

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

Return of Organization Exempt From Income Tax

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

Do not enter social security numbers on this form as it may be made public.

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

OMB No. 1545-0047
2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning **07-01-2019**, and ending **06-30-2020**

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization: **BILLINGS CLINIC**
 % **PRISCILLA NEEDHAM**
 Doing business as

D Employer identification number: **81-0231784**

E Telephone number: **(406) 238-2500**

G Gross receipts \$ **2,220,892,995**

F Name and address of principal officer:
SCOTT ELLNER
2800 TENTH AVENUE NORTH
BILLINGS, MT 59101

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. (see instructions)
H(c) Group exemption number ▶

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

J Website: ▶ **WWW.BILLINGSCLINIC.COM**

K Form of organization: Corporation Trust Association Other ▶

L Year of formation: 1917 **M** State of legal domicile: MT

Part I Summary

1 Briefly describe the organization's mission or most significant activities:
BILLINGS CLINIC IS MONTANA'S LARGEST HEALTHCARE ORGANIZATION CONSISTING OF A 304 BED HOSPITAL, PRIMARY CARE AND OVER 50 MULTI SPECIALTY CLINICS.

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

3 Number of voting members of the governing body (Part VI, line 1a)	3	11
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	7
5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	5,071
6 Total number of volunteers (estimate if necessary)	6	200
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	19,568,342
7b Net unrelated business taxable income from Form 990-T, line 39	7b	9,630,394

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	3,823,440	19,789,953
9 Program service revenue (Part VIII, line 2g)	756,822,281	770,932,547
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	17,946,646	23,568,521
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	18,733,224	20,883,012
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	797,325,591	835,174,033
13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	410,918	282,583
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)	394,056,994	410,159,852
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ 0		
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	328,929,259	368,442,561
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	723,397,171	778,884,996
19 Revenue less expenses. Subtract line 18 from line 12	73,928,420	56,289,037

	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	1,051,858,268	1,116,696,008
21 Total liabilities (Part X, line 26)	336,321,091	350,999,223
22 Net assets or fund balances. Subtract line 21 from line 20	715,537,177	765,696,785

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: 2021-05-05

PRISCILLA NEEDHAM CFO
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: _____ Preparer's signature: _____ Date: _____

Check if self-employed PTIN: P00958966

Firm's name ▶ BKD LLP Firm's EIN ▶ _____

Firm's address ▶ 111 South Tejon Suite 800 Phone no. (719) 471-4290
 Colorado Springs, CO 809039848

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

BILLINGS CLINIC MISSION IS HEALTH CARE, EDUCATION AND RESEARCH. BILLINGS CLINIC WILL PROVIDE BEST IN NATION CLINICAL QUALITY, PATIENT SAFETY, SERVICE AND VALUE.

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

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

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

If "Yes," describe these changes on Schedule O.

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

4a (Code:) (Expenses \$ 266,723,690 including grants of \$ 121,511) (Revenue \$ 370,592,771)
See Additional Data

4b (Code:) (Expenses \$ 285,332,320 including grants of \$ 129,988) (Revenue \$ 285,665,261)
See Additional Data

4c (Code:) (Expenses \$ 68,231,642 including grants of \$ 31,084) (Revenue \$ 115,810,241)
See Additional Data

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

4e Total program service expenses ▶ 620,287,652

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question, Yes, No. Rows 22-38 covering various organizational requirements and schedules.

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.

Table with 3 columns: Question, Yes, No. Rows 1a-1c regarding Form 1096, Forms W-2G, and backup withholding rules.

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

<p>2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return</p>	2a	5,071			
<p>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</p>			2b	Yes	
<p>3a Did the organization have unrelated business gross income of \$1,000 or more during the year?</p>			3a	Yes	
<p>b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i></p>			3b	Yes	
<p>4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?</p>			4a		No
<p>b If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).</p>					
<p>5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?</p>			5a		No
<p>b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?</p>			5b		No
<p>c If "Yes," to line 5a or 5b, did the organization file Form 8886-T?</p>			5c		
<p>6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?</p>			6a		No
<p>b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?</p>			6b		
7 Organizations that may receive deductible contributions under section 170(c).					
<p>a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?</p>			7a		No
<p>b If "Yes," did the organization notify the donor of the value of the goods or services provided?</p>			7b		
<p>c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?</p>			7c		No
<p>d If "Yes," indicate the number of Forms 8282 filed during the year</p>	7d				
<p>e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?</p>			7e		No
<p>f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?</p>			7f		No
<p>g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?</p>			7g		
<p>h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?</p>			7h		
<p>8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?</p>			8		
9 Sponsoring organizations maintaining donor advised funds.					
<p>a Did the sponsoring organization make any taxable distributions under section 4966?</p>			9a		
<p>b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?</p>			9b		
10 Section 501(c)(7) organizations. Enter:					
<p>a Initiation fees and capital contributions included on Part VIII, line 12</p>	10a				
<p>b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities</p>	10b				
11 Section 501(c)(12) organizations. Enter:					
<p>a Gross income from members or shareholders</p>	11a				
<p>b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)</p>	11b				
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?					
<p>b If "Yes," enter the amount of tax-exempt interest received or accrued during the year.</p>	12b				
13 Section 501(c)(29) qualified nonprofit health insurance issuers.					
<p>a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.</p>			13a		
<p>b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans</p>	13b				
<p>c Enter the amount of reserves on hand</p>	13c				
<p>14a Did the organization receive any payments for indoor tanning services during the tax year?</p>			14a		No
<p>b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i></p>			14b		
<p>15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.</p>			15		No
<p>16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.</p>			16		No

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



Section A. Governing Body and Management

Table with 5 columns: Question, 1a, 1b, Yes, No. Rows include: 1a Enter the number of voting members... 11; 1b Enter the number of voting members included in line 1a... 7; 2 Did any officer, director, trustee, or key employee have a family relationship... Yes; 3 Did the organization delegate control over management duties... No; 4 Did the organization make any significant changes to its governing documents... No; 5 Did the organization become aware during the year of a significant diversion of the organization's assets... No; 6 Did the organization have members or stockholders... No; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body... No; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body... No; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: 8a The governing body... Yes; 8b Each committee with authority to act on behalf of the governing body... Yes; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O... No

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

Table with 5 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? No; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? Yes; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 Yes; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? Yes; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done Yes; 13 Did the organization have a written whistleblower policy? Yes; 14 Did the organization have a written document retention and destruction policy? Yes; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? 15a The organization's CEO, Executive Director, or top management official Yes; 15b Other officers or key employees of the organization Yes; If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? Yes; 16b 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? Yes

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed CA
18 Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
Own website [] Another's website [] Upon request [x] Other (explain in Schedule O) []
19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records: PRISCILLA NEEDHAM 2800 TENTH AVENUE NORTH BILLINGS, MT 59101 (406) 238-2134

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

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

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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 dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Per Sommer MD Physician	60.0 0.0					X	1,007,583	0	50,545	
(2) Michael A Morone MD Physician	60.0 0.0					X	1,005,196	0	50,804	
(3) Marlin D Richardson MD Physician	60.0 0.0					X	987,678	0	53,524	
(4) Brian R Rah MD Physician	60.0 0.0					X	981,195	0	49,183	
(5) Zachary M Bland MD Physician	60.0 0.0					X	991,533	0	33,341	
(6) John Schallenkamp MD Interim CEO	60.0 0.0	X		X			779,709	0	60,119	
(7) Connie F Prewitt Chief Financial Officer	60.0 0.0			X			674,961	0	55,595	
(8) Robert Pueringer MD Physician Board Member	60.0 0.0	X					400,682	0	57,551	
(9) Randall Gibb MD Former CEO	60.0 1.0	X		X			408,835	0	34,133	
(10) David Brown Former Board Member	5.0 0.0					X	21,730	0	4,163	
(11) Joy Ott Board Chairperson	5.0 0.0	X		X			0	0	14,303	
(12) Penni Nance Board Vice Chair	5.0 0.0	X		X			7,500	0	6,000	
(13) Lillian Anderson Board Secretary	5.0 0.0	X		X			7,500	0	6,000	
(14) Keith Cook Board Member	5.0 1.0	X					7,500	0	6,000	
(15) Wayne Hirsch Board Member	5.0 0.0	X					6,041	0	6,041	
(16) Elizabeth Fulton Board Treasurer	5.0 0.0	X		X			0	0	7,487	
(17) Craig Bartholomew Board Member	5.0 0.0	X					0	0	6,599	

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(18) Chelsea Bodnar MD Board Member	5.0 0.0	X						0	0	3,009
(19) Scott Ellner CEO - Beginning January 2020	60.0 1.0			X				0	0	0
1b Sub-Total										
1c Total from continuation sheets to Part VII, Section A										
1d Total (add lines 1b and 1c)								7,287,643	0	504,397

- 2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 580
- | | Yes | No |
|--|-------|------|
| 3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 Yes | |
| 4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | 4 Yes | |
| 5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | | 5 No |

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
HAYes Locums, 6700 N Andrews Ave STE 600 FORT LAUDERDALE, FL 33309	Physicians Services	12,128,298
Medefis Consolidated, PO Box 5068 NEW YORK, NY 100875068	Contract Labor	10,273,576
Sodexo, PO BOX 360170 PITTSBURG, PA 15251	Food Service	4,630,455
Cushing Terrell, 303 E 17th Ave 105 DENVER, CO 80203	Construction Design	1,773,565
AE Architects, 124 N 28th St STE 100 BILLINGS, MT 59101	Const. Planning	1,593,998

- 2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 56

Part VIII Statement of Revenue

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

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d	4,534,037		
	e Government grants (contributions)	1e	15,255,745		
	f All other contributions, gifts, grants, and similar amounts not included above	1f	171		
	g Noncash contributions included in lines 1a - 1f:\$	1g	71,345		
	h Total. Add lines 1a-1f		19,789,953		

