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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

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning 10-01-2010 and ending 09-30-2011

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

C Name of organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Doing Business As

Number and street (or P O box if mail is not delivered to street address) 328 SHREWSBURY STREET

Room/suite

City or town, state or country, and ZIP + 4
WORCESTER, MA 01604

D Employer identification number
91-2155626

E Telephone number
(508) 856-1104

G Gross receipts $ 2,892,357,181

F Name and address of principal officer
TODD A KEATING
328 SHREWSBURY STREET
WORCESTER, MA 01604

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 ▶ 3642

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

J Website: ▶ WWW UMASSMEMORIAL ORG

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

L Year of formation

M State of legal domicile

Part I Summary

1 Briefly describe the organization's mission or most significant activities
UMASS MEMORIAL HEALTH CARE IS COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	204
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	108
5	Total number of individuals employed in calendar year 2010 (Part V, line 2a)	**5**	16,705
6	Total number of volunteers (estimate if necessary)	**6**	1,323
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	41,960,974
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)	15,161,118	15,191,447
9	Program service revenue (Part VIII, line 2g)	2,521,334,903	2,528,300,113
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	8,545,452	18,774,670
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	49,436,143	51,218,788
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,594,477,616	2,613,485,018

Expenses

13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	2,060,000	2,064,000
14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	1,173,766,137	1,213,599,587
16a	Professional fundraising fees (Part IX, column (A), line 11e)	2,082,186	1,602,995
b	Total fundraising expenses (Part IX, column (D), line 25) ▶2,542,608		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24f)	1,350,886,524	1,351,659,364
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,528,794,847	2,568,925,946
19	Revenue less expenses Subtract line 18 from line 12	65,682,769	44,559,072

Net Assets or Fund Balances

		Beginning of Current Year	End of Year
20	Total assets (Part X, line 16)	1,964,348,828	1,872,279,772
21	Total liabilities (Part X, line 26)	1,317,539,288	1,275,306,773
22	Net assets or fund balances Subtract line 21 from line 20	646,809,540	596,972,999

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

****** — Signature of officer — 2012-07-06 — Date

TODD A KEATING TREASURER/CFO — Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ▶ ☐	PTIN
ALAN GAROFALO	ALAN GAROFALO			

Firm's name ▶ FEELEY & DRISCOLL PC — Firm's EIN ▶

Firm's address ▶ 200 PORTLAND STREET, BOSTON, MA 02114 — Phone no ▶ (617) 742-7788

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III . . . . . ☑

1 Briefly describe the organization's mission

UMASS MEMORIAL HEATLH CARE IS COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH

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 $ 1,081,573,856 including grants of $ 2,000,000) (Revenue $ 1,320,415,698)

UMASS MEMORIAL MEDICAL CENTERUMASS MEMORIAL MEDICAL CENTER IS COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH UMASS MEMORIAL MEDICAL CENTER DOES THIS BY PROVIDING INPATIENT AND OUTPATIENT HEALTH CARE SERVICES TO THE RESIDENTS OF CENTRAL NEW ENGLAND WITHOUT REGARD TO THEIR ABILITY TO PAY FY2011 KEY STATISTICS - TOTAL DISCHARGES 42,727 TOTAL SURGICAL CASES 30,536 TOTAL ER VISITS 140,915

4b (Code) (Expenses $ 419,336,379 including grants of $) (Revenue $ 451,247,651)

UMASS MEMORIAL MEDICAL GROUPTHE UMASS MEMORIAL MEDICAL GROUP IS A MULTISPECIALTY GROUP PRACTICE OF PHYSICIANS WHOSE MISSION AND PURPOSE IS TO SUPPORT THE CLINICAL, EDUCATIONAL, RESEARCH AND COMMUNITY SERVICE MISSIONS OF UMASS MEMORIAL HEALTH CARE AND UMASS MEMORIAL MEDICAL CENTER UMASS MEMORIAL MEDICAL GROUP ACCOMPLISHES THIS MISSION BY PROVIDING MEDICAL CARE TO RESIDENTS OF CENTRAL NEW ENGLAND WITHOUT REGARD TO THEIR ABILITY TO PAY

4c (Code) (Expenses $ 298,183,721 including grants of $) (Revenue $ 351,248,326)

UMASS MEMORIAL COMMUNITY HOSPITALS THE UMASS MEMORIAL COMMUNITY HOSPITALS (CLINTON HOSPITAL, HEALTH ALLIANCE HOSPITALS, INC , MARLBOROUGHHOSPITAL, WING MEMORIAL HOSPITAL AND MEDICAL CENTERS) ARE COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF THE COMMUNITIES THAT THEY SERVE THROUGH EXCELLENCE IN CLINICAL CARE AND SERVICE EACH OF THESE HOSPITALS ACCOMPLISHES THIS GOAL BY PROVIDING INPATIENT AND OUTPATIENT HEALTH CARE SERVICES TO THE RESIDENTS OF THEIR COMMUNITIES WITHOUT REGARD TO THEIR ABILITY TO PAY FY2011 KEY STATISTICS - TOTAL DISCHARGES 16,285 TOTAL SURGICAL CASES 10,758 TOTAL ER VISITS 125,706

4d Other program services (Describe in Schedule O) **See also Additional Data for Description**

(Expenses $ 349,400,251 including grants of $ 64,000) (Revenue $ 405,388,438)

4e **Total program service expenses** ▶ $ 2,148,494,207

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instruction)?	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		No
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		
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	Yes	
11	If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line10? *If "Yes," complete Schedule D, Part VI.*	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII.*	11b	Yes	
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII.*	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX.*	11d		No
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X.*	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X.*	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI, XII, and XIII*	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional*	12b	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, and program service activities outside the United States? *If "Yes," complete Schedule F, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or assistance to any organization or entity located outside the U S ? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or assistance to individuals located outside the U S ? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
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	Yes	
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
20a	Did the organization operate one or more hospitals? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? **Note.** Some Form 990 filers that operate one or more hospitals must attach audited financial statements (see instructions)	20b	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 lines 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**	Yes	
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**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
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)?	**35**	Yes	
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2* ☑ **Yes** ☐ **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**	Yes	
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

Check if Schedule O contains a response to any question in this Part V . . . . . .

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	1,798		
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		
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	16,705		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	Yes	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		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	Yes	
b	If "Yes," enter the name of the foreign country ▶ CJ See instructions for 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?		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 receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .		7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		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			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O		13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .		14b		

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

Check if Schedule O contains a response to any question in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	204		
b	Enter the number of voting members included in line 1a, above, who are independent	1b	108		
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?		2	Yes	
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? . .		3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .		5		No
6	Does the organization have members or stockholders?		6	Yes	
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?		7a	Yes	
b	Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . .		7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?		8a	Yes	
b	Each committee with authority to act on behalf of the governing body?		8b	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		9		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		
11a	Has the organization provided a copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this 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 15a or 15b, describe the process in Schedule O (See instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
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		No

Section C. Disclosure

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

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 ▶

ROBERT FELDMANN
328 SHREWSBURY STREET
WORCESTER, MA 01604
(508) 856-1104

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

Check if Schedule O contains a response to any question in this Part VII . . . . . ☐

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

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

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation, 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, if any See instructions for definition of "key employee "
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations

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

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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 Additional Data Table										

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

(A) Name and Title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(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 Additional Data Table										
1b **Sub-Total**										
c **Total from continuation sheets to Part VII, Section A**										
d **Total (add lines 1b and 1c)**								26,136,570	0	6,641,264

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 ▶ 2,330

			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**	Yes	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *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 or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	**5**	Yes	

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
ACS CORPORATE HEADQUARTERS 2828 NORTH HASKELL DALLAS, TX 75204	I/S MANAGEMENT SERVICES	21,418,985
ARUP LABORATORIES INC PO BOX 27964 SALT LAKE CITY, UT 84127	LAB SERVICES	5,768,884
WOOD ART EXHIBIT GROUP 424 MAIN STREET CHERRY VALLEY, MA 01611	SEE SCHEDULE O - FOOTNOTE A	5,183,984
MORRISON MANAGEMENT SPECIALISTS PO BOX 102289 ATLANTA, GA 303682289	FOOD SERVICES	4,624,062
ANGELICA CORPORATION PO BOX 823283 PHILADELPHIA, PA 191823283	LINEN SERVICES	3,787,261

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 ▶ 180

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	777,636				
	d Related organizations . . . 1d	598,558				
	e Government grants (contributions) 1e	6,203,999				
	f All other contributions, gifts, grants, and similar amounts not included above 1f	7,611,254				
	g Noncash contributions included in lines 1a-1f $	64,355				
	h **Total.** Add lines 1a-1f . . . . . ▶		15,191,447			
Program Service Revenue		Business Code				
	2a NET PATIENT SERVICE RE	900099	1,840,791,013	1,840,791,013		
	b SPECIAL MEDICAID PAYME	900099	187,999,996	187,999,996		
	c AFFILIATE RELATED PROG	900099	169,788,329	169,788,329		
	d OTHER PSR & JV	900099	165,585,106	164,289,852		1,295,254
	e SYSTEM ALLOCATION REVE	900099	142,966,270	142,966,270		
	f All other program service revenue		21,169,399	21,169,399		
	g **Total.** Add lines 2a–2f . . . . . ▶		2,528,300,113			
	3 Investment income (including dividends, interest and other similar amounts) . . . . . ▶		11,942,604		25,290	11,917,314
	4 Income from investment of tax-exempt bond proceeds . . ▶					
	5 Royalties . . . . . ▶		71,662			71,662
		(i) Real / (ii) Personal				
	6a Gross Rents	2,378,324				
	b Less rental expenses	1,200,812				
	c Rental income or (loss)	1,177,512				
	d Net rental income or (loss) . . . . . ▶		1,177,512			1,177,512
		(i) Securities / (ii) Other				
	7a Gross amount from sales of assets other than inventory	282,509,740 / 1,557,654				
	b Less cost or other basis and sales expenses	275,928,808 / 1,306,520				
	c Gain or (loss)	6,580,932 / 251,134				
	d Net gain or (loss) . . . . . ▶		6,832,066			6,832,066
Other Revenue	8a Gross income from fundraising events (not including $ 777,636 of contributions reported on line 1c) See Part IV, line 18 . . . a	358,183				
	b Less direct expenses . . . b	436,023				
	c Net income or (loss) from fundraising events . . ▶		-77,840			-77,840
	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 LAB OUTREACH PROGRAM &	621500	42,167,106	231,422	41,935,684	
	b OTHER REVENUE	900099	3,548,501	2,124,287		1,424,214
	c 1500 MD BILLING	900099	2,384,437			2,384,437
	d All other revenue		1,947,410			1,947,410
	e **Total.** Add lines 11a–11d . . . . . ▶		50,047,454			
	12 **Total revenue.** See Instructions . . . ▶		2,613,485,018	2,529,360,568	41,960,974	26,972,029

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	2,000,000	2,000,000		
2 Grants and other assistance to individuals in the U S See Part IV, line 22	64,000	64,000		
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	28,988,507	14,008,969	14,979,538	
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	918,429,133	793,550,260	124,476,661	402,212
8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	71,854,300	60,715,249	11,132,556	6,495
9 Other employee benefits	130,645,800	109,744,593	20,864,692	36,515
10 Payroll taxes	63,681,847	54,487,853	9,174,227	19,767
a Fees for services (non-employees) Management	562,607	73,234	489,373	
b Legal	3,793,747	571,452	3,222,295	
c Accounting	965,000		965,000	
d Lobbying	1,752,623	1,752,623		
e Professional fundraising services *See Part IV, line 17*	1,602,995			1,602,995
f Investment management fees	768,878		768,878	
g Other	132,487,949	120,271,404	11,957,372	259,173
12 Advertising and promotion	1,985,045	1,512,107	409,049	63,889
13 Office expenses	41,678,458	29,054,761	12,574,986	48,711
14 Information technology	38,648,455	38,049,968	598,132	355
15 Royalties				
16 Occupancy	87,222,157	72,249,650	14,954,203	18,304
17 Travel	4,045,991	3,921,795	121,582	2,614
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,676,552	1,437,956	236,275	2,321
20 Interest	18,123,942	17,342,689	781,253	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	85,518,258	67,290,720	18,220,463	7,075
23 Insurance	55,999,861	53,602,791	2,395,708	1,362
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a PURCHASED SERVICES	268,037,051	209,848,591	58,185,392	3,068
b MEDICAL SUPPLIES	211,608,103	177,418,894	34,189,209	
c SYSTEM OVERHEAD ACTIVIT	157,704,222	87,656,573	70,046,003	1,646
d MEDICAL EDUCATION SERVI	137,269,837	137,269,837		
e BAD DEBTS	69,844,277	69,844,277		
f All other expenses	31,966,351	24,753,961	7,146,284	66,106
25 **Total functional expenses.** Add lines 1 through 24f	2,568,925,946	2,148,494,207	417,889,131	2,542,608
26 **Joint costs.** Check here ▶ ☐ if following SOP 98-2 (ASC 958-720) 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		76,105,323	1	121,731,059
	2	Savings and temporary cash investments		157,081,704	2	176,798,916
	3	Pledges and grants receivable, net		3,487,300	3	2,155,912
	4	Accounts receivable, net		248,778,348	4	233,992,397
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		4,888,284	5	4,471,041
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers, and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Schedule L			6	
	7	Notes and loans receivable, net		22,721,737	7	31,891,970
	8	Inventories for sale or use		21,961,266	8	22,550,727
	9	Prepaid expenses and deferred charges		24,952,745	9	22,763,905
	10a	Land, buildings, and equipment cost or other basis *Complete Part VI of Schedule D*	10a 1,558,504,273			
	b	Less accumulated depreciation	10b 879,633,005	662,475,699	10c	678,871,268
	11	Investments—publicly traded securities		380,412,217	11	377,356,855
	12	Investments—other securities See Part IV, line 11		122,472,718	12	127,541,059
	13	Investments—program-related See Part IV, line 11		12,020,740	13	12,255,179
	14	Intangible assets		657,706	14	631,776
	15	Other assets See Part IV, line 11		226,333,041	15	59,267,708
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		1,964,348,828	16	1,872,279,772
Liabilities	17	Accounts payable and accrued expenses		263,376,871	17	274,942,645
	18	Grants payable			18	
	19	Deferred revenue		4,075,556	19	5,054,227
	20	Tax-exempt bond liabilities		395,209,096	20	379,318,376
	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		46,412,288	23	51,682,999
	24	Unsecured notes and loans payable to unrelated third parties		22,615,340	24	19,023,486
	25	Other liabilities Complete Part X of Schedule D		585,850,137	25	545,285,040
	26	**Total liabilities.** Add lines 17 through 25		1,317,539,288	26	1,275,306,773
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		500,785,067	27	461,765,636
	28	Temporarily restricted net assets		69,497,127	28	58,913,271
	29	Permanently restricted net assets		76,527,346	29	76,294,092
		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		646,809,540	33	596,972,999
	34	Total liabilities and net assets/fund balances		1,964,348,828	34	1,872,279,772

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12) . . .	1	2,613,485,018
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,568,925,946
3	Revenue less expenses Subtract line 2 from line 1	3	44,559,072
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) . .	4	646,809,540
5	Other changes in net assets or fund balances (explain in Schedule O)	5	-94,395,613
6	Net assets or fund balances at end of year Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	596,972,999

Part XII Financial Statements and Reporting

Check if Schedule O contains a response to any question in this Part XII . . . . . ☑

			Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☑ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? . .	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 separate basis, consolidated 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	Yes	
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	Yes	

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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 described in **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 Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(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) 2006	(b) 2007	(c) 2008	(d) 2009	(e) 2010	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
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 2010 (line 6 column (f) divided by line 11 column (f)) **14**

15 Public Support Percentage for 2009 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2010.** 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—2009.** 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—2010.** 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—2009.** 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 Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	**(a)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(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)** 2006	**(b)** 2007	**(c)** 2008	**(d)** 2009	**(e)** 2010	**(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 section501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public Support Percentage for 2010 (line 8 column (f) divided by line 13 column (f))	**15**	
16	Public support percentage from 2009 Schedule A, Part III, line 15	**16**	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2010** (line 10c column (f) divided by line 13 column (f))	**17**	
18	Investment income percentage from **2009** Schedule A, Part III, line 17	**18**	

19a **33 1/3% support tests—2010.** 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—2009.** 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 explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Additional Data

Software ID:
Software Version:
EIN: 91-2155626
Name: UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

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			
ANDRIENI JULIA MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	31 00	X						307,606	0	21,832
ARONSON MICHAEL P MD DIRECTOR, UNTIL 6/2011, UMASS MEMORIAL HEALTH CARE	25 00	X						48,299	0	13,705
AROUS ELIAS J MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	32 00	X						602,908	0	35,594
AYERS DAVID MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	33 00	X						543,086	0	38,299
BAGLEY PETER H MD CHAIRPERSON,UNTIL 6/21/11, UMASS MEMORIAL MEDICAL	27 00	X						443,075	0	105,522
BROWN ALAN P MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	31 00	X						161,221	0	30,694
CARLUCCI DANIEL MD DIRECTOR, MARLBOROUGH HOSPITAL	32 00	X						302,316	0	39,548
CAVAGNARO CHARLES III MD PRESIDENT, WING MEMORIAL HOSPITAL	40 00	X		X				384,679	0	151,941
CHANDLER WILLIS DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X						331,428	0	72,205
CHESHIRE BRYAN MD DIRECTOR, UNTIL 12/31/10, MARLBOROUGH HOSPITAL	35 00	X						235,350	0	14,197
CIRILLO BETTYANN MD DIRECTOR, UNTIL 2/10, COORDINATED PRIMARY CARE, IN	40 00	X						254,436	0	28,646
COFONE MICHAEL J TREASURER, DIRECTOR, CENTRAL NEW ENGLAND HEALTHALL	40 00	X		X				380,572	0	24,668
CORBETT WILLIAM MD DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X						373,194	0	72,861
DALY SHEILA PRESIDENT, DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X		X				252,122	0	109,017
FELICE MARIANNE E MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	22 00	X						218,554	0	44,837
FERGUSON R KEVIN MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	40 00	X						227,930	0	33,710
FERRUCCI JOSEPH MD DIRECTOR, CMMIC, INC	24 00	X						389,910	0	37,562
GUNDERSEN JASON MD DIRECTOR, UNTIL 12/10/10, MARLBOROUGH HOSPITAL	40 00	X						385,933	0	22,411
KAUR SHUBJEET MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	27 00	X						293,499	0	38,299
KEATING TODD A TREASURER & CFO, DIRECTOR, UMASS MEMORIAL HEALTH C	40 00	X		X				617,471	0	199,171
KENNEDY KATHRYN MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	36 00	X						270,678	0	37,468
LAPIDAS GARY N PRESIDENT, DIRECTOR, UMASS MEMORIAL HEALTH VENTURE	40 00	X		X				475,940	0	171,080
LASSER DANIEL H MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	20 00	X						308,105	0	164,460
LINDHOLM MARY S MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	36 00	X						133,329	0	30,773
MAGUIRE DAVID L MD DIRECTOR, WING MEMORIAL HOSPITAL	40 00	X						240,987	0	9,898

