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Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047

2009

Open to Public Inspection

A For the 2009 calendar year, or tax year beginning 07-01-2009 and ending 06-30-2010

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Doing Business As

Number and street (or P O box if mail is not delivered to street address) | Room/suite
1 ELLIOT WAY

City or town, state or country, and ZIP + 4
MANCHESTER, NH 03103

D Employer identification number
02-0232673

E Telephone number
(603) 663-2033

G Gross receipts $ 324,685,562

F Name and address of principal officer
douglas dean
1 ELLIOT WAY
MANCHESTER, NH 03103

H(a) Is this a group return for affiliates? ☐ Yes ☑ No

H(b) Are all affiliates included? ☐ Yes ☐ No
If "No," attach a list (see instructions)

H(c) Group exemption number ▶

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

J Website: ▶ ELLIOT-HS ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1942

M State of legal domicile NH

Part I Summary

Activities & Governance

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

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	25
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	20
5	Total number of employees (Part V, line 2a)	5	3,053
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total gross unrelated business revenue from Part VIII, column (C), line 12	7a	6,433,200
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

Revenue

		Prior Year	Current Year
8	Contributions and grants (Part VIII, line 1h)	517,250	937,241
9	Program service revenue (Part VIII, line 2g)	288,553,927	302,860,034
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	-14,813,606	5,869,189
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,183,053	14,891,261
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	288,440,624	324,557,725

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	480,246	467,405
14	Benefits paid to or for members (Part IX, column (A), line 4)		0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	149,086,756	153,637,660
16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	148,185,287	162,703,631
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	297,752,289	316,808,696
19	Revenue less expenses Subtract line 18 from line 12	-9,311,665	7,749,029

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	226,526,461	349,524,251
21	Total liabilities (Part X, line 26)	147,339,398	267,460,033
22	Net assets or fund balances Subtract line 21 from line 20	79,187,063	82,064,218

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

****** | 2011-05-10
Signature of officer | Date

RICHARD EWELL cfo
Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ Michael A Barbarita	Date	Check if self-empolyed ▶ ☐	Preparer's identifying number (see instructions)
Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ WILLIAM STEELE & ASSOCIATES PC 40 STARK STREET MANCHESTER, NH 03101			EIN ▶ Phone no ▶ (603) 622-8881

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

Part III Statement of Program Service Accomplishments

1 Briefly describe the organization's mission

elliot hospital of the city of manchester, a leader in healthcare, is dedicated to providing it's community with excellent services offered with dignity, caring, and respect

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 exempt purpose achievements for each of the organization's three largest program services by expenses Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts 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 $ 253,414,948 including grants of $) (Revenue $ 311,716,865)

MEDICAL SERVICES PROVIDED TO 14,434 IN-PATIENTS AND 472,294 OUT-PATIENTS INCLUDING FREE CARE IN THE AMOUNT OF 16,140,527 AND CONTRIBUTIONS TO COMMUNITY PROGRAMS

4b (Code) (Expenses $ 498,055 including grants of $ 498,055) (Revenue $)

CONTRIBUTIONS TO CHILD HEALTH SERVICES, MANCHESTER COMMUNITY HEALTH CENTER, and I-Imagine Campaign

4c (Code) (Expenses $ 3,753,441 including grants of $) (Revenue $)

COMMUNITY BENEFITS INCLUDING EDUCATIONAL PROGRAMS, HEALTH SCREENINGS, HEALTH PUBLICATIONS, PATIENT TRANSPORT SERVICE AND OTHER HEALTH INFORMATION SERVICES

4d Other program services (Describe in Schedule O)

(Expenses $ including grants of $) (Revenue $)

4e **Total program service expenses** ▶ $ 257,666,444

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	**Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations.** Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? *If "Yes," complete Schedule C, Part III*	5		
6	Did the organization maintain any donor advised funds or any similar funds or accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? *If "Yes," complete Schedule D, Part II*	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		No
10	Did the organization, directly or through a related organization, hold assets in term, permanent,or quasi-endowments? *If "Yes," complete Schedule D, Part V*	10		No
11	Is the organization's answer to any of the following questions "Yes"? *If so,complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.*	11	Yes	
	• Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*			
	• 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.*			
	• 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.*			
	• 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.*			
	• Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*			
	• 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? *If "Yes," complete Schedule D, Part X.*			
12	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12	Yes	
12A	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," completing Schedule D, Parts XI, XII, and XIII is optional*	12A	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Part I*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Part II*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Part III*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer questions 24b–24d and complete Schedule K. If "No," go to line 25*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? *If "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee of the organization (or a family member) was an officer, director, trustee, or owner? *If "Yes," complete Schedule L, Part IV*	**28c**		No
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1*	**34**	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35**		No
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? **Note.** All Form 990 filers are required to complete Schedule O	**38**	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096, *Annual Summary and Transmittal of U.S. Information Returns. Enter -0-* if not applicable	**1a**	232		
b	Enter the number of Forms W-2G included in line 1a *Enter -0-* if not applicable	**1b**	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	**1c**		Yes	
2a	Enter the number of employees reported on Form W-3, *Transmittal of Wage and Tax Statements* filed for the calendar year ending with or within the year covered by this return	**2a**	3,053		
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 this return (see instructions)	**2b**		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year covered by this return?	**3a**		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No," provide an explanation in Schedule O*	**3b**		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	**4a**			No
b	If "Yes," enter the name of the foreign country ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	**5a**			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	**5b**			No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction?	**5c**			
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?	**6a**			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	**6b**			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	**7a**			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	**7b**			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	**7c**			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	**7d**			
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	**7e**			
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	**7f**			
g	For all contributions of qualified intellectual property, did the organization file Form 8899 as required? . . .	**7g**			
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?	**7h**			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	**8**			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	**9a**			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	**9b**			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	**10a**			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	**10b**			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	**11a**			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	**11b**			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	**12a**			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	**12b**			

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.

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body	1a	25		
b	Enter the number of voting members that are independent	1b	20		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?				No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?				No
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?				No
5	Did the organization become aware during the year of a material diversion of the organization's assets?				No
6	Does the organization have members or stockholders?			Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?			Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?				No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?			Yes	
b	Each committee with authority to act on behalf of the governing body?			Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O				No

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

			Yes	No
10a	Does the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	10b		
11	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11	Yes	
11A	Describe in Schedule O the process, if any, used by the organization to review the Form 990			
12a	Does the organization have a written conflict of interest policy? *If "No," go to line 13*	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line a or b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

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

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

☐ Own website ☐ Another's website ☑ Upon request

19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization ▶

marc cullerot
1070 holt avenue unit 1 suite 2100
manchester, NH 03109
(603) 663-2033

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

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 Use Schedule J-2 if additional space is needed

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

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

☐ Check this box if the organization did not compensate any current or former officer, director, trustee or key employee

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
See add'l data										

1b Total . . . . . ▶	3,351,938	609,336	273,770

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 in reportable compensation from the organization ▶ 69