Program Service Revenue			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
		Business Code				
2a Patient Service Revenue		621110	690,702,151	690,702,151		
b RETAIL PHARMACY		621110	58,443,553	58,443,553		
c REFERENCE LAB		621500	9,636,904		9,636,904	
d Income on Equity Investees		900099	11,737,576	6,837,658	4,899,918	
e Clinical trial Revenue		541900	412,363	412,363		
f All other program service revenue.						
g Total. Add lines 2a-2f.			770,932,547			

Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			6,634,912		116,362	6,518,550	
	4 Income from investment of tax-exempt bond proceeds			0				
	5 Royalties			0				
	6a Gross rents	6a	(i) Real	264,275				
			(ii) Personal					
		b Less: rental expenses	6b	121,584				
		c Rental income or (loss)	6c	142,691	0			
	d Net rental income or (loss)			142,691			142,691	
	7a Gross amount from sales of assets other than inventory	7a	(i) Securities	1,402,177,513	16,500			
			(ii) Other					
		b Less: cost or other basis and sales expenses	7b	1,385,074,834	185,570			
		c Gain or (loss)	7c	17,102,679	-169,070			
	d Net gain or (loss)			16,933,609			16,933,609	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a			0			
			b Less: direct expenses	8b		0		
	c Net income or (loss) from fundraising events				0			
	9a Gross income from gaming activities. See Part IV, line 19	9a			0			
			b Less: direct expenses	9b		0		
	c Net income or (loss) from gaming activities				0			
	10a Gross sales of inventory, less returns and allowances	10a		670,466				
b Less: cost of goods sold			10b	336,974				
c Net income or (loss) from sales of inventory			333,492	312,019	21,473			
Miscellaneous Revenue		Business Code						
11a Service to Other Hospitals		541519	2,928,925		2,928,925			
b IT CMC		541519	1,207,802		1,207,802			
c COSMETICS		446199	469,876		469,876			
d All other revenue			15,800,226	15,360,529	287,082	152,615		
e Total. Add lines 11a-11d			20,406,829					
12 Total revenue. See instructions			835,174,033	772,068,273	19,568,342	23,747,465		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	255,303	255,303		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	27,280	27,280		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.	0			
4 Benefits paid to or for members	0			
5 Compensation of current officers, directors, trustees, and key employees	2,466,719	1,850,779	615,940	
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	4,184		4,184	
7 Other salaries and wages	337,228,831	273,291,997	63,936,834	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	14,883,902	12,580,204	2,303,698	
9 Other employee benefits	34,162,620	20,234,204	13,928,416	
10 Payroll taxes	21,413,596	16,661,919	4,751,677	
11 Fees for services (non-employees):				
a Management	0			
b Legal	2,597,076	8,830	2,588,246	
c Accounting	324,100		324,100	
d Lobbying	158,719		158,719	
e Professional fundraising services. See Part IV, line 17	0			
f Investment management fees	1,467,804		1,467,804	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	64,572,871	36,509,501	28,063,370	
12 Advertising and promotion	2,485,436	21,872	2,463,564	
13 Office expenses	6,844,129	3,044,953	3,799,176	
14 Information technology	22,739,516	17,486,688	5,252,828	
15 Royalties	0			
16 Occupancy	7,127,212	6,213,503	913,709	
17 Travel	3,687,273	2,636,769	1,050,504	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19 Conferences, conventions, and meetings	59,145		59,145	
20 Interest	8,848,104	6,638,732	2,209,372	
21 Payments to affiliates	0			
22 Depreciation, depletion, and amortization	23,566,043	19,656,436	3,909,607	
23 Insurance	4,787,908	2,057,364	2,730,544	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a Medical Supplies	176,921,777	176,567,933	353,844	
b Repairs and Maintenance	10,619,179	10,619,179		
c Bed Tax	10,696,587	8,298,412	2,398,175	
d Dues	3,852,220	1,526,250	2,325,970	
e All other expenses	17,087,462	4,099,544	12,987,918	
25 Total functional expenses. Add lines 1 through 24e	778,884,996	620,287,652	158,597,344	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 <input type="checkbox"/> 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 IX

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	31,863,933	1	46,394,067
	2 Savings and temporary cash investments	91,428,424	2	105,567,623
	3 Pledges and grants receivable, net	0	3	0
	4 Accounts receivable, net	93,831,239	4	97,526,684
	5 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	0	5	0
	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)	0	6	0
	7 Notes and loans receivable, net	38,956	7	93,263
	8 Inventories for sale or use	10,123,424	8	10,776,951
	9 Prepaid expenses and deferred charges	8,469,833	9	8,491,795
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 593,086,429		
	b Less: accumulated depreciation	10b 346,003,301	232,794,523	10c 247,083,128
	11 Investments—publicly traded securities	452,467,617	11	467,298,945
	12 Investments—other securities. See Part IV, line 11	0	12	0
	13 Investments—program-related. See Part IV, line 11	27,997,283	13	30,060,299
	14 Intangible assets	0	14	0
	15 Other assets. See Part IV, line 11	102,843,036	15	103,403,253
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,051,858,268	16	1,116,696,008	
Liabilities	17 Accounts payable and accrued expenses	69,780,360	17	76,019,615
	18 Grants payable	0	18	0
	19 Deferred revenue	274,269	19	4,794,456
	20 Tax-exempt bond liabilities	180,322,247	20	177,650,178
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	0	21	0
	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	0	22	0
	23 Secured mortgages and notes payable to unrelated third parties	42,210,000	23	41,160,000
	24 Unsecured notes and loans payable to unrelated third parties	0	24	0
	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	43,734,215	25	51,374,974
	26 Total liabilities. Add lines 17 through 25	336,321,091	26	350,999,223
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	665,970,480	27	714,828,874
	28 Net assets with donor restrictions	49,566,697	28	50,867,911
	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	715,537,177	32	765,696,785	
33 Total liabilities and net assets/fund balances	1,051,858,268	33	1,116,696,008	

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	835,174,033
2	Total expenses (must equal Part IX, column (A), line 25)	2	778,884,996
3	Revenue less expenses. Subtract line 2 from line 1	3	56,289,037
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	715,537,177
5	Net unrealized gains (losses) on investments	5	3,581,610
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-9,711,039
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	765,696,785

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 in Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

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

Additional Data

Software ID:

Software Version:

EIN: 81-0231784

Name: BILLINGS CLINIC

Form 990 (2019)

Form 990, Part III, Line 4a:

BILLINGS CLINIC IS A 304 BED HOSPITAL PROVIDING SURGICAL, LABOR AND DELIVERY, PSYCHIATRIC, CANCER CARE, NEONATAL SERVICES AND ACUTE CARE. BILLINGS CLINIC HAD OVER 13,700 ADMISSIONS IN FY20.

Form 990, Part III, Line 4b:

BILLINGS CLINIC HAS OVER 450 PHYSICIANS AND ADVANCED PRACTITIONERS OFFERING MORE THAN 50 SPECIALTIES. PRIMARY CARE IS AVAILABLE AT MULTIPLE LOCATIONS INCLUDING BILLINGS CLINIC DOWNTOWN, HEIGHTS, WEST END, CODY WY, MILES CITY AND BOZEMAN. IN ADDITION, BILLINGS CLINIC CONDUCTS SPECIALTY CARE CLINICS FOR MORE THAN 20 REGIONAL LOCATIONS IN MONTANA, WYOMING AND NORTH DAKOTA. BILLINGS CLINIC HAD OVER 774,000 PATIENT VISITS IN FY20.

Form 990, Part III, Line 4c:

BILLINGS CLINIC SPECIALTY PHARMACY FOCUSES ON THE PHARMACY CARE OF CHRONIC, RARE OR COMPLEX CONDITIONS THAT REQUIRE SPECIALTY MEDICATIONS. SPECIALTY MEDICATIONS TYPICALLY REQUIRE SPECIAL HANDLING, ADMINISTRATION OR MONITORING BEYOND THAT WHICH A TRADITIONAL RETAIL PHARMACY CAN PROVIDE. WE WORK TO ENSURE APPROPRIATE MEDICATION USE AND PROMOTE ADHERENCE. BILLINGS CLINIC SPECIALTY PHARMACY IS PART OF THE LARGEST HEALTH CARE SYSTEM IN THE REGION. OUR STAFF WORKS WITH YOU, YOUR PROVIDER AND YOUR INSURANCE COMPANY TO MAKE SURE YOUR NEEDS ARE MET. OUR GOAL IS TO MAKE BILLINGS CLINIC A ONE-STOP SOLUTION.

SCHEDULE A
(Form 990 or 990-EZ)

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

Department of the Treasury
Internal Revenue Service
Name of the organization
BILLINGS CLINIC

Employer identification number
81-0231784

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

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture. See instructions. Enter the name, city, and state of the college or university:
- 10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
 - f Enter the number of supported organizations _____
 - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) 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 failed 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 grant.") . . .						
2	Tax revenues levied for the organization's benefit and either paid to or expended on its behalf. . . .						
3	The value of services or facilities furnished by a governmental unit to the organization without charge..						
4	Total. Add lines 1 through 3						
5	The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f). . .						
6	Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶		(a) 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 for 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 on line 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

		Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
	10a		
b	Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).</i>		
	10b		

Part IV Supporting Organizations (continued)

		Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?		
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b	A family member of a person described in (a) above?		
c	A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

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>	Yes	No
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):	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<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)		

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. If the amount is greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. If the amount is greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 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.			

Additional Data

Software ID:

Software Version:

EIN: 81-0231784

Name: BILLINGS CLINIC

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

Facts And Circumstances Test

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶Complete if the organization is described below. ▶Attach to Form 990 or Form 990-EZ.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

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

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

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

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

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

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

Name of the organization BILLINGS CLINIC	Employer identification number 81-0231784
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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 (see instructions for definition of "political campaign activities")

2 Political campaign activity expenditures (see instructions) ▶ \$ _____

3 Volunteer hours for political campaign activities (see instructions)

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

1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____

2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____

3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No

4a Was a correction made? Yes No

b If "Yes," describe in Part IV.