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MANNING GORDON MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	40 00	X						188,038	0	54,937
MATTA LALITA MD DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X						27,195	0	1,618
MESSINA LOUIS MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	36 00	X						501,354	0	35,594
MULDOON PATRICK L PRESIDENT, DIRECTOR, CENTRAL NEW ENGLAND HEALTHALL	40 00	X		X				496,989	0	156,879
O'BRIEN JOHN G PRESIDENT & CEO, DIRECTOR, UMASS MEMORIAL HEALTH C	40 00	X		X				1,340,405	0	997,518
OKIKE O NSIDINANYA MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	40 00	X						361,231	0	55,729
O'LEARY DANIEL MD DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X						56,103	0	484
PAPPAS ARTHUR MD DIRECTOR, UMASS MEMORIAL HOSPITALS, INC	16 00	X						13,386	0	25,818
POLANOWICZ JOHN PRESIDENT, UNTIL 5/6/11, MARLBOROUGH HOSPITAL	40 00	X		X				358,599	0	116,659
POWER DIANE MD DIRECTOR, UNTIL 9/30/10, CENTRAL NEW ENGLAND HEALT	40 00	X						255,402	0	31,784
SLAYTON VAL MD DIRECTOR, UNTIL 7/28/10, COORDINATED PRIMARY CARE,	40 00	X						443,198	0	16,816
SOAR BART MD DIRECTOR, WING MEMORIAL HOSPITAL	40 00	X						168,782	0	17,177
SWENSON DANA DIRECTOR, UMASS MEMORIAL REALTY, INC	40 00	X						287,350	0	107,313
TOSI STEPHEN E MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X						763,459	0	83,566
UMANZOR RENE M MD DIRECTOR, UNTIL 9/2011, WING MEMORIAL HOSPITAL	36 00	X						220,299	0	30,789
VOLTURO GREGORY MD DIRECTOR, UNTIL 6/21/11, UMASS MEMORIAL MEDICAL GR	25 00	X						317,819	0	38,299
WESOLOWSKI PAUL DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X						170,078	0	18,989
ZIEDONIS DOUGLAS MD PRESIDENT, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM	20 00	X		X				218,140	0	37,373
ALLEN GAIL DIRECTOR, HEALTH ALLIANCE HOSPITALS, INC	1 00	X						0	0	0
ANDERSON ELAINE DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
ANTONIONI ROBERT DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
BABINEAU ROBERT JR MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
BENNETT DAVID L CHAIRPERSON, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
BENNETT RICHARD K CHAIRPERSON, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
BERGERON ARTHUR DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
BERKEY DENNIS D DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
BERRY SARAH G DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
BOUDREAU NORMAN DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
BOVENZI LESLIE DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
BUDD JOHN H DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CARLSON MARY DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
CARROLL BRIAN K DIRECTOR, UNTIL 3/2011, UMASS MEMORIAL HEALTH VENT	1 00	X						0	0	0
CATALINA FERNANDO MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
CHERUBINI J PAUL DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
CHRISTENSEN RONALD DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
CLEMENTI JOHN DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
COLLINS MICHAEL MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CONNORS MARTIN JR DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
COOLIDGE KATHERINE DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
CORNELL LOIS D DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CROCKER FREDERICK G DIRECTOR, UMASS MEMORIAL HEALTH VENTURES, INC	1 00	X						0	0	0
D'ALELIO EDWARD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
DAVIS DIX F DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
DELROSARIO GENE MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
DENNEHY RAYMOND III DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0
DESROCHERS ROLAND DIRECTOR, UNTIL 5/12/11, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
DIGERONIMO ARTHUR P JR DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
DITULLIO DANIEL DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
DOBECK PAM DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
D'ONFRO PAUL CHAIRPERSON, CENTRAL NEW ENGLAND HEALTHALLIANCE, I	1 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
FERRIS CORNELIUS A DIRECTOR, UNTIL 2/11/11, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
FITCH ROGER DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
FLOTTE TERENCE MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
GIBLIN DAVID R DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
GRAY JENNIFER DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
GREGORIUS PATRICK DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
HAVELES ROBERT DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
HENEBRY CLARK DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
HEWITT FRANK DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
HOLLISTER MATT FIRST VICE PRESIDENT, CLINTON HOSPITAL FOUNDATION,	1 00	X						0	0	0
JACOBSON M HOWARD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
JEFFERSON PHILIP W JR DIRECTOR, UNTIL 12/17/10, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
JOHNSON JOANNE DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
KAPLAN DANIEL DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	1 00	X						0	0	0
KATSOUNAKIS THEA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
KELLEHER WILLIAM D JR DIRECTOR, UMASS MEMORIAL HEALTH VENTURES, INC	1 00	X						0	0	0
LENHARDT STEPHEN W SR DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
LYONS CYNTHIA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
LYONS MICHAEL MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
MACNEILL HARRIS L DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
MANZI EDWARD DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
MCGRAIL WILLIAM ESQUIRE DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
MCMAHON RICHARD MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
MCMULLEN CYNTHIA M EDD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
MCNAMARA MARY ELLEN DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MENDOZA STEVEN DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
MERCADANTE ANTHONY J DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0
MITCHELL LINDA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
MOLLOY ANN K DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
MORRILLY DARLENE DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0
MURPHY MICHAEL D VICE CHAIRPERSON, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
NOONAN EDWARD J DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
PAEN GENARO DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
PARRY EDWARD J III VICE CHAIRPERSON, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
PAULINO JEANNE DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
PEDERSON THORU DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
PEREZ JUDGE LUIS DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
PHANEUF JAMES CHAIRPERSON, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
PURCELL PHILIP E DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
RICHER GERALD P DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
RIVARD MICHAEL DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
SCULLY PAUL DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
SEYMOUR-ROUTE PAULETTE PHD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
SHEA JAMES P DIRECTOR, UNTIL 2/15/11, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
SHEA JOHN ESQUIRE DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
SHELTON R LESLIE MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
SIMMONS IRINA DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
ST AMAND JAMES DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
STARR STANLEY B JR DIRECTOR, UNTIL 6/11, CLINTON HOSPITAL FOUNDATION,	1 00	X						0	0	0
STECYK MARKIAN MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
SULLIVAN WILLIAM F SR DIRECTOR, UMASS MEMORIAL HEALTH VENTURES, INC	1 00	X						0	0	0
TAYLOR HARVEY MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
TURLEY PATRICK DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
WHITNEY MARY DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
WILSON JACK DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
YOUNG LYNDA M DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
ALLICON KEARY T TREASURER, WING MEMORIAL HOSPITAL	40 00			X				156,418	0	41,241
BERGAN THOMAS PRESIDENT, CMMIC, INC	40 00			X				253,624	0	328,020
BROWN DOUGLAS S SECRETARY, UMASS MEMORIAL HEALTH CARE, INC	40 00			X				501,307	0	135,994
D'AMBRA ANN-MARIA SECRETARY, MARLBOROUGH HOSPITAL	40 00			X				46,591	0	7,569
DICKSON ERIC MD PRESIDENT, UMASS MEMORIAL MEDICAL GROUP, INC	40 00			X				407,774	0	94,107
DION JEFFREY TREASURER, UNTIL 9/9/11, MARLBOROUGH HOSPITAL	40 00			X				177,568	0	44,986
EKSTROM DEBORAH PRESIDENT, COMMUNITY HEALTHLINK, INC	40 00			X				253,325	0	116,023
FELDMANN ROBERT TREASURER, UMASS MEMORIAL LABORATORIES, INC	40 00			X				328,411	0	144,011
FRAKER MURIEL E ESQUIRE SECRETARY, UMASS MEMORIAL MEDICAL GROUP, INC	40 00			X				172,636	0	78,841
MCCUE STEVEN TREASURER, CLINTON HOSPITAL ASSOCIATION	40 00			X				160,622	0	28,032
MILLER LAUREN B SECRETARY, WING MEMORIAL HOSPITAL	40 00			X				77,476	0	11,579
MORABITO NANCY E SECRETARY, CLINTON HOSPITAL ASSOCIATION	40 00			X				57,348	0	1,338
MORIN LYNN A SECRETARY, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	40 00			X				78,034	0	7,210
O'BRIEN WILLIAM H SECRETARY, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM	40 00			X				110,650	0	53,033
SMITH FRANCIS W CLERK, UMASS MEMORIAL HEALTH VENTURES, INC	40 00			X				179,097	0	50,558
STREETER MICHELE M TREASURER, UMASS MEMORIAL MEDICAL GROUP, INC	40 00			X				357,332	0	116,926
BLUTE MICHAEL DIRECTOR, CANCER CENTER OF EXCELLENCE	40 00				X			524,834	0	75,444
BRENCKLE GEORGE PHD SR VP, CHIEF INFORMATION OFFICER	40 00				X			383,725	0	119,808
DALEY JENNIFER MD EXECUTIVE VP, CHIEF OPERATING OFFICER	40 00				X			424,921	0	59,872

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
DIAMOND VICTORIA SR VP, OPERATIONS	40 00				X			321,806	0	121,220
ETTINGER WALTER H MD PRESIDENT - MEDICAL CENTER	40 00				X			920,700	0	299,452
FISHER BARBARA SR VP, OPERATIONS	40 00				X			317,118	0	105,356
HYLKA SHARON SR VP, HOSPITAL ADMIN	40 00				X			392,709	0	241,101
KLUGMAN ROBERT MD CHIEF QUALITY OFFICER	40 00				X			502,672	0	242,845
KRUGER NANCY SR VP, CHIEF NURSING OFFICER	40 00				X			419,715	0	68,373
PHILLIPS ROBERT A MED DIR, HEART & VASCULAR COE	40 00				X			799,751	0	238,506
RANDOLPH JOHN T VP, CHIEF COMPLIANCE OFFICER	40 00				X			234,335	0	138,086
WEBB PATRICIA SR VP, CHIEF HR OFFICER, UNTIL 1/2/11	40 00				X			417,377	0	113,889
ANDERSON MILTON C SR VP, CHIEF OF HR	40 00				X			0	0	0
FAIRCHILD DAVID MD SR VP, CLINICAL INTEGRATION	40 00				X			0	0	0
MAYKEL JUSTIN MD PHYSICIAN, CHIEF OF COLORECTAL SURGERY - MED GROUP	30 00					X		562,589	0	34,857
BUSCONI BRIAN D MD PHYSICIAN, DIVISION CHIEF OF ORTHOPEDICS - MED GRO	33 00					X		545,085	0	35,594
ZIVNY JAROSLAV MD PHYSICIAN, DIRECTOR OF GASTROENTEROLOGY - MED GROU	33 00					X		543,818	0	40,465
MALONEY MARY E MD PHYSICIAN, CHIEF OF DERMATOLOGY - MED GROUP	30 00					X		513,877	0	35,594
LEVEY JOHN MD PHYSICIAN, CLINICAL CHIEF OF GASTROENTEROLOGY - ME	30 00					X		505,207	0	35,594
WARRING WENDY FORMER EXECUTIVE VICE PRESIDENT, UNTIL 9/1/06	0 00						X	117,663	0	0

Form 990, Part III - 4 Program Service Accomplishments (See the Instructions)

4d. Other program services

(Code) (Expenses $ 349,400,251 including grants of $ 64,000) (Revenue $ 405,388,438)

OTHER UMASS MEMORIAL ENTITIESUMASS MEMORIAL HAS A NUMBER OF SUBSIDIARY ENTITIES THAT FUNCTION PRIMARILY TO DELIVER HEALTH CARE TO PATIENTS OR TO SUPPORT THE DELIVERY OF HEALTH CARE TO PATIENTS OF HEALTH CARE TO PATIENTS OF UMASS MEMORIAL THEY ACCOMPLISH THIS THROUGH THE DELIVERY OF HEALTH CARE SERVICES WITHOUT REGARD TO THE PATIENT'S ABILITY TO PAY THEY ALSO ACCOMPLISH THIS BY PROVIDING SUPPORT, OVERSIGHT, ADMINISTRATIVE SERVICES OR PATIENT ADVOCACY SERVICES TO THE PATIENTS OF UMASS MEMORIAL, CENTRAL NEW ENGLAND, AND OTHER GEOGRAPHIES

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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

2010

Open to Public Inspection

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

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

If the organization answered "Yes," 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, Part V, line 35a (Proxy Tax), then

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

Name of the organization	Employer identification number
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN	91-2155626

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

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

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)		
b Total lobbying expenditures to influence a legislative body (direct lobbying)		
c Total lobbying expenditures (add lines 1a and 1b)		
d Other exempt purpose expenditures		
e Total exempt purpose expenditures (add lines 1c and 1d)		
f Lobbying nontaxable amount Enter the amount from the following table in both columns		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

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) 2007	(b) 2008	(c) 2009	(d) 2010	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

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

		(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?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		864,640
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		887,983
i	Other activities? If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			1,752,623
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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	104,017,758	98,561,352	97,341,571		
b	Contributions	316,330	1,245,442	172,660		
c	Investment earnings or losses	-2,402,463	5,785,214	510,787		
d	Grants or scholarships					
e	Other expenditures for facilities and programs	3,636,662	1,574,250	-536,334		
f	Administrative expenses					
g	End of year balance	98,294,963	104,017,758	98,561,352		

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

- a Board designated or quasi-endowment ▶
- b Permanent endowment ▶ 78 000 %
- c Term endowment ▶ 22 000 %

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)	Yes	
(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		7,746,102		7,746,102
b Buildings		802,821,590	422,427,040	380,394,550
c Leasehold improvements		34,398,186	18,803,126	15,595,060
d Equipment		631,951,201	432,092,227	199,858,974
e Other		81,587,194	6,310,612	75,276,582
Total. Add lines 1a-1e *(Column (d) should equal Form 990, Part X, column (B), line 10(c).)* ▶				678,871,268

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
(1) Financial derivatives		
(2) Closely-held equity interests		
Other See Additional Data Table		
Total. *(Column (b) should equal Form 990, Part X, col (B) line 12)* ▶	127,541,059	

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	
Total. *(Column (b) should equal Form 990, Part X, col (B) line 25)* ▶	545,285,040

2. Fin 48 (ASC 740) 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 (ASC740)

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	2,613,485,018
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,568,925,946
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	44,559,072
4	Net unrealized gains (losses) on investments	4	-19,474,382
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-74,921,231
9	Total adjustments (net) Add lines 4 - 8	9	-94,395,613
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	-49,836,541

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	
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	
3	Subtract line **2e** from line **1**			3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line **1**				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIV)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total Revenue Add lines **3** and **4c.** (This should equal Form 990, Part I, line 12)			5	

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

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

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
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	FIN 48 FOOTNOTE INCOME TAXES THE SYSTEM FOLLOWS A TWO-STEP APPROACH FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THE SUBSTANTIAL MAJORITY OF UMASS MEMORIAL AND ITS AFFILIATE ENTITIES ARE RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS TAX-EXEMPT UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE ACCORDINGLY, THESE ENTITIES WILL NOT INCUR ANY LIABILITY FOR FEDERAL INCOME TAXES EXCEPT FOR TAX ON UNRELATED BUSINESS INCOME CERTAIN AFFILIATES ARE TAXABLE ENTITIES THE MEASUREMENT OF THE AMOUNTS RECORDED AS A PROVISION FOR INCOME TAXES BASED UPON THE AFOREMENTIONED APPROACH IS NOT MATERIAL AND IS RECORDED AS PART OF SUPPLIES AND OTHER EXPENSE IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF OPERATIONS THE SYSTEM DOES NOT BELIEVE IT HAS ANY SIGNIFICANT UNCERTAIN TAX POSITIONS
PART XI, LINE 8 - OTHER ADJUSTMENTS		NET ASSETS RELEASED FROM RESTRICTIONS 4,768,664 PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT COST -70,678,363 BOOK/TAX DIFFERENCES FROM S CORP K-1 472,818 CHANGE IN BENEFICIAL INTERESTS IN PERPETUAL TRUSTS -5,149,554 MISCELLANEOUS 47 NET ASSETS RELEASED FROM RESTRICTION FOR PPE 5,005,601 TEMPORARY RESTRICTED FUND EXPENDITURES -9,558,388 TRANSFERS (TO) FROM RELATED PARTIES 217,944
		PART V ENDOWMENT FUNDS QUESTION 3 A (I) BANK OF AMERICA HOLDS 3 TRUST FUNDS FOR WING MEMORIAL HOSPITAL DORNOE PARKER TRUST, RATHBONE 1950 TRUST, RATHBONE 1951 TRUST INTEREST IS PAID TO WING BANK OF AMERICA IS AN UNRELATED ORGANIZATION BANK OF AMERICA MERRILL LYNCH HOLDS THE BERNARD W DOYLE TRUST FOR HEALTHALLIANCE HOSPITAL DISTRIBUTIONS ARE PAID TO HEALTHALLIANCE HOSPITAL BANK OF AMERICA MERRILL LYNCH IS AN UNRELATED ORGANIZATION BYN MELLON WEALTH MANAGEMENT HOLDS THE FOLLOWING TRUSTS FOR HEALTHALLIANCE HOSPITAL TRUST U/WILL ART 11 WILLIAM H CROPPER TRUST U/WILL PAR 15 WILLIAM H CROPPER TRUST U/WILL ART 18 WILLIAM H CROPPER TRUST UNDER 2ND CODICIL OF WILL OF WILLIAM H CROPPER TRUST U/WILL 4TH COD WILLIAM H CROPPER DISTRIBUTIONS ARE PAID TO HEALTHALLIANCE HOSPITAL BYN MELLON WEALTH MANAGEMENT IS AN UNRELATED ORGANIZATION PART V ENDOWMENT FUNDS QUESTION 4 THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS ARE DIRECTED IN ACCORDANCE WITH THE DONOR'S INTENT INCLUDING THE PERSERVATION OF THE ORIGINAL GIFT AND VARIOUS PURPOSES INCLUDING CHARITY CARE, MEDICAL EDUCATION, RESEARCH, HEALTH CARE SERVICES, BUILDINGS AND EQUIPMENT HEALTHALLIANCE HOSPITAL - THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS ARE DIRECTED IN ACCORDANCE WITH THE DONOR'S INTENT INCLUDING THE PRESERVATION OF THE ORIGINAL GIFT AND VARIOUS PURPOSES INCLUDING CHARITY CARE, MEDICAL EDUCATION, RESEARCH, HEALTH CARE SERVICES, BUILDINGS AND EQUIPMENT

Additional Data

Software ID:
Software Version:
EIN: 91-2155626
Name: UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

Form 990, Schedule D, Part VII - Investments— Other Securities

(a) Description of security or cateory (including name of security)	**(b)**Book value	**(c)** Method of valuation Cost or end-of-year market value
TIFF ABSOLUTE RETURN POOL (6,291 SHARES)	21,563,639	F
TIFF PRIVATE EQUITY PARTNERS 2006 (2,590,699 SHARES)	2,590,699	F
FRANK RUSSELL GLOBAL PRIVATE EQUITY FUND (977,448 SHARES)	977,448	F
GMO MULTI-STRATEGY FUND (OFFSHORE) LP (12,177,685 SHARES)	12,177,685	F
BENEFICIAL INTEREST IN TRUSTS	66,905,446	F
AETOS CAPITAL LONG/SHORT STRATEGIES (79,905 SHARES)	7,498,098	F
AETOS CAPITAL DISTRESSED INV STRATEGIES (26,692 SHARES)	3,098,685	F
AETOS CAPITAL MULTI-STRATEGY ARBITRAGE (27,019 SHARES)	2,787,758	F
MPPLTD/PORTFOLIO CLASS A (4,954 SHARES)	455,942	F
TIFF ABSOLUTE RETURN POOL CLASS C (3,871 SHARES)	6,165,561	F
MET WEST ENHANCED TALF STRATEGY FUND (3,209,248 SHARES)	3,209,248	F
INCOME RESEARCH AND MGMT (LB HOLDINGS) (200,000 SHARES)	32,000	F
INCOME RESEARCH AND MGMT (LB HOLDINGS) (415,000 SHARES)	78,850	F

Form 990, Schedule D, Part X, - Other Liabilities

1 **(a)** Description of Liability	**(b)** Amount
DUE TO UMASS MEDICAL SCHOOL	9,057,413
THIRD PARTY LIABILITIES	61,327,563
DUE TO RELATED PARTIES	28,385,625
ACCRUED PENSION POST RETIREMENT BENEFITS	359,707,649
O/S LOSS RESERVES	30,515,992
ESTIMATED MALPRACTICE COSTS	28,010,403
OTHER	681,519
ANNUITY PAYABLE	726,373
LT LIABILITY ARO	10,752,427
ACCRUED LT LIABILITIES	3,554,191
CLAIMS RESERVES	89,125
CONTRIBUTION PAYABLE	36,730
MEDICARE RESERVES	30,000
NOTES PAYABLE TO UMMHC (MED CENTER)	12,410,030

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
Attach to Form 990 or Form 990-EZ. See separate instructions.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply

- **a** ☑ Mail solicitations
- **b** ☐ Internet and e-mail solicitations
- **c** ☐ Phone solicitations
- **d** ☑ In-person solicitations
- **e** ☑ Solicitation of non-government grants
- **f** ☑ Solicitation of government grants
- **g** ☑ Special fundraising events

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ **Yes** ☑ **No**

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization Form 990-EZ filers are not required to complete this table

(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
UMASS MEMORIAL FOUNDATION INC 333 SOUTH STREET SHREWSBURY, MA 01545	FUNDRAISING	Yes		5,665,576	1,602,995	4,062,581
Total . . . . . ▶				5,665,576	1,602,995	4,062,581

3 List all states in which the organization is registered or licensed to solicit funds or has been notified it is exempt from registration or licensing

MA, NH

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than $5,000.