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

(A) Name and business address	(B) Description of services	(C) Compensation
cube 3 studio llc 360 merrimack street lawrence, MA 01843	architecture planning	3,673,358
aw rose construction llc 33 south commercial street manchester, NH 03101	construction	3,238,162
bianco professional association 18 centre street concord, NH 03301	attorneys	614,124
shaheen & gordon prof assn 848 elm street manchester, NH 03301	attorneys	550,952
ceg advisory 152 washington street newton, MA 02458	clinical and business solutions	273,520
2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 in compensation from the organization ▶ 21		

Part VIII Statement of Revenue

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 937,241				
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f		937,241			
Program Service Revenue			Business Code				
	2a	Prog serv revenue-Rela	621,110	302,860,034	302,860,034		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	**Total.** Add lines 2a–2f		302,860,034			
	3	Investment income (including dividends, interest and other similar amounts)		2,264,632	2,264,632		
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
			(i) Real / (ii) Personal				
	6a	Gross Rents	1,092,260				
	b	Less rental expenses	127,837				
	c	Rental income or (loss)	964,423				
	d	Net rental income or (loss)		964,423	1,092,260		-127,837
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	3,604,557				
	b	Less cost or other basis and sales expenses					
	c	Gain or (loss)	3,604,557				
	d	Net gain or (loss)		3,604,557			3,604,557
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 a					
	b	Less direct expenses b					
	c	Net income or (loss) from fundraising events					
	9a	Gross income from gaming activities See Part IV, line 19 a					
	b	Less direct expenses b					
	c	Net income or (loss) from gaming activities					
	10a	Gross sales of inventory, less returns and allowances a					
	b	Less cost of goods sold b					
	c	Net income or (loss) from sales of inventory					
		Miscellaneous Revenue	Business Code				
	11a	LABORATORY SERVICES	621,500	5,707,954		5,707,954	
	b	MISCELLANEOUS OTHER	900,099	5,370,083	5,370,083		
	c	Cafeteria Revenue	722,210	1,440,247			1,440,247
	d	All other revenue		1,408,554	129,856	725,246	553,452
	e	**Total.** Add lines 11a–11d		13,926,838			
	12	**Total revenue.** See Instructions		324,557,725	311,716,865	6,433,200	5,470,419

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) but are not required to complete columns (B), (C), and (D).

	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 governments and organizations in the U S See Part IV, line 21	467,405	467,405		
2	Grants and other assistance to individuals in the U S See Part IV, line 22				
3	Grants and other assistance to governments, organizations, and individuals outside the U S See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	1,742,769		1,742,769	
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7	Other salaries and wages	121,427,955	92,378,044	29,049,911	
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	8,270,632	6,202,974	2,067,658	
9	Other employee benefits	13,185,929	9,889,447	3,296,482	
10	Payroll taxes	9,010,375	6,757,781	2,252,594	
11	Fees for services (non-employees)				
a	Management				
b	Legal	770,435		770,435	
c	Accounting	112,200		112,200	
d	Lobbying				
e	Professional fundraising *See Part IV, line 17*				
f	Investment management fees				
g	Other				
12	Advertising and promotion	2,367,792		2,367,792	
13	Office expenses				
14	Information technology				
15	Royalties				
16	Occupancy	4,058,972	3,044,229	1,014,743	
17	Travel	153,524	115,144	38,380	
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	442,014	331,511	110,503	
20	Interest	3,068,501	2,301,376	767,125	
21	Payments to affiliates	19,768,281	19,768,281		
22	Depreciation, depletion, and amortization	15,448,163	11,586,123	3,862,040	
23	Insurance	9,153,219	6,864,914	2,288,305	
24	Other expenses Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)				
a	Provision For Bad Debts	28,614,156	28,614,156		
b	Supplies	18,779,039	18,779,039		
c	Drugs & Pharmaceuticul	13,487,630	13,487,630		
d	Maintenance & Service C	7,771,438	5,828,579	1,942,859	
e	Implants & Prothesis	6,121,874	6,121,874		
f	All other expenses	32,586,393	25,127,937	7,458,456	
25	**Total functional expenses.** Add lines 1 through 24f	316,808,696	257,666,444	59,142,252	0
26	**Joint costs.** Check here ▶ ☐ if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X Balance Sheet

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		12,072,415	1	12,739,160
	2	Savings and temporary cash investments		4,890,165	2	15,669,787
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		29,741,130	4	29,248,241
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use		1,987,212	8	2,094,294
	9	Prepaid expenses and deferred charges		2,773,693	9	2,889,049
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 272,340,612			
	b	Less accumulated depreciation	10b 149,651,244	84,719,182	10c	122,689,368
	11	Investments—publicly traded securities			11	
	12	Investments—other securities See Part IV, line 11		84,501,450	12	155,174,115
	13	Investments—program-related See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		5,841,214	15	9,020,237
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		226,526,461	16	349,524,251
Liabilities	17	Accounts payable and accrued expenses		25,546,181	17	35,673,540
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		26,893,078	20	152,703,888
	21	Escrow or custodial account liability *Complete Part IV of Schedule D*			21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons *Complete Part II of Schedule L*			22	
	23	Secured mortgages and notes payable to unrelated third parties		30,000,000	23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities Complete Part X of Schedule D		64,900,139	25	79,082,605
	26	**Total liabilities.** Add lines 17 through 25		147,339,398	26	267,460,033
Net Assets or Fund Balances		**Organizations that follow SFAS 117, check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		66,766,078	27	69,293,191
	28	Temporarily restricted net assets		1,248,255	28	1,406,996
	29	Permanently restricted net assets		11,172,730	29	11,364,031
		Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34.				
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		79,187,063	33	82,064,218
	34	Total liabilities and net assets/fund balances		226,526,461	34	349,524,251

Part XI Financial Statements and Reporting

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		No
b	Were the organization's financial statements audited by an independent accountant?	2b	Yes	
c	If "Yes," to 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	2c	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a consolidated basis, separate basis, or both ☐ Separate basis ☑ Consolidated basis ☐ Both consolidated and separated basis			
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?	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

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

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1 ☐ A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**

2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)

3 ☑ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state

_____

5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)

8 ☐ A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)

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

11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box that describes the type of supporting organization and complete lines 11e through 11h

a ☐ Type I **b** ☐ Type II **c** ☐ Type III - Functionally integrated **d** ☐ Type III - Other

e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)

f If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box ☐

g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization? **11g(i)**		
(ii) a family member of a person described in (i) above? **11g(ii)**		
(iii) a 35% controlled entity of a person described in (i) or (ii) above? **11g(iii)**		

h Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions))	(iv) Is the organization in col (i) listed in your governing document? Yes	(iv) No	(v) Did you notify the organization in col (i) of your support? Yes	(v) No	(vi) Is the organization in col (i) organized in the U S ? Yes	(vi) No	(vii) Amount of support?
Total									

Part II **Support Schedule for Organizations Described in IRC 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.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public Support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
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 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