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

1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____

3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b..... ▶ \$ _____

4 Did the filing organization file **Form 1120-POL** for this year? Yes No

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

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

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

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures
(The term "expenditures" means amounts paid or incurred.)

(a) Filing organization's totals	(b) Affiliated group totals
----------------------------------	-----------------------------

- 1a** Total lobbying expenditures to influence public opinion (grass roots lobbying)
- b** Total lobbying expenditures to influence a legislative body (direct lobbying)
- c** Total lobbying expenditures (add lines 1a and 1b)
- d** Other exempt purpose expenditures
- e** Total exempt purpose expenditures (add lines 1c and 1d)
- f** Lobbying nontaxable amount. Enter the amount from the following table in both columns.

158,719	
158,719	
778,726,277	
778,884,996	
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?

250,000	

Yes No

4-Year Averaging Period Under Section 501(h)

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	161,509	161,410	710,510	158,719	1,192,148
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures	0	0	0		0

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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

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

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

Part IV Supplemental Information

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

Return Reference	Explanation
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SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

OMB No. 1545-0047
2019
Open to Public Inspection

▶ 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.

Name of the organization
BILLINGS CLINIC
Employer identification number
81-0231784

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.

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

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

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

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (e.g., recreation or education) Preservation of an historically important land area

Protection of natural habitat Preservation of a certified historic structure

Preservation of open space

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

	Held at the End of the Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

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

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

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

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

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

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

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

(i) Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

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

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

a Revenue included on Form 990, Part VIII, line 1 ▶ \$ _____

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

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

- 3** Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):
- a** Public exhibition
 - b** Scholarly research
 - c** Preservation for future generations
 - d** Loan or exchange programs
 - e** Other
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? . . . **Yes** **No**

Part IV Escrow and Custodial Arrangements.

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

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---|--------|
| 1c Beginning balance | |
| 1d Additions during the year | |
| 1e Distributions during the year | |
| 1f Ending balance | |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? . . . **Yes** **No**
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" 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	59,225,624	54,349,816	49,884,176	46,940,725	45,241,517
b Contributions	2,802,581	1,912,723	1,721,868	1,430,705	808,522
c Net investment earnings, gains, and losses	2,753,070	3,092,661	3,130,495	1,962,519	1,194,556
d Grants or scholarships					
e Other expenditures for facilities and programs	801,626	129,576	386,723	449,773	303,870
f Administrative expenses					
g End of year balance	63,979,649	59,225,624	54,349,816	49,884,176	46,940,725

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment ▶ 36.825 %
 - b** Permanent endowment ▶ 51.582 %
 - c** Temporarily restricted endowment ▶ 11.593 %
- 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 | No | |
| (ii) related organizations | Yes | |
| b If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R? | Yes | |
- 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	9,897,742	24,470,095		34,367,837
b Buildings		204,209,044	99,106,248	105,102,796
c Leasehold improvements		1,620,848	886,807	734,041
d Equipment		315,713,169	234,552,213	81,160,956
e Other		37,175,531	11,458,033	25,717,498
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				247,083,128

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. (Column (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. (Column (b) must equal Form 990, Part X, col.(B) line 13.)		

Part IX Other Assets.

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

(a) Description	(b) Book value
(1) Notes Receivable from new west	46,131,808
(2) Due from related party	9,923,852
(3) DUE FROM JV'S	851,792
(4) INTEREST IN FOUNDATION	91,117,391
(5) INTEREST IN NEW WEST	-45,725,570
(6) INTEREST IN STILLWATER	5,288,009
(7) INTEREST IN EXPRESSCARE	-5,199,748
(8) INTEREST IN BROADWATER	1,015,719
(9)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)	103,403,253

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	0
(2) Due to MDOR	621,770
(3) Deposits	7,890
(4) Interest rate Swap Agreement	23,839,997
(5) Estimated Claims Liability	11,478,106
(6) Accrued Interest	1,927,621
(7) Unearned Premiums	13,499,590
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, col.(B) line 25.)	51,374,974

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

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

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

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

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

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

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

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

Software ID:

Software Version:

EIN: 81-0231784

Name: BILLINGS CLINIC

Supplemental Information

Return Reference	Explanation
SCHEDULE D, PART V, LINE 4	THE ORGANIZATION'S ENDOWMENT CONSISTS OF APPROXIMATELY 82 INDIVIDUAL FUNDS ESTABLISHED FOR A VARIETY OF PURPOSES. THE ENDOWMENT INCLUDES BOTH DONOR-RESTRICTED ENDOWMENT FUNDS AND FUNDS DESIGNATED BY THE GOVERNING BODY TO FUNCTION AS ENDOWMENTS. ENDOWMENT FUNDS ARE INVESTED AND HELD TO PROVIDE GROWTH OVER THE LONG-TERM.

Supplemental Information

Return Reference	Explanation
Schedule D, Part X, Line 2	UNCERTAIN TAX POSITIONS: MANAGEMENT HAS EVALUATED THEIR INCOME TAX POSITIONS UNDER THE GUIDANCE INCLUDED IN ASC 740. BASED ON THEIR REVIEW, MANAGEMENT HAS NOT IDENTIFIED ANY MATERIAL UNCERTAIN TAX POSITIONS TO BE RECORDED OR DISCLOSED IN THE FINANCIAL STATEMENTS.

SCHEDULE H (Form 990)
 Department of the Treasury
 Internal Revenue Service
Name of the organization
 BILLINGS CLINIC

Hospitals

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, question 20.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990EZ for instructions and the latest information.**

Employer identification number
 81-0231784

OMB No. 1545-0047
2019
Open to Public Inspection

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	Yes	
1b If "Yes," was it a written policy?	Yes	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <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 type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	Yes	
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 type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input checked="" type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	Yes	
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"?	Yes	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	Yes	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	Yes	
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?		No
6a Did the organization prepare a community benefit report during the tax year?	Yes	
b If "Yes," did the organization make it available to the public?	Yes	

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			18,469,457		18,469,457	2.360 %
b Medicaid (from Worksheet 3, column a)			119,780,652	114,326,228	5,454,424	0.700 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			138,250,109	114,326,228	23,923,881	3.060 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4).			3,595,942	468,206	3,127,736	0.400 %
f Health professions education (from Worksheet 5)			8,036,061	4,985,008	3,051,053	0.390 %
g Subsidized health services (from Worksheet 6)			34,212,290	22,754,966	11,457,324	1.470 %
h Research (from Worksheet 7)			1,257,693	426,664	831,029	0.110 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			2,027,866	1,361,563	666,303	0.090 %
j Total. Other Benefits			49,129,852	29,996,407	19,133,445	2.460 %
k Total. Add lines 7d and 7j			187,379,961	144,322,635	43,057,326	5.520 %

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

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

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?	1	No
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	12,039,339
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	
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	237,161,452
6	Enter Medicare allowable costs of care relating to payments on line 5	6	302,399,829
7	Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-65,238,377
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: <input type="checkbox"/> Cost accounting system <input checked="" type="checkbox"/> Cost to charge ratio <input type="checkbox"/> Other		

Section C. Collection Practices

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

Part IV Management Companies and Joint Ventures

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

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

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

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

1

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

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

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group _____

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

		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?		No
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C.		No
3	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12. If "Yes," indicate what the CHNA report describes (check all that apply):	Yes	
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>19</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	Yes	
6 a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	Yes	
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	Yes	
7	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	Yes	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SEE PART V, SECTION C FOR URL</u>		
b	<input checked="" type="checkbox"/> Other website (list url): <u>WWW.HEALTHYBYDESIGNYELLOWSTONE.ORG</u>		
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.	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>19</u>		
10	Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url): <u>SEE PART V, SECTION C FOR URL</u>	Yes	
a			
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)?		No
b	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c	If "Yes" on line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$ _____		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

BILLINGS CLINIC

Name of hospital facility or letter of facility reporting group _____

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP:	Yes	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 200. _____% and FPG family income limit for eligibility for discounted care of 400. _____%		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance discount		
g	<input checked="" type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	Yes	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	Yes	
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 checked="" 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? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	Yes	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>WWW.BILLINGSCLINIC.COM/FINASSIST</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>WWW.BILLINGSCLINIC.COM/FINASSIST</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See Part V, Section C for URL</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 checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j	<input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

BILLINGS CLINIC

Name of hospital facility or letter of facility reporting group _____

		Yes	No
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	Yes
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP: a <input type="checkbox"/> Reporting to credit agency(ies) b <input type="checkbox"/> Selling an individual's debt to another party 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 d <input type="checkbox"/> Actions that require a legal or judicial process e <input type="checkbox"/> Other similar actions (describe in Section C) f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged: a <input type="checkbox"/> Reporting to credit agency(ies) b <input type="checkbox"/> Selling an individual's debt to another party 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 d <input type="checkbox"/> Actions that require a legal or judicial process e <input type="checkbox"/> Other similar actions (describe in Section C)	19	No
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19. (check all that apply): a <input checked="" 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) 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) c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C) d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C) e <input type="checkbox"/> Other (describe in Section C) f <input type="checkbox"/> None of these efforts were made		

Policy Relating to Emergency Medical Care

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

Part V Facility Information *(continued)*

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

BILLINGS CLINIC

Name of hospital facility or letter of facility reporting group _____

22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.

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

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

If "Yes," explain in Section C.

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

If "Yes," explain in Section C.

	Yes	No
23		No
24		No

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.

Form and Line Reference	Explanation
See Add'l Data	

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? 13

Name and address	Type of Facility (describe)
1 See Additional Data Table	
2	
3	
4	
5	
6	
7	
8	
9	
10	

Part VI Supplemental Information

Provide the following information.