		(a) Event #1 HOSP GOLF TRNM (event type)	(b) Event #2 WINTER BALL (event type)	(c) Other Events 11 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 Gross receipts	288,514	277,825	569,480	1,135,819
	2 Less Charitable contributions	190,007	204,994	382,635	777,636
	3 Gross income (line 1 minus line 2)	98,507	72,831	186,845	358,183
Direct Expenses	4 Cash prizes				
	5 Non-cash prizes	29,279		15,848	45,127
	6 Rent/facility costs	116,254		51,814	168,068
	7 Food and beverages			12,342	12,342
	8 Entertainment			2,200	2,200
	9 Other direct expenses	10,318	72,831	125,137	208,286
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				436,023
	11 Net income summary Combine lines 3 and 10 in column (d) ▶				-77,840

Part III **Gaming.** Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Non-cash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	☐ Yes ____% ☐ No	
	7 Direct expense summary Add lines 2 through 5 in column (d) ▶				
	8 Net gaming income summary Combine lines 1 and 7 in column (d) ▶				

9 Enter the state(s) in which the organization operates gaming activities _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," Explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," Explain _____

11 Does the organization operate gaming activities with nonmembers? . . . . . ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? . . . . . ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in

a	The organization's facility	**13a**	
b	An outside facility	**13b**	

14 Provide the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶ ----------

Address ▶ ----------

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? . . . . . ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____

c If "Yes," enter name and address

Name ▶ ----------

Address ▶ ----------

16 Gaming manager information

Name ▶ ----------

Gaming manager compensation ▶ $ ----------

Description of services provided ▶ ----------

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? . . . . . ☐ Yes ☐ No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV Complete this part to provide additional information for responses to question on Schedule G (see instructions.)

Identifier	ReturnReference	Explanation
PART I, LINE 2B, COLUMN (III)	PART I, LINE 2B - FUNDRAISER ADDITIONAL INFORMATION	UMASS MEMORIAL FOUNDATION, INC IS IDENTIFIED AS THE ADMINISTRATOR OF THE PHILANTHROPIC ACTIVITIES OF THE REPORTING ENTITIES OF UMASS MEMORIAL HEALTH CARE, INC THIS INCLUDES THE COORDINATION OF ALL CHARITABLE WORK AND THE MANAGEMENT OF OFFICE OPERATIONS TO SUPPORT FUNDRAISING INCLUDING THE FOLLOWING PROCEDURES 1) ACTIVE DEVELOPMENT WORK 2) DONOR RELATIONS AND COMMUNICATIONS 3) SERVICES TO UMASS MEMORIAL STAFF 4) CONTRIBUTION REPORTS, DONOR RECORD FILES 5) TRANSFER OF CONTRIBUTIONS RECEIVED (CONTRIBUTIONS RECEIVED BY THE FOUNDATION THAT ARE DESIGNATED TO A UMASS MEMORIAL REPORTING ENTITY ARE DEPOSITED INTO A DESIGNATED ACCOUNT OF THE RESPECTIVE REPORTING ENTITY UPON RECEIPT) 6) EXPENDITURES OF CONTRIBUTIONS
PART I, LINE 2B, COLUMN (V)	PART I, LINE 2B - FUNDRAISER ADDITIONAL INFORMATION (CONTINUED)	UMASS MEMORIAL HEALTH CARE, INC PAYS UMASS MEMORIAL FOUNDATION, INC ITS PRORATA SHARE OF OPERATING EXPENSES BASED ON THE SPLIT OF UMASS MEMORIAL CONTRIBUTION RECEIPTS VERSUS THE OVERALL TOTAL CONTRIBUTION RECEIPTS AS COLLECTED BY THE FOUNDATION
PART II	SCHEDULE G - ADDITIONAL INFORMATION	PART II, COLUMN (A) EVENT #1 THE HOSPITAL GOLF TOURNAMENT WAS HELD BY CENTRAL NEW ENGLAND HEALTHALLIANCE, INC PART II, COLUMN (B) EVENT #2 THE WINTER BALL WAS HELD BY THE PARENT PART II, COLUMN (C) OTHER EVENTS (11EVENTS REPORTED) ARE GOLF TOURNAMENT HELD BY WING MEMORIAL HOSPITAL CORPORATION SPEAKEASY HELD BY HEALTHALLIANCE HOSPITALS DENNEHY GOLF TOURNAMENT HELD BY HEALTH ALLIANCE HOME HEALTH AND HOSPICE, INC LOVELIGHT HELD BY HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC GOLF TOURNAMENT HELD BY THE PARENT OTHER MISC EVENT HELD BY THE PARENT GOLF TOURNAMENT HELD BY MARLBOROUGH HOSPITAL, INC 50'S SOCK HOP DANCE HELD BY CLINTON HOSPITAL ASSOCIATION MENTAL HEALTH MONTH DINNER HELD BY COMMUNITY HEALTHLINK, INC SPANISH FOR KIDS HELD BY COMMUNITY HEALTHLINK, INC DOG WALK FUNDRAISER HELD BY COMMUNITY HEALTHLINK, INC

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a .	1a	Yes	
b	If "Yes," is it a written policy?	1b	Yes	
2	If the organization has multiple hospitals, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year ☑ Applied uniformly to all hospitals ☐ Applied uniformly to most hospitals ☐ Generally tailored to individual hospitals			
3	Answer the following based on the the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
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 FPG family income limit for eligibility for free care ☐ 100% ☐ 150% ☑ 200% ☐ Other _____ %	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 600.000000000000 %	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	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year? . . .	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		No
6a	Does the organization prepare a community benefit report during the tax year?	6a	Yes	
6b	If "Yes," did the organization make it available to the public?	6b	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheets 1 and 2)			55,001,985	20,950,610	34,051,375	2 100 %
b Unreimbursed Medicaid (from Worksheet 3, column a)			261,525,939	241,606,541	19,919,398	1 230 %
c Unreimbursed costs—other means-tested government programs (from Worksheet 3, column b)			37,092,662	35,268,968	1,823,694	0 110 %
d **Total** Financial Assistance and Means-Tested Government Programs			353,620,586	297,826,119	55,794,467	3 440 %
Other Benefits						
e Community health improvement services and community benefit operations (from (Worksheet 4)			4,050,554	2,646,887	1,403,667	0 090 %
f Health professions education (from Worksheet 5)			190,772,451	128,258,080	62,514,371	3 860 %
g Subsidized health services (from Worksheet 6)			91,850,494	82,836,487	9,014,007	0 560 %
h Research (from Worksheet 7)			0	0		0 %
i Cash and in-kind contributions to community groups (from Worksheet 8)			4,698,302	2,066,575	2,631,727	0 160 %
j **Total** Other Benefits			291,371,801	215,808,029	75,563,772	4 670 %
k **Total.** Add lines 7d and 7j			644,992,387	513,634,148	131,358,239	8 110 %

Part II **Community Building Activities** during the tax year, and describe in Part VI how its community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing			16,818		16,818	0 %
2 Economic development			0			
3 Community support			13,000		13,000	0 %
4 Environmental improvements			19,000		19,000	0 %
5 Leadership development and training for community members			4,326		4,326	0 %
6 Coalition building			71,598		71,598	0 %
7 Community health improvement advocacy			1,000		1,000	0 %
8 Workforce development			766,955		766,955	0 050 %
9 Other			0			
10 **Total**			892,697		892,697	0 050 %

Part III **Bad Debt, Medicare, & Collection Practices**

Section A. Bad Debt Expense

				Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No 15?	1	Yes		
2	Enter the amount of the organization's bad debt expense (at cost)	2	9,422,060		
3	Enter the estimated amount of the organization's bad debt expense (at cost) attributable to patients eligible under the organization's financial assistance policy	3	1,693,756		
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 a portion of bad debt amounts as community benefit				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	357,021,904		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	383,705,879		
7	Subtract line 6 from line 5 This is the surplus or (shortfall)	7	-26,683,975		
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		
b	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 1 COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	PROVIDES INSURANCE	100 000 %	0 %	0 %
2 2 UMASS MEMORIAL INVESTMENT PARTNERSHIP LLP	MANAGES POOLED INVESTMENTS	100 000 %	0 %	0 %
3 3 UMASS MEMORIAL HEALTH ALLIANCE MRI CENTER LLC	MAGNETIC RESONANCE IMAGING CENTER	60 000 %	0 %	0 %
4 4 UMASS MEMORIAL MRI OF MARLBOROUGH LLC	MAGNETIC RESONANCE IMAGING CENTER	56 000 %	0 %	0 %
5 5 MEMORIAL OFFICE CONDOMINIUM TRUST	CONDO ASSOCIATION THAT OWNS MEDICAL OFFICE BUILDING	53 690 %	0 %	0 %
6 6 UMASS MEMORIAL MRI & IMAGING CENTER LLC	MAGNETIC RESONANCE IMAGING CENTER	50 000 %	0 %	0 %
7 7 NEW ENGLAND REHABILITATION SERVICES OF CENTRAL MASSACHUSETTS INC	ACUTE CARE REHABILITATION FACILITY	50 000 %	0 %	0 %
8 8 BIO LABS INC	CLINICAL LABORATORY	100 000 %	0 %	0 %
9 9 HEALTHALLIANCE WITH PHYSICIANS INC	PHYSICIAN ALLIANCE	50 000 %	0 %	0 %
1010 SHIELDS IMAGING OF MASSACHUSETTS LLC	MANAGEMENT COMPANY FOR PET IMAGING	25 000 %	0 %	0 %
11				
12				
13				

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, measured by total revenue per facility, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? 5

	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)
1	UMASS MEMORIAL MEDICAL CENTER INC 55 LAKE AVE 119 BELMONT STREET WORCESTER,MA 01605	X	X	X	X		X	X		
2	HEALTHALLIANCE HOSPITAL INC 60 HOSPITAL ROAD LEOMINSTER,MA 01453	X	X		X			X		
3	MARLBOROUGH HOSPITAL 157 UNION STREET MARLBOROUGH,MA 01752	X	X		X			X		
4	WING MEMORIAL HOSPITAL CORPORATION 40 WRIGHT STREET PALMER,MA 01069	X	X					X		
5	CLINTON HOSPITAL ASSOCIATION 201 HIGHLAND STREET CLINTON,MA 01510	X	X					X		

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: UMASS MEMORIAL MEDICAL CENTER INC

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 1

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2010)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess all of the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Participation in the development of a community-wide community benefit plan			
d ☐ Participation in the execution of a community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care to low income individuals?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			

Part V Facility Information *(continued)*

		Yes	No
10 Used FPG to determine eligibility for providing *discounted* care to low income individuals?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000%			
11 Explained the basis for calculating amounts charged to patients?	**11**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Other (describe in Part VI)			
12 Explained the method for applying for financial assistance?	**12**	Yes	
13 Included measures to publicize the policy within the community served by the hospital facility?	**13**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted at all times on the hospital facility's web site			
b ☑ The policy was attached to all billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment?	**14**	Yes	
15 Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
16 Did the hospital facility engage in or authorize a third party to engage in any of the following collection actions during the tax year?	**16**	Yes	
If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply)			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
17 Indicate which actions the hospital facility took before initiating any of the collection actions checked in question 16 (check all that apply)			
a ☑ Notified patients of the financial assistance policy upon admission			
b ☑ Notified patients of the financial assistance policy prior to discharge			
c ☑ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
d ☑ Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance			
e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate the reasons why (check all that apply)			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility did not have a policy relating to emergency medical care			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges for Medical Care

19 Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply)			
a ☐ The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility			
b ☐ The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility			
c ☐ The hospital facility used the Medicare rate for those services			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: HEALTHALLIANCE HOSPITAL INC

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 2

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2010)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess all of the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Participation in the development of a community-wide community benefit plan			
d ☐ Participation in the execution of a community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care to low income individuals?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			

Part V Facility Information *(continued)*

		Yes	No
10 Used FPG to determine eligibility for providing *discounted* care to low income individuals?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000%			
11 Explained the basis for calculating amounts charged to patients?	**11**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☐ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☐ State regulation			
h ☐ Other (describe in Part VI)			
12 Explained the method for applying for financial assistance?	**12**	Yes	
13 Included measures to publicize the policy within the community served by the hospital facility?	**13**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☐ The policy was posted at all times on the hospital facility's web site			
b ☑ The policy was attached to all billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☐ The policy was provided, in writing, to patients upon admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment?	**14**	Yes	
15 Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
16 Did the hospital facility engage in or authorize a third party to engage in any of the following collection actions during the tax year?	**16**	Yes	
If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply)			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
17 Indicate which actions the hospital facility took before initiating any of the collection actions checked in question 16 (check all that apply)			
a ☐ Notified patients of the financial assistance policy upon admission			
b ☑ Notified patients of the financial assistance policy prior to discharge			
c ☑ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
d ☑ Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance			
e ☑ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate the reasons why (check all that apply)			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility did not have a policy relating to emergency medical care			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges for Medical Care

19 Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply)			
a ☐ The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility			
b ☐ The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility			
c ☐ The hospital facility used the Medicare rate for those services			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: MARLBOROUGH HOSPITAL

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 3

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2010)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess all of the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Participation in the development of a community-wide community benefit plan			
d ☐ Participation in the execution of a community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care to low income individuals?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			

Part V Facility Information *(continued)*

		Yes	No
10 Used FPG to determine eligibility for providing *discounted* care to low income individuals?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000%			
11 Explained the basis for calculating amounts charged to patients?	**11**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Other (describe in Part VI)			
12 Explained the method for applying for financial assistance?	**12**	Yes	
13 Included measures to publicize the policy within the community served by the hospital facility?	**13**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted at all times on the hospital facility's web site			
b ☑ The policy was attached to all billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment?	**14**	Yes	
15 Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
16 Did the hospital facility engage in or authorize a third party to engage in any of the following collection actions during the tax year?	**16**	Yes	
If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply)			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
17 Indicate which actions the hospital facility took before initiating any of the collection actions checked in question 16 (check all that apply)			
a ☑ Notified patients of the financial assistance policy upon admission			
b ☑ Notified patients of the financial assistance policy prior to discharge			
c ☑ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
d ☑ Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance			
e ☐ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate the reasons why (check all that apply)			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility did not have a policy relating to emergency medical care			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges for Medical Care

19 Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply)			
a ☐ The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility			
b ☐ The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility			
c ☐ The hospital facility used the Medicare rate for those services			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: WING MEMORIAL HOSPITAL CORPORATION

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 4

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2010)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	1		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess all of the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public?	5		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Participation in the development of a community-wide community benefit plan			
d ☐ Participation in the execution of a community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care to low income individuals?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			

Part V Facility Information *(continued)*

		Yes	No
10 Used FPG to determine eligibility for providing *discounted* care to low income individuals?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000%			
11 Explained the basis for calculating amounts charged to patients?	**11**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Other (describe in Part VI)			
12 Explained the method for applying for financial assistance?	**12**	Yes	
13 Included measures to publicize the policy within the community served by the hospital facility?	**13**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted at all times on the hospital facility's web site			
b ☑ The policy was attached to all billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment?	**14**	Yes	
15 Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
16 Did the hospital facility engage in or authorize a third party to engage in any of the following collection actions during the tax year?	**16**	Yes	
If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply)			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
17 Indicate which actions the hospital facility took before initiating any of the collection actions checked in question 16 (check all that apply)			
a ☑ Notified patients of the financial assistance policy upon admission			
b ☑ Notified patients of the financial assistance policy prior to discharge			
c ☑ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
d ☑ Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance			
e ☐ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate the reasons why (check all that apply)			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility did not have a policy relating to emergency medical care			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges for Medical Care

19 Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply)			
a ☐ The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility			
b ☐ The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility			
c ☐ The hospital facility used the Medicare rate for those services			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices.

(Complete a separate Section B for each of the hospital facilities listed in Part V, Section A)

Name of Hospital Facility: CLINTON HOSPITAL ASSOCIATION

Line Number of Hospital Facility (from Schedule H, Part V, Section A): 5

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 2010)			
1 During the tax year or any prior tax year, did the hospital facility conduct a community health needs assessment ("Needs Assessment")? If "No," skip to question 8	**1**		
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a ☐ A definition of the community served by the hospital facility			
b ☐ Demographics of the community			
c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d ☐ How data was obtained			
e ☐ The health needs of the community			
f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g ☐ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h ☐ The process for consulting with persons representing the community's interests			
i ☐ Information gaps that limit the hospital facility's ability to assess all of the community's health needs			
j ☐ Other (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ___			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		
5 Did the hospital facility make its Needs Assessment widely available to the public?	**5**		
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a ☐ Hospital facility's website			
b ☐ Available upon request from the hospital facility			
c ☐ Other (describe in Part VI)			
6 If the hospital facility addressed needs identified in its most recently conducted Needs Assessment, indicate how (check all that apply)			
a ☐ Adoption of an implementation strategy to address the health needs of the hospital facility's community			
b ☐ Execution of the implementation strategy			
c ☐ Participation in the development of a community-wide community benefit plan			
d ☐ Participation in the execution of a community-wide community benefit plan			
e ☐ Inclusion of a community benefit section in operational plans			
f ☐ Adoption of a budget for provision of services that address the needs identified in the Needs Assessment			
g ☐ Prioritization of health needs in the community			
h ☐ Prioritization of services that the hospital facility will undertake to meet health needs in its community			
i ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	**7**		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**8**	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care to low income individuals?	**9**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			

Part V Facility Information *(continued)*

		Yes	No
10 Used FPG to determine eligibility for providing *discounted* care to low income individuals?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000%			
11 Explained the basis for calculating amounts charged to patients?	**11**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☐ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Other (describe in Part VI)			
12 Explained the method for applying for financial assistance?	**12**	Yes	
13 Included measures to publicize the policy within the community served by the hospital facility?	**13**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted at all times on the hospital facility's web site			
b ☑ The policy was attached to all billing invoices			
c ☑ The policy was posted in the hospital facility's emergency rooms or waiting rooms			
d ☑ The policy was posted in the hospital facility's admissions offices			
e ☑ The policy was provided, in writing, to patients upon admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			

Billing and Collections

14 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy that explained actions the hospital facility may take upon non-payment?	**14**	Yes	
15 Check all of the following collection actions against a patient that were permitted under the hospital facility's policies at any time during the tax year			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
16 Did the hospital facility engage in or authorize a third party to engage in any of the following collection actions during the tax year?	**16**	Yes	
If "Yes," check all collection actions in which the hospital facility or a third party engaged (check all that apply)			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other (describe in Part VI)			
17 Indicate which actions the hospital facility took before initiating any of the collection actions checked in question 16 (check all that apply)			
a ☑ Notified patients of the financial assistance policy upon admission			
b ☑ Notified patients of the financial assistance policy prior to discharge			
c ☑ Notified patients of the financial assistance policy in communications with the patients regarding the patients' bills			
d ☑ Documented its determination of whether a patient who applied for financial assistance under the financial assistance policy qualified for financial assistance			
e ☐ Other (describe in Part VI)			

Part V Facility Information *(continued)*

Policy Relating to Emergency Medical Care

		Yes	No
18 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that requires the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**18**	Yes	
If "No," indicate the reasons why (check all that apply)			
a ☐ The hospital facility did not provide care for any emergency medical conditions			
b ☐ The hospital facility did not have a policy relating to emergency medical care			
c ☐ The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part VI)			
d ☐ Other (describe in Part VI)			

Charges for Medical Care

19 Indicate how the hospital facility determined the amounts billed to individuals who did not have insurance covering emergency or other medically necessary care (check all that apply)			
a ☐ The hospital facility used the lowest negotiated commercial insurance rate for those services at the hospital facility			
b ☐ The hospital facility used the average of the three lowest negotiated commercial insurance rates for those services at the hospital facility			
c ☐ The hospital facility used the Medicare rate for those services			
d ☐ Other (describe in Part VI)			
20 Did the hospital facility charge any of its patients who were eligible for assistance under the hospital facility's financial assistance policy, and to whom the hospital facility provided emergency or other medically necessary services, more than the amounts generally billed to individuals who had insurance covering such care?	**20**		No
If "Yes," explain in Part VI			
21 Did the hospital facility charge any of its patients an amount equal to the gross charge for services provided to that patient?	**21**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility
(list in order of size, measured by total revenue per facility, from largest to smallest)

How many non-hospital facilities did the organization operate during the tax year? **4**

	Name and address	Type of Facility (Describe)
1	UMASS MEMORIAL LABORATORIES BIOTECH ONE 365 PLANTATION STREET WORCESTER, MA 01605	SATELLITE - LAB SERVICES
2	UMASS MEMORIAL LABORATORIES BIOTECH ONE 365 PLANTATION STREET WORCESTER, MA 01605	SATELLITE - LAB SERVICES
3	UMASS MEMORIAL LABORATORIES BIOTECH ONE 365 PLANTATION STREET WORCESTER, MA 01605	SATELLITE - LAB SERVICES
4	UMASS MEMORIAL LABORATORIES BIOTECH ONE 365 PLANTATION STREET WORCESTER, MA 01605	SATELLITE - LAB SERVICES
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Complete this part to provide the following information

1 **Required descriptions.** Provide the description required for Part I, lines 3c, 6a, and 7, Part II, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any needs assessments reported in Part V, Section B