14 Public Support Percentage for 2009 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2008 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2009.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

b **33 1/3% support test—2008.** If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2009.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2008.** 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 IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization ▶☐

18 **Private Foundation** If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions ▶☐

Part III Support Schedule for Organizations Described in IRC 509(a)(2)

(Complete only if you checked the box on line 9 of Part I.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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) 2005	(b) 2006	(c) 2007	(d) 2008	(e) 2009	(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 IV)						
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 501(c)(3) organization, check this box and **stop here** ▶

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2009 (line 8 column (f) divided by line 13 column (f))	15
16	Public support percentage from 2008 Schedule A, Part III, line 15	16

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2009** (line 10c column (f) divided by line 13 column (f))	17
18	Investment income percentage from **2008** Schedule A, Part III, line 17	18

19a **33 1/3% support tests—2009.** 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—2008.** 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 **Supplemental Information.** Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Provide any other additional information. See instructions

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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.** ▶ **See separate instructions.**

OMB No 1545-0047

2009

Open to Public Inspection

If the organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, 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," to 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," to Form 990, Part IV, Line 5 (Proxy Tax) or Form 990-EZ, line 35a (regarding proxy tax), then

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

Name of the organization	Employer identification number
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER	02-0232673

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

1 Provide a description of the organization's direct and indirect political campaign activities in Part IV

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

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 funtion 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 State the names, addresses and employer identification number (EIN) of all section 527 political organizations to which payments were made 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-

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

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)	32,124	32,124
b Total lobbying expenditures to influence a legislative body (direct lobbying)	315,990	315,990
c Total lobbying expenditures (add lines 1a and 1b)	348,114	348,114
d Other exempt purpose expenditures	257,318,330	333,895,458
e Total exempt purpose expenditures (add lines 1c and 1d)	257,666,444	334,243,572
f Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000
h Subtract line 1g from line 1a If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c If zero or less, enter -0-	0	0

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

j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? ☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 2a through 2f on page 4.)

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) Total
2a Lobbying non-taxable 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	310,121	412,757	238,276	348,114	1,309,268
d Grassroots non-taxable 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	16,593	25,967	29,212	32,124	103,896

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)).

		(a) Yes	(a) No	(b) 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? If "Yes," describe in Part IV			
j	Total 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 carryover 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) if BOTH Part III-A, lines 1 and 2 are answered "No" OR if Part III-A, line 3 is answered "Yes".

1	Dues, assessments and similar amounts from members	1	
2	Section 162(e) non-deductible 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

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i
Also, complete this part for any additional information

Identifier	Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate contributions to (during year)		
3	Aggregate 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 may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit ☑ Yes ☐ No

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

1 Purpose(s) of conservation easements held by the organization (check all that apply)
☐ Preservation of land for public use (e g , recreation or pleasure)
☐ Preservation of an historically importantly land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a–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 8/17/06	2d

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

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

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

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

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

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

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

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

1a If the organization elected, as permitted under SFAS 116, 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 XIV, the text of the footnote to its financial statements that describes these items

b If the organization elected, as permitted under SFAS 116, 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) Revenues included in Form 990, Part VIII, line 1 ▶ $ _____

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

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

a Revenues included in 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 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 XIV

5 During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV and complete the following table

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIV

Part V Endowment Funds. Complete if the organization answered "Yes" to 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	12,420,985	14,078,246			
b Contributions	174,500				
c Investment earnings or losses	175,543	-1,657,261			
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	12,771,028	12,420,985			

2 Provide the estimated percentage of the year end balance held as

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶
- c Term endowment ▶

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	3a(i)		No
(ii) related organizations	3a(ii)		No
b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIV the intended uses of the organization's endowment funds

Part VI Investments—Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		3,853,401		3,853,401
b Buildings		69,239,518	39,483,074	29,756,444
c Leasehold improvements		1,908,416	1,614,187	294,229
d Equipment		142,528,023	105,093,612	37,434,411
e Other		54,811,254	3,460,371	51,350,883
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				122,689,368

Part VII Investments—Other Securities. 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
Financial derivatives		
Closely-held equity interests		
Other Due from Affiliates	2,171,419	C
Board Designated & Donor Restricted	153,002,696	C
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	155,174,115	

Part VIII Investments—Program Related. See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Total. *(Column (b) should equal Form 990, Part X, col (B) line 13)* ▶		

Part IX Other Assets. See Form 990, Part X, line 15.

(a) Description	(b) Book value
Total. *(Column (b) should equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	

Part X Other Liabilities. See Form 990, Part X, line 25.

1 (a) Description of Liability	(b) Amount
Federal Income Taxes	
Payable To Third Party Payors	7,858,413
Interest Payable	2,300,876
Accrued Pension & Other	43,547,100
Self-Insurance Reserves & Other	23,232,425
Current Portion of Long-Term Debt	2,143,791
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	79,082,605

2. Fin 48 Footnote In Part XIV, 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

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	324,557,725
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	316,808,696
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	7,749,029
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-4,871,874
9	Total adjustments (net) Add lines 4 - 8	9	-4,871,874
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	2,877,155

Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements			1	324,179,362
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	324,179,362
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 XIV)	4b	378,363		
c	Add lines **4a** and **4b**			4c	378,363
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	324,557,725

Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements			1	296,662,052
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 XIV)	2d			
e	Add lines **2a** through **2d**			2e	0
3	Subtract line **2e** from line **1**			3	296,662,052
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 XIV)	4b	20,146,644		
c	Add lines **4a** and **4b**			4c	20,146,644
5	Total expenses Add lines **3** and **4c.** (This should equal Form 990, Part I, line 18)			5	316,808,696

Part XIV Supplemental Information

Complete this part to 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, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b Also complete this part to provide any additional information

Identifier	Return Reference	Explanation
Part V, Line 4	Description of Intended Use of Endowment Funds	income of the funds has been used for operating and capital expenditures
Part XI, Line 8 - Other Adjustments		UNREALIZED GAIN/LOSS - UNRESTRICTED FUND -211749 pension adjustment -5166694 UNREALIZED GAIN/LOSS - TEMPORARILY RESTRICTED FUNDS -108531 UNREALIZED GAIN/LOSS - PERMANENTLY RESTRICTED FUNDS 403240 grant proceeds received for capital purchase 211860
Part XII, Line 4b - Other Adjustments		expense reclass 378363
Part XIII, Line 4b - Other Adjustments		expense reclass 378363 payments to affiliates 19768281

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

Part I Charity Care and Certain Other Community Benefits at Cost

			Yes	No
1a	Does the organization have a charity care policy? If "No," skip to question 6a	1a	Yes	
b	If "Yes," is it a written policy?	1b	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals ☐ Applied uniformly to all hospitals ☐ Applied uniformly to most hospitals ☐ Generally tailored to individual hospitals			
3	Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients			
a	Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing *free* care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care ☐ 100% ☐ 150% ☐ 200% ☑ Other **40000.0000000000 %**	3a	Yes	
b	Does the organization use FPG to determine eligibility for providing *discounted* care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☑ 400% ☐ Other _____	3b	Yes	
c	If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care			
4	Does the organization's policy provide free or discounted care to the "medically indigent"?	4	Yes	
5a	Does the organization budget amounts for free or discounted care provided under its charity care policy?	5a	Yes	
b	If "Yes," did the organization's charity care expenses exceed the budgeted amount?	5b		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		
6a	Does the organization prepare an annual community benefit report?	6a	Yes	
6b	If "Yes," does the organization make it available to the public?	6b	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 Charity Care and Certain Other Community Benefits at Cost