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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
SCHEDULE H, PART I, LINE 3C	DESCRIPTION OF ADDITIONAL CRITERIA TO DETERMINE FINANCIAL ASSISTANCE: IN ADDITION TO THE FEDERAL POVERTY GUIDELINES BILLINGS CLINIC ALSO USES ASSET LEVEL, MEDICAL INDIGENCY, INSURANCE STATUS, UNDERINSURANCE STATUS AND RESIDENCY IN DETERMINING ELIGIBILITY FOR FINANCIAL ASSISTANCE.
SCHEDULE H, PART I, LINE 6A	RELATED ORGANIZATION ANNUAL COMMUNITY BENEFIT REPORT: STILLWATER COMMUNITY HOSPITAL, A RELATED CRITICAL ACCESS HOSPITAL, PREPARES THEIR OWN INDEPENDENT COMMUNITY BENEFIT REPORT.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
SCHEDULE H, PART I, LINE 7	COSTING METHODOLOGY: THE ORGANIZATION USED A COST-TO-CHARGE RATIO FOR LINES 7A AND 7B. THE COST-TO-CHARGE RATIO WAS DERIVED FROM WORKSHEET 2, RATIO OF PATIENT CARE COST-TO-CHARGES. BILLINGS CLINIC USED THE SAME COST-TO-CHARGE RATIO THROUGHOUT THE ENTIRE SCHEDULE TO DETERMINE THE COST OF THOSE ACTIVITIES.
SCHEDULE H, PART I, LINE 7G	SUBSIDIZED HEALTH SERVICE COSTS: SUBSIDIZED HEALTH SERVICES INCLUDES VARIOUS PHYSICIAN CLINICS IN ORDER TO BETTER SERVE THE MONTANA AREAS. MANY CRITICAL SERVICES WERE NOT FULLY REIMBURSED SUCH AS BEHAVIORAL HEALTH, PEDIATRIC SPECIALTIES, SEXUAL ASSAULT NURSE EXAMINATION AND RURAL OUTREACH CLINICS. PRIMARY CARE CLINICS WERE ONLY INCLUDED IF THEY WERE IN RURAL, UNDERSERVED AREAS OUTSIDE OUR PRIMARY SERVICE AREA. TOTAL COSTS FOR THE SUBSIDIZED SERVICES WERE \$34,212,290 AND NET COMMUNITY BENEFIT OF THOSE SERVICES WAS DETERMINED TO BE \$11,457,324.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
SCHEDULE H, PART III, SECTION A, LINE 2	THE HOSPITAL HAS ADOPTED THE NEW REVENUE RECOGNITION STANDARD ASU 2014-09. UNDER ASU 2014-09, THE ESTIMATED AMOUNTS DUE FROM PATIENTS FOR WHICH THE HOSPITAL DOES NOT EXPECT TO BE ENTITLED OR COLLECT FROM THE PATIENTS ARE CONSIDERED IMPLICIT PRICE CONCESSIONS AND EXCLUDED FROM THE HOSPITAL'S ESTIMATION OF THE TRANSACTION PRICE OR REVENUE RECORDED. BAD DEBT EXPENSE WAS NOT SIGNIFICANT TO THE AUDITED FINANCIAL STATEMENTS HOWEVER, THE HOSPITAL INTERNALLY TRACKS BAD DEBT EXPENSE CONSISTENT WITH HISTORICAL PRACTICES AND THAT AMOUNT HAS BEEN REPORTED ON SCHEDULE H, PART III, SECTION A, LINE 2.
SCHEDULE H, PART III, SECTION A, LINE 3	BAD DEBT AS COMMUNITY BENEFIT: THE ORGANIZATION DOES NOT CONSIDER ANY OF ITS BAD DEBT EXPENSE TO BE ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S FINANCIAL ASSISTANCE POLICY.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
SCHEDULE H, PART III, SECTION B, LINE 8	ALLOWABLE MEDICARE COSTING METHODOLOGY: BILLINGS CLINIC ESTIMATES THAT 45 PERCENT OF BILLINGS CLINIC'S MEDICARE SHORTFALLS SHOULD BE COUNTED AS COMMUNITY BENEFIT. OUR RATIONALE IS THAT 45 PERCENT IS THE BEST ESTIMATE OF THE PERCENTAGE OF MONTANA'S MEDICARE POPULATION (65 AND OLDER) WHO ARE AT OR BELOW 200% OF FEDERAL POVERTY LEVEL, BASED ON MEDICARE AND U.S. CENSUS DATA, AND THOSE PATIENTS WOULD QUALIFY FOR FULL FINANCIAL ASSISTANCE. A HIGHER PERCENTAGE WOULD QUALIFY FOR PARTIAL FINANCIAL ASSISTANCE WITH INCOMES FROM 200- 400 PERCENT OF FEDERAL POVERTY LEVEL. FOR THE CALCULATION OF THE UNREIMBURSED COST OF MEDICARE A RATIO OF PATIENT COST-TO CHARGES USING WORKSHEET 2 WAS UTILIZED AND APPLIED TO GROSS MEDICARE CHARGES. WE DO NOT USE THE MEDICARE COST REPORT FOR THIS NUMBER. THE COST REPORT ONLY CAPTURES REVENUE RELATED TO THE FACILITY AND DOES NOT CAPTURE REVENUE/LOSSES RELATED TO CLINICAL PROFESSIONAL SERVICES, WHICH ARE A SUBSTANTIAL PORTION OF MEDICARE SHORTFALLS.
SCHEDULE H, PART III, SECTION C, LINE 9B	Collection Practices: ACCOUNTS ARE BILLED WITH INSURANCE INFORMATION SUPPLIED BY THE PATIENT AND WHEN AVAILABLE, VERIFIED BY BILLINGS CLINIC. BILLINGS CLINIC SENDS PATIENT BILLING STATEMENTS THAT INCLUDE THE SUMMARY OF SERVICES PROVIDED, AMOUNTS PENDING INSURANCE AND AMOUNTS OWED BY THE PATIENT. FINANCIAL ASSISTANCE IS OFFERED TO PATIENTS WHO ARE UNINSURED OR UNDERINSURED. BILLINGS CLINIC ASSISTS PATIENTS APPLYING FOR FINANCIAL ASSISTANCE, AND PUBLIC PROGRAMS SUCH AS MEDICAID. BILLINGS CLINIC ALSO ASSISTS PATIENTS WITH PAYMENT PLANS INTEREST FREE FOR 12 MONTHS OR THROUGH AN EXTENDED LOAN OPTION UP TO 60 MONTHS. BILLINGS CLINIC WILL NOT REFER A PATIENT TO COLLECTIONS UNTIL AFTER 120 DAYS OF THE INDIVIDUAL BEING AWARE OF THEIR OPTIONS.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
SCHEDULE H, PART VI, LINE 2	NEEDS ASSESSMENT: SINCE 1994, BILLINGS CLINIC, RIVERSTONE HEALTH AND ST. VINCENT HEALTHCARE HAVE BEEN WORKING TOGETHER AS THE ALLIANCE, CREATING AND SUSTAINING INNOVATIVE PROGRAMS THAT ADDRESS COMPLEX COMMUNITY-WIDE HEALTH ISSUES. RIVERSTONE HEALTH IS THE PUBLIC HEALTH DEPARTMENT FOR THE YELLOWSTONE COUNTY AND ST. VINCENT HEALTHCARE IS A 501(C)(3) HEALTHCARE ENTITY ALSO SERVING THE BILLINGS AREA.
SCHEDULE H, PART VI, LINE 3	PATIENT EDUCATION OF ELIGIBILITY ASSISTANCE: ALL PATIENTS MAY APPLY FOR FINANCIAL ASSISTANCE. INFORMATIONAL BROCHURES WITH ONE-PAGE PLAIN LANGUAGE SUMMARY AND APPLICATION FORMS ARE AVAILABLE AT REGISTRATION DESKS IN THE CLINIC AND THE HOSPITAL, THE EMERGENCY DEPARTMENT DISCHARGE DESK, AND ON OUR WEBSITE AT WWW.BILLINGSCLINIC.COM/FINASSIST . OUR WEBPAGE INCLUDES THE FULL FINANCIAL ASSISTANCE POLICY. PATIENTS CAN ALSO CALL A DIRECT LINE TO TALK TO A PATIENT FINANCIAL REPRESENTATIVE. INFORMATION ABOUT FINANCIAL ASSISTANCE IS PRINTED ON THE BACK OF PATIENT BILLS. PATIENTS HOSPITALIZED WITHOUT IDENTIFYING A THIRD PARTY PAYER SOURCE ARE SCREENED FOR COVERAGE/ASSISTANCE (DISABILITY, MEDICAID, VETERANS ADMINISTRATION, INDIAN HEALTH SERVICES AND WORKERS COMPENSATIONS). APPLICATIONS ARE MAILED TO PATIENTS WHOSE PAYMENT PATTERN INDICATES THAT THEY MAY NEED ASSISTANCE. PATIENT FINANCIAL SERVICES STAFF IS AVAILABLE TO HELP ANY PATIENT NEEDING ASSISTANCE COMPLETING AN APPLICATION. LANGUAGE TRANSLATION SERVICES ARE ALSO AVAILABLE.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
<p>SCHEDULE H, PART VI, LINE 4</p>	<p>COMMUNITY INFORMATION: BILLINGS CLINIC IS BASED IN BILLINGS, MONTANA AND IS MONTANA'S LARGEST HEALTH CARE ORGANIZATION SERVING A VAST REGION COVERING MUCH OF MONTANA, WYOMING AND NORTH DAKOTA. BILLINGS CLINIC IS ONE OF MONTANA'S LARGEST EMPLOYERS WITH APPROXIMATELY 4,300 EMPLOYEES INCLUDING MORE THAN 450 PHYSICIANS AND ADVANCED PRACTITIONERS OFFERING MORE THAN 50 SPECIALTIES. COMMUNITY BENEFIT INCLUDES HEALTH CARE SERVICES PROVIDED AT BILLINGS CLINIC LOCATIONS, INCLUDING THE HOSPITAL, MAIN CLINIC, BRANCH CLINICS AND OUTREACH CLINICS. BILLINGS CLINIC SPECIALISTS PROVIDE 122 OUTREACH CLINICS PER MONTH AT 20 DIFFERENT REGIONAL LOCATIONS FOR THE RESIDENTS OF MONTANA, WYOMING AND NORTH DAKOTA.</p>
<p>Schedule H, Part Vi, Line 5</p>	<p>PROMOTION OF COMMUNITY HEALTH: AS A NOT-FOR PROFIT COMMUNITY-GOVERNED ORGANIZATION, WORKING WITH OTHER ORGANIZATIONS IN THE COMMUNITY TO ADDRESS THE HEALTH CARE NEEDS IS AN IMPORTANT PART OF OUR MISSION. BILLINGS CLINIC HAS BEEN INVOLVED IN MEETING THE NEEDS OF INDIVIDUALS AND COMMUNITIES THROUGH COOPERATIVE EFFORTS WITH OTHER ORGANIZATIONS IN YELLOWSTONE COUNTY AND IN OUR REGION. COMMUNITY HEALTH COLLABORATION SINCE 1994, BILLINGS CLINIC, RIVERSTONE HEALTH AND ST. VINCENT HEALTHCARE HAVE BEEN WORKING TOGETHER, CREATING AND SUSTAINING INNOVATIVE PROGRAMS THAT ADDRESS COMPLEX COMMUNITY-WIDE HEALTH ISSUES. THEIR PURPOSE IS TO CREATE SUSTAINED CHANGE IN HOW OUR COMMUNITY RESPONDS TO THE CHALLENGE OF THE HIGH COST OF PRESCRIPTION DRUGS FOR THE UNINSURED AND THE POPULATION LIFESTYLE ISSUES OF OBESITY, POOR NUTRITION AND PHYSICAL ACTIVITY HABITS. THESE ARE EXAMPLES OF THE PAST AND FUTURE SUCCESSSES OF THE ALLIANCE'S EFFORTS. COMMUNITY CRISIS CENTER - THE COMMUNITY CRISIS CENTER (CCC), ENHANCES ACCESS TO BEHAVIORAL HEALTH CARE IN BILLINGS. THE CCC HAS SUCCESSFULLY REDUCED INAPPROPRIATE UTILIZATION OF LOCAL EMERGENCY DEPARTMENTS, DECREASED THE NUMBER OF SHORT-TERM INPATIENT HOSPITAL ADMISSIONS, AND HAS BEEN A DRIVING FORCE IN REDUCING THE INMATE POPULATION AT THE YELLOWSTONE COUNTY DETENTION FACILITY. MEDICATION ASSISTANCE PROGRAM (MAP) - MAP HELPS PATIENTS AFFORD THE PRESCRIPTION DRUGS THEY NEED BY CONNECTING INDIVIDUALS WITH AVAILABLE PATIENT ASSISTANCE PROGRAMS OFFERING DISCOUNTED OR FREE PRESCRIPTION MEDICATION. MAP ASSISTS LOW INCOME, UNINSURED OR UNDER INSURED PEOPLE IN GETTING THE MEDICATIONS THEY NEED, BUT CAN'T AFFORD. HEALTHY BY DESIGN - TO HELP RECOGNIZE ORGANIZATIONS IN YELLOWSTONE COUNTY COMMITTED TO IMPROVING OUR COMMUNITY'S HEALTH, BILLINGS CLINIC, RIVERSTONE HEALTH, AND ST. VINCENT HEALTHCARE LAUNCHED A COMMUNITY HEALTH COALITION CALLED HEALTHY BY DESIGN. HEALTHY BY DESIGN ENCOURAGES, RECOGNIZES, EDUCATES AND CREATES A STANDARD OF EXCELLENCE FOR PROMOTING HEALTHY LIFESTYLES BY ENCOURAGING ACTIVE LIVING AND HEALTHY CHOICES THAT SHAPE THE FUTURE OF THE COMMUNITY.</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Schedule H, Part VI, Line 6	AFFILIATED HEALTH CARE SYSTEM: BILLINGS CLINIC HAS AN AFFILIATED RELATIONSHIP WITH BEARTOOTH BILLINGS CLINIC, STILLWATER HOSPITAL ASSOCIATION and Broadwater Healthcare. EACH HOSPITAL IS A MONTANA NON-PROFIT CORPORATION. BEARTOOTH AND STILLWATER HAVE BEEN AFFILIATES OF BILLINGS CLINIC SINCE 2002 WITH A SHARED MANAGEMENT AGREEMENT. Broadwater Healthcare began their affiliation in 2019. WITHIN THE AGREEMENT BILLINGS CLINIC PROVIDES MANAGEMENT, DIGITAL INFORMATION SYSTEMS, AND ANCILLARY SUPPORT SERVICES TO AREA HOSPITALS AND CLINICS. THE AFFILIATION BRINGS A STRONGER ALIGNMENT WITHIN THE GROUP DUE TO A DESIRE TO STABILIZE AND ENHANCE THE LEVEL AND SCOPE OF HEALTH CARE SERVICES AVAILABLE IN EACH COMMUNITY. THE AFFILIATION ALLOWED THEM TO STRENGTHEN THEIR COMMITMENT TO QUALITY, PATIENT SAFETY AND SERVICE VALUES.