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy

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

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report

Identifier	ReturnReference	Explanation
		PART I, LINE 7 THE ECLIPSYS COST ACCOUNTING DATA WAS APPLIED FOR THE PATIENT CARE THAT SUSTAINED A LOSS CARE IS BILLED AT A PROCEDURE (CHARGE CODE) LEVEL AND THIS IS APPLIED TO THE PATIENT UTILIZATION THIS DATA INCLUDES ALL PATIENT SEGMENTS OF CARE EXCLUSIONS WERE APPLIED AS DIRECTED IN THE SCHEDULE THE COST TO CHARGE WAS ACHIEVED BY TAKING THE EXPENSES (EXCLUDING BAD DEBT) AND APPLYING THEM AGAINST THE GROSS CHARGES A COST CHARGE RATIO WAS APPLIED TO THE PATIENT CARE THAT WAS NOT BILLED TO HEALTH SAFETY NET (HSN), I E AMBULANCE SERVICES, MOBILE VAN PATIENT CARE, AND PRIMARY CARE WHERE THE PATIENT DID NOT FULLY COMPLETE THE FREE CARE APPLICATION

Identifier	ReturnReference	Explanation
		PART I, LINE 7G THE ORGANIZATION REVIEWED PROGRAMS THAT WERE PROVIDED BUT WHICH INCURRED A FINANCIAL LOSS THE LOSS IS OBTAINED AFTER REDUCING THE CHARGES TO COST, LESS THE PAYMENTS THESE LOSSES ARE NOT INCLUDED IN PART I OR AS BAD DEBT IN PART III MEDICAID, SELF-PAY AND FREE CARE CASES AND VISITS WERE REMOVED FROM THE TOTAL PER THE INSTRUCTIONS THE SERVICES PROVIDED HAVE BEEN IDENTIFIED AS A COMMUNITY NEED AND IF THE ORGANIZATION NO LONGER OFFERED THE SERVICE, THE SERVICE WOULD BE UNAVAILABLE THE SERVICES RECOGNIZED ARE PSYCHIATRY, FAMILY AND COMMUNITY MEDICINE, NEPHROLOGY, BARRE PRIMARY CARE, PEDIATRIC PRIMARY CARE, AND MATERNITY SERVICES PROVIDED FOR DELIVERIES AND NORMAL NEWBORNS, EMERGENCY SERVICES, CARE MOBILE, PLUMLEY VILLAGE PRIMARY CARE, TRI-RIVER PRIMARY CARE, AND TB CLINIC THE DATA REPRESENTS THE UMASS MEMORIAL MEDICAL CENTER AND THE MEMBER HOSPITALS, CLINTON, MARLBOROUGH, HEALTHALLIANCE AND WING MEMORIAL PART I, LINE 7G NO COST ATTRIBUTABLE TO A PHYSICIAN CLINIC IS INCLUDED IN SUBSIDIZED HEALTH SERVICES

Identifier	ReturnReference	Explanation
		PART I, L7 COL(F) BAD DEBT EXPENSE INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A) WHICH WAS SUBTRACTED FOR PURPOSES OF CALCULATING THE PERCENTAGE AMOUNTS TO $48,795,577

Identifier	ReturnReference	Explanation
		PART II UMASS MEMORIAL HEALTH CARE RECOGNIZES COMMUNITY BUILDING ACTIVITIES AS BEING A PART OF THOSE 'SOCIAL DETERMINANTS OF HEALTH' THAT IMPACT THE HEALTH OF THE COMMUNITY WE INVEST IN EDUCATIONAL COLLABORATIVES, COALITION BUILDING, ADVOCACY EFFORTS, COMMUNITY GARDENS, WORKFORCE DEVELOPMENT AND LEADERSHIP TRAINING PROGRAMS THAT SUPPORT YOUTH WHO ARE AT RISK OF DEVELOPING POOR AND RISKY HEALTH BEHAVIORS AND ARE EXPERIENCING VIOLENCE DUE TO POVERTY WE ALSO INVEST IN ENVIRONMENTAL AND PHYSICAL IMPROVEMENT PROGRAMS SUCH AS BEAUTIFICATION OF LOW INCOME NEIGHBORHOOD PARKS TO ENABLE ACCESS TO SAFE PLAYGROUNDS THAT PROMOTE PHYSICAL ACTIVITY AS A WAY TO REDUCE OBESITY THESE PROGRAMS ARE BASED ON OUR COMMUNITY BENEFITS MISSION WHICH WAS RECOMMENDED BY A COMMUNITY BENEFITS ADVISORY COMMITTEE AND DRAWS INSPIRATION FROM THE WORLD HEALTH ORGANIZATION'S BROAD DEFINITION OF HEALTH, AS 'A STATE OF COMPLETE, PHYSICAL, MENTAL, AND SOCIAL WELL BEING AND NOT MERELY THE ABSENCE OF DISEASE ' BY ADOPTING THIS DEFINITION, UMASS MEMORIAL HEALTH CARE HAS EXPANDED ITS STRATEGY TO INCLUDE THE SOCIAL, ECONOMIC, AND POLITICAL OBSTACLES THAT PREVENT PEOPLE FROM ACHIEVING OPTIMAL HEALTH ALL OF OUR COMMUNITY BUILDING ACTIVITIES ARE THE RESULT OF AN IDENTIFIED NEED AND ENGAGE THE COMMUNITY THEY INCLUDE COLLABORATIVE EFFORTS, ADVOCACY ACTIVITIES AND PARTNERSHIPS THAT ENGAGE A BROAD ARRAY OF COMMUNITY STAKEHOLDERS IN ADDRESSING THESE UNMET SOCIAL DETERMINANTS OF HEALTH (COMMUNITY BUILDING ACTIVITIES)

Identifier	ReturnReference	Explanation
		PART III, LINE 4 COSTING METHODOLOGY - MULTIPLIED THE GROSS PATIENT SERVICE REVENUE BY THE RATIO OF COSTS TO CHARGES CALCULATED AS REPORTED IN HOSPITALS DHCFP 403 HOSPITAL STATEMENT OF COSTS, REVENUES AND STATISTICS THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS DO NOT INCLUDE A FOOTNOTE PERTAINING TO BAD DEBT EXPENSE, ACCOUNTS RECEIVABLE, OR THE ALLLOWANCE FOR DOUBTFUL ACCOUNTS AMOUNTS RECORDED AS BAD DEBT EXPENSE AND THE ALLOWANCE FOR DOUBTFUL ACCOUNTS ARE PRESENTED DIRECTLY ON THE CONSOLIDATED STATEMENT OF OPERATIONS AND CONSOLIDATED BALANCE SHEETS RESPECTIVELY

Identifier	ReturnReference	Explanation
		PART III, LINE 8 THE MEDICARE SHORTFALL IS THE SUBSIDIZED AMOUNT OF CARE PROVIDED TO PATIENTS AND IS CONSIDERED A COMMUNITY BENEFIT THIS SHORTFALL INCLUDES LOW REIMBURSEMENT FOR CAPITAL DUE TO TIMING DIFFERENCES AS MAJOR INVESTMENTS ARE MADE, PROGRAMS RELATED TO EMERGENCY AND OTHER AMBULATORY PROGRAMS

Identifier	ReturnReference	Explanation
		PART III, LINE 9B EXEMPTION FROM SELF-PAY BILLING AND COLLECTION ACTION - THE ORGANIZATION WILL NOT INITIATE SELF-PAY BILLING AND COLLECTION ACTIVITY A UPON SUFFICIENT PROOF THAT A PATIENT IS A RECIPIENT OF EMERGENCY AID TO THE ELDERLY, DISABLED AND CHILDREN (EAEDC), OR ENROLLED IN THE HEALTH SAFETY NET (HSNO) OR MASSHEALTH, HEALTHY START, OR THE CHILDREN'S MEDICAL SECURITY PLAN WHOSE FAMILY INCOME IS EQUAL OR LESS THAN 400% OF THE FPL, WITH THE EXCEPTION OF CO-PAYS AND DEDUCTIBLES REQUIRED UNDER THE PROGRAM OF ASSISTANCE B IF THE HOSPITAL HAS PLACED THE ACCOUNT IN LEGAL OR ADMINISTRATIVE HOLD STATUS AND/OR SPECIFIC PAYMENT ARRANGEMENTS HAVE BEEN MADE WITH THE PATIENT OR GUARANTOR C FOR MEDICAL HARDSHIP BILLS THAT EXCEED THE MEDICAL HARDSHIP CONTRIBUTION D UNLESS UMMMC HAS CHECKED THE EVS SYSTEM TO DETERMINE IF THE PATIENT HAS FILED AN APPLICATION FOR MASSHEALTH E FOR PARTIAL HEALTH SAFETY NET ELIGIBLE PATIENTS, WITH THE EXCEPTION OF ANY DEDUCTIBLES REQUIRED NOTE THE ORGANIZATION MAY BILL FOR HEALTH SAFETY NET ELIGIBLE AND MEDICAL HARDSHIP PATIENTS FOR NON-MEDICALLY NECESSARY SERVICES PROVIDED AT THE REQUEST OF THE PATIENT AND FOR WHICH THE PATIENT HAS AGREED BY WRITTEN CONSENT

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 13G PATIENTS WHO ARE SCHEDULED TO BE ADMITTED AND HAVE BEEN IDENTIFIED AS NON INSURED AND/OR IN NEED OF FINANCIAL ASSISTANCE WILL HAVE AN APPOINTMENT SCHEDULED PRIOR TO ADMISSION TO MEET WITH A FINANCIAL COUNSELOR PATIENTS, WHO ARE ADMITTED TO THE HOSPITAL THROUGH THE EMERGENCY DEPARTMENT, WILL BE VISITED BY THE FINANCIAL COUNSELOR ONCE THE PATIENT IS ON THE INPATIENT FLOOR THE MEETING WILL BE HELD WITH THE PATIENT AND/OR FAMILY AS THE PATIENT'S MEDICAL CONDITION PERMITS

Identifier	ReturnReference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC		PART V, SECTION B, LINE 15E POLICY ON LIENS-NO LIENS WILL BE INITIATED AGAINST A PATIENT'S PRIMARY RESIDENCE OR MOTOR VEHICLE WITHOUT WRITTEN APPROVAL FROM UMMMC'S BOARD OF TRUSTEES ALL APPROVALS BY THE BOARD OF TRUSTEES WILL BE MADE ON AN INDIVIDUAL CASE BASES WE ALSO SEND STATEMENTS AND MAKE PHONE CALLS

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 15E POLICY ON LIENS-NO LIENS WILL BE INITIATED AGAINST A PATIENT'S PRIMARY RESIDENCE OR MOTOR VEHICLE WITHOUT WRITTEN APPROVAL FROM HEALTHALLIANCE'S BOARD OF TRUSTEES ALL APPROVALS BY THE BOARD OF TRUSTEES WILL BE MADE ON AN INDIVIDUAL CASE BASES WE ALSO SEND STATEMENTS AND MAKE PHONE CALLS

Identifier	ReturnReference	Explanation
MARLBOROUGH HOSPITAL		PART V, SECTION B, LINE 15E POLICY ON LIENS-NO LIENS WILL BE INITIATED AGAINST A PATIENT'S PRIMARY RESIDENCE OR MOTOR VEHICLE WITHOUT WRITTEN APPROVAL FROM MARLBOROUGH'S BOARD OF TRUSTEES ALL APPROVALS BY THE BOARD OF TRUSTEES WILL BE MADE ON AN INDIVIDUAL CASE BASES WE ALSO SEND STATEMENTS AND MAKE PHONE CALLS

Identifier	ReturnReference	Explanation
WING MEMORIAL HOSPITAL CORPORATION		PART V, SECTION B, LINE 15E POLICY ON LIENS-NO LIENS WILL BE INITIATED AGAINST A PATIENT'S PRIMARY RESIDENCE OR MOTOR VEHICLE WITHOUT WRITTEN APPROVAL FROM WING'S BOARD OF TRUSTEES ALL APPROVALS BY THE BOARD OF TRUSTEES WILL BE MADE ON AN INDIVIDUAL CASE BASES WE ALSO SEND STATEMENTS AND MAKE PHONE CALLS

Identifier	ReturnReference	Explanation
CLINTON HOSPITAL ASSOCIATION		PART V, SECTION B, LINE 15E POLICY ON LIENS-NO LIENS WILL BE INITIATED AGAINST A PATIENT'S PRIMARY RESIDENCE OR MOTOR VEHICLE WITHOUT WRITTEN APPROVAL FROM CLINTON'S BOARD OF TRUSTEES ALL APPROVALS BY THE BOARD OF TRUSTEES WILL BE MADE ON AN INDIVIDUAL CASE BASES WE ALSO SEND STATEMENTS AND MAKE PHONE CALLS

Identifier	ReturnReference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC		PART V, SECTION B, LINE 16E UMMMC REFERS ACCOUNTS TO A CREDIT AGENCY WHEN WRITTEN OFF AS BAD DEBT FOR FURTHER COLLECTIONS THESE AGENCIES CONTINUE COLLECTIONS WITHOUT IMPACT TO THE CREDIT RATING

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 16E HEALTHALLIANCE HOSPITAL REFERS ACCOUNTS TO A CREDIT AGENCY WHEN WRITTEN OFF AS BAD DEBT FOR FURTHER COLLECTIONS THESE AGENCIES CONTINUE COLLECTIONS WITHOUT IMPACT TO THE CREDIT RATING

Identifier	ReturnReference	Explanation
MARLBOROUGH HOSPITAL		PART V, SECTION B, LINE 16E MARLBOROUGH ENGAGES A THIRD PARTY AGENCY TO ASSIST ON ALL SELF PAY ACCOUNTS AT ORIGINATION THEY REFER ACCOUNTS TO A CREDIT AGENCY WHEN WRITTEN OFF AS BAD DEBT FOR FURTHER COLLECTIONS THESE AGENCIES CONTINUE COLLECTIONS WITHOUT IMPACT TO THE CREDIT RATING

Identifier	ReturnReference	Explanation
WING MEMORIAL HOSPITAL CORPORATION		PART V, SECTION B, LINE 16E WING REFERS ACCOUNTS TO A CREDIT AGENCY WHEN WRITTEN OFF AS BAD DEBT FOR FURTHER COLLECTIONS THESE AGENCIES CONTINUE COLLECTIONS WITHOUT IMPACT TO THE CREDIT RATING

Identifier	ReturnReference	Explanation
CLINTON HOSPITAL ASSOCIATION		PART V, SECTION B, LINE 16E CLINTON REFERS ACCOUNTS TO A CREDIT AGENCY WHEN WRITTEN OFF AS BAD DEBT FOR FURTHER COLLECTIONS THESE AGENCIES CONTINUE COLLECTIONS WITHOUT IMPACT TO THE CREDIT RATING

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 17E 1 PATIENTS WITH SELF-PAY RESPONSIBILITIES, INCLUDING EMERGENCY, ELECTIVE, SCHEDULED AND URGENT SERVICES WILL RECEIVE AN INITIAL BILL DELINEATING THE SERVICES AND AMOUNTS DUE FOR WHICH THEY ARE RESPONSIBLE 2 FOR ANY SELF-PAY RESPONSIBILITIES THAT REMAIN UNPAID AFTER THE INITIAL BILL, THE PATIENT WILL RECEIVE A SERIES OF MONTHLY STATEMENTS FOR 4 MONTHS OR UNTIL THE BALANCE IS RESOLVED, THE 4TH STATEMENT INDICATED AS A FINAL NOTICE 3 PROVIDER ACCOUNTING STAFF WILL MAKE A TELEPHONE CALL TO ANY PATIENT WITH AN OUTSTANDING SELF-PAY BALANCE OF $1,000 OR MORE DURING THE NORMAL SELF-PAY BILLING AND COLLECTION PROCESS 4 HAH WILL SEND A FINAL NOTICE BY CERTIFIED MAIL FOR BALANCES OVER $1,000 WHERE NOTICES HAVE NOT BEEN RETURNED AS "INCORRECT ADDRESS" OR "UNDELIVERABLE" FOR EMERGENCY CARE PATIENTS 5 ADDITIONAL NOTICES AND/OR LETTERS MAY BE SENT TO DEBTOR PATIENTS DURING THE BILLING AND COLLECTION PROCESS IN AN EFFORT TO RESOLVE OUTSTANDING BALANCES 6 RETURNED MAIL AND/OR UNDELIVERABLE MAIL WILL BE RESEARCHED BY THE PROVIDER ACCOUNTING STAFF TO OBTAINED VALID ADDRESSES DATABASES AND PRIOR VISIT INFORMATION WILL BE UTILIZED 7 ALL SUCH EFFORTS TO COLLECT BALANCES, AS WELL AS ANY PATIENT INITIATED INQUIRIES, WILL BE DOCUMENTED ON THE GUARANTOR'S ACCOUNT AND AVAILABLE FOR REVIEW

Identifier	ReturnReference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC		PART V, SECTION B, LINE 19D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 19D HEALTHALLIANCE CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
MARLBOROUGH HOSPITAL		PART V, SECTION B, LINE 19D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

Identifier	ReturnReference	Explanation
WING MEMORIAL HOSPITAL CORPORATION		PART V, SECTION B, LINE 19D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

Identifier	ReturnReference	Explanation
CLINTON HOSPITAL ASSOCIATION		PART V, SECTION B, LINE 19D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

Identifier	ReturnReference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC		PART V, SECTION B, LINE 21 UMMMC CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
HEALTHALLIANCE HOSPITAL, INC		PART V, SECTION B, LINE 21 HEALTHALLIANCE CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
MARLBOROUGH HOSPITAL		PART V, SECTION B, LINE 21 MARLBOROUGH CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
WING MEMORIAL HOSPITAL CORPORATION		PART V, SECTION B, LINE 21 WING CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
CLINTON HOSPITAL ASSOCIATION		PART V, SECTION B, LINE 21 CLINTON CHARGES ALL PATIENTS THE PUBLISHED CHARGE WHEN THE PATIENT HAS BEEN DETERMINED FOR A DISCOUNT, THE DISCOUNT IS THEN APPLIED TO THE TOTAL CHARGE, AND THE AMOUNT OWED BY THE GUARANTOR IS NOW REDUCED

Identifier	ReturnReference	Explanation
PART V, QUESTION 12	HEALTHALLIANCE HOSPITAL, INC	FINANCIAL ASSISTANCE- HAH EMPLOYS A STAFF OF FINANCIAL COUNSELORS, CUSTOMER SERVICE REPRESENTATIVES AND GUARANTOR COLLECTORS WHO ARE AVAILABLE BY PHONE OR BY APPOINTMENT TO SUPPORT PATIENTS IN APPLYING FOR FINANCIAL ASSISTANCE AND RESOLVING THEIR MEDICAL BILLS FINANCIAL COUNSELORS, CUSTOMER SERVICE REPRESENTATIVES AND GUARANTOR COLLECTORS, PROVIDE POTENTIALLY ELIGIBLE PATIENTS WITH THE APPROPRIATE APPLICATION(S) FOR MASS HEALTH AND/OR HEALTH SAFETY NET, AND ASSIST PATIENTS WITH THE APPLICATION PROCESS

Identifier	ReturnReference	Explanation
		PART I, LINE 7B - UNDER THE MEDICAID STATE PLAN, UMMHC IS ONE OF TWO HOSPITAL SYSTEMS IN THE STATE THAT QUALIFY AS ESSENTIAL MASSHEALTH HOSPITALS, WHICH PERMITS THE STATE TO PAY IT SUPPLEMENTAL PAYMENTS IN ADDITION TO UMMHC'S STANDARD MEDICAID PAYMENT THE STANDARD MEDICAID PAYMENT REIMBURSES UMMHC APPROXIMATELY 73% OF THE COST OF PROVIDING SERVICES TO MASSHEALTH PATIENTS MEDICAID SUPPLEMENTAL FUNDS PROVIDE ADDITIONAL REVENUE TO THE UMMHC HEALTH CARE SYSTEM IN RECOGNITION AND SUPPORT OF UMMHC'S SPECIAL RELATIONSHIP AND OBLIGATIONS TO THE STATE'S ONLY PUBLIC MEDICAL SCHOOL TO FURTHER ITS PUBLIC MISSION AS WELL AS ITS COMMITMENT TO ITS COMMUNITY AS THE REGIONS ONLY SAFETY NET HOSPITAL THESE SUPPLEMENTAL PAYMENTS ARE MADE PURSUANT TO A SPECIFIC PROVISION ON THE MEDICAID STATE PLAN

