market funds: Valued using a net asset value (NAV) of \$1.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Hospital are open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Hospital are deemed to be actively traded.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Hospital believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The Hospital's money market funds are classified as Level 2 and mutual funds are classified as Level 1 within the fair value hierarchy.

Note 4: Reimbursement Arrangements With Third-Party Payors

Hospital

The Hospital has agreements with third-party payors that provide for payments to the Hospital at amounts different than established rates. A summary of the payment arrangements with major third-party payors is as follows:

Medicare - The Hospital is designated as a CAH. Under this designation, inpatient and outpatient hospital services are paid based on a cost-reimbursement methodology, with the exception of certain laboratory and mammography services, which are paid based on prospectively determined fee schedules.

Medicaid - Inpatient acute care services and outpatient services are reimbursed based on cost as defined and limited by the Montana State Department of Health.

Others - The Hospital has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Hospital under these agreements includes prospectively determined rates per discharge, discounts from established charges, prospectively determined daily rates, and others.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 4: Reimbursement Arrangements With Third-Party Payors (Continued)

Other Nonacute Services

Physician and Professional Services - Certain physician and professional services rendered to Medicare and Medicaid beneficiaries qualify for reimbursement as Medicare-approved rural health clinic services. Qualifying services are reimbursed based on a cost-reimbursement methodology. Under federal law, the rural health clinics are also entitled to receive a wraparound payment for the difference between the cost and the amount paid by Medicaid managed-care plans. All other physician and professional services rendered to Medicare and Medicaid beneficiaries are paid based on prospectively determined fee schedules.

Nursing Home - Medicare - The Hospital's reimbursement for Part A residents under the Medicare program is based on a prospectively based case-mix system.

Nursing Home - Medicaid - The Hospital's Medicaid residents' reimbursement is based on costs as defined and limited by the Medicaid program.

Home Health - Medicare - Home care services are reimbursed based on a predetermined rate per episode of care, which varies depending on the patient's level of care and types of services provided.

Home Health - Medicaid - Home care services are paid based on a predetermined rate per episode of care, which varies depending on the patient's level of care and types of services provided.

Accounting for Contractual Arrangements

The Hospital is reimbursed for cost-reimbursable items at tentative rates, with final settlements determined after audit of the related annual cost reports by the respective Medicare and Medicaid fiscal intermediaries. Estimated provisions to approximate the final expected settlements after review by the intermediaries are included in the accompanying financial statements. The Hospital's cost reports have been final settled by the Medicare and Medicaid fiscal intermediaries through December 31, 2016.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 4: Reimbursement Arrangements With Third-Party Payors (Continued)

Compliance

The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and billing regulations. Government activity with respect to investigations and allegations concerning possible violations of such regulations by health care providers has increased. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayment for patient services previously billed. Management believes that the Hospital is in compliance with applicable government laws and regulations. While no significant regulatory inquiries have been made of the Hospital, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

CMS uses recovery audit contractors (RACs) to search for potentially inaccurate Medicare payments that might have been made to health care providers and were not detected through existing CMS program integrity efforts. Once a RAC identifies a claim it believes is inaccurate, it makes a deduction from or addition to the provider's Medicare reimbursement in an amount estimated to equal the overpayment or underpayment.

Certain states have also hired Medicaid Integrity Contractors (MIC) to perform audits similar to RACs. The Hospital will have the opportunity to appeal adjustments before final settlement of the claim is made. As of December 31, 2019, the Hospital has not been notified by a RAC or MIC of any potential significant reimbursement adjustments.