Charity Care 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 Charity care at cost (from Worksheets 1 and 2)		20,272	7,008,754		7,008,754	2 210 %
b Unreimbursed Medicaid (from Worksheet 3, column a)		38,061	28,964,481	13,640,293	15,324,188	4 840 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)		0				
d **Total** Charity Care and Means-Tested Government Programs		58,333	35,973,235	13,640,293	22,332,942	7 050 %
Other Benefits						
e Community health improvement services and community benefit operations (from (Worksheet 4)	25	11,808	3,474,906	4,200	3,470,706	1 100 %
f Health professions education (from Worksheet 5)	13	767	2,563,695	491,014	2,072,681	0 650 %
g Subsidized health services (from Worksheet 6)	8		9,801,439	3,306,020	6,495,419	2 050 %
h Research (from Worksheet 7)	1		75,902		75,902	0 020 %
i Cash and in-kind contributions to community groups (from Worksheet 8)	13	1,807	949,359		949,359	0 300 %
j **Total** Other Benefits	60	14,382	16,865,301	3,801,234	13,064,067	4 120 %
k **Total.** Add lines 7d and 7j	60	72,715	52,838,536	17,441,527	35,397,009	11 170 %

Part II Community Building Activities Complete this table if the organization conducted any community building activities.

		(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	1		15,105		15,105	0 %
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**	1		15,105		15,105	

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

				Yes	No
1	Does the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?	1			No
2	Enter the amount of the organization's bad debt expense (at cost)	2	13,305,583		
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's charity care policy	3			
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including other bad debt amounts in community benefit				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	62,371,250		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	81,747,622		
7	Subtract line 6 from line 5 This is the surplus or (shortfall)	7	-19,376,372		
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6 Check the box that describes the method used				

☐ Cost accounting system ☑ Cost to charge ratio ☐ Other

Section C. Collection Practices

9a	Does the organization have a written debt collection policy?	9a	Yes		
9b	If "Yes," does the organization's collection policy contain provisions on the collection practices to be followed for patients who are known to qualify for charity care or financial assistance? Describe in Part VI	9b	Yes		

Part IV Management Companies and Joint Ventures

	(a) Name of entity	(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					
14					

Part V Facility Information

Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
THE ELLIOT HOSPITAL OF CITY OF Manchstr 1 elliot way manchester, NH 03103	X	X					X		

Part VI Supplemental Information

Complete this part to provide the following information

1 Provide the description required for Part I, line 3c, Part I, line 6a, Part I, line 7g, Part I, line 7, column (f), Part I, line 7, Part III, line 4, Part III, line 8, Part III, line 9b, and Part V See Instructions

See additional data

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves

See additional data

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 charity care policy

Part VI, Line 3 Patient registration areas have signage indicating the availability of financial assistance through the organization's charity care policy Patient bills and statements have language that offers the opportunity to apply for charitable care Financial assistance options are also described on the organization's web-site

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves

See additional data

5 **Community building activities.** Describe how the organization's community building activities, as reported in Part II, promote the health of the communities the organization serves

See additional data

6 Provide any other information important to describing how the organization's hospitals 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)

See additional data

7 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 communites served

See additional data

8 If applicable, identify all states with which the organization, or a related organization, files a community benefit report

NH

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 4 Bad debt and charity care cost determined using internal cost accounting system Self pay accounts given automatic 15% discount off charges, self pay accounts that do not make payment are eventually transferred to bad debt Organization not currently determining bad debt accounts that may have been charitable care Organization does not have a bad debt footnote in it's audited financial statements, financial statements indicate amount of bad debt actually incurred as well as estimate on open account balances

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 8 Allowable costs determined using CMS methodology utilized in completing cost report, Medicare shortfall to be reported as community benefit

Form 990 Schedule H, Part VI - Supplemental Information, Line 1

Part III, Line 9b Collections are not performed on patients who are deemed eligible for charity care or financial assistance

Form 990 Schedule H, Part VI - Supplemental Information, Line 2

Part VI, Line 2 In 2009, the development of a community needs assessment titled "Believe in a Healthy Community" was completed by a collaborative community group, the Manchester Sustainable Access Project (MSAP) The data analysis and report design was developed under the oversight of the City of Manchester Health Department and the NH Department of Health and Human Services Funding for this project was provided by Elliot Health System (EHS), Catholic Medical Center (another acute care hospital in Manchester), and Dartmouth-Hitchcock-Manchester (a community extension of Dartmouth-Hitchcock Medical Center) The process began with a review of the Healthy Manchester 2015 Strategic Imperatives Framework by the members of the Manchester Sustainable Access Project (MSAP) Data Sub-Committee The Strategic Imperatives provided the planning and organizational structure for the report One hundred and fifteen individuals from thirteen communities participated in thirteen community focus groups Between March and May 2009, the Community Health Institute (CHI) staff interviewed twenty-six key leaders from the Manchester health service area identified by their peers as being leaders who understood current and emerging issues for the Greater Manchester Community The key leaders represented city/town government, education, health care delivery, businesses, non-profit organizations and municipalities In addition, each key leader completed a standard paper survey For each focus group, and key leader interview, a note taker documented the major themes and points at each discussion All focus groups were recorded and notes were input into NVIVO 8 statistical software and an SPSS database was used for descriptive analysis of the data collected A full copy of "Believe in a Healthy Community" is available at the City of Manchester, Manchester Health Department website http //www manchesternh gov/website/Departments/Health/tabid/177/Default aspx