Additional Data**Software ID:****Software Version:****EIN:** 81-0231784**Name:** BILLINGS CLINIC**Form 990 Schedule H, Part V Section A. Hospital Facilities**

Section A. Hospital Facilities (list in order of size from largest to smallest—see instructions) How many hospital facilities did the organization operate during the tax year? 1		Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER—24 hours	ER—other	Other (Describe)	Facility reporting group
1	BILLINGS CLINIC 2800 TENTH AVENUE NORTH BILLINGS, MT 59101 WWW.BILLINGSCLINIC.COM 13345	X	X		X		X	X			1

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

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

Form and Line Reference	Explanation
SCHEDULE H, PART V, SECTION B, LINE 5	<p>THE 2019-20 COMMUNITY HEALTH NEEDS ASSESSMENT FOR YELLOWSTONE COUNTY IS A SYSTEMATIC, DATA-DRIVEN APPROACH TO DETERMINING THE HEALTH STATUS, BEHAVIORS AND NEEDS OF OUR POPULATION. SUBSEQUENTLY, THIS INFORMATION MAY BE USED TO INFORM DECISIONS AND GUIDE EFFORTS TO IMPROVE COMMUNITY HEALTH AND WELLNESS. THERE ARE THREE COMPONENTS THAT ARE ESSENTIAL IN RENDERING A COMPLETE PICTURE OF THE HEALTH OF YELLOWSTONE COUNTY: (1) THE COMMUNITY HEALTH SURVEY [PRIMARY QUANTITATIVE DATA]; (2) EXISTING DATA [SECONDARY QUANTITATIVE DATA]; AND (3) ONLINE KEY INFORMANT DATA [PRIMARY QUALITATIVE DATA]. THE COMMUNITY HEALTH SURVEY DEVELOPED FOR THIS STUDY GIVES US A COMPLETE AND TIMELY VIEW OF THE HEALTH STATUS AND BEHAVIORS OF AREA RESIDENTS THROUGH A RANDOMIZED TELEPHONE SURVEY OF 400 YELLOWSTONE COUNTY ADULTS. ALL ADMINISTRATION OF THE SURVEYS, DATA COLLECTION AND DATA ANALYSIS WAS CONDUCTED BY PROFESSIONAL RESEARCH CONSULTANTS, INC. (PRC). THE SAMPLE DRAWN FOR THIS SURVEY IS REPRESENTATIVE OF THE ADULT YELLOWSTONE COUNTY POPULATION IN TERMS OF DEMOGRAPHIC AND SOCIOECONOMIC CHARACTERISTICS, AS WELL AS GEOGRAPHICAL LOCATION. THE MAXIMUM ERROR RATE ASSOCIATED WITH THE TOTAL SAMPLE OF 400 IS 4.9% AT THE 95 PERCENT LEVEL OF CONFIDENCE. EXISTING VITAL STATISTICS AND OTHER DATA ARE INCORPORATED INTO THIS ASSESSMENT FOR YELLOWSTONE COUNTY. COMPARISONS ARE ALSO MADE, WHERE AVAILABLE, TO STATE AND NATIONAL BENCHMARKS. FURTHERMORE, WHEREVER POSSIBLE, HEALTH PROMOTION GOALS OUTLINED IN HEALTHY PEOPLE 2020 ARE INCLUDED. TO SOLICIT INPUT FROM KEY INFORMANTS, THOSE INDIVIDUALS WHO HAVE A BROAD INTEREST IN THE HEALTH OF THE COMMUNITY, AN ONLINE KEY INFORMANT SURVEY WAS ALSO IMPLEMENTED AS PART OF THIS PROCESS. 154 PARTICIPANTS INCLUDED HEALTHCARE PROVIDERS, PUBLIC HEALTH REPRESENTATIVES, GOVERNMENT REPRESENTATIVES, EDUCATORS, BUSINESS LEADERS, AND A VARIETY OF OTHER COMMUNITY LEADERS AND COMMUNITY MEMBERS. INPUT FROM THE GENERAL PUBLIC WAS OBTAINED BY USING A WEB-BASED PLATFORM THAT WAS OPEN TO THE GENERAL PUBLIC. 120 USER ACCESSED THE PLATFORM SUBMITTING 428 COMMENTS.</p>

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

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

Form and Line Reference	Explanation
SCHEDULE H, PART V, SECTION B, LINE 6A & 6b	BILLINGS CLINIC'S COMMUNITY HEALTH NEEDS ASSESSMENT WAS CONDUCTED IN A PRE-EXISTING COMMUNITY HEALTH PARTNERSHIP, THE ALLIANCE, WITH ST. VINCENT HEALTHCARE (HOSPITAL ORGANIZATION) AND RIVERSTONE HEALTH (PUBLIC HEALTH DEPARTMENT FOR CITY AND COUNTY). THE ALLIANCE ALSO CONDUCTED A CHNA IN 2006, 2011, 2014, 2017 AND 2020

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

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

Form and Line Reference	Explanation
SCHEDULE H, PART V, SECTION B, LINE 7A	Direct URL for the CHNA: https://www.billingsclinic.com/app/files/public/befdd423-98fd-482e-a94b-54c2f65e2c19/2019-2020-Community-Needs-Health-Assessment-Report.pdf