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 EACH OF OUR HOSPITALS HAS A DESIGNATED COMMUNITY BENEFITS PROGRAM STAFF THAT HAS JOINED EFFORTS WITH THEIR RESPECTIVE COMMUNITY AND TAKEN INTO ACCOUNT INPUT FROM COMMUNITY STAKEHOLDERS IN DEVELOPMENT OF THEIR COMMUNITY NEEDS ASSESSMENT UMASS MEMORIAL MEDICAL CENTER UMASS MEMORIAL MEDICAL CENTER HAS ASSEMBLED A DIVERSE TEAM THAT IS IN THE PROCESS OF UPDATING THE COMMUNITY NEEDS ASSESSMENT, THE LAST COMMUNITY NEEDS ASSESSMENT, THE WORCESTER INDICATORS REPORT, WAS ANNOUNCED TO THE PUBLIC IN THE PRESENCE OF 100+ COMMUNITY LEADERS IN 2008 AND WAS THE FINAL PRODUCT OF A COLLABORATIVE EFFORT AND AN EXTENSIVE COMMUNITY ENGAGEMENT PROCESS THAT HAD UMASS MEMORIAL LEADERSHIP STAFF WORKING CLOSELY WITH COMMON PATHWAYS CHNA 8, A CITY-WIDE HEALTH COMMUNITIES INITIATIVE UMASS MEMORIAL MEDICAL CENTER HAS COLLECTED THE DATA FOR UPDATING THIS NEEDS ASSESSMENT AND IS IN THE PROCESS OF DEVELOPING THE PLAN TO IDENTIFY PRIORITIES AND COMPLETE THE IMPLEMENTATION STRATEGY CLINTON HOSPITAL IN 2011, CLINTON HOSPITAL PARTICIPATED IN THE DEVELOPMENT OF A COMMUNITY NEEDS ASSESSMENT REPORT TITLED, THE COMMUNITY NEEDS ASSESSMENT OF CENTRAL MASSACHUSETTS THE HOSPITAL WORKED WITH THE FOLLOWING ORGANIZATIONS TO COMPLETE THE ASSESSMENT HEALTHALLIANCE HOSPITAL, COMMUNITY HEALTH NETWORK OF NORTH CENTRAL MASSACHUSETTS (CHNA 9), THE JOINT COALITION ON HEALTH OF NORTH CENTRAL MASSACHUSETTS AND THE MINORITY COALITION OF NORTH CENTRAL MASSACHUSETTS THE HOSPITAL IS IN THE PROCESS OF IDENTIFYING PRIORITIES AND DEVELOPING AN IMPLEMENTATION PLAN HEALTHALLIANCE HOSPITAL IN 2011, HEALTHALLIANCE HOSPITAL PARTICIPATED IN THE DEVELOPMENT OF A COMMUNITY NEEDS ASSESSMENT REPORT TITLED, THE COMMUNITY NEEDS ASSESSMENT OF CENTRAL MASSACHUSETTS THE HOSPITAL WORKED WITH THE FOLLOWING ORGANIZATIONS TO COMPLETE THE ASSESSMENT CLINTON HOSPITAL, COMMUNITY HEALTH NETWORK OF NORTH CENTRAL MASSACHUSETTS (CHNA 9), THE JOINT COALITION ON HEALTH OF NORTH CENTRAL MASSACHUSETTS AND THE MINORITY COALITION OF NORTH CENTRAL MASSACHUSETTS THE HOSPITAL IS IN THE PROCESS OF IDENTIFYING PRIORITIES AND DEVELOPING AN IMPLEMENTATION PLAN MARLBOROUGH HOSPITAL MARLBORO HOSPITAL CONDUCTED ITS MOST RECENT NEEDS ASSESSMENT IN FY2010/2011 WITH INPUT FROM A WIDE ARRAY OF COMMUNITY STAKEHOLDERS AND IS CURRENTLY DEVELOPING ITS PLAN TO UPDATE IDENTIFIED PRIORITIES AND DEVELOP AN IMPLEMENTATION PLAN WING MEMORIAL HOSPITAL WING MEMORIAL HOSPITAL IS IN THE PROCESS OF WORKING WITH SEVERAL AREA HOSPITALS AND COMMUNITY STAKEHOLDERS IN GATHERING DATA TO IDENTIFY PRIORITIES AND DEVELOP AN IMPLEMENTATION PLAN

Identifier	ReturnReference	Explanation
		PART VI, LINE 3 PATIENT ED OF ELIGIBILITY FOR ASSISTANCE - UMASS MEMORIAL INFORMS AND EDUCATES PATIENTS/OTHERS ABOUT ELIGIBILITY FOR AVAILABLE COVERAGE AND/OR CHARITY CARE BY EMPLOYING A LARGE (25+) STAFF OF FINANCIAL COUNSELORS, EXPERT IN MATCHING PATIENTS TO AVAILABLE COVERAGE AND CHARITY CARE OPTIONS AND ASSISTING PATIENTS THROUGH THE APPLICATION PROCESS FURTHER, UMASS MEMORIAL WORKS TO CONNECT POTENTIALLY ELIGIBLE PATIENTS TO OUR FINANCIAL COUNSELORS THROUGH- WIDELY DISTRIBUTED BROCHURES- SIGNS POSTED IN HIGH TRAFFIC PATIENT AREAS- EDUCATION OF OUR CLINICIANS- ATTENDANCE AT NUMEROUS COMMUNITY OUTREACH EVENTS- REFERRAL OF ALL SELF-PAY PATIENTS AT THE POINT OF OUTPATIENT SCHEDULING/REGISTRATION- VISITS TO INPATIENTS WITHOUT HEALTH INSURANCE OR WITH COVERAGE GAPS- BILLBOARDS POSTED IN THE COMMUNITY- MESSAGES ON ALL PATIENT BILLS AND STATEMENTS- MAILINGS TO PATIENTS- CONVENIENT FINANCIAL COUNSELOR LOCATIONS WITHIN OR CONTIGUOUS TO CLINICAL AREAS

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 GEOGRAPHICAL REACH - UMASS MEMORIAL HEALTH CARE SERVES APPROXIMATELY ONE MILLION RESIDENTS OF CENTRAL NEW ENGLAND OUR CENTRAL MASSACHUSETTS SERVICE AREA INCLUDES ALL SIXTY CITIES AND TOWNS IN WORCESTER COUNTY FROM THE NEW HAMPSHIRE BORDER IN THE NORTH TO THE CONNECTICUT AND RHODE ISLAND BORDERS IN THE SOUTH IT EXTENDS TO THE WEST INTO SEVE N TOWNS IN HAMPDEN COUNTY AND THREE TOWNS IN HAMPSHIRE COUNTY FIVE HOSPITALS SERVE THIS G EOGRAPHIC AREA REGIONAL DESCRIPTION - THE CENTRAL NEW ENGLAND REGION IS A MIX OF CITIES AN D URBANIZED CENTERS, SUBURBS, SMALL TOWNS AND RURAL AREAS WITH SOME AGRICULTURE SEVEN TOW NS IN OUR SERVICE AREA ARE DEFINED BY THE U S DEPARTMENT OF HEALTH, HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA) AS RURAL BASED ON THEIR RURAL URBAN COMMUNITY AREA (RUCA) C ODES, HRSA HAS DESIGNATED THE CITY OF WORCESTER A HEALTH PROFESSIONAL SHORTAGE AREA (HPSA) IN PRIMARY CARE, MENTAL HEALTH AND DENTAL SERVICES DUE TO ITS LOW INCOME POPULATION SEVE RAL TOWNS AND CITIES IN THE NORTH COUNTY ARE DESIGNATE BY HRSA AS HPSAS AND AS HAVING MEDI CALLY-UNDERSERVED POPULATIONS (MUPS), ANOTHER DESIGNATION INDICATING NEED BECAUSE THEIR RE SIDENTS FACE ECONOMIC, LINGUISTIC AND CULTURAL BARRIERS TO CARE THE CITY OF WORCESTER HAS SEVERAL NEIGHBORHOODS WITH A SHORTAGE OF HEALTH PROVIDERS AND HRSA HAS DETERMINED THAT MA NY CENSUS TRACTS IN THE CITY ARE MEDICALLY-UNDERSERVED AREAS (MUAS) ECONOMIC CHARACTERISTI CS - THE U S CENSUS DATA FOR 2010 INDICATED THAT THE MEDIAN HOUSEHOLD INCOME FOR WORCESTE R COUNTY WAS $29,316 FOR THE CITY OF WORCESTER, THE REGION'S LARGEST URBAN AREA, IT WAS C ONSIDERABLY LOWER AT $23,135 ACCORDING TO THE CENSUS DATA, OF THE CITY'S TOTAL 181,045 RE SIDENTS, 19 4% ARE LIVING BELOW THE POVERTY LEVEL THE NUMBER OF CHILDREN UNDER THE AGE OF 18 LIVING BELOW THE POVERTY LEVEL ROSE TO 29 6% IN 2010 FROM 25% IN 2005-2009 (SOURCE U S CENSUS 2010 AND 2010 AMERICAN COMMUNITY SURVEY 1-YEAR ESTIMATES, U S CENSUS) THE UNE MPLOYMENT RATE IN WORCESTER COUNTY RANGED BETWEEN 9 3 IN JANUARY 2011 AND 7 2 IN DECEMBER 2011 (SOURCE MASSACHUSETTS EXECUTIVE OFFICE OF LABOR WORKFORCE AND DEVELOPMENT) THESE F ACTORS HAVE RESULTED IN A STRONG NEED FOR FOOD ASSISTANCE SERVICES FOR EXAMPLE, ACCORDING TO THE MASSACHUSETTS DEPARTMENT OF EDUCATION, 64% OF STUDENTS IN THE WORCESTER PUBLIC SCH OOL SYSTEM RECEIVE FREE SCHOOL LUNCH (SOURCE MASSACHUSETTS DEPARTMENT OF EDUCATION) SIN CE 2008, UMASS MEMORIAL HEALTH CARE FACILITIES HAVE FILED OVER 5,000 SNAP (FOOD STAMP) AND SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN (WIC) APPLICATIONS CENTRAL MASSACHUSETTS HAS ALSO BEEN HARD-HIT BY THE FORECLOSURES CRISIS BETWEEN 2006 AN D 2011, THERE WERE NEARLY 26,000 FORECLOSURES IN WORCESTER COUNTY (SOURCE REALTYRAC, THE WARREN GROUP) WHILE THE NUMBER OF FORECLOSURE PETITIONS IN THE REGION DECREASED IN 2011, THE TIME PERIOD FOR FORECLOSURES TO BE COMPLETED HAS INCREASED, SO AN UPTICK IS EXPECTED IN FORECLOSURES AS PREVIOUSLY FILED PETITIONS ARE COMPLETED IN THE COMING TWO YEARS DEMOGR APHIC AND HEALTH FACTORS - THE DEMOGRAPHICS OF THE REGION VARY WIDELY ACROSS THE REGION W ORCESTER COUNTY HAS A TOTAL POPULATION OF 798,552 AND IS 86% WHITE THE CITY OF WORCESTER IS A LEADING RESETTLEMENT SITE FOR IMMIGRANTS DUE TO ITS LOWER COST OF LIVING AND AVAILABL E SERVICES AND ACCOUNTS FOR THE GREATEST INCREASE OF DIVERSITY IN THE REGION ACCORDING TO U S CENSUS 2010 FIGURES, THE HISPANIC POPULATION AND OTHER NON-HISPANIC, NON-WHITE ETHNI C GROUPS HAVE NOTABLY INCREASED WHILE THE WHITE, NON-HISPANIC POPULATION HAS DECREASED TH E NUMBER OF HISPANICS LIVING IN THE CITY OF WORCESTER HAS GROWN BY 35% AND BY MORE THAN 46 % STATEWIDE OVER THE PAST 10 YEARS THE CITY'S FOREIGN BORN POPULATION IS SIGNIFICANTLY HI GHER THAN WORCESTER COUNTY AS A WHOLE, ACCOUNTING FOR THE MAJORITY OF THIS POPULATION IN T HE REGION THE CITY'S FOREIGN BORN POPULATION IS ALSO SIGNIFICANTLY HIGHER COMPARED TO THE NATION AND STATE OVERALL ADDING TO THIS DIVERSITY IS AN INFLUX OF IMMIGRANTS AND NEW ARR IVAL REFUGEES REFUGEES FROM IRAQ CURRENTLY ACCOUNT FOR THE GREATEST PERCENTAGE OF NEW IMM IGRANTS FOLLOWED BY REFUGEES FROM BHUTAN, BURMA AND LIBERIA THIS GROWING DIVERSITY HAS BR OADENED THE NEED FOR INTERPRETER SERVICES FOR MEDICAL CARE FOR EXAMPLE, IN ITS FISCAL YEA R 2011, UMASS MEMORIAL HEALTH CARE DELIVERED 122,963 DOCUMENTED INTERPRETATIONS FOR MEDICA L SERVICES IN OVER 87 LANGUAGES NINETY PERCENT OF ALL INTERPRETATIONS PROVIDED BY UMMHC W ERE CONDUCTED IN SPANISH, PORTUGUESE, VIETNAMESE, ARABIC, ALBANIAN AND AMERICAN SIGN LANG UAGE THE REMAINING TEN PERCENT WERE CONDUCTED IN OTHER "NON-PRIMARY" LANGUAGES, THE POOL OF WHICH CONSISTS OF 81 DIFFERENT LANGUAGES THE SENIOR POPULATION IN THE REGION ALSO CONT INUES TO GROW AS BABY BOOMERS REACH THE AGE OF 65 ACCORDING TO THE U S CENSUS, RESIDENTS BETWEEN THE AGES OF 20-64 ACCOUNT FOR THE MAJORITY OF THE POPULATION IN WORCESTER COUNTY AT 61% ACCESS TO CARE - APPROXIMATELY 90% OF PEOPL

Identifier	ReturnReference	Explanation
		E HAVE HEALTH INSURANCE DESPITE THIS, THERE REMAINS A CHURNING OF ENROLLMENTS WITH MANY D ROPPING OFF HEALTH INSURANCE ENROLLMENT REMAINS AN ISSUE AS EVIDENCED BY UMMHC'S RATES OF ENROLLMENT ASSISTANCE IN HEALTH SAFETY NETWORK, COMMONWEALTH CARE AND MEDICAID APPLICATIO NS CHRONIC DISEASE OVERVIEW - OVERWEIGHT & OBESITY HIGH RATES OF OVERWEIGHT AND OBESITY A RE A LEADING PUBLIC HEALTH CONCERN IN THE REGION AND PARTICULARLY IN THE CITY OF WORCESTER LOWER-INCOME RESIDENTS ARE SIGNIFICANTLY MORE LIKELY TO SUFFER FROM OBESITY AND OTHER DI ET-RELATED HEALTH PROBLEMS NEARLY 70% OF HISPANIC ADULTS IN THE REGION WERE OVERWEIGHT OR OBESE, BUT WITHIN ETHNIC GROUPS, BLACKS WERE MORE LIKELY TO BE OBESE CHILDREN LIVING IN THE CITY OF WORCESTER ARE OVERWEIGHT AT HIGHER RATES THAN THE STATE AS A WHOLE OVERALL, T HE AVERAGE FOR OBESE YOUTH ENTERING FIRST GRADE IN THE CITY OF WORCESTER IS 20 25% COMPARE D TO THE NATIONWIDE AVERAGE OF 10% PARTICULARLY ALARMING IS A DRAMATIC INCREASE IN THE PA ST DECADE OF OBESITY AMONG 1ST GRADERS IN THE ASIAN COMMUNITY IN WORCESTER COUNTY, OBESIT Y IS MORE PREVALENT AMONG MINORITY ETHNIC GROUPS AMONG ADULTS, NEARLY 70% OF HISPANICS WE RE OVERWEIGHT OR OBESE, BUT WITHIN ETHNIC GROUPS, BLACKS WERE MORE LIKELY TO BE OBESE (SO URCE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH/MASSCHIP, DALE MAGEE, COMMISSIONER, WORCES TER DEPARTMENT OF PUBLIC HEALTH, HEALTH OF WORCESTER 2011 REPORT, WORCESTER PUBLIC SCHOOLS)- DIABETES THE PREVALENCE OF DIABETES AMONG WORCESTER COUNTY RESIDENTS IS SLIGHTLY LOWE R THAN THE STATE AS A WHOLE DIABETES IS MORE PREVALENT AMONG BLACK AND HISPANIC POPULATIO NS AND THOSE 65 YEARS OLD AND OVER THE PREVALENCE OF HEART DISEASE IN THE REGION IS SIGNI FICANTLY HIGHER AMONG LOWER INCOME RESIDENTS - ASTHMA ASTHMA AFFECTS PEOPLE OF ALL AGES, RACES, GENDERS AND SOCIO-ECONOMIC STATUS, HOWEVER, IT OCCURS AT DISPROPORTIONATELY HIGHER RATES AMONG SOME ETHNIC AND RACIAL POPULATIONS THE PREVALENCE OF ASTHMA IS HIGHER AMONG F EMALES AND HISPANIC ADULTS IN WORCESTER COUNTY COMPARED TO THE STATE AND INCREASING AMONG CHILDREN AGES 0-19 YEARS OLD (SOURCE MDPH, MASSCHIP CUSTOMER REPORTS)CONTINUED ON SCHED ULE O

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 UMASS MEMORIAL HEALTH CARE UTILIZES QUANTITATIVE AND QUALITATIVE DATA AND COMMUNITY PARTICIPATORY ENGAGEMENT AS A MEANS TO IDENTIFY ISSUES IMPACTING THE HEALTH OF THE COMMUNITY AS SUCH, ONE OF OUR KEY STRATEGIES IS ENSURING THAT OUR CLINICAL SYSTEM LEADERS ARE INVOLVED AND ACTIVELY PARTICIPATE IN AREA COALITIONS AND PLANNING EFFORTS THIS MEANS THAT WE ARE CONVENING MEETINGS WITH REPRESENTATIVES FROM VARIOUS NEIGHBORHOODS, COMMUNITY ORGANIZATIONS AND NEW IMMIGRANT GROUPS, SOLICITING INPUT AND RECOMMENDATIONS, PARTICIPATING IN COMMUNITY-BASED ETHNIC EVENTS AND CO-CHAIRING INITIATIVES FOR EXAMPLE, THE CEO OF THE CLINICAL SYSTEM AND MEMBERS OF OUR SENIOR LEADERSHIP CO-CHAIR COALITIONS AND PARTICIPATE AS MEMBERS OF MULTIPLE BOARDS THAT ARE ADDRESSING IDENTIFIED DISPARITIES AND PUBLIC HEALTH NEEDS IN WORCESTER WE'VE PLAYED AN IMPORTANT ROLE BY FUNDING THE DEPARTMENT OF PUBLIC HEALTH COMMISSIONER'S POSITION

Identifier	ReturnReference	Explanation
		PART VI, LINE 7 UMASS MEMORIAL HEALTH CARE IS THE LARGEST NOT-FOR-PROFIT HEALTH CARE SYSTEM IN CENTRAL NEW ENGLAND THROUGH THE COLLECTIVE EFFORTS OF UMASS MEMORIAL MEDICAL CENTER AND FOUR COMMUNITY HOSPITALS - CLINTON HOSPITAL, HEALTHALLIANCE HOSPITAL, MARLBOROUGH HOSPITAL AND WING MEMORIAL HOSPITAL AND MEDICAL CENTERS, WE ARE IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH OUR FIVE HOSPITALS WORK CLOSELY WITH THEIR RESPECTIVE COMMUNITIES TO IDENTIFY AND PRIORITIZE COMMUNITY NEEDS OUR COMMUNITY BENEFITS MISSION WAS DEVELOPED AND RECOMMENDED BY A COMMUNITY BENEFITS ADVISORY COMMITTEE AND APPROVED BY THE BOARD OF TRUSTEES OF THE CLINICAL SYSTEM AND HAS BEEN ADOPTED BY ALL FIVE HOSPITALS A STANDING COMMUNITY BENEFITS COMMITTEE HAS BEEN ESTABLISHED AT THE BOARD OF TRUSTEE LEVEL TO OVERSEE THE CLINICAL SYSTEM'S RESPONSIBILITIES TO THE COMMUNITY AND TO STRENGTHEN OUR ORGANIZATIONAL COMMITMENT AND ACCOUNTABILITY EACH HOSPITAL'S COMMUNITY BENEFITS PROGRAM FOCUSED ON THE NEEDS OF UNDERSERVED POPULATIONS AND SUPPORTS ADDRESSING IDENTIFIED UNMET HEALTH NEEDS IN ADDITION, EACH HOSPITAL HAS ITS OWN COMMUNITY BENEFITS PROGRAM STAFF AND AS SUCH HAS DEVELOPED COMMUNITY LINKAGES WITHIN THEIR SERVICE AREA THAT ARE WORKING TOWARDS ADDRESSING THE HEALTH NEEDS OF THEIR RESPECTIVE COMMUNITY AS OF APRIL 1, 2012, ALL UMASS MEMORIAL HEALTH CARE HOSPITALS WILL HAVE FILED A 2011 COMMUNITY BENEFITS REPORT WITH THE MASSACHUSETTS ATTORNEY GENERAL OFFICE

Identifier	ReturnReference	Explanation
REPORTS FILED WITH STATES	PART VI, LINE 7	MA

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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. Part II can be duplicated if additional space is needed. . . . ▶ ☐