Note 5: Patient Accounts Receivable

Patient accounts receivable consisted of the following at December 31:

	2019	2018
Patient accounts receivable	\$ 5,064,010	\$ 3,858,238
Less:		
Contractual adjustments	709,500	455,500
Allowance for doubtful accounts	498,333	416,907
Patient accounts receivable - Net	\$ 3,856,177	\$ 2,985,831

The Hospital's allowance for doubtful accounts for self-pay patients increased from 61% of self-pay accounts receivable at December 31, 2018, to 62% self-pay accounts receivable at December 31, 2019. In addition, the Hospital's self-pay write-off's decreased \$124,508 from \$448,583 in 2018 to \$324,075 in 2019. The Hospital has not changed its charity care or uninsured discount policies during 2018 and 2019. The Hospital does not maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant write-offs from third-party payors.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 6: Patient Service Revenue, Net of Contractual Allowances and Discounts

Patient service revenue, net of contractual allowances and discounts (but before the provision for doubtful accounts), consisted of the following for the years ended December 31:

	2019	2018
Gross patient service revenue:		
Inpatient services	\$ 9,233,874	\$ 7,570,452
Outpatient services	32,211,083	25,604,621
Total gross patient service revenue	41,444,957	33,175,073
Less - Contractual allowances and discounts	17,114,246	11,705,432
Patient service revenue - Net of contractual allowances and discounts	\$ 24,330,711	\$ 21,469,641

Patient service revenue, net of contractual allowances and discounts (but before the provision for doubtful accounts), recognized in the period from these major payor sources, was as follows for the years ended December 31:

	2019	2018
Medicare and Medicare Advantage plans	\$ 12,992,655	\$ 10,345,742
Medicaid and Medicaid HMO plans	5,864,920	6,588,778
Other third-party payors	5,240,040	4,342,009
Self-pay	233,096	193,112
Totals	\$ 24,330,711	\$ 21,469,641

The Hospital's percentage of gross patient service revenue by payor was as follows for the years ended December 31:

	2019	2018
Medicare and Medicare Advantage plans	55 %	52 %
Medicaid and Medicaid HMO plans	21 %	26 %
Other third-party payors	23 %	21 %
Self-pay	1 %	1 %
Totals	100 %	100 %

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 7: Charity Care

Consistent with the mission of the Hospital, care is provided to patients regardless of their ability to pay, including providing services to those persons who cannot afford health insurance because of inadequate resources or who are underinsured. Patients who meet certain criteria for charity care, generally based on federal poverty guidelines, are provided care without charge or at a reduced rate, as determined by qualifying criteria defined in the Hospital's charity care policy and from applications completed by patients and their families. Health care services provided to patients under government programs, such as Medicaid, are also considered part of the Hospital's benefit provided to the community, since a substantial portion of such services are reimbursed at amounts that are less than costs of providing care.

In addition to the direct care provided to patients under the Hospital's charity care policy, the Hospital provides health care services and other financial support through various programs that are designed, among other matters, to benefit the broader community.

The Hospital provided \$462,197 and \$407,256 in foregone charges under its charity care policy for 2019 and 2018, respectively. The estimated cost of providing care to patients under the Hospital's charity care policy was approximately \$292,000 and \$266,000 in 2019 and 2018, respectively.

Note 8: Property and Equipment

Property and equipment consisted of the following at December 31, 2019:

	2019	2018
Land	\$ 249,632	\$ 249,632
Land improvements	744,682	735,732
Building and improvements	6,584,123	6,594,263
Equipment	10,103,402	10,033,400
Total property and equipment	17,681,839	17,613,027
Accumulated depreciation	(13,454,502)	(12,893,018)
Net depreciated value	4,227,337	4,720,009
Construction in progress	-	217,359
Property and equipment - Net	\$ 4,227,337	\$ 4,937,368

Cost of equipment under capital lease obligations, which is included in equipment, was \$1,633,309 and \$1,474,053 at December 31, 2019 and 2018, respectively, and accumulated depreciation for equipment under capital lease obligations was \$934,388 and \$607,951 at December 31, 2019 and 2018, respectively.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 9: Long-Term Debt

Long-term debt consisted of the following at December 31:

	2019	2018
Note Payable to First Security Bank, due in monthly installments of \$41,729, including interest of 4.50% through 2036 collateralized by real estate and other assets.	\$ 5,744,478	\$ 5,980,924
Note Payable to First Security Bank, due in monthly installments of \$21,081, including interest of 3.85% through 2023 collateralized by inventory, equipment, and other assets.	753,022	972,397
Note payable to First Security Bank, due in monthly installments of \$3,431 including interest at 4.074% through January 2038, collateralized by real estate.	527,820	551,321
Less - Unamortized debt issuance costs	50,637	54,060
Long-term debt - Less unamortized debt issuance costs	6,974,683	7,450,582
Less - Current portion	495,607	475,403
Long-term debt - Less current portion	\$ 6,479,076	\$ 6,975,179