Form 990 Schedule H, Part VI - Supplemental Information, Line 4

Form 990 Schedule H, Part VI - Supplemental Information, Line 4

Part VI, Line 4 The description below includes some revised excerpts from Believe in a He althy Community Manchester and the surrounding towns of Auburn, Bedford, Candia, Deerfield , Goffstown, Hooksett and New Boston make up what is known as the Manchester Health Servic e Area (HSA) The HSA has a population of 179,894 persons (2007), representing approximate ly 14% of the NH state population (1,315,829) and makes up most of the major service area of EHS, the umbrella organization under which Elliot Hospital (EH) operates In 2006, the HSA experienced 11 3% of the states total births and 10% of the states total deaths The C ity of Manchester is the largest community in northern New England With a total populatio n of 108,874 residents, Manchester represents 60 5% of the HSA and 8 3% of the states tota l population The table below displays how the population of Manchester is distributed by age and gender More people are living longer and individuals in the large baby boomer age group are now reaching the age of 65 In the next forty years, the number of people in th e nation age 65 and older is expected to more than double and the population of the Manche ster HSA is expected to experience the same type of growth For example, the number of Man chester adults ages 65 and older grew by 13% from 1980 to 2000 It is projected that this population will grow by another 85% from 2000 to 2020 The population of older adults in t he other HSA towns grew by 82% from 1980 to 2000 and is projected to more than double from 2000 to 2020 This high growth rate of the elderly group in the Manchester HSA suggests h ealth care leaders should anticipate and plan for an increased demand for services that ad equately address the needs of older adults Over the last decade, in addition to growing in size, Manchester HSAs population has become more diverse in its cultures, languages, reli gious beliefs and other ideologies This is especially true for Manchester, which is a ref ugee resettlement site As of 2007, nearly 10% of Manchesters residents were born outside of the United States, which is twice the percent of people in all of NH who are foreign bo rn Over 17% of Manchesters residents speak a language other than English at home Around 5% of households are linguistically isolated, meaning that all members of the household ag es 14 and older have at least some difficulty with English Across the United States, fami ly households take a variety of forms Households may be headed by married or unmarried pa rtners as well as by individuals They may or may not have school-age children present Th ey may be headed by grandparents They may contain foster children Over the past seven ye ars, the percent of households in Manchester composed of two married parents with their ow n school-age children has decreased from 19 2% to 14 8% Within the HSA, Bedford has the hi ghest median household income and the City of Manchester has the lowest Similarly, Manche ster has the highest percentage of families living in poverty, while Deerfield has the low est In 2005 in Manchester, a family of four with both parents working needed to make $50, 031 annually ($12 03 per hour) to meet basic needs That same year the median household in come in Manchester ($50,199) was a bit above the basic needs level ($50,404) However, in 2007, only 55% of the households in Manchester reached the livable wage level, which had i ncreased to $53,192 (equivalent wage of $12 79 per hour) According to the American Commun ity Survey, the most common type of employment in Manchester is in educational services, h ealth care, and social assistance (20 3%) Manchester makes up 8 2% of the states labor fo rce The population of the greater Manchester HSA is growing in size, and living longer, is increasingly multicultural with residents reflecting a variety of nationalities, language s, ethnic traditions, religious beliefs and ideologies, and is composed of many different family structures The Manchester HSA has the largest population and number of jobs, but a lso has the lowest average income levels in the state Increasingly, incomes are failing t o meet the costs of living, including the costs of staying healthy and preparing for emerg encies Poverty is highly associated with risky behaviors, educational attainment, health status, employment, and self-reported quality of life Residents experience discrepancies in health and health care access that are associated with their age, incomes, educational attainment and neighborhood This assessment identifies a variety of health-related concer ns in the City of Manchester and the Health Service Area including heart disease, mental h ealth, ambulatory-care sensitive conditions, health risk behaviors, sexual health, substan ce abuse, emergency department use and premature death Inadequate transportation, high co st of health care, and medically underserved areas exist in the region, as does under and overuse of existing health services resulting in a

Form 990 Schedule H, Part VI - Supplemental Information, Line 4

financial burden for the whole community

Form 990 Schedule H, Part VI - Supplemental Information, Line 5

Part VI, Line 5 The health of the community we serve is promoted through EHs building activities with organizations such as the Child Advocacy Center, the Homeless Shelter and others In probably the most important and basic manner, namely, we directly impact basic living (and in some cases survival) needs Children, young adults, adults and the elderly share the need for basic nutrition, safety, and shelter The organizations we choose to support offer and provide some of these necessities for a large portion of the population in the greater Manchester area Further, we provide support for organizations that understand the importance of education and provide the skills, tools and the information to people so that they can access everything from food for the hungry, shelter, safety from physical and mental harm as well as health care EH treats many of these individuals in our emergency department In working with these people to help them recover from illnesses or injuries, we have come to understand the importance and the role other organizations play in the lives of these same people By supporting these organizations, we know that basic needs are being met, and improved health and wellness for everyone regardless of personal hardship or status may be achieved

Form 990 Schedule H, Part VI - Supplemental Information, Line 6

Part VI, Line 6 EH believes strongly that our involvement in community organizations such as Child Health Services, Manchester Community Health Center, Manchester Mental Health Center, YMCA and many more, is critical to our exempt purpose We deploy hundreds of volunteers throughout the state to work with non-profit organizations that are doing their part to help eradicate illnesses and poor health conditions or improve the health and wellness of people Many of our leaders serve on the boards of these organizations to share insight and to participate in helping them achieve their mission In addition to the volunteer time and energy, EH also provides hundreds of thousands of dollars in financial support to ensure that the critical work of these organizations is achieved and people are helped with a range of issues from mental health care to obtaining food and shelter Additionally, given our health care system and how widespread EH has become in the community, we open our doors and provide the staff and the resources for local issues that are unforeseen but create urgent situations For example, when NH residents were struck by power outages from an ice storm lasting days, EH kept patients (free of charge) in the hospital until power in the home was restored so that they would not suffer the hardship of living without heat and power For day-to-day struggles, either with how to cope with the loss of a loved one or with how to cope with cancer, EH staff and professionals offer free community support groups and classes to reach people who are in need of help EH prides itself on these acts of humanity because it does meet our purpose and mission and, without question, promotes the health of the community

Form 990 Schedule H, Part VI - Supplemental Information, Line 7

Part VI, Line 7 EHS is the umbrella organization under which Elliot Hospital (EH), Elliot Physician Network (EPN), Elliot Professional Services (EPS), the Visiting Nurse Association of Manchester and Southern NH (VNA), and the Mary & John Elliot Charitable Foundation operate Elliot Health System is a health care system that provides care to residents of southern NH serving a regional population of over 250,000 residents, making it one of the largest providers of comprehensive health care services in southern NH Each of these organizations plays a critical role in the continuum of care EHS delivers to the community thus promoting health The cornerstone of EHS is EH, a private, not for profit hospital established in 1890, and now a 296-bed acute care facility located in Manchester (NH's largest city) on EHSs main campus EH is a premier health care provider in many disciplines, serving as the designated trauma center for the Manchester HSA, and designated receiving facility for psychiatric patients in the region In addition EH provides maternity and pediatric services, newborn intensive care, surgery, pain management, wound management, cardiac care, and much more EHS through the EPN and EPS, both private, not for profit physician groups, provides primary care and specialty care via over 170 employed physicians as far north as Hooksett, east to Raymond, south to Windham and west to New Boston The EPN has 22 physician practices in the Greater Manchester area Providing access to providers throughout the local community is critical to supporting the need to help individuals become active in their health care and vigilant about their yearly exams, vaccines, and medications EHS has a robust electronic medical record (EMR) linking all of these providers with EH allowing the provider a complete understanding of anything that may have occurred through the emergency department or urgent care throughout the year The EMR is complete with the latest laboratory results, diagnostic images, and other test results that may affect care given in the local providers office The VNA is one of the region's oldest and most comprehensive not for profit home health providers, dedicated to improving the health and well-being of our community since 1897 The VNA has helped individuals and their families face the challenges of recovering from surgery, physical disabilities, and short-term, chronic, and life-limiting illnesses Through a TRACE program, EHS can ensure that older adults requiring care and with complex health care histories are given a care plan from the hospital to the nursing home (if necessary) and to the home All of this care is also linked through the EMR and through our use of Tele-medicine, many patients are monitored virtually each day while in their home Tele-medicine requires a patient in their home to connect to electronic devices that send information back to care providers showing such things as blood pressure, pulse, and respiratory function, so that should intervention be required, a health care team can be sent directly to the patients home Finally, the Mary & John Elliot Charitable Foundation is a not for profit, charitable organization created to provide financial support to the various needs of EHS The Foundation is committed to building an ongoing circle of friends whose financial support will help EHS identify and meet emerging healthcare needs EH and Affiliates (collectively EHS), work collaboratively and collectively (through the EMR) allowing EHS to serve the health care needs of people in the most efficient manner and has provided a platform for proactive plans for health management