1 (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
(1) EDWARD M KENNEDY COMMUNITY HEALTH CENTER INC19 TACOMA STREET WORCESTER,MA 01605	04-2513817	501 (C)(3)	1,000,000				SUPPORT FOR HEALTH CENTER'S MISSION
(2) FAMILY HEALTH CENTER OF WORCESTER INC26 QUEEN STREET WORCESTER,MA 01610	04-2485308	501 (C)(3)	1,000,000				SUPPORT FOR HEALTH CENTER'S MISSION

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

3 Enter total number of other organizations . . . ▶

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
(1) SCHOLARSHIPS	32	64,000			

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
OTHER INFORMATION	PART IV	PART I LINE 2 GRANTS - AT REASONABLE INTERVALS, RE-EVALUATION OF THE GRANTS WILL OCCUR TO ENSURE THAT THE ARRANGEMENTS ARE EXPECTED TO CONTINUE TO SATISFY THE STANDARD SET FORTH THE HEALTH CENTERS WILL DOCUMENT THE RE-EVALUATION CONTEMPORANEOUSLY PART I LINE 2 SCHOLARSHIPS - PRIOR TO THE DISTRIBUTION OF ANY AND ALL SCHOLARSHIP FUNDS, HEALTHALLIANCE REQUIRES VERIFICATION OF PROGRAM ENROLLMENT FROM ALL RECIPIENTS PART II LINE 1(H) THE STANDARD SET FORTH IS A REASONABLE EXPECTATION THAT THE GRANTS WILL CONTRIBUTE MEANINGFULLY TO EACH OF THE HEALTH CENTER'S ABILITY TO MAINTAIN OR INCREASE THE AVAILABILITY, OR ENHANCE THE QUALITY, OF SERVICES PROVIDED TO A MEDICALLY UNDERSERVED POPULATION SERVICED BY THE HEALTH CENTERS EACH HEALTH CENTER HAS DOCUMENTED THE BASIS FOR SAID REASONABLE EXPECTATION

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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**	Yes	
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 from the organization or a related organization?	**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**		No
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 duplicate copies if additional space is 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				
See Additional Data Table							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							

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 1A	SPLIT DOLLAR GROSS UP CALCULATIONS TO JOHN O'BRIEN AND WALTER ETTINGER WHICH ARE TREATED AS TAXABLE COMPENSATION
	PART I, LINE 4B	NAME OF PARTICIPANTS IN OR RECEIVING PAYMENT FROM A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN TODD A KEATING $38,837 JOHN G O'BRIEN $0 DOUGLAS S BROWN $35,555 WALTER H ETTINGER, M D $55,209 NANCY KRUGER $0 GEORGE BRENCKLE, PH D $24,444 ROBERT PHILLIPS $54,848 PATRICIA WEBB $24,300 JOHN RANDOLPH $0 SHARON HYLKA $20,954 VICTORIA DIAMOND $0 ROBERT KLUGMAN $27,847 BARBARA FISHER $16,907 WILLIS CHANDLER $9,182 THOMAS BERGAN $15,266 CHARLES CAVAGNARO, III, MD $0 WILLIAM CORBETT, MD $21,353 SHEILA DALY $0 ERIC DICKSON, MD $0 DEBORAH EKSTROM $13,876 ROBERT FELDMANN $23,560 GARY N LAPIDAS $35,525 PATRICK L MULDOON $50,756 JOHN POLANOWICZ $30,554 MICHELE M STREETER $16,736 DANA SWENSON $0 STEPHEN E TOSI, MD $80,944 MICHAEL J COFONE $130,424 VAL SLAYTON, M D $170,651 MICHAEL BLUTE, M D $0 JENNIFER DALEY, M D $0
SUPPLEMENTAL INFORMATION	PART III	PART II - DISCLOSURES 1) JOHN O'BRIEN'S RETIREMENT AND OTHER DEFERRED COMPENSATION AMOUNT INCLUDES A CONTINGENT DEFERRED COMPENSATION ACCRUAL OF $928,633 WHICH REMAINS THE PROPERTY OF UMASS MEMORIAL UNTIL AND UNLESS THE TERMS OF THE DEFERRED AGREEMENT ARE FULFILLED 2) THE ABOVE DIRECTORS RECEIVE NO COMPENSATION FOR THEIR ROLE AS DIRECTORS ALL COMPENSATION RECEIVED RELATES TO THEIR POSITION AS A PHYSICIAN/ADMINISTRATOR PART II - UNRELATED ORGANIZATION THE OFFICERS, DIRECTORS AND HIGHEST COMPENSATED EMPLOYEES LISTED IN PART II THAT RECEIVED COMPENSATION FROM AN UNRELATED ORGANIZATION WERE PAID FOR THEIR SERVICES RELATED TO MEDICAL RESEARCH, EDUCATION OF MEDICAL STUDENTS AND RESIDENT TRAINING AMOUNTS INCLUDE THEIR BASE COMPENSATION AND DEFERRED COMPENSATION FOR CALENDAR YEAR 2010 THE NAME OF THE UNRELATED ORGANIZATION IS UMASS MEDICAL SCHOOL DANIEL LASSER, M D $254,808 MARIANNE E FELICE, M D $213,090 ELIAS J AROUS, M D $151,750 PETER H BAGLEY, M D $140,016 ALAN P BROWN, M D $73,177 SHUBJEET KAUR, M D $154,503 MARY LINDHOLM, M D $23,075 DAVID AYERS, M D $150,242 GREGORY VOLTURO, M D $183,649 MICHAEL P ARONSON, M D $37,632 BRYAN CHESHIRE, M D $34,485 DOUGLAS ZIEDONIS, M D $205,470 JOSEPH FERRUCCI, M D $254,202 BRIAN D BUSCONI, M D $124,750 JUSTIN MAYKEL, M D $113,700 JULIA ANDRIENI, M D $17,953 DANIEL CARLUCCI, M D $87,892 KATHRYN KENNEDY, M D $33,424 LOUIS MESSINA, M D $74,414 JAROSLAV ZIVNY, M D $66,839 MARY MALONEY, M D $148,200 JOHN LEVEY, M D $101,755

Additional Data Return to Form

Software ID:
Software Version:
EIN: 91-2155626
Name: UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) 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 compensation				
ANDRIENI JULIA MD	(I)	272,341	35,244	21	12,250	9,582	329,438	0
	(II)	0	0	0	0	0	0	0
AROUS ELIAS J MD	(I)	571,120	31,731	57	12,250	23,344	638,502	0
	(II)	0	0	0	0	0	0	0
AYERS DAVID MD	(I)	503,029	40,000	57	12,250	26,049	581,385	0
	(II)	0	0	0	0	0	0	0
BAGLEY PETER H MD	(I)	235,593	207,425	57	79,473	26,049	548,597	0
	(II)	0	0	0	0	0	0	0
BROWN ALAN P MD	(I)	152,354	8,810	57	8,343	22,351	191,915	0
	(II)	0	0	0	0	0	0	0
CARLUCCI DANIEL MD	(I)	277,316	25,000	0	12,250	27,298	341,864	0
	(II)	0	0	0	0	0	0	0
CAVAGNARO CHARLES III MD	(I)	298,335	85,767	577	119,576	32,365	536,620	0
	(II)	0	0	0	0	0	0	0
CHANDLER WILLIS	(I)	259,168	63,078	9,182	52,398	19,807	403,633	9,182
	(II)	0	0	0	0	0	0	0
CHESHIRE BRYAN MD	(I)	196,749	38,544	57	11,770	2,427	249,547	0
	(II)	0	0	0	0	0	0	0
CIRILLO BETTYANN MD	(I)	238,900	14,609	927	4,916	23,730	283,082	0
	(II)	0	0	0	0	0	0	0
COFONE MICHAEL J	(I)	232,044	16,923	131,605	3,779	20,889	405,240	0
	(II)	0	0	0	0	0	0	0
CORBETT WILLIAM MD	(I)	271,744	79,997	21,453	53,055	19,806	446,055	21,353
	(II)	0	0	0	0	0	0	0
DALY SHEILA	(I)	198,099	53,446	577	91,325	17,692	361,139	0
	(II)	0	0	0	0	0	0	0
FELICE MARIANNE E MD	(I)	194,497	24,000	57	18,894	25,943	263,391	0
	(II)	0	0	0	0	0	0	0
FERGUSON R KEVIN MD	(I)	180,307	47,566	57	11,635	22,075	261,640	0
	(II)	0	0	0	0	0	0	0
FERRUCCI JOSEPH MD	(I)	358,853	31,000	57	12,250	25,312	427,472	0
	(II)	0	0	0	0	0	0	0
GUNDERSEN JASON MD	(I)	250,675	135,201	57	12,250	10,161	408,344	0
	(II)	0	0	0	0	0	0	0
KAUR SHUBJEET MD	(I)	267,442	26,000	57	12,250	26,049	331,798	0
	(II)	0	0	0	0	0	0	0
KEATING TODD A	(I)	462,183	115,874	39,414	183,185	15,986	816,642	38,837
	(II)	0	0	0	0	0	0	0
KENNEDY KATHRYN MD	(I)	208,566	62,055	57	12,250	25,218	308,146	0
	(II)	0	0	0	0	0	0	0
LAPIDAS GARY N	(I)	359,690	80,148	36,102	160,802	10,278	647,020	35,525
	(II)	0	0	0	0	0	0	0
LASSER DANIEL H MD	(I)	207,111	100,937	57	140,038	24,422	472,565	0
	(II)	0	0	0	0	0	0	0
LINDHOLM MARY S MD	(I)	133,272	0	57	7,034	23,739	164,102	0
	(II)	0	0	0	0	0	0	0
MAGUIRE DAVID L MD	(I)	196,154	44,437	396	8,356	1,542	250,885	0
	(II)	0	0	0	0	0	0	0
MANNING GORDON MD	(I)	175,138	12,843	57	43,500	11,437	242,975	0
	(II)	0	0	0	0	0	0	0
MESSINA LOUIS MD	(I)	403,350	97,947	57	12,250	23,344	536,948	0
	(II)	0	0	0	0	0	0	0
MULDOON PATRICK L	(I)	381,370	64,286	51,333	126,360	30,519	653,868	50,756
	(II)	0	0	0	0	0	0	0
O'BRIEN JOHN G	(I)	922,008	253,219	165,178	978,472	19,046	2,337,923	0
	(II)	0	0	0	0	0	0	0
OKIKE O NSIDINANYA MD	(I)	361,231	0	0	41,511	14,218	416,960	0
	(II)	0	0	0	0	0	0	0
POLANOWICZ JOHN	(I)	269,569	57,899	31,131	81,885	34,774	475,258	30,554
	(II)	0	0	0	0	0	0	0
POWER DIANE MD	(I)	240,247	14,042	1,113	4,975	26,809	287,186	0
	(II)	0	0	0	0	0	0	0
SLAYTON VAL MD	(I)	156,553	0	286,645	3,242	13,574	460,014	0
	(II)	0	0	0	0	0	0	0
SOAR BART MD	(I)	142,678	26,050	54	7,459	9,718	185,959	0
	(II)	0	0	0	0	0	0	0
SWENSON DANA	(I)	228,319	59,031	0	86,987	20,326	394,663	0
	(II)	0	0	0	0	0	0	0
TOSI STEPHEN E MD	(I)	488,415	117,736	157,308	58,078	25,488	847,025	80,944
	(II)	0	0	0	0	0	0	0
UMANZOR RENE M MD	(I)	147,644	72,595	60	9,523	21,266	251,088	0
	(II)	0	0	0	0	0	0	0
VOLTURO GREGORY MD	(I)	245,357	72,405	57	12,250	26,049	356,118	0
	(II)	0	0	0	0	0	0	0
WESOLOWSKI PAUL	(I)	158,357	8,044	3,677	540	18,449	189,067	0
	(II)	0	0	0	0	0	0	0
ZIEDONIS DOUGLAS MD	(I)	184,083	34,000	57	11,324	26,049	255,513	0
	(II)	0	0	0	0	0	0	0
ALLICON KEARY T	(I)	140,810	15,608	0	20,758	20,483	197,659	0
	(II)	0	0	0	0	0	0	0
BERGAN THOMAS	(I)	228,073	10,285	15,266	317,871	10,149	581,644	15,266
	(II)	0	0	0	0	0	0	0
BROWN DOUGLAS S	(I)	361,656	104,096	35,555	114,257	21,737	637,301	35,555
	(II)	0	0	0	0	0	0	0
DICKSON ERIC MD	(I)	313,139	93,375	1,260	60,744	33,363	501,881	0
	(II)	0	0	0	0	0	0	0
DION JEFFREY	(I)	160,168	17,400	0	24,301	20,685	222,554	0
	(II)	0	0	0	0	0	0	0
EKSTROM DEBORAH	(I)	187,408	50,641	15,276	91,403	24,620	369,348	13,876
	(II)	0	0	0	0	0	0	0
FELDMANN ROBERT	(I)	240,733	64,118	23,560	122,905	21,106	472,422	23,560
	(II)	0	0	0	0	0	0	0
FRAKER MURIEL E ESQUIRE	(I)	164,204	8,432	0	52,060	26,781	251,477	0
	(II)	0	0	0	0	0	0	0
MCCUE STEVEN	(I)	145,488	15,134	0	9,382	18,650	188,654	0
	(II)	0	0	0	0	0	0	0
O'BRIEN WILLIAM H	(I)	110,593	0	57	29,786	23,247	163,683	0
	(II)	0	0	0	0	0	0	0
SMITH FRANCIS W	(I)	168,759	10,338	0	25,753	24,805	229,655	0
	(II)	0	0	0	0	0	0	0
STREETER MICHELE M	(I)	274,566	66,030	16,736	97,120	19,806	474,258	16,736
	(II)	0	0	0	0	0	0	0
BLUTE MICHAEL	(I)	466,308	58,526	0	48,396	27,048	600,278	0
	(II)	0	0	0	0	0	0	0
BRENCKLE GEORGE PHD	(I)	290,526	68,755	24,444	92,534	27,274	503,533	24,444
	(II)	0	0	0	0	0	0	0
DALEY JENNIFER MD	(I)	352,559	72,362	0	36,875	22,997	484,793	0
	(II)	0	0	0	0	0	0	0
DIAMOND VICTORIA	(I)	253,619	68,187	0	94,476	26,744	443,026	0
	(II)	0	0	0	0	0	0	0
ETTINGER WALTER H MD	(I)	688,066	170,899	61,735	278,909	20,543	1,220,152	55,209
	(II)	0	0	0	0	0	0	0
FISHER BARBARA	(I)	244,955	55,256	16,907	85,550	19,806	422,474	16,907
	(II)	0	0	0	0	0	0	0
HYLKA SHARON	(I)	297,093	74,085	21,531	220,510	20,591	633,810	20,954
	(II)	0	0	0	0	0	0	0
KLUGMAN ROBERT MD	(I)	380,371	94,454	27,847	219,854	22,991	745,517	27,847
	(II)	0	0	0	0	0	0	0
KRUGER NANCY	(I)	287,303	68,570	63,842	56,732	11,641	488,088	0
	(II)	0	0	0	0	0	0	0
PHILLIPS ROBERT A	(I)	581,622	163,281	54,848	210,024	28,482	1,038,257	54,848
	(II)	0	0	0	0	0	0	0
RANDOLPH JOHN T	(I)	191,944	42,391	0	116,014	22,072	372,421	0
	(II)	0	0	0	0	0	0	0
WEBB PATRICIA	(I)	311,409	81,091	24,877	87,608	26,281	531,266	24,300
	(II)	0	0	0	0	0	0	0
ANDERSON MILTON C	(I)	0	0	0	0	0		0
	(II)	0	0	0	0	0		0
FAIRCHILD DAVID MD	(I)	0	0	0	0	0		0
	(II)	0	0	0	0	0		0
MAYKEL JUSTIN MD	(I)	277,609	284,923	57	12,250	22,607	597,446	0
	(II)	0	0	0	0	0	0	0
BUSCONI BRIAN D MD	(I)	490,861	54,167	57	12,250	23,344	580,679	0
	(II)	0	0	0	0	0	0	0
ZIVNY JAROSLAV MD	(I)	233,025	310,736	57	12,399	28,066	584,283	0
	(II)	0	0	0	0	0	0	0
MALONEY MARY E MD	(I)	393,684	120,136	57	12,250	23,344	549,471	0
	(II)	0	0	0	0	0	0	0
LEVEY JOHN MD	(I)	260,315	244,835	57	12,250	23,344	540,801	0
	(II)	0	0	0	0	0	0	0
WARRING WENDY	(I)	0	0	117,663	0	0	117,663	0
	(II)	0	0	0	0	0	0	0

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MHEFA-UMASS MEMORIAL SERIES D	04-2456011	57586CLQ6	08-18-2005	107,450,000	SEE PART V		X		X		X
B	MHEFA-UMASS MEMORIAL VARIABLE RATE SERIES E	04-2456011	57586EH27	05-22-2009	30,000,000	SEE PART V		X		X		X
C	MHEFA-UMASS MEMORIAL VARIABLE RATE SERIES F	04-2456011	57586EH27	05-22-2009	30,000,000	SEE PART V		X		X		X
D	MHEFA-MARLBOROUGH HOSPITAL VARIABLE RATE SERIES A	04-2456011		11-24-2009	9,420,000	SEE PART V		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	630,000	630,000	630,000	356,000
2	Amount of bonds legally defeased				
3	Total proceeds of issue	110,030,036	30,056,959	30,056,959	9,420,000
4	Gross proceeds in reserve funds	10,835,303			
5	Capitalized interest from proceeds	5,411,300	666,836	630,782	226,989
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	1,384,731	205,455	118,700	78,458
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds	2,935,890			
10	Capital expenditures from proceeds	95,000,000	26,703,915	26,723,915	9,341,542
11	Other spent proceeds				
12	Other unspent proceeds	3,147,590	3,147,590	3,214,343	
13	Year of substantial completion	2006	2012	2012	2009

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?	X			X		X		X
b	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
c	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		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 ▶		0 580 %						
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5		0 580 %						
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		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		X		X	
2	Is the bond issue a variable rate issue?		X	X		X		X	
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X		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		X		X
6	Did the bond issue qualify for an exception to rebate?		X	X		X		X	

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation
See Additional Data Table		

Part V Supplemental Information

Identifier	Return Reference	Explanation
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES D	PART I COLUMN (C) CUSIP # 57586CLQ6 PART I COLUMN (F) DESCRIPTION OF PURPOSE COMPLETION OF THE EXPANSION OF THE EMERGENCY DEPT AND ROUTINE CAPITAL EQUIPMENT AND/OR RENOVATION PROJECTS
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E	PART I COLUMN (C) CUSIP # 57586EH27 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F	PART I COLUMN (C) CUSIP # 57586EH27 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS
PART I - BOND ISSUE	MHEFA - MARLBOROUGH HOSPITAL VARIABLE RATE, SERIES A	PART I COLUMN (F) DESCRIPTION OF PURPOSE PAY OFF HEFA POOL O LOAN, ER RENOVATIONS,EICU EQUIPMENT,CT SCAN LEASE,MAMMOGRAPHY UNIT
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES G	PART I COLUMN (C) CUSIP # 57586EUS8 - 57586EUT6 - 57586EUU3 - 57586EUV1 - 57586EUW9 - 57586EUX7 - 57586EVE8 - 57586EUY5 - 57586EVF5 - 57586EUZ2 - 57586EVG3 - 57586EVA6 - 57586EVH1 - 57586EVB4 - 57586EVJ7 - 57586EVC2 - 57586EVD0 PART I COLUMN (F) DESCRIPTION OF PURPOSE REFUNDING OF CENTRAL NEW ENGLAND HEALTH ALLIANCE SERIES A BOND (1993) AND MEDICAL CENTER OF CENTRAL MASSACHUSETTS, SERIES B (1992)
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES H	PART I COLUMN (C) CUSIP # 57583UGP7 - 57583UGQ5 - 57583UGR3 - 57583UGS1 - 57583UGT9 - 57583UGU6 - 57583UGV4 - 57583UGW2 - 57583UHC5 - 57583UGX0 - 57583UGY8 - 57583UGZ5 - 57583UHA9 - 57583UHB7 PART I COLUMN (F) DESCRIPTION OF PURPOSE PARTIAL REFUNDING OF MEDICAL CENTER VARIABLE RATE SERIES A BONDS (1998), REFUNDING IN FULL OF CENTRAL NEW ENGLAND HEALTH ALLIANCE SERIES B BONDS (1998) AND UMASS MEMORIAL SERIES C (2001)
PART II = PROCEEDS	DIFFERNCE BETWEEN PART I, COLUMN(E) AND PART II, LINE 3	MHEFA - UMASS MEMORIAL, SERIES D COLUMN (E) ISSUE PRICE OF $107,450,000, ADD ISSUE PREMIUM OF $604,814, ADD INTEREST EARNED ON PROCEEDS OF $2,935,890, LESS ISSUE DISCOUNT OF ($960,668), EQUALS LINE 3 OF $110,030,036 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E COLUMN (E) ISSUE PRICE OF $30,000,000, ADD INTEREST EARNED ON PROCEEDS OF $56,959, EQUALS LINE 3 OF $30,056,959 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F COLUMN (E) ISSUE PRICE OF $30,000,000, ADD INTEREST EARNED ON PROCEEDS OF $56,959, EQUALS LINE 3 OF $30,056,959 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF $20,000,000, ADD INTEREST EARNED ON PROCEEDS OF $717,238, EQUALS LINE 3 OF $20,717,238 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF $20,000,000, ADD INTEREST EARNED ON PROCEEDS OF $152,952, EQUALS LINE 3 OF $20,152,952 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF $20,000,000, ADD INTEREST EARNED ON PROCEEDS OF $24,254, EQUALS LINE 3 OF $20,024,254 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF $20,000,000, ADD INTEREST EARNED ON PROCEEDS OF $5,301, EQUALS LINE 3 OF $20,005,301 MHEFA - UMASS MEMORIAL, SERIES G COLUMN (E) ISSUE PRICE OF $60,445,000, ADD ISSUE PREMIUM OF $1,388,656 ADD INTEREST EARNED ON PROCEEDS OF $176, EQUALS LINE 3 OF $61,833,832 MHEFA - UMASS MEMORIAL, SERIES H COLUMN (E) ISSUE PRICE OF $90,990,000, ADD ISSUE PREMIUM OF $1,303,778, EQUALS LINE 3 OF $92,293,778