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

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

Form and Line Reference	Explanation
SCHEDULE H, PART V, SECTION B, LINE 10a	Direct URL for Implementation Strategy: https://www.billingsclinic.com/app/files/public/5d8a9fb2-7968-4e91-9405-d6_caa64f123c/CHIP-Community-Benefit-2020-2023.pdf

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

Form and Line Reference	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 11</p>	<p>BILLINGS CLINIC HAS BEEN ADDRESSING THE NEEDS THAT WE HAVE THE RESOURCES TO ADDRESS, BASED ON STRATEGIES TO ALIGN, ENHANCE AND DEVELOP PROGRAMS BASED ON A SET OF CRITERIA ESTABLISHED BY OUR COMMUNITY HEALTH IMPROVEMENT TASK FORCE. WE ARE FOLLOWING OUR 2017-2020 COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP). A NEW CHNA PROCESS BEGAN IN THE SPRING OF 2019 AND WILL BE COMPLETED AND RELEASED IN EARLY 2020. THE COUNTY-WIDE 2017 COMMUNITY HEALTH NEEDS ASSESSMENT THAT WE PARTICIPATED IN IDENTIFIED THE FOLLOWING COMMUNITY HEALTH AREAS OF OPPORTUNITY: - ACCESS TO HEALTH CARE SERVICES: COST OF PRESCRIPTIONS, APPOINTMENT AVAILABILITY, FIND A PHYSICIAN - CANCER: CANCER DEATHS (PROSTATE AND COLORECTAL); CANCER INCIDENCE; FEMALE BREAST CANCER SCREENING; CERVICAL CANCER SCREENING. - DEMENTIA, INCLUDING ALZHEIMER'S DISEASE: DEATHS - DIABETES: PREVALENCE OR BORDERLINE/PRE-DIABETES - HEART DISEASE AND STROKE: DEATHS AND PREVALENCE OF HIGH BLOOD PRESSURE - INFANT HEALTH AND FAMILY PLANNING: LOW-WEIGHT BIRTHS AND INFANT MORTALITY - INJURY AND VIOLENCE: MOTOR VEHICLE CRASH DEATHS, SEATBELT USAGE, FIREARM-RELATED DEATHS, FIREARM STORAGE AND SAFETY - MENTAL HEALTH: FAIR/POOR MENTAL HEALTH, DIAGNOSED DEPRESSION, SUICIDE DEATHS, SUICIDE IDEATION - NUTRITION, PHYSICAL ACTIVITY AND WEIGHT: ADULT OBESITY - POTENTIALLY-DISABLING CONDITIONS: ACTIVITY LIMITATIONS; BACK PAIN PREVALENCE; BLINDNESS/VISION - RESPIRATORY DISEASES: CHRONIC LOWER RESPIRATORY DISEASE; PNEUMONIA/INFLUENZA DEATHS - SUBSTANCE ABUSE: CIRRHOSIS/LIVER DISEASE DEATHS; DRUG-INDUCED DEATHS; PERSONAL IMPACT OF SUBSTANCE ABUSE - TOBACCO USE: CIGARETTE SMOKING PREVALENCE BILLINGS CLINIC ADDRESSES THESE NEEDS AT THE ORGANIZATIONAL LEVEL WITH EFFORTS TO IMPROVE AWARENESS AND EDUCATION, AS WELL AS TO REMOVE BARRIERS TO CARE. WORK IS DONE WITH CLINICAL DEPARTMENTS, SERVICE LINES, NURSING AND MEDICAL EDUCATION, COMMUNITY RELATIONS, POPULATION HEALTH, CARE MANAGEMENT, CITY/COUNTY HEALTH DEPARTMENT, AND THE STATE AND FEDERAL GOVERNMENT. AT THIS TIME, BILLINGS CLINIC DOES NOT HAVE THE RESOURCES NECESSARY TO ADDRESS ALL NEEDS, ALTHOUGH WE ARE PART OF SEVERAL COMMUNITY-WIDE COALITION TO ADDRESS THESE IN A COLLABORATIVE WAY. THE NEEDS WE ARE UNABLE TO DIRECTLY ADDRESS INCLUDE LACK OF TRANSPORTATION AS A BARRIER TO ACCESS (MEMBER OF BILLINGS TRANSPORTATION COALITION) AND ACCESS TO DENTAL CARE (WE DO NOT OFFER DENTAL SERVICES). IN SOME AREAS WE DON'T OFFER ANY SERVICES, BUT WE DO ADVOCATE ON POLICY SUCH AS SEATBELT USAGE, FIREARM SAFETY, AND EXPANDING HEALTH INSURANCE COVERAGE. OUR CHNA WAS FOCUSED ON THE YELLOWSTONE COUNTY, OUR PRIMARY SERVICE AREA WHERE THE MAJORITY OF OUR PATIENTS COME FROM. CHNA PRIORITIZATION MEETINGS, WITH MORE THAN 100 COMMUNITY MEMBERS ATTENDING, RESULTED IN A PRIORITY OF HEALTHY WEIGHT BASED ON 1. THE SCOPE AND SEVERITY AND 2. THE ABILITY TO IMPACT. HEALTHY WEIGHT INCLUDES THE COMPONENTS OF PHYSICAL ACTIVITY, NUTRITION AND SOCIAL CONNECTION. THESE THREE TOPICS CAN BENEFIT MANY OF THE COMMUNITY HEALTH OPP</p>

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

Form and Line Reference	Explanation
<p>SCHEDULE H, PART V, SECTION B, LINE 11</p>	<p>ORTUNITIES, INCLUDING CHRONIC DISEASES SUCH AS DIABETES AND HEART DISEASE, MENTAL HEALTH, AND ADULT OBESITY, AS WELL AS PRIMARY PREVENTION EFFORTS TARGETED AT KIDS AND TEENS. THE Y ELLOWSTONE COUNTY CHNA PROCESS INCLUDED PRIORITIZING HEALTHY WEIGHT AT THE COUNTY LEVEL FO R WORK BASED ON THE MODEL OF COLLECTIVE IMPACT, WORKING TOGETHER TOWARDS A COMMON GOAL WIT H SHARED RESOURCES. WE BASED OUR COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) ON THAT PRIORITY , WITH THREE STRATEGIES THAT BILLINGS CLINIC SUPPORTS WITHIN OUR ORGANIZATION AND ACROSS A LL OF YELLOWSTONE COUNTY. OVERVIEW: STRATEGY 1 - HEALTHY FOOD RETAIL AND HEALTHY FOOD PROC UREMENT CURRENT SITUATION: WHILE AN INDIVIDUAL CAN AVOID PHYSICAL ACTIVITY BY SIMPLY NOT D OING IT, DAILY CONSUMPTION OF FOOD IS A NECESSARY PART OF SURVIVAL. HOWEVER, YELLOWSTONE C OUNTY RESIDENTS EXPERIENCE SEVERAL BARRIERS TO CONSUMING HEALTHY FOODS, INCLUDING AFFORDAB ILITY AND AVAILABILITY. WHAT IF YOUR MORNING LATTE CAME WITH A SIDE OF FRESH FRUIT OR A SI MPLE SALAD? ONE KEY STRATEGY FOR INCREASING ACCESS TO HEALTHY FOODS, SUCH AS FRUITS AND VE GETABLES, IS TO ENCOURAGE OUR LOCAL FOOD RETAILERS AND INSTITUTIONS TO STOCK AND PROMOTE T HESE ITEMS. ACTIVITIES SELECTED BELOW AIM TO INCREASE THE PREVALENCE OF HEALTHY FOODS THRO UGHOUT OUR DAILY LIVES, SO THAT THE HEALTHY CHOICE IS THE EASY CHOICE. STRATEGY DESCRIPTIO N: THERE IS STRONG EVIDENCE THAT A STRATEGY FOCUSED ON HEALTHY FOOD RETAIL AND HEALTHY FOO D PROCUREMENT METHODS IS AN EFFECTIVE APPROACH TO IMPROVE HEALTHY WEIGHT AND INCREASED CON SUMPTION OF NUTRITIONAL FOODS. RETAIL ENVIRONMENTS AND INSTITUTIONAL MEAL OFFERINGS, INCLU DING SCHOOLS, WORKPLACES, NEIGHBORHOOD CONVENIENCE STORES, AND COFFEE SHOPS, CAN EACH PLAY A SIGNIFICANT ROLE IN CONSUMER FOOD CHOICES, FOR BETTER OR WORSE. THIS IS ESPECIALLY TRUE FOR RESIDENTS OF NEIGHBORHOODS THAT LACK ACCESS TO FULL-SERVICE GROCERY STORES, WHO OTHER WISE MAY FIND IT EASIER TO FIND JUNK FOOD THAN FRUITS AND VEGETABLES. EXAMPLES OF PROVEN A CTIVITIES RELATED TO THIS STRATEGY INCLUDE INCREASING RETAIL OFFERINGS TO INCLUDE NUTRITIO US OPTIONS, INTENTIONAL PRODUCT PLACEMENT AND MARKETING OF THESE FOODS, WHILE DE-EMPHASIZI NG UNHEALTHY PRODUCTS SUCH AS TOBACCO, ALCOHOL, SUGARY DRINKS AND OTHER JUNK FOODS. SOURCE S: CHANGELAB SOLUTIONS, US SURGEON GENERAL, CDC WINNABLE BATTLES, PROCUREMENT - CITY HEALT H OVERVIEW: STRATEGY 2 - CREATING AND IMPROVING ACCESS TO PLACES, PARKS, AND PLAYGROUNDS F OR PHYSICAL ACTIVITY AND CREATING AND MAINTAINING SAFE NEIGHBORHOODS CURRENT SITUATION: YE LLOWSTONE COUNTY AND BILLINGS HAVE SEVERAL BEAUTIFUL PARKS AND PLACES FOR RECREATION. HOWE VER, THE ABILITY TO ACCESS THESE DESTINATIONS WITHOUT A CAR, AND SAFETY CONCERNS RELATED T O SOME OF THESE DESTINATIONS ARE BARRIERS TO THEIR ENJOYMENT. ONE KEY STRATEGY FOR PROMOTI NG USE OF EXISTING FACILITIES, INCLUDING PARKS AND BIKEWAYS, IS TO NORMALIZE THEIR USE. AC TIVITIES SELECTED BELOW PROMOTE THE NORMALIZATION OF ACTIVE TRANSPORTATION AND PARKS TO IN CREASE PHYSICAL ACTIVITY. THE</p>