Scheduled payments of principal on long-term debt, including current maturities, are as follows:

2020		\$ 495,607
2021		516,808
2022		538,815
2023		347,906
2024		319,849
Thereafter		4,806,335
Total		\$ 7,025,320

Notes payable with outstanding principle totaling \$6,800,147 were paid in full in February 2018 with proceeds from the issuance of two notes payable to First Security Bank totaling \$7,327,000. In addition to the payoff of existing debt, proceeds were used to pay debt issuance costs of \$58,071, other fees of \$60,952, and a prepayment penalty of \$208,464. Remaining proceeds of approximately \$199,000 were deposited with the Hospital. The Hospital recognized a loss on debt extinguishment of \$311,199, which is included in nonoperating income within the accompanying statements of operations.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 10: Capital Lease Obligations

The Hospital uses certain equipment under lease agreements classified as capital leases. Capital lease obligations consisted of the following at December 31:

	2019	2018
Capital lease obligations to Canon Financial, each with imputed interest at 4.01% and secured by medical equipment, due in monthly installments ranging from \$875 to \$7,470 through 2023.	\$ 410,079	\$ 525,844
Capital lease obligation to Styker, with imputed interest at 5.024% and secured by medical equipment, due in monthly installments of \$4,775 through January 2022.	109,107	-
Capital lease obligation, with imputed interest at 5.291% and secured by equipment due in monthly installments of \$6,277 through January 2022.	148,281	213,868
Capital lease obligation, with imputed interest at 4.50% and secured by medical equipment, due in monthly installments of \$8,787 through June 2020.	52,039	152,675
Total capital lease obligations	719,506	892,387
Less - Current maturities	294,491	281,988
Capital lease obligations - Less current portion	\$ 425,015	\$ 610,399

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 10: Capital Lease Obligations (Continued)

Minimum future payments under capital lease obligations are as follows:

	2019
2020	\$ 320,076
2021	267,351
2022	145,781
2023	33,940
Total minimum lease payments	767,148
Amount representing interest	47,642
Present value of net minimum lease payments	719,506
Less - Current portion	294,491
Long-term obligation under capital lease	\$ 425,015

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 11: Net Assets

Net assets with donor restrictions consist of amounts that have been restricted by outside donors for capital purchases. Net assets with donor restrictions were \$259,724 and \$251,904 as of December 31, 2019 and 2018, respectively.

Net assets with donor restrictions to be maintained by the Hospital in perpetuity are not significant to the financial statements.

Note 12: Liquidity

The following reflects the Hospital's financial assets and liquidity as of the balance sheet date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

As part of the Hospital's liquidity management, it invests cash in excess of daily requirements in a variety of investment vehicles. These funds, included in investments, are considered available for operational or capital needs. Occasionally, the Board designates a portion of operating surplus to be appropriated at its discretion for future operational initiatives, debt service, and capital expenditures. Though these funds, at the discretion of the Board, could be released immediately, these funds are not considered available under the Hospital's liquidity management. Board designated funds were insignificant to the accompanying financial statements at December 31, 2019 and 2018.

Financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled debt service payments, and capital items, were as follows at December 31:

	2019	2018
Financial assets:		
Cash and cash equivalents	\$ 3,922,540	\$ 8,374,359
Investments	5,313,413	-
Patient accounts receivable - Net	3,856,177	2,985,831
Montana hospital utilization receivable	1,711,641	895,722
Other receivables	267,132	369,567
Assets limited as to use	259,724	251,904
Total financial assets	15,330,627	12,877,383
Less those unavailable for general expenditures within one year -		
Restricted by donors for capital acquisitions	259,724	251,904
Financial assets available to meet cash needs for general expenditures within one year	\$ 15,070,903	\$ 12,625,479

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 13: Professional Liability Insurance

The Hospital's professional liability insurance for claim losses of less than \$1,000,000 per claim and \$3,000,000 per year covers professional liability claims reported during a policy year (claims made coverage). The Hospital also carries an additional \$3,000,000 in umbrella coverage. The professional liability insurance policy is renewable annually and has been renewed by the insurance carrier for the annual period extending through December 31, 2019.