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MHEFA-UMASS MEMORIAL MASTER LEASE	04-2456011		12-07-2005	10,000,000	CAPITAL EQUIPMENT		X		X		X
B	MHEFA-UMASS MEMORIAL MASTER LEASE	04-2456011		12-27-2006	20,000,000	CAPITAL EQUIPMENT		X		X		X
C	MHEFA-UMASS MEMORIAL MASTER LEASE	04-2456011		04-24-2008	20,000,000	CAPITAL EQUIPMENT		X		X		X
D	MHEFA-UMASS MEMORIAL MASTER LEASE	04-2456011		07-24-2009	20,000,000	CAPITAL EQUIPMENT		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	10,000,000	15,497,037	10,974,538	6,767,853
2	Amount of bonds legally defeased				
3	Total proceeds of issue	10,000,000	20,717,238	20,152,952	20,024,254
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	213,490	213,490	304,462	496,858
6	Proceeds in refunding escrow				
7	Issuance costs from proceeds	26,965	26,965	29,072	28,500
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds	717,238	717,238	152,952	
10	Capital expenditures from proceeds	10,000,000	19,973,035	19,970,928	19,995,754
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2006	2007	2009	2010

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X		X		X		X
b	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		X
c	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		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 ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		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		X		X	
2	Is the bond issue a variable rate issue?		X		X		X		X
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X		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		X		X
6	Did the bond issue qualify for an exception to rebate?	X		X		X		X	

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MHEFA-UMASS MEMORIAL SERIES G	04-2456011		05-27-2010	60,445,000	SEE PART V		X		X		X
B	MHEFA-UMASS MEMORIAL MASTER LEASE	04-3431814		12-09-2010	20,000,000	CAPITAL EQUIPMENT		X		X		X
C	MHEFA-UMASS MEMORIAL SERIES H	04-3431814		08-10-2011	90,990,000	SEE PART V		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	4,795,000	2,394,411		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	61,833,832	20,005,301	92,293,778	
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	2,790,538	231,537		
6	Proceeds in refunding escrow	60,722,232		90,832,107	
7	Issuance costs from proceeds	1,099,039	33,031	1,235,315	
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds	5,301	5,301		
10	Capital expenditures from proceeds	19,966,969	19,966,969		
11	Other spent proceeds				
12	Other unspent proceeds	12,561		226,356	
13	Year of substantial completion	2010	2011	2011	

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use?		X		X		X		
b	Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
c	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		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 ▶								
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶								
6	Total of lines 4 and 5								
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?	X		X		X			

Part IV Arbitrage

		A		B		C		D	
		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		X			
2	Is the bond issue a variable rate issue?		X		X	X			
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X	X			
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?		X				X		
e	Was a hedge terminated?		X				X		
4a	Were gross proceeds invested in a GIC?		X		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		X		
6	Did the bond issue qualify for an exception to rebate?	X		X		X			

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule K (see instructions)

Identifier	Return Reference	Explanation

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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) From	(c) Original principal amount	(d) Balance due	(e) In default? Yes	(e) No	(f) Approved by board or committee? Yes	(f) No	(g) Written agreement? Yes	(g) No
(1) WALTER ETTINGER CSV OF LIFE INSURANCE - CURRENT KEY EMPLOYEE OF MEDICAL CENTER		X	707,000	364,279		No	Yes		Yes	
(2) THOMAS CUMMINGS CSV OF LIFE INSURANCE - FORMER CEO OF MARLBOROUGH HOSPITAL		X	377,630	212,495		No	Yes		Yes	
(3) RICHARD H SCHEFFER CSV OF LIFE INSURANCE - FORMER CEO OF WING MEMORIAL CORP		X	26,660	49,542		No	Yes		Yes	
(4) WILLIAM J WILLIAMS CSV OF LIFE INSURANCE - FORMER OFFICER OF HEALTHALLIANCE HOSPITALS, INC		X	1,981,627	3,552,266		No	Yes		Yes	
(5) FLOYD CONNELLY CSV OF LIFE INSURANCE - FORMER EXECUTIVE DIRECTOR OF CMMIC, INC		X	455,570	292,459		No	Yes		Yes	
Total . . . . . ▶ $				4,471,041						

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	No

Part V Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule L (see instructions)

Identifier	Return Reference	Explanation
PART II - LOANS FROM INTERESTED PERSONS	THE CASH VALUE OF LIFE INSURANCE POLICIES	AMOUNTS DUE FROM CURRENT AND FORMER OFFICERS PERTAIN TO SPLIT DOLLAR LIFE INSURANCE POLICIES OF THE RESPECTED INDIVIDUALS THESE POLICIES WERE ORIGINATED AT VARIOUS TIMES DURING THE INSURED'S EMPLOYMENT WITH UMASS MEMORIAL HEALTH CARE, INC THE CORRESPONDING POLICY PREMIUMS WERE FUNDED BY THE EMPLOYER AS AN EMPLOYEE BENEFIT IN ACCORDANCE WITH IRS NOTICE 2002-8, TREASURY REGULATION 1 61-22 AND TREASURY REGULATION 1 7872-15, THESE PAYMENTS REQUIRE CLASSIFICATION AS LOANS DUE FROM THE INSURED THESE LOAN BALANCES ARE REFLECTED AT THE LOWER OF THE DISCOUNTED CASH SURRENDER VALUE OR DISCOUNTED CUMULATIVE PREMIUMS PAID
PART IV - BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS		SEVERAL OF OUR COMMUNITY HOSPITALS MAINTAIN LOCAL BANKING RELATIONSHIPS IN THEIR RESPECTIVE COMMUNITIES WHICH HAVE BEEN ASSESSED AND MEET FAIR MARKET VALUE REQUIREMENTS THE VALUE OF THESE RESPECTIVE RELATIONSHIPS ARE WELL BELOW THE DISCLOSURE THRESHOLDS

Additional Data

Software ID:
Software Version:
EIN: 91-2155626
Name: UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction $	**(d)** Description of transaction	**(e)** Sharing of organization's revenues?	
				Yes	**No**
GORDON MANNING MD	CURRENT DIRECTOR	15,600	RENTAL OF PROPERTY - INCOME		No
ROBERT KLUGMAN MD	KEY EMPLOYEE	15,600	RENTAL OF PROPERTY - INCOME		No
DANIEL J O'LEARY MD	CURRENT DIRECTOR	72,744	RENTAL OF PROPERTY - INCOME		No
FERNANDO CATALINA MD	CURRENT DIRECTOR	311,058	RENTAL OF PROPERTY - INCOME		No
ROBERT L SHELTON JR MD	CURRENT DIRECTOR	54,168	RENTAL OF PROPERTY - INCOME		No
MICHAEL J LYONS MD	CURRENT DIRECTOR	311,508	RENTAL OF PROPERTY - INCOME		No
GORDON MANNING MD	CURRENT DIRECTOR	216,967	RENTAL OF PROPERTY - EXPENSE		No
ROBERT KLUGMAN MD	KEY EMPLOYEE	216,967	RENTAL OF PROPERTY - EXPENSE		No
JOHN CLEMENTI	CURRENT DIRECTOR	140,741	RENTAL OF PROPERTY - EXPENSE		No
EDWARD MANZI	CURRENT DIRECTOR	35,759	RENTAL OF PROPERTY - EXPENSE		No
EDWARD MANZI	CURRENT DIRECTOR	193,320	RENTAL OF PROPERTY - EXPENSE		No
EDWARD NOONAN	CURRENT DIRECTOR	56,133	INDEPENDENT CONTACTOR ARRANGEMENT		No

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction $	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
ROBERT HAVELES	CURRENT DIRECTOR	86,142	INDEPENDENT CONTACTOR ARRANGEMENT		No
PATRICK TURLEY	CURRENT DIRECTOR	27,904	INDEPENDENT CONTACTOR ARRANGEMENT		No
ANTHONY J MERCADANTE	CURRENT DIRECTOR & FAMILY MEMBER OF NICHOLAS MERCADANTE	220,679	INDEPENDENT CONTACTOR ARRANGEMENT		No
WILLIAM F SULLIVAN SR	CURRENT DIRECTOR	366,837	INDEPENDENT CONTACTOR ARRANGEMENT		No
JOHN BUDD	CURRENT DIRECTOR	1,067,515	INDEPENDENT CONTACTOR ARRANGEMENT		No
STEPHEN TOSI MD	CURRENT DIRECTOR	191,158	INDEPENDENT CONTACTOR ARRANGEMENT		No
LYNDA YOUNG MD	CURRENT DIRECTOR	18,000	INDEPENDENT CONTACTOR ARRANGEMENT		No
SUSAN ETTINGER	FAMILY MEMBER OF WALTER ETTINGER, KEY EMPLOYEE	25,605	EMPLOYMENT ARRANGEMENT		No
KATHLEEN HYLKA	FAMILY MEMBER OF SHARON HYLKA, KEY EMPLOYEE	90,971	EMPLOYMENT ARRANGEMENT		No
JOANNE D'ONFRO	FAMILY MEMBER OF PAUL D'ONFRO, DIRECTOR	46,564	EMPLOYMENT ARRANGEMENT		No
ELLEN CARLUCCI	FAMILY MEMBER OF DANIEL CARLUCCI, MD, DIRECTOR	82,670	EMPLOYMENT ARRANGEMENT		No
CHERYL SWENSON	FAMILY MEMBER OF DANA SWENSON, DIRECTOR	23,396	EMPLOYMENT ARRANGEMENT		No

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	**(b)** Relationship between interested person and the organization	**(c)** Amount of transaction $	**(d)** Description of transaction	**(e)** Sharing of organization's revenues?	
				Yes	**No**
KATHRYN C MAY	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER	37,547	EMPLOYMENT ARRANGEMENT		No
EILEEN HENRICKSON RN	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER	102,307	EMPLOYMENT ARRANGEMENT		No
ELIZABETH GUNDERSEN MD	FAMILY MEMBER OF JASON GUNDERSEN, MD, DIRECTOR	227,281	EMPLOYMENT ARRANGEMENT		No

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

NonCash Contributions

▶Complete if the organization answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Part I Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining oncash contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	327	64,355	FMV/SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

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

Part II

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.

Identifier	Return Reference	Explanation
THIRD PARTY USE	PART I, LINE 32B	UMASS MEMORIAL HEALTH CARE, INC UTILIZES THE SERVICES OF UMASS MEMORIAL FOUNDATION, INC TO SOLICIT DONOR CONTRIBUTIONS, ON OCCASION, THE ORGANIZATION RECEIVES GIFTS OF PUBLICLY TRADED STOCK ALL GIFTS OF PUBLICLY TRADED STOCK ARE IMMEDIATELY SOLD UPON RECEIPT THROUGH AN INVESTMENT SERVICES FIRM

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2		DISCLOSURE YEAR, DISCLOSING INDIVIDUAL, TITLE/ROLE, RELATIONSHIP WITH, RELATIONSHIP UMMHC 2011 - JOHN BUDD, BOARD MEMBER, PAUL D'ONFRO (BUSINESS), ARTHUR BERGERON (BUSINESS), HARVARD PILGRIM HEALTH CARE (BOARD MEMBER) 2011 - ROBERT PHILLIPS, KEY EMPLOYEE, JULIA ANDRIENI (FAMILY) VENTURES 2011, NONE MEDICAL GROUP 2011, NONE MEMBER ENTITIES HEALTH ALLIANCE 2011 - MERCANDANTE, ANTHONY, BOARD MEMBER, NICHOLAS MERCANDANTE (FAMILY) 2011 - MERCANDANTE, NICHOLAS, BOARD MEMBER, ANTHONY MERCANDANTE (FAMILY) CHL 2011 - EKSTROM, DEBORAH, BOARD MEMBER, FIDELITY MUTUAL HOLDING COMPANY (BOARD MEMBER) & FIDELITY COOPERATIVE BANK (BUSINESS) MARLBOROUGH 2011 - MURPHY, MICHAEL, BOARD MEMBER, DANIEL CARLUCCI (BUSINESS), RICHARD BENNETT (BUSINESS), JOHN POLANOWICZ (BUSINESS), PHILIP PURCELL (BUSINESS) WING 2011 - PHANEUF, JAMES, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS), EDWARD J NOONAN (BUSINESS), ROBERT S HAVELES (BUSINESS), JAMES ST AMAND (BUSINESS), PAUL SCULLY (BUSINESS), KATHERINE COOLIDGE (BUSINESS) 2011 - NOONAN, EDWARD, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS) JAMES ST AMAND (BUSINESS) JAMES PHANEUF (BUSINESS) KATHERINE COOLIDGE (BUSINESS) ROBERT S HAVELES (BUSINESS) PATRICK TURLEY (BUSINESS) ROLAND DESROCHERS (BUSINESS) ELAINE ANDERSON (BUSINESS) 2011 - DESROCHERS, ROLAND, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS), LINDA MITCHELL (BUSINESS) 2011 - TURLEY, PATRICK, BOARD MEMBER, LINDA MITCHELL (BUSINESS) EDWARD NOONAN (BUSINESS) RON CHRISTIANSEN (BUSINESS) PAUL SCULLY (BUSINESS) 2011 - HAVELES, ROBERT, BOARD MEMBER, EDWARD NOONAN (BUSINESS) JAMES PHANEUF (BUSINESS) LINDA MITCHELL (BUSINESS) PATRICK TURLEY (BUSINESS) 2011 - CHRISTIANSEN, RONALD, BOARD MEMBER, PATRICK TURLEY (BUSINESS) LINDA MITCHELL (BUSINESS) JAMES PHANEUF (BUSINESS) 2011- SCULLY, PAUL, BOARD MEMBER, RON CHRISTIANSEN (BUSINESS) PATRICK TURLEY (BUSINESS) ROBERT HAVELES (BUSINESS) JAMES PHANEUF (BUSINESS) CHARLES CAVAGNARO (BUSINESS) KATHERINE COOLIDGE (BUSINESS) LINDA MITCHELL (BUSINESS) ELAINE ANDERSON (BUSINESS) CLINTON 2011 - NONE

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 6		THERE ARE NO CLASSES OF DIRECTORS THE VOTING RIGHTS OF THE MEMBER'S BOARD ARE ABSOLUTE.

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7A		THE MAJORITY OF ENTITIES IN THE CONSOLIDATED GROUP HAVE A SOLE MEMBER (WHICH IS ALSO WITHIN THE CONSOLIDATED GROUP) THAT ELECTS THE BOARD OF TRUSTEES THERE ARE NO CLASSES OF TRUSTEES THE MAJORITY OF THE ENTITIES RESERVE TO THE MEMBER THE POWER TO REMOVE TRUSTEES, TO FILL VACANCIES, AND TO INCREASE OR DECREASE THE SIZE OF THE BOARD

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 7B		THE MAJORITY OF THE ENTITIES IN THE CONSOLIDATED GROUP HAVE A SOLE MEMBER (WHICH IS ALSO WITHIN THE CONSOLIDATED GROUP) WITH THE RIGHT TO APPROVE OR RATIFY DECISIONS OF THE ENTITY, WHICH IS EXERCISED BY THAT MEMBER'S BOARD OF TRUSTEES THERE ARE NO CLASSES OF TRUSTEES OR MEMBERS THUS, THE VOTING RIGHTS OF A MEMBER BOARD ARE ABSOLUTE GENERALLY, THE SOLE MEMBER OF EACH ENTITY RESERVES THE POWER TO APPROVE MAJOR TRANSACTIONS, TO MERGE, CONSOLIDATE OR LIQUIDATE THE CORPORATION'S ASSETS, TO ADOPT ANNUAL OPERATING AND CAPITAL BUDGETS AND AMENDMENTS, TO ENTER INTO LOAN AGREEMENTS AND/OR GUARANTIES, TO APPOINT AND/OR ELECT THE PRESIDENT AND/OR CEO, TO ELECT AND/OR APPOINT AND REMOVE TRUSTEES, FILL VACANCIES, TO INCREASE OR DECREASE THE SIZE OF THE BOARD, AND TO APPROVE UNBUDGETED EXPENDITURES

Identifier	Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 11		SECTIONS OF THE CORE FORM 990 RELATED TO EXECUTIVE COMPENSATION AND, SCHEDULE J ARE REVIEWED IN DETAIL WITH THE ORGANIZATION'S COMPENSATION COMMITTEE OF THE BOARD THE COMPLIANCE COMMITTEE OF THE BOARD REVIEWS ALL CONTENT ASSOCIATED WITH SCHEDULE L THE AUDIT COMMITTEE OF THE BOARD REVIEWS THE FORM 990, INCLUDING THE ABOVE SCHEDULES AND RECOMMENDS THE FORM 990 TO THE FULL BOARD FOR APPROVAL THE FULL BOARD IS GIVEN ACCESS TO THE FORM 990

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 12C	PAGE 6 SECTION B POLICIES LINE 12 C THE CONFLICT OF INTEREST POLICY REQUIRES BOARD MEMBERS AND MANAGEMENT TO COMPLETE ANNUAL DISCLOSURE STATEMENTS AND, TO UPDATE THESE DISCLOSURE STATEMENTS FOR SIGNIFICANT CHANGES IN THEIR OUTSIDE GOVERNANCE AND PROFESSIONAL ACTIVITIES OR, FINANCIAL RELATIONSHIPS AS APPROPRIATE. ADDITIONALLY, ALL TRANSACTIONS INVOLVING BOARD MEMBERS OR MANAGEMENT AND THE ORGANIZATION ARE REQUIRED TO BE APPROVED BY THE COMPLIANCE COMMITTEE OF THE BOARD AND, THERE IS ACTIVE MONITORING AND COMMUNICATION TO ENSURE INDIVIDUALS WITH OUTSIDE RELATIONSHIPS DO NOT INAPPROPRIATELY PARTICIPATE IN BUSINESS DECISIONS OF THE ORGANIZATION, PURCHASING OR RESEARCH DECISIONS