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

Form and Line Reference	Explanation
SCHEDULE H, PART V, SECTION B, LINE 11	<p>MORE THIS INFRASTRUCTURE IS UTILIZED, THE SAFER AND POPULAR IT BECOMES. STRATEGY DESCRIPTI ON: THERE IS STRONG EVIDENCE THAT A STRATEGY FOCUSED ON CREATING AND IMPROVING ACCESS TO P LACES FOR PHYSICAL ACTIVITY, MAINTAINING SAFE NEIGHBORHOODS, AND IMPROVING ACCESS TO PARKS AND PLAYGROUNDS IS AN EFFECTIVE APPROACH TO IMPROVE HEALTHY WEIGHT AND PHYSICAL ACTIVITY. EXAMPLES OF PROVEN ACTIVITIES RELATED TO THIS STRATEGY INCLUDE INCREASED ACCESS TO FACILI TIES SUCH AS WALKING TRAILS AND EXERCISE SPACES, JOINT AND SHARED USE AGREEMENTS, COMPLETE STREETS POLICIES, COMPLETE PARKS, SAFE ROUTES TO SCHOOL AND PARKS, AND ZONING THAT PROMOT ES ACCESSIBILITY AND ACTIVITY. OVERVIEW: STRATEGY 3 - PROVIDE SPACE FOR ORGANIZED ACTIVITI ES THAT Encourage Social Participation and Inclusion Current Situation: Overweight and obe se adults are more likely to report a number of adverse health conditions, including fair/ poor overall health and fair/poor mental health. Yellowstone County residents are increasi ngly active; however, disparities persist among lower-income residents and seniors. Key in formants noted a lack of supportive built environment that does not always support healthy living as a significant concern. Local senior service and mental health representatives b elieve identification and development of community gathering places would be beneficial to their respective clients as social isolation and inactivity are often interwoven. A key s trategy to promote activity and social engagement is to enhance or create spaces that are welcoming and accessible to all, with organized activities and opportunities for social en gagement. Strategy Description: The evidence states this is an effective strategy for impr oved weight and increased physical activity by creating safe, attractive opportunities for all residents to be active and engaged. Research shows that perceptions of poor safety, u nwelcoming spaces, and inaccessibility are all barriers to activity and that social engage ment is associated with better health outcomes.</p>

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

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

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16c	DIRECT URL FOR PLAIN LANGUAGE SUMMARY: https://www.billingsclinic.com/app/files/public/61391694-7adb-4551-9b3c-39cf4c9c9150/Financial-Assistance-Policy-Summary.pdf SUMMARY.PDF

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

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

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16i	TRANSLATION OF FAP FOR LEP POPULATIONS: BILLINGS CLINIC HAS CONSIDERED THE NEED FOR A PLAIN LANGUAGE SUMMARY FOR THOSE WITH LIMITED ENGLISH PROFICIENCY. WE HAVE TRANSLATION OF MOST LANGUAGES AVAILABLE TO PATIENTS THROUGH OUR MARTTI TRANSLATION SERVICES, ONLINE OR BY PHONE TRANSLATION FOR DISCUSSING AND TRANSLATING FINANCIAL ASSISTANCE MATERIALS.

Form 990 Schedule H, Part V Section D. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

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? _____

Name and address	Type of Facility (describe)
1 BILLINGS CLINIC 1045 N 30TH STREET BILLINGS, MT 59101	OUTPATIENT CLINIC
1 BILLINGS CLINIC MILES CITY 620 SOUTH HAYNES AVENUE MILES CITY, MT 59301	OUTPATIENT CLINIC
2 BILLINGS CLINIC HEIGHTS 760 WICKS LANE BILLINGS, MT 59105	OUTPATIENT CLINIC
3 BOZEMAN OBGYN 925 HIGHLAND BLVD BOZEMAN, MT 59715	OBSTETRICS AND GYNECOLOGY CLIN
4 BILLINGS CLINIC SURGERY CENTER 2929 TENTH AVENUE NORTH BILLINGS, MT 59101	OUTPATIENT SURGERY CENTER
5 BILLINGS CLINIC WEST 2675 CENTRAL AVENUE BILLINGS, MT 59102	OUTPATIENT CLINIC
6 BEHAVIORAL HEALTH CENTER 1020 NORTH 27TH STREET 4TH FL BILLINGS, MT 59101	OUTPATIENT MENTAL HEALTH Center
7 BILLINGS CLINIC CODY 201 YELLOWSTONE AVENUE CODY, WY 92414	OUTPATIENT CLINIC
8 BILLINGS CLINIC CANCER CENTER 801 NORTH 29TH STREET BILLINGS, MT 59101	CANCER CARE, INFUSION,
9 PSYCHIATRIC CENTER 1020 NORTH 27TH STREET BILLINGS, MT 59101	INPATIENT PSYCHIATRIC CENTER
10 HOME OXYGEN 801 N 27TH STREET BILLINGS, MT 59101	DURABLE MEDICAL EQUIPMENT
11 BOZEMAN PEDIATRICS 1819 S 22ND STREET BOZEMAN, MT 59715	PEDIATRIC OUTPATIENT CENTER Medicine
12 BILLINGS CLINIC ORTHOPEDICS 2702 8TH AVENUE NORTH BILLINGS, MT 59101	ORTHOPEDICS AND SPORTS

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

**Schedule I
(Form 990)**

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

OMB No. 1545-0047

2019

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service
Name of the organization
BILLINGS CLINIC

Complete if the organization answered "Yes," on Form 990, Part IV, line 21 or 22.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for the latest information.

Employer identification number
81-0231784

Part I General Information on Grants and Assistance

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

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

(a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
(1) See Additional Data							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **6**

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

Part III Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
(1) Scholarships	76	27,280			
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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

Return Reference	Explanation
SCHEDULE I, PART I, LINE 2	DESCRIPTION OF MONITORING PROCESS FOR SCHOLARSHIPS AND GRANTS: BILLINGS CLINIC AWARDS SCHOLARSHIPS TO INDIVIDUALS WHO EXHIBIT A STRONG DESIRE AND POTENTIAL TO EXCEL IN THE HEALTHCARE FIELD. BILLINGS CLINIC ALSO PROVIDES GRANTS TO OTHER HEALTH RELATED ORGANIZATIONS. MONTHLY FINANCIAL REPORTS ARE REVIEWED AND SIGNED BY THE GRANT MANAGER, AND THEN SUBMITTED FOR APPROVAL OF THE DRAWING OF FUNDS FOR GRANTS.

Additional Data

Software ID:
Software Version:
EIN: 81-0231784
Name: BILLINGS CLINIC

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
COMMUNITY CRISIS CENTER 704 NORTH 30TH STREET BILLINGS, MT 59101	20-3231164	501(C)(3)	81,191				SUPPORT OPERATIONS
TUMBLEWEED 505 N 24TH STREET BILLINGS, MT 59101	36-3343886	501(C)(3)	50,000				CNA Nursing Program

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
ST JOHNS UNITED 2429 MISSION WAY BILLINGS, MT 59102	81-0485182	501(C)(3)	25,000				Support Nursing Program
ALBERTA BAIR THEATRE 2801 3RD AVENUE NORTH BILLINGS, MT 59101	81-0406157	501(C)(3)	8,500				Handicap Accessibility

Form 990, Schedule I, Part II, Grants and Other Assistance to Domestic Organizations and Domestic Governments.

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
BIG HORN HOSPITAL 17 N MILES AVENUE HARDIN, MT 59034	81-0384618	501(C)(3)	7,500				Hospital Expansion
Billings Clinic Foundation 2917 Tenth Avenue North Billings, MT 59101	81-0407289	501(c)(3)	21,100				Support PProgram

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
▶ **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
BILLINGS CLINIC

Employer identification number
81-0231784

Part I Questions Regarding Compensation

		Yes	No		
<p>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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account </td> <td style="width: 50%; vertical-align: top;"> <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </td> </tr> </table>	<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)			
<input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax idemnification and gross-up payments <input type="checkbox"/> Discretionary spending account	<input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef)				
<p>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</p>	1b				
<p>2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked on Line 1a?</p>	2				
<p>3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations </td> <td style="width: 50%; vertical-align: top;"> <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </td> </tr> </table>	<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee			
<input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations	<input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee				
<p>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:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a		No		
	4b	Yes			
	4c		No		
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a		No		
	5b		No		
<p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a		No		
	6b		No		
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III</p>	7	Yes			
<p>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</p>	8		No		
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9				

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
SCHEDULE J, PART I, LINE 4b	DESCRIPTION OF NON-QUALIFIED RETIREMENT PLAN: THE BILLINGS CLINIC SUPPLEMENTAL RETIREMENT AGREEMENT FOR SENIOR EXECUTIVES (SERP) IS A NON-ELECTIVE 457(F) AGREEMENT AND PROVIDES FOR ANNUAL DEFERRALS, WHICH BECOME VESTED AND PAYABLE AFTER 4 YEARS. THE FOLLOWING INDIVIDUALS RECEIVED A PAYMENT DURING THE 2019 CALENDAR YEAR WHICH IS INCLUDED IN OTHER REPORTABLE COMPENSATION ON SCHEDULE J, PART II, COLUMN B: CONNIE PREWITT - 40,589
Schedule J, Part I, Line 7	DESCRIPTION OF NON-FIXED PAYMENTS: THE BOARD OF DIRECTORS ANNUALLY DETERMINES THE INCENTIVE PLAN AMOUNT FOR THE CEO AND THE SENIOR EXECUTIVE TEAM BASED ON AN EXTERNAL COMPENSATION STUDY. THE AVAILABILITY OF THE INCENTIVE IS AWARDED BASED ON FINANCIAL PERFORMANCE AS WELL AS ORGANIZATIONAL PERFORMANCE MEASUREMENTS IN QUALITY, PATIENT SATISFACTION, EMPLOYEE SATISFACTION AND THE INDIVIDUAL GOALS SET EACH YEAR IF THE TARGET IS TRIGGERED. THE INCENTIVE IS PAID ONLY IF TRIGGERED FOLLOWING THE FINANCIAL AUDIT PRESENTATION.