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990**

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

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 Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than $5,000. Check this box if no one recipient received more than $5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed . . . ▶ ☐

(a) Name and address of organization or government	(b) EIN	(c) IRC Code 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
child health services1245 elm street manchester, NH 03101	020348711	501(c)(3)	150,000	14,722	fmv	financial reporting and accounts payable services	to assist in meeting day-to-day operations, provide support for the accounting and bookkeeping department
manchester community health center1415 elm street manchester, NH 03101	020458174	501(c)(3)	333,333				to assist in meeting day-to-day operations

2 Enter total number of section 501(c)(3) and government organizations . . . ▶ 2

3 Enter total number of other organizations . . . ▶ 0

Part III **Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 22. Use Schedule I-1 (Form 990) if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
bike helmet program (i-imagine program)	57	1,829			
PROVIDING TRANSPORTATION ASSISTANCE TO LOW INCOME FAMILIES with babies IN THE NICU (I-IMAGINE PROGRAM)	16	650			
emergency management packets for seniors (i-imagine program)	4350	6,351			
provide interim assistance of food and clothing to families (i-imagine program)	20	1,200			

Part IV **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

Identifier	Return Reference	Explanation
Procedure for Monitoring Grants in the U S	Part I, Line 2	Schedule I, Part I, Line 2 elliot hospital maintains members on the board of directors for child health services and manchester community health center

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 23.

▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

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Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☐ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☐ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement orprovision of all the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?	**2**	Yes	
3	Indicate which, if any, of the following the organization uses to establish the compensation of the organization's CEO/Executive Director Check all that apply			
	☑ Compensation committee	☑ Written employment contract		
	☑ Independent compensation consultant	☑ Compensation survey or study		
	☑ Form 990 of other organizations	☑ Approval by the board or compensation committee		
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization			
a	Receive a severance payment or change-of-control payment?	**4a**		No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	**4b**	Yes	
c	Participate in, or receive payment from, an equity-based compensation arrangement?	**4c**		No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III			
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.			
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	**8**		No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	**9**		

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
DOUGLAS F DEAN	(i)	408,259	108,711	122,676	27,836	11,596	679,078	0
	(ii)	0	0	0	0	0	0	0
rick phelps	(i)	342,063	66,941	46,627	3,752	16,180	475,563	0
	(ii)	0	0	0	0	0	0	0
richard marcucci md	(i)	0	0	0	0	0	0	0
	(ii)	325,240	0	33,000	139	16,325	374,704	0
peter kachavos md	(i)	0	0	0	0	0	0	0
	(ii)	224,196	0	26,900	1,157	15,958	268,211	0
anita r ritenour md	(i)	295,654	17,045	32,077	12,610	16,258	373,644	0
	(ii)	0	0	0	0	0	0	0
RICHARD ELWELL	(i)	280,314	58,589	84,269	31,657	11,344	466,173	0
	(ii)	0	0	0	0	0	0	0
kevin donovan	(i)	162,928	22,094	39,298	1,952	15,399	241,671	0
	(ii)	0	0	0	0	0	0	0
marc cullerot	(i)	190,209	26,041	22,000	20,544	515	259,309	0
	(ii)	0	0	0	0	0	0	0
denise purington	(i)	185,113	24,445	30,324	16,737	1,053	257,672	0
	(ii)	0	0	0	0	0	0	0
susan larman	(i)	214,799	0	1,500	490	11,075	227,864	0
	(ii)	0	0	0	0	0	0	0
brennan a macdonald	(i)	205,103	0	2,600	8,408	16,123	232,234	0
	(ii)	0	0	0	0	0	0	0
william baxter	(i)	294,213	35,046	33,000	500	16,162	378,921	0
	(ii)	0	0	0	0	0	0	0

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Identifier	Return Reference	Explanation
	Part I, Line 4a	douglas dean - $90,300, richard elwell - $53,623, rick phelps - $21,480, peter kachavos - $10,400, richard marcucci - $16,500, anita ritenour - $15,577, kevin donovan - $13,950, william baxter - $16,500, denise purington - $3,900
	Part I, Line 7	The Organization has adopted an incentive pay program that provides designated management employees an opportunity to earn a designated percentage of salary based on the achievement by the Organization of a number of critical success factors The critical success factors are established annually by the independent executive compensation committee of the Board of Trustees with assistance from an independent national compensation consulting company The maximum potential incentive payments under the plan are considered by the compensation consultant in ensuring that management compensation is reasonable

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule O (Form 990).
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

Open to Public Inspection

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer	
							Yes	No	Yes	No
A	nh health & education facilities authority	02-0279866	644614gk9	10-21-2003	32,245,816	refinance 1987, 1991, 2001 bonds		X		X
B	business finance authority of the state of nh revenue bonds - 2009a	02-0279866	64468kbq8	12-22-2009	130,000,000	finance/refinance costs of construction, refinance 2008 bonds		X		X

Part II Proceeds

		A	B	C	D	E
1	Total proceeds of issue	32,500,000	127,806,119			
2	Gross proceeds in reserve funds	2,810,960	11,505,106			
3	Proceeds in refunding or defeasance escrows	28,988,859	30,000,000			
4	Other unspent proceeds					
5	Issuance costs from proceeds	445,997	2,071,200			
6	Working capital expenditures from proceeds					
7	Capital expenditures from proceeds	84,229,813	84,229,813			
8	Year of substantial completion					

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
9	Were the bonds issued as part of a current refunding issue?	X		X							
10	Were the bonds issued as part of an advance refunding issue?	X		X							
11	Has the final allocation of proceeds been made?	X		X							
12	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X							

Part III Private Business Use

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X						
2	Are there any lease arrangements with respect to the financed property which may result in private business use?		X		X						

Part III Private Business Use *(Continued)*

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts with respect to the financed property which may result in private business use?		X		X						
3b	Are there any research agreements with respect to the financed property which may result in private business use?		X		X						
3c	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?	X		X							
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 ▶		0 %		0 %						
6	Total of lines 4 and 5		0 %		0 %						
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X							

Part IV Arbitrage

		A		B		C		D		E	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate, been filed with respect to the bond issue?		X		X						
2	Is the bond issue a variable rate issue?	X		X							
3a	Has the organization or the governmental issuer identified a hedge with respect to the bond issue on its books and records?		X		X						
b	Name of provider										
c	Term of hedge										
4a	Were gross proceeds invested in a GIC?		X		X						
b	Name of provider										
c	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?		X		X						
6	Did the bond issue qualify for an exception to rebate?		X		X						

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Schedule L (Form 990 or 990-EZ)

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V lines 38a or 40b.