Under a claims-made policy, the risk for claims and incidents not asserted within the policy period remains with the organization. Although there exists the possibility of claims arising from services provided to patients through December 31, 2019, which have not yet been asserted, the Hospital is unable to determine the ultimate cost, if any, of such possible claims and, accordingly, no provision has been made.

Note 14: Self-Insured Plans

Workers' Compensation Plan

Formerly, the Hospital was a member of the Montana Hospital Association Workers' Compensation Trust, which was organized by the Montana Hospital Association and member hospitals. In August of 2005, the trust was discontinued, and a subset of the members, including the Hospital, formed a reciprocal insurance company, organized in the state of Montana. The Hospital pays its share of actual injury claims, maintenance of reserves, administrative expenses, and reinsurance premiums. Amounts paid by the Hospital for workers' compensation expense were \$391,399 and \$385,038 for 2019 and 2018, respectively. As part of the agreement, the Hospital is required to hold an irrevocable letter of credit for \$86,930. The letter of credit expires September 1, 2020.

Note 15: Retirement Plan

The Hospital maintains a defined contribution retirement plan for employees under Internal Revenue Service Code Section 403(b). Under the terms of the plan, employees may make voluntary contributions to the plan upon employment. Employees who have completed one year of service (1,000 hours) are eligible for matching contributions.

Contributions vary between 2% and 3% of a participant's compensation depending on the employee's contribution. Retirement plan expense was \$166,385 and \$160,809 for the years ended December 31, 2019 and 2018, respectively.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 16: Concentration of Credit Risk

Financial instruments that potentially subject the Hospital to credit risk consist principally of cash balances in excess of insured limits and accounts receivable.

The Hospital maintains depository relationships with area financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC). Depository accounts at these institutions are insured by the FDIC up to \$250,000. Certain deposits in excess of federally insured limits are collateralized by pledges of securities held by the financial institution.

The Hospital exceeded insured limits by approximately \$1,337,000 and \$1,253,000 at December 31, 2019 and 2018, respectively.

Accounts receivable consist of amounts due from patients, their insurers, or governmental agencies (primarily Medicare and Medicaid) for health care provided to patients. The majority of these patients are geographically concentrated in and around Sanders County.

The mix of receivables from patients and third-party payors was as follows at December 31:

	2019	2018
Medicare and Medicare Advantage plans	37 %	41 %
Medicaid and Medicaid HMO plans	11 %	16 %
Other third-party payors	36 %	26 %
Self-pay	16 %	17 %
Total	100 %	100 %

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 17: Investment in Joint Venture

Mobile MRI

The Hospital entered into an agreement with Monida Healthcare Network, an unrelated party, along with several others as of August 17, 2006, to operate Monida Shared Imaging, LLC, a mobile MRI unit. The Hospital's 12.99% interest in the joint venture is recorded on the equity method.

Summarized financial information from the Monida's unaudited internal financial statements is as follows:

	2019	2018
Current assets	\$ 522,531	\$ 483,954
Property and other assets	802,605	1,126,231
Total assets	\$ 1,325,136	\$ 1,610,185
Current liabilities	\$ 92,212	\$ 172,645
Long-term debt, less current maturities	882,747	1,161,598
Partners' capital	350,177	275,942
Total liabilities and capital	\$ 1,325,136	\$ 1,610,185
Revenue	\$ 1,624,682	\$ 1,529,520
Net gain	\$ 204,235	\$ 231,618
Distributions paid	(130,000)	(467,192)
Total	\$ 74,235	\$ (235,574)

The Hospital's gain on the joint venture is included in other operating income and gains within the statements of operations and was \$26,524 and \$30,080 for 2019 and 2018, respectively. The Hospital received distributions on the gain of \$16,884 and \$60,674 for 2019 and 2018, respectively. The primary purpose of the Hospital's investment in the joint venture is to provide MRI services for Hospital patients.