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

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

Complete if the organization answered "Yes" to Form 990, Part VI, line 24a. Provide descriptions, explanations, and any additional information in Part VI.

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

Department of the Treasury Internal Revenue Service

Name of the organization BILLINGS CLINIC

Employer identification number

81-0231784

Part I Bond Issues

Table with columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include MONTANA FACILITY FINANCE AUTHORITY and Montana Facility Finance Authority.

Part II Proceeds

Table with columns: A, B, C, D. Rows 1-13 show amounts for various categories like bonds retired, legally defeased, total proceeds, etc. Rows 14-17 are Yes/No questions about bond issuance and record keeping.

Part III Private Business Use

Table with columns: A, B, C, D. Rows 1-2 are Yes/No questions about partnership/LLC status and lease arrangements for bond-financed property.

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶		0 %		0 %				
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6 Total of lines 4 and 5								
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of.								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?		X		X				
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X					

Part IV Arbitrage

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X					
b Exception to rebate?		X		X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?	X		X					
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b Name of provider	0		0					
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X	X					
b Name of provider	0		Bayerische Landesban					
c Term of GIC			287.5 %					
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?			X					
6 Were any gross proceeds invested beyond an available temporary period?					X			
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X					

Part V Procedures To Undertake Corrective Action

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

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

Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No. 1545-0047

2019

Open to Public Inspection

Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury Internal Revenue Service

Name of the organization BILLINGS CLINIC

Employer identification number 81-0231784

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

Table with 5 columns: (a) Name of disqualified person, (b) Relationship between disqualified person and organization, (c) Description of transaction, (d) Corrected? (Yes/No)

2 Enter the amount of tax incurred by the organization managers or disqualified persons during the year under section 4958.
3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization.

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

Table with 9 columns: (a) Name of interested person, (b) Relationship with organization, (c) Purpose of loan, (d) Loan to or from the organization (To/From), (e) Original principal amount, (f) Balance due, (g) In default? (Yes/No), (h) Approved by board or committee? (Yes/No), (i) Written agreement? (Yes/No)

Total \$

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

Table with 5 columns: (a) Name of interested person, (b) Relationship between interested person and the organization, (c) Amount of assistance, (d) Type of assistance, (e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
(1) CRAIG BARTHOLOMEW	SEE PART V	1,629,650	PURCHASE OF OFFICE SUPPLIES		No

Part V Supplemental Information

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

Return Reference	Explanation
Schedule L, Part IV	Relationship Between Interested Person & the Organization: Line 1, Column B - Craig Bartholomew, is a board member of Billings Clinic and owns an office supply company. Billings clinic purchased office supplies from the company. Transactions were conducted at arm's length for fair value with the knowledge and approval of the board.

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

▶ **Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for the latest information.**

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

Name of the organization
BILLINGS CLINIC

Employer identification number
81-0231784

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art—Works of art	X	2	7,600	FMV
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications	X		475	FMV
5 Clothing and household goods	X		10,000	FMV
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded				
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory	X	33	15,513	FMV
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (Gift Cards)	X	10	7,444	FMV
26 Other ▶ (Furniture)	X	3	3,250	FMV
Daycare	X	8	1,749	FMV
27 Other ▶ (Supplies)				
28 Other ▶ (Masks)	X	19	25,314	FMV

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29** 0

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		No
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	Yes	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		No
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Return Reference	Explanation
Schedule M, Part I, Column (B)	EXPLANATION FOR NUMBER OF CONTRIBUTIONS REPORTED: THE NUMBER OF CONTRIBUTIONS REPORTED IS THE NUMBER OF CONTRIBUTIONS RECEIVED, NOT THE NUMBER OF INDIVIDUAL ITEMS DONATED.

SCHEDULE O
(Form 990 or 990-EZ)**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**

Department of the Treasury

Name of the organization
BILLINGS CLINIC

Employer identification number

81-0231784

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	BUSINESS OR FAMILY TRANSACTION: CONNIE PREWITT, JOY OTT, AND SCOTT ELLNER HAVE A BUSINESS RELATIONSHIP BECAUSE THEY ARE DIRECTORS OR OFFICERS OF THE SUBSIDIARY NEW WEST DISCLOSED ON SCHEDULE R, PART IV.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11B	PROCESS TO REVIEW 990: THE 990 REVIEW IS COMPLETED BEFORE THE RETURN IS FILED. IT IS REVIEWED BY THE CFO AND THEN THE BOARD OF DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	PROCESS TO MONITOR CONFLICT OF INTEREST POLICY: THE COMPLIANCE OFFICER ALONG WITH THE GOVERNANCE AND NOMINATING COMMITTEE OF THE BOARD OF DIRECTORS IS RESPONSIBLE FOR MONITORING THE EFFECTIVENESS OF THE CONFLICT OF INTEREST REPORTING AND MANAGEMENT FOR BILLINGS CLINIC. IN ADDITION, BILLINGS CLINIC VICE PRESIDENTS ARE RESPONSIBLE FOR ENSURING THAT THEIR DIRECT REPORTS ARE COMPLYING WITH THIS POLICY.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15A & 15b	PROCESS TO DETERMINE CEO COMPENSATION: BILLINGS CLINIC HAS AN EXECUTIVE COMPENSATION PROGRAM ADMINISTERED ANNUALLY BY INDEPENDENT TRUSTEES FOLLOWING BEST PRACTICES AND THE HIGHEST REGULATORY STANDARDS EXPECTED OF A NOT-FOR PROFIT ORGANIZATION. THEY FOLLOW BOARD APPROVED CHARTER AND OVERALL EXECUTIVE COMPENSATION PHILOSOPHY WHICH DEFINES THE MARKET AS A COMPARABLE SET OF NOT-FOR-PROFIT HEALTH CARE DELIVERY SYSTEMS. THEY LOOK AT RELEVANT MARKET DATA OF SIMILAR ROLES IN SIMILAR ORGANIZATIONS. ANNUAL DISCLOSURE OF THE COMMITTEE'S ACTIONS AND DECISIONS TO THE FULL BOARD IS REQUIRED. BILLINGS CLINIC ENGAGES SULLIVAN COTTER TO PERFORM REGULAR COMPENSATION REVIEWS FOR EXECUTIVES, MANAGER AND DIRECTORS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	BILLINGS CLINIC MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON AN AS NEEDED BASIS.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, Line 9	Other Changes in Net Assets: (5,556,500) - Change in Fair Value of Interest Rate Swap 2,642,857 - Change in Interest of Foundation (6,797,396) - Change in Interest of Affiliates (9,711,039) - Total

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No. 1545-0047

2019

**Open to Public
Inspection**

▶ **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.**

Department of the Treasury
Internal Revenue Service

Name of the organization
BILLINGS CLINIC

Employer identification number

81-0231784

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) MONTANA HEALTHCARE INDEMNITY LLC 2800 TENTH AVENUE NORTH BILLINGS, MT 59101	INSUR CAPTIVE	MT	6,148,022	18,620,464	BILLINGS CLI
(2) SPECIALTY SUPPLIES AND SERVICES LLC 2800 TENTH AVENUE NORTH BILLINGS, MT 59101 36-4871868	SPEC. SUPPLY	MT	51,394,030	8,448,989	BILLINGS CLI

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1) BILLINGS CLINIC FOUNDATION 2917 TENTH AVENUE NORTH BILLINGS, MT 59101 81-0407289	FUNDRAISING	MT	501(C)(3)	7	BILLINGS CLI	Yes	
(2) STILLWATER HOSPITAL ASSOCIATION 710 N 11TH STREET COLUMBUS, MT 59019 81-0286525	HOSPITAL	MT	501(C)(3)	3	BILLINGS CLI	Yes	
(3) Townsend Health Systems Inc 110 NORTH OAK STREET TOWNSEND, MT 59644 81-0398400	HEALTHCARE	MT	501(C)(3)	3	BILLINGS CLI	Yes	

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
(1) NEW WEST HEALTH SERVICES 130 NEILL AVENUE HELENA, MT 59601 84-1418136	INSURANCE SAL	MT	BILLINGS CLINIC	C CORP		3,613,330	65.000 %	Yes	
(2) BILLINGS CLINIC EXPRESS CARE 2800 TENTH AVENUE NORTH BILLINGS, MT 59101 46-3355499	OUTPATIENT CL	MT	BILLINGS CLINIC	C CORP	902,458	366,260	100.000 %	Yes	

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

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

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

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

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Part VII **Supplemental Information**

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

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 81-0231784
Name: BILLINGS CLINIC

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

(a) Name of related organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
Billings Clinic Express Care	A	116,362	InterCo Amount
Billings Clinic Foundation	C	4,534,037	INTERCO AMOUNT
New West Health Services	D	46,131,808	Interco Amount
Billings Clinic FOundation	D	258,834	InterCo Amount
Stillwater Hospital Association	D	1,737,759	Interco Amount
Billings Clinic Express Care	D	5,558,933	Interco Amount
Townsend Health Systems Inc	D	2,508,670	Interco Amount
Stillwater Hospital Association	L	1,928,252	InterCo Amount
Stillwater Hospital Association	Q	6,817,882	INterCo Amount
Townsend Health Systems Inc	Q	397,847	Interco Amount
Billings Clinic Express Care	R	250,000	INterco Amount
Townsend Health Systems INC	R	559,193	Interco Amount