▶ Attach to Form 990 or Form 990-EZ. ▶See separate instructions.

OMB No 1545-0047

2009

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Department of the Treasury
Internal Revenue Service

Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

Part I Excess Benefit Transactions (section 501(c)(3) and section 501 (c)(4) organizations only).

Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b

1	(a) Name of disqualified person	(b) Description of transaction	(c) Corrected? Yes	(c) Corrected? No

2 Enter the amount of tax imposed on 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, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization? To	(b) Loan to or from the organization? From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) In default? No	(f) Approved by board or committee? Yes	(f) Approved by board or committee? No	(g) Written agreement? Yes	(g) Written agreement? No
Total . . . . . ▶ $										

Part III Grants or Assistance Benefitting Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 27.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of grant or type 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	(e) Sharing of organization's revenues? No
scott bacon	board member	30,000,000	On January 15, 2009 TD BankNorth closed a $30,000,000 loan to Elliot Hospital, guaranteed by Elliot Health System SCott Bacon is President and CEO of TD BankNorth		No
james c hood esq	board member	185,674	james v hatem, a partner at Nixon Peabody, LLP, has been consulted by Elliot Health System regarding the appointment of elliot health system professional and general liability self-insurance trust james hood is a partner at nixon peabody, llp nixon peabody has also been retained to represent the elliot hospital in its rivers edge project with regard to securing and structuring new market tax credits to assist financing the project		No
peter kachavos md	elliot bay medical associates employee	66,705	through bma real estate (which peter is a member/manager with 50% ownership), elliot rents 4 elliot way, suite 102, 104, 106 for $5,558 75 per month		No

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

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SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990.

OMB No 1545-0047

2009

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Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 6		elliot health system is the sole member of the reporting organization

Identifier	Return Reference	Explanation
Form 990, Part VI, Section A, line 7a		elliot health sysytem is the sole member of the reporting organization, and has board members who are also board members of the reporting organization

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 11		the completed 990 is presented to the board prior to filing specific key sections of the 990 are singled out for additional discussion and input from board members

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 12c		officers, directors, and key employees are required annually to sign a conflict of interest form which requires reporting any potential conflict of interest arrangements with the organization

Identifier	Return Reference	Explanation
Form 990, Part VI, Section B, line 15		the compensation committee of the board utilizes outside compensation consultants to evaluate the salaries for the CEO, CFO, and COO The consultants utilize their internal data along with national and local benchmark data from the industry to develop salary levels recommendations of the consultant are reviewed by the compensation committee, who recommends compensation levels to the full board for approval an outside consulting firm is also used by the organization to review the compensation of the remainder of the vp's again national and local benchmarks for salaries are consulted to determine salary levels for these vp's

Identifier	Return Reference	Explanation
Form 990, Part VI, Section C, line 19		each of these documents is filed with the New Hampshire secretary of state and is available upon request

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 33, 34, 35, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.

OMB No 1545-0047

2009

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Name of the organization
THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

Employer identification number
02-0232673

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

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity
See Additional Data Table					

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No
elliot common trust fund llc 1 elliot way manchester, NH03103 20-3653624	investments	NH		n/a	4,525,778	56,191,536		No			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

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

		Yes	No
Note. Complete line 1 if any entity is listed in Parts II, III or IV			
1 During the tax year, did the orgranization 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 **(iv)** rent from a controlled entity	1a	Yes	
b Gift, grant, or capital contribution to other organization(s)	1b		No
c Gift, grant, or capital contribution from other organization(s)	1c		No
d Loans or loan guarantees to or for other organization(s)	1d		No
e Loans or loan guarantees by other organization(s)	1e		No
f Sale of assets to other organization(s)	1f		No
g Purchase of assets from other organization(s)	1g		No
h Exchange of assets	1h	Yes	
i Lease of facilities, equipment, or other assets to other organization(s)	1i		No
j Lease of facilities, equipment, or other assets from other organization(s)	1j		No
k Performance of services or membership or fundraising solicitations for other organization(s)	1k		No
l Performance of services or membership or fundraising solicitations by other organization(s)	1l		No
m Sharing of facilities, equipment, mailing lists, or other assets	1m		No
n Sharing of paid employees	1n	Yes	
o Reimbursement paid to other organization for expenses	1o	Yes	
p Reimbursement paid by other organization for expenses	1p	Yes	
q Other transfer of cash or property to other organization(s)	1q	Yes	
r Other transfer of cash or property from other organization(s)	1r	Yes	

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved
(1) elliot professional services	H	13,190
(2) elliot physician network	H	82,702
(3) elliot professional services	O	2,847,029
(4) elliot physician network	O	591,246
(5) elliot professional services	P	5,332,819
(6) elliot physician network	P	15,666,818

Part VI **Unrelated Organizations Taxable as a Partnership** (Complete if the organization answered "Yes" on Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Are all partners section 501(c)(3) organizations?		(e) Share of end-of-year assets	(f) Disproprtionate allocations?		(g) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(h) General or managing partner?	
			Yes	No		Yes	No		Yes	No

Additional Data Return to Form

Software ID:
Software Version:
EIN: 02-0232673
Name: THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

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

(a) Name, address, and EIN of related organization	(b) Primary Activity	(c) Legal Domicile (State or Foreign Country)	(d) Exempt Code section	(e) Public charity status (if 501(c)(3))	(f) Direct Controlling Entity
elliot health system professional & general liability insurance trust 1070 holt avenue unit 1 ste 2100 manchester, NH03109 01-6217452	insurance trust	NH	501(c)3	line 11, type II	elliot health system
elliot health system 1070 holt avenue unit 1 ste 2100 manchester, NH03109 02-0509911	holding company	NH	501(c)3	line 3	
elliot physician network 1070 holt avenue unit 1 ste 2100 manchester, NH03109 02-0509589	physician services	NH	501(c)3	line 3	elliot health system
elliot professional services 1070 holt avenue unit 1 ste 2100 manchester, NH03109 33-1003630	physician services	NH	501(c)3	line 9	elliot health system
VNA of manchester & southern NH & subs 33 south commercial street suite 40 manchester, NH03101 02-0395296	vna holding company	NH	501(c)3	line 7	elliot hospital
john & mary elliot charitable foundation 1070 holt avenue unit 1 ste 2100 manchester, NH03109 02-0512229	fundraising	NH	501(c)3	line 7	elliot health system
vna home health & hospice services inc 33 south commercial street suite 40 manchester, NH03101 02-0222241	home care & hospice services	NH	501(c)3	line 11, type II	vna of manchester & southern Nh inc
vna community services inc 33 south commercial street suite 40 manchester, NH03101 02-0396549	nursing services	NH	501(c)3	line 11, type II	vna of manchester & southern Nh inc
vna personal services inc 33 south commercial street suite 40 manchester, NH03101 02-0395295	private health & homemaker services	NH	501(c)3	line 11, type II	vna of manchester & southern Nh inc