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 18: Functional Expenses

The financial statements report certain categories of expenses that are attributable to more than one function of the Hospital. These expenses include depreciation and utilities, both of which are allocated based on a square footage basis.

The Hospital provides general health care services to residents within its geographic location. Expenses related to providing these services consisted of the following for the years ended December 31:

2019	Healthcare Services	Administrative and General	Total
Salaries and wages	\$ 10,780,363	\$ 1,477,523	\$ 12,257,886
Employee benefits	2,259,892	302,853	2,562,745
Professional fees	1,618,798	112,301	1,731,099
Supplies	4,012,022	94,470	4,106,492
Purchased services	1,021,310	337,130	1,358,440
Utilities	322,226	92,508	414,734
Insurance	230,253	-	230,253
Other	894,946	420,001	1,314,947
Rent	100,801	13,397	114,198
Interest and amortization	366,870	-	366,870
Depreciation	771,940	221,615	993,555
Total	\$ 22,379,421	\$ 3,071,798	\$ 25,451,219

2018	Healthcare Services	Administrative and General	Total
Salaries and wages	\$ 9,278,175	\$ 1,389,145	\$ 10,667,320
Employee benefits	2,038,715	274,544	2,313,259
Professional fees	887,647	84,430	972,077
Supplies	2,436,453	93,236	2,529,689
Purchased services	1,014,592	301,431	1,316,023
Utilities	325,739	93,516	419,255
Insurance	243,261	-	243,261
Other	885,401	216,699	1,102,100
Rent	94,766	10,040	104,806
Interest and amortization	397,189	-	397,189
Depreciation	866,173	248,668	1,114,841
Total	\$ 18,468,111	\$ 2,711,709	\$ 21,179,820

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 19: Nonoperating Income

Total nonoperating income consisted of the following for the year ended December 31:

	2019	2018
Gain (loss) on disposal of assets	\$ 500	\$ (5,345)
Contributions without donor restriction	31,837	121,921
Dividend and interest income	172,494	34,103
Realized gains on investments	41,267	-
Unrealized gains on other-than-trading securities	126,493	-
Loss on debt extinguishment	-	(311,199)
Total nonoperating income	\$ 372,591	\$ (160,520)

Note 20: Operating Leases

The Hospital is committed under various leases for equipment. These leases are considered operating leases for accounting purposes. Lease expenses amounted to \$114,198 and \$104,806 in 2019 and 2018, respectively.

Minimum future rental payments under noncancelable operating leases consisted of the following at December 31, 2019:

2020	\$	70,012
2021		79,756
2022		59,314
2023		59,314
Total minimum lease payments	\$	268,396

Plains Hospital Corporation d/b/a Clark Fork Valley Hospital

Notes to Financial Statements

Note 21: Subsequent Events

Beginning in March 2020, the United States economy began suffering adverse effects from the COVID-19 Crisis, including financial markets, supply chains, businesses, and communities. Specific to the Hospital, COVID-19 may impact various parts of its 2020 operations and financial results including gross patient service revenue and deductions. Management believes the Hospital is taking appropriate actions to mitigate the negative impact. However, the full impact of COVID-19 is unknown and cannot be reasonably estimated as these events occurred subsequent to year-end and are still developing.

In March 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act created and funded the Small Business Administration (SBA) Paycheck Protection Program (PPP) to provide loans designed to help small businesses cover their near-term operating expenses and to provide a strong incentive to retain their employees during the COVID-19 crisis. The Hospital applied for and was approved for a loan of \$2,633,300 that may be partially or fully forgiven based on the level of employee retention and if utilized for the following stated purposes: 60% for payroll costs over a specified time period, interest on mortgage obligations, rent, or utilities. The portion of the loan that is not forgiven, if any, has a maturity of five years at an interest rate of 1%.