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)
(1)	elliot professional services	H	13,190
(2)	elliot physician network	H	82,702
(3)	elliot professional services	O	2,847,029
(4)	elliot physician network	O	591,246
(5)	elliot professional services	P	5,332,819
(6)	elliot physician network	P	15,666,818

TY 2009 Affiliated Group Schedule

Name: THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER
EIN: 02-0232673

Affiliated Group Business Name: elliot Health system

Address. Either US or Foreign Type: 1070 holt ave unit 1 suite 2100 manchester, NH 03109
EIN: 02-0509911
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 475,942
Total Exempt Purpose Expenditures: 475,942
Lobbying Nontaxable Amount: 95,188
Grassroots Nontaxable Amount: 23,797
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: vna of manchester and southern nh inc & subsidiaries

Address. Either US or Foreign Type: 33 south commercial st suite 401 manchester, NH 03101
EIN: 02-0395296
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 0
Total Exempt Purpose Expenditures: 0
Lobbying Nontaxable Amount: 0
Grassroots Nontaxable Amount: 0
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot hospital

Address. Either US or Foreign Type: 1 elliot way manchester, NH 03103
EIN: 02-0232673
Electing Organization Checkbox: ☑
Total Grassroots Lobbying: 32,124
Total Direct Lobbying: 315,990
Total Lobbying Expenditures: 348,114
Other Exempt Purpose Expenditures: 257,318,330
Total Exempt Purpose Expenditures: 257,666,444
Lobbying Nontaxable Amount: 1,000,000
Grassroots Nontaxable Amount: 250,000
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot professional services

Address. Either US or Foreign Type: 1070 holt ave unit 1 suite 2100 manchester, NH 03109
EIN: 33-1003630
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 37,201,267
Total Exempt Purpose Expenditures: 37,201,267
Lobbying Nontaxable Amount: 1,000,000
Grassroots Nontaxable Amount: 250,000
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot physician network

Address. Either US or Foreign Type: 1070 holt ave unit 1 suite 2100 manchester, NH 03109
EIN: 02-0509589
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 31,194,689
Total Exempt Purpose Expenditures: 31,194,689
Lobbying Nontaxable Amount: 1,000,000
Grassroots Nontaxable Amount: 250,000
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot health system holdings inc & subsidiaries

Address. Either US or Foreign Type: 1070 holt ave unit 1 suite 2100 manchester, NH 03109
EIN: 02-0512224
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 0
Total Exempt Purpose Expenditures: 0
Lobbying Nontaxable Amount: 0
Grassroots Nontaxable Amount: 0
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: john & mary elliot charitable foundation

Address. Either US or Foreign Type: 1070 holt ave unit 1 suite 2100 manchester, NH 03109
EIN: 02-0512229
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 1,258,695
Total Exempt Purpose Expenditures: 1,258,695
Lobbying Nontaxable Amount: 200,870
Grassroots Nontaxable Amount: 50,218
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot common trust fund llc

Address. Either US or Foreign Type: 1 elliot way manchester, NH 03103
EIN: 02-3653624
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 0
Total Exempt Purpose Expenditures: 0
Lobbying Nontaxable Amount: 0
Grassroots Nontaxable Amount: 0
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Affiliated Group Business Name: elliot health system professional & general liability insurance trust

Address. Either US or Foreign Type: 1 elliot way manchester, NH 03101
EIN: 01-6217452
Electing Organization Checkbox: ☐
Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 6,446,535
Total Exempt Purpose Expenditures: 6,446,535
Lobbying Nontaxable Amount: 472,327
Grassroots Nontaxable Amount: 118,082
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: THE ELLIOT HOSPITAL OF THE CITY OF MANCHESTER

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
DOUGLAS F DEAN PRESIDENT & CEO	40 00	X		X				639,646	0	39,432
rick phelps coo	40 00	X		X				455,631	0	19,932
martin ginsberg md TRUSTEE	1 00	X						0	0	0
r scott bacon vice chair	1 00	X		X				0	0	0
SIDNEY BAINES secretary	1 00	X		X				0	0	0
james c hood esq tRUSTEE	1 00	X						0	0	0
ann remus TRUSTEE	1 00	X						0	0	0
SELMA NACCACH-HOFF chair	1 00	X		X				0	0	0
RICHARD GUSTAFSON PHD truSTEE	1 00	X						0	0	0
ROBERT NORMANDEAU TRUSTEE	1 00	X						0	0	0
PETER CHEUNG MD TRUSTEE	1 00	X						0	0	0
WAYNE E ROBINSON treasurer	1 00	X		X				0	0	0
richard marcucci md tRUSTEE	40 00	X						0	358,240	16,464
malcolm widness tRUSTEE	1 00	X						0	0	0
edward p mitchell trustee	1 00	X						0	0	0
maryann leclair truSTEE	1 00	X						0	0	0
dianne m mercier truSTEE	1 00	X						0	0	0
david r a steadman truSTEE	1 00	X						0	0	0
marguerite l wageling e truSTEE	1 00	X						0	0	0
peter kachavos md truSTEE	40 00	X						0	251,096	17,115
robert m lavery truSTEE	1 00	X						0	0	0
harold turner jr truSTEE	1 00	X						0	0	0
richard l winneg truSTEE	1 00	X						0	0	0
barbara a rand truSTEE	1 00	X						0	0	0
anita r ritenour md truSTEE	40 00	X						344,776	0	28,868

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(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			
raymond e closson truSTEE	1 00	X						0	0	0
RICHARD ELWELL cfo	40 00			X				423,172	0	43,001
kevin donovan employee	40 00				X			224,320	0	17,351
marc cullerot vp/finance	40 00					X		238,250	0	21,059
denise purington vp/cio	40 00					X		239,882	0	17,790
susan larman vp visiting nurse associ	40 00					X		216,299	0	11,565
brennan a macdonald chief medical physicist	40 00					X		207,703	0	24,531
william baxter vp medical affairs	40 00					X		362,259	0	16,662

Form 990, Part IX - Statement of Functional Expenses - 24a - 24e Other Expenses

Do not include amounts reported on line 6b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
Provision For Bad Debts	28,614,156	28,614,156		
Supplies	18,779,039	18,779,039		
Drugs & Pharmaceuticul	13,487,630	13,487,630		
Maintenance & Service C	7,771,438	5,828,579	1,942,859	
Implants & Prothesis	6,121,874	6,121,874		