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION B, LINE 15	PAGE 6 SECTION B POLICIES LINE 15 B AT UMASS MEMORIAL, ALL COMPENSATION MATTERS FOR THE CEO AND SENIOR EXECUTIVES THROUGHOUT THE SYSTEM (INCLUDING ALL "DISQUALIFIED PERSONS") ARE GOVERNED AND OVERSEEN BY THE BOARD OF TRUSTEES OF THE PARENT THE BOARD APPROVED A COMPENSATION PHILOSOPHY THAT GOVERNS ALL SUCH DECISIONS THE PHILOSOPHY INCLUDES THE OBJECTIVES OF THE PROGRAM, COMPONENTS OF EXECUTIVE COMPENSATION, THE RELEVANT MARKET, POSITIONING IN THE MARKET, FACTORS CONSIDERED IN SETTING EXECUTIVE COMPENSATION AND THE IMPORTANCE OF TYING SUCH COMPENSATION TO PERFORMANCE. THE BOARD ESTABLISHED A COMPENSATION COMMITTEE, MADE UP OF DISINTERESTED TRUSTEES, WHO ARE GIVEN THE AUTHORITY TO ESTABLISH COMPENSATION FOR ALL SENIOR EXECUTIVES, WITHIN THE PARAMETERS OF THE PHILOSOPHY, AND WITH FULL AND COMPLETE REPORTING TO THE FULL BOARD THE COMPENSATION COMMITTEE PERFORMS ITS WORK PURSUANT TO ITS CHARTER AND A COMPENSATION POLICY THAT ESTABLISHES THE PROCESS THE COMMITTEE WILL FOLLOW IN REVIEWING AND APPROVING EXECUTIVE COMPENSATION EACH YEAR THE COMMITTEE ENSURES THAT ITS PROCESS MEETS THE REBUTABLE PRESUMPTION OF REASONABLENESS ESTABLISHED BY THE IRS IN ORDER TO ASSIST THE COMMITTEE IN ITS RESPONSIBILITIES, THE COMPENSATION COMMITTEE HIRES INDEPENDENT, OUTSIDE COMPENSATION CONSULTANTS TO ADVISE THE COMMITTEE AND THE BOARD ON THE REASONABLENESS OF OVERALL EXECUTIVE COMPENSATION PROGRAM, INCLUDING COMPENSATION OF THE SPECIFIC EXECUTIVES THESE CONSULTANTS REPORT DIRECTLY TO THE COMMITTEE AND NOT TO MANAGEMENT THE COMMITTEE WORKS WITH THESE CONSULTANTS, AND WITH LEGAL COUNSEL, TO ENSURE THAT ALL COMPENSATION PAID, AS WELL AS THE PROCESS FOLLOWED TO DETERMINE SUCH COMPENSATION, IS REASONABLE, MEETS ALL REGULATORY REQUIREMENTS AND IS COMPETITIVE WITH THE RELEVANT MARKET

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION C, LINE 19	PAGE 6 UMASS MEMORIAL MAKES IT GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC AS REQUIRED BY APPLICABLE STATE AND FEDERAL LAWS, AND BY REQUEST ON A CASE-BY-CASE BASIS

Identifier	Return Reference	Explanation
	PAGE 8 PART VII SECTION B INDEPENDENT CONTRACTORS - DESCRIPTION OF SERVICE	DESCRIPTION OF SERVICES FOOTNOTE A - SPECIALTY TRADE CONTRACTORS SUBCONTRACTS TO A VARIETY OF EXHIBIT AND MARKETING SERVICES INCLUDING BUT NOT LIMITED TO GENERAL CONSULTATION, COST OF MATERIALS AND SUPPLIES, DESIGN, CONSTRUCTION, LABORERS THIS VENDOR MAY ALSO SUPPLY THEIR OWN LABORERS AS OPPOSED TO SUBCONTRACT

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED LOSSES ON INVESTMENTS -19,474,382 NET ASSETS RELEASED FROM RESTRICTIONS 4,768,664 PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT COST -70,678,363 BOOK/TAX DIFFERENCES FROM S CORP K-1 472,818 CHANGE IN BENEFICIAL INTERESTS IN PERPETUAL TRUSTS -5,149,554 MISCELLANEOUS 47 NET ASSETS RELEASED FROM RESTRICTION FOR PPE 5,005,601 TEMPORARY RESTRICTED FUND EXPENDITURES -9,558,388 TRANSFERS (TO) FROM RELATED PARTIES 217,944 TOTAL TO FORM 990, PART XI, LINE 5 -94,395,613

Identifier	Return Reference	Explanation
GROUP RETURN	PAGE 1, LINE H(B) LIST OF AFFILIATED ORGANIZATIONS	THE CLINTON HOSPITAL ASSOCIATION, 201 HIGHLAND STREET, CLINTON, MA 01510 EIN 04-1185520 FISCAL YEAR END 9/30/2011 MARLBOROUGH HOSPITAL, 157 UNION STREET, MARLBOROUGH, MA 01752 EIN 04-2104693 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3374724 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL HOSPITALS, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3296271 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL HEALTH VENTURES, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 22-2605679 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL LABORATORIES, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3321703 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL MEDICAL CENTER, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3358564 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL MEDICAL GROUP, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-2911067 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL REALTY, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-2805630 FISCAL YEAR END 9/30/2011 WING MEMORIAL HOSPITAL CORP , 40 WRIGHT STREET, PALMER, MA 01069 EIN 22-2519813 FISCAL YEAR END 9/30/2011 UMASS MEMORIAL HEALTH CARE, INC (PARENT), 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3358566 FISCAL YEAR END 9/30/2011 COMMUNITY HEALTHLINK, INC , 72 JAQUES AVENUE, WORCESTER, MA 01610 EIN 04-2626179 FISCAL YEAR END 9/30/2011 CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER, INC , 367 PLANTATION STREET, WORCESTER, MA 01605 EIN 04-2981362 FISCAL YEAR END 9/30/2011 CENTRAL NEW ENGLAND HEALTHALLIANCE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3172496 FISCAL YEAR END 9/30/2011 COORDINATED PRIMARY CARE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3210002 FISCAL YEAR END 9/30/2011 HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC , 25 TUCKER ROAD, LEOMINSTER, MA 01453 EIN 04-2932308 FISCAL YEAR END 9/30/2011 HEALTHALLIANCE HOSPITALS, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-2103555 FISCAL YEAR END 9/30/2011 CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 06-1749208 FISCAL YEAR END 9/30/2011 CLINTON HOSPITAL FOUNDATION, INC , 328 SHREWSBURY STREET, WORCESTER, MA 01604 EIN 04-3357881 FISCAL YEAR END 9/30/2011

Identifier	Return Reference	Explanation
COMMUNITY INFORMATION - CONTINUED FROM SCHEDULE H	SCHEDULE H, PART VI - SUPPLEMENTAL INFORMATION - CONTINUED	- CANCER CANCER WAS THE SECOND LEADING CAUSE OF DEATH IN WORCESTER COUNTY IN 2008 (SOURCE MASSACHUSETTS DEPARTMENT OF PUBLIC HELATH/MASSCHIP; DALE MAGEE, COMMISSIONER, WORCESTER DEPARTMENT OF PUBLIC HEALTH, HEALTH OF WORCESTER, 2011 REPORT) OF THOSE DEATHS, LUNG CANCER ACCOUNTED FOR THE GREATEST PERCENTAGE OF CANCER-RELATED DEATHS KEY HEALTH OBSERVATIONS IN CENTRAL MASSACHUSETTS FROM REGIONAL HEALTH FORUMS IN 2011 -RACIAL AND ETHNIC DISPARITIES ARE MAJOR FACTORS - HEALTH DISPARITIES IDENTIFIED AMONG LATINO AND BLACK POPULATIONS ACROSS SEVERAL INDICATORS ARE A MAJOR CONCERN -OVERWEIGHT/ OBESITY IS AN INCREASING HEALTH RISK THAT CONTRIBUTES TO RISING DIABETES INCIDENCE -THE PREVALENCE OF DIABETES AMONG WORCESTER COUNTY RESIDENTS IS SLIGHTLY LOWER THAN THE STATE AS A WHOLE HOWEVER, DIABETES IS MORE PREVALENT AMONG BLACK AND HISPANIC POPULATIONS AND THOSE 65 YEARS OLD AND OVER -HEART DISEASE IN THE CENTRAL MASSACHUSETTS REGION IS MORE PREVALENT AMONG MALES AND HISPANIC AND LOWER-INCOME POPULATIONS OVERALL RATES FOR HEART DISEASE IN WORCESTER COUNTY AND THE STATE ARE LOWER THAN THE NATIONAL MEDIAN -IN WORCESTER COUNTY, SMOKING IS MOST PREVALENT AMONG YOUNG ADULTS AND LOW INCOME RESIDENTS AND AT RATES SIGNIFICANTLY HIGHER THAN THE STATE AS A WHOLE AMONG THOSE GROUPS - PREVALENCE OF CHRONIC DISEASE AND RISKY BEHAVIORS SUCH AS SMOKING OCCUR AT HIGHER RATES AMONG THOSE WITH LESS THAN A HIGH SCHOOL DEGREE AND LOWER EDUCATIONAL ATTAINMENT -ACCORDING TO THE WORCESTER POLICE DEPARTMENT, THE CITY OF WORCESTER HAS MORE THAN 60 GANGS CONCENTRATED IN LOW INCOME NEIGHBORHOODS PROGRAMS THAT ADDRESS YOUTH VIOLENCE PREVENTION ARE VITAL TO ADDRESSING THIS CRITICAL PUBLIC HEALTH ISSUE, PARTICULARLY AMONG INNER-CITY, AT-RISK YOUTH IN PARTICULARLY, YOUTH HAVE IDENTIFIED HAVING JOBS AND WORKFORCE OPPORTUNITIES, SUCH AS INTERN AND MENTORSHIP PROGRAMS AS A KEY MEANS OF PREVENTING VIOLENCE AND GANG INVOLVEMENT AMONG YOUTH EMPLOYMENT OPPORTUNITIES ADDITIONALLY PROVIDE NEEDED FINANCES FOR LOW-INCOME YOUTH AS WELL AS EXPOSURE TO THE POSITIVE EXPERIENCE OF EARNING A PAYCHECK TO HELP BREAK THE CYCLE AND MINSETS OF POVERTY WORCESTER COUNTY'S RESIDENTS ARE DISPROPORTIONATELY AFFECTED BY -OBESITY/ OVERWEIGHT -INFANT MORTALITY RATES FOR BLACKS AND LATINOS (PARTICULARLY IN THE CITY OF WORCESTER) -SMOKING RATES -AIDS/ HIV AND HEPATITIS C (PARTICULARLY IN THE CITIES OF WORCESTER AND FITCHBURG) -HEROIN/ OPIODS-RELATED INCIDENTS AND DEATHS (PARTICULARLY IN THE CITIES OF WORCESTER AND FITCHBURG) -REPORTED CASES OF CHLAMYDIA INFECTION HAS BEEN INCREASING DRAMATICALLY OVER THE PAST DECADE, DUE PARTLY TO SUCCESSFUL SCREENING OF ASYMPTOMATIC INDIVIDUALS -THE CITY OF WORCESTER IS A LEADING RESETTLEMENT SITE FOR REFUGEES THIS GROWING DIVERSITY HAS BROADENED THE NEED FOR INTERPRETER SERVICES FOR MEDICAL CARE IN ITS FISCAL YEAR 2011, UMASS MEMORIAL HEALTH CARE DELIVERED 122,963 DOCUMENTED INTERPRETATIONS FOR MEDICAL SERVICES IN OVER 87 LANGUAGES HEALTH CARE SAFETY NET - UMASS MEMORIAL PROVIDES CARE TO THE LARGEST NUMBER OF LOW INCOME PATIENTS IN THE REGION SCHEDULE H PART III, LINE 2 A COST TO CHARGE RATIO AS DESCRIBED IN PART I, LINE 7 WAS APPLIED TO THE ORGANIZATION'S BAD DEBT EXPENSE WHICH WAS THEN FURTHER REDUCED BY PAYMENTS FROM THE HEALTH SAFETY NET RELATED TO FREE CARE.

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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

2010

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

Employer identification number
91-2155626

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	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) UMASS MEMORIAL FOUNDATION INC 333 SOUTH STREET SHREWSBURY, MA 01545 04-3108190	FUNDRAISING SUPPORT	MA	501(C)(3)	11C	N/A		No
(2) HEALTH ALLIANCE REALTY CORPORATION 326 NICHOLS ROAD FITCHBURG, MA 01420 04-2560754	REAL ESTATE MANAGEMENT	MA	501(C)(2)		N/A		No
(3) WING HEALTH FOUNDATION INC 40 WRIGHT STREET PALMER, MA 01069 04-2105839	ISSUANCE OF HEALTH RELATED GRANTS	MA	501(C)(3)	11B	N/A		No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? 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	(k) Percentage ownership
(1) UMASS MEMORIAL INVESTMENT PARTNERSHIP LLP ONE BIOTECH PARK 365 PLANTATION ST WORCESTER, MA01605 04-3530755	INVESTMENT MANAGEMENT	MA	N/A	EXCLUDED 514	15,238,931	331,190,863		No	25,291	Yes		100 000 %
(2) UMASS MEMORIAL MRI OF MARLBOROUGH LLC 157 UNION STREET MARLBOROUGH, MA01752 20-2293995	MAGNETIC RESONANCE IMAGING	MA	MARLBOROUGH HOSPITAL	RELATED	577,331	345,122		No			No	56 000 %
(3) UMASS MEMORIAL HEALTH ALLIANCE MRI CENTER LLC 60 HOSPITAL ROAD LEOMINSTER, MA01453 04-3561571	MAGNETIC RESONANCE IMAGING	MA	N/A	RELATED	893,348	1,038,505		No			No	60 000 %

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
(1) COMMONWEALTH PROFESSIONAL ASSURANCE CO LTD PO BOX 1051 GT GRAND CAYMAN CJ 98-0226143	INSURANCE	CJ	N/A	C	26,262,197	136,908,432	100 000 %
(2) MEMORIAL OFFICE CONDOMINIUM TRUST 328 SHREWSBURY STREET WORCESTER, MA01604 04-6616900	CONDOMINIUM ASSOCIATION	MA	UMASS MEMORIAL MEDICAL CENTER INC	T	-5,572	144,653	53 690 %
(3) BIO-LAB INC 215 WEST STREET MILFORD, MA01757 04-2708828	CLINICAL LABORATORY	MA	UMASS MEMORIAL HEALTH VENTURES INC	S	364,610	1,142,577	100 000 %

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

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

		Yes	No
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		No
b Gift, grant, or capital contribution to other organization(s)	1b	Yes	
c Gift, grant, or capital contribution from other organization(s)	1c	Yes	
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		No
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	Yes	
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	Yes	
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	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

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

Part VII Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions)

Identifier	Return Reference	Explanation

Additional Data Return to Form

Software ID:
Software Version:
EIN: 91-2155626
Name: UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

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

	(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved ($)	(d) Method of determining amount involved
(1)	COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	L	24,975,900	FAIR VALUE
(2)	UMASS MEMORIAL MEDICAL CENTER INC	B	7,604,048	FAIR VALUE
(3)	UMASS MEMORIAL MEDICAL CENTER INC	N	1,122,757	FAIR VALUE
(4)	UMASS MEMORIAL MEDICAL GROUP INC	Q	3,492,031	FAIR VALUE
(5)	UMASS MEMORIAL MEDICAL GROUP INC	L	4,153,854	FAIR VALUE
(6)	UMASS MEMORIAL MEDICAL GROUP INC	N	708,425	FAIR VALUE
(7)	WING MEMORIAL HOSPITAL CORPORATION	Q	300,000	FAIR VALUE
(8)	UMASS MEMORIAL REALTY INC	J	4,100,255	FAIR VALUE
(9)	UMASS MEMORIAL FOUNDATION	O	1,602,995	FAIR VALUE
(10)	COMMUNITY HEALTHLINK INC	Q	183,320	FAIR VALUE
(11)	UMASS MEMORIAL HEALTH VENTURES INC	P	349,572	FAIR VALUE
(12)	UMASS MEMORIAL LABORATORIES INC	P	2,929,357	FAIR VALUE
(13)	UMASS MEMORIAL REALTY INC	P	361,772	FAIR VALUE
(14)	MARLBOROUGH HOSPITAL	P	1,825,219	FAIR VALUE
(15)	THE CLINTON HOSPITAL ASSOCIATION	P	1,322,285	FAIR VALUE
(16)	WING MEMORIAL HOSPITAL CORPORATION	P	1,787,422	FAIR VALUE
(17)	WING MEMORIAL HOSPITAL CORPORATION	N	100,927	FAIR VALUE
(18)	CENTRAL NEW ENGLAND HEALTH ALLIANCE INC	P	2,944,509	FAIR VALUE
(19)	UMASS MEMORIAL MEDICAL CENTER INC	P	130,821,745	FAIR VALUE
(20)	UMASS MEMORIAL MEDICAL GROUP INC	P	34,322,803	FAIR VALUE
(21)	CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER INC	P	130,896	FAIR VALUE
(22)	COMMUNITY HEALTHLINK INC	P	606,632	FAIR VALUE
(23)	COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	P	21,839,224	FAIR VALUE
(24)	UMASS MEMORIAL LABORATORIES INC	R	20,014,610	FAIR VALUE
(25)	UMASS MEMORIAL MEDICAL CENTER INC	C	6,202,000	FAIR VALUE

UMass Memorial Health Care, Inc. and Affiliates

Consolidated Financial Statements with Supplemental Consolidating Information
September 30, 2011 and 2010

UMass Memorial Health Care, Inc. and Affiliates
Index
September 30, 2011 and 2010

pwc

Report of Independent Auditors

To the Board of Trustees of
UMass Memorial Health Care, Inc

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, of changes in net assets, and of cash flows present fairly, in all material respects, the financial position of UMass Memorial Health Care, Inc and Affiliates (the "System") at September 30, 2011 and 2010, and the results of their operations, their changes in net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America These financial statements are the responsibility of the System's management Our responsibility is to express an opinion on these financial statements based on our audits We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation We believe that our audits provide a reasonable basis for our opinion

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole The 2011 and 2010 supplemental information is presented for the purpose of additional analysis of the consolidated financial statements rather than to present the financial position and results of operations of the individual entities Accordingly, we do not express an opinion on the financial position and results of operations of the individual entities However, the 2011 and 2010 supplemental information has been subjected to the auditing procedures applied in the audits of the 2011 and 2010 consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole

PricewaterhouseCoopers LLP

December 20, 2011

PricewaterhouseCoopers LLP, 125 High Street, Boston, MA 02110
T: (617) 530 5000, F: (617) 530 5001, www.pwc.com/us

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Balance Sheets
September 30, 2011 and 2010

(in thousands of dollars)	2011	2010
Assets		
Current assets		
Cash and cash equivalents	$ 224,204	$ 198,270
Short-term investments	78,795	41,294
Current portion of assets whose use is limited	5,130	5,542
Patient accounts receivable, net of allowance for doubtful accounts of $84,784 in 2011 and $76,694 in 2010	220,698	226,619
Inventories	22,567	21,971
Prepaid expenses and other current assets	26,231	27,693
Due from the University of Massachusetts	-	213
Estimated settlements receivable from third-party payors	445	164,750
Total current assets	578,070	686,352
Assets whose use is limited		
Funds held in escrow under bond indenture agreements, net of current portion	18,758	32,714
Restricted investments	75,408	72,646
Captive insurance company investments	132,383	125,077
Total assets whose use is limited	226,549	230,437
Long-term investments	337,116	315,524
Property and equipment, net	690,570	674,672
Beneficial interest in trusts	14,827	15,243
Other assets	30,429	30,698
Total assets	$ 1,877,561	$ 1,952,926
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 132,995	$ 126,341
Accrued compensation	134,276	128,849
Estimated settlements payable to third-party payors	17,667	14,297
Current portion of long-term debt	27,527	25,493
Due to the University of Massachusetts	9,313	127,075
Total current liabilities	321,778	422,055
Estimated settlements payable to third-party payors, net of current portion	43,793	40,848
Other noncurrent liabilities	44,810	43,516
Accrued pension and postretirement benefit obligations	359,707	284,512
Estimated professional liability costs	135,106	132,702
Long-term debt, net of current portion	410,570	424,509
Total liabilities	1,315,764	1,348,142
Commitments and contingencies		
Net assets		
Unrestricted	478,671	515,573
Temporarily restricted	31,843	37,537
Permanently restricted	51,283	51,674
Total net assets	561,797	604,784
Total liabilities and net assets	$ 1,877,561	$ 1,952,926

The accompanying notes are an integral part of these consolidated financial statements

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Operations
Years Ended September 30, 2011 and 2010

(in thousands of dollars)	2011	2010
Unrestricted revenues, gains and other support		
Net patient service revenue	$ 2,087,260	$ 2,054,839
Net assets released from restrictions used for operations	5,681	2,873
Other revenue	197,616	218,596
Total revenues, gains and other support	2,290,557	2,276,308
Expenses		
Salaries, benefits and contracted labor	1,305,812	1,255,405
Supplies and other expense	773,969	787,674
Depreciation and amortization	89,198	88,645
Impairment of assets	-	1,969
Interest	18,242	20,903
Provision for bad debts	70,191	63,012
Total expenses	2,257,412	2,217,608
Income from operations	33,145	58,700
Nonoperating income (loss)		
Investment income	7,413	8,481
Net realized and unrealized (loss) gain on investments	(10,093)	19,729
Loss on refunding of debt	(2,515)	(1,291)
Total nonoperating (loss) income	(5,195)	26,919
Excess of revenues over expenses	27,950	85,619
Other changes in net assets		
Net assets released from restrictions used for purchase of property and equipment	5,826	6,162
Pension-related changes other than net periodic benefit cost	(70,678)	(36,643)
(Decrease) increase in unrestricted net assets	(36,902)	55,138
Unrestricted net assets, beginning of year	515,573	460,435
Unrestricted net assets, end of year	$ 478,671	$ 515,573

The accompanying notes are an integral part of these consolidated financial statements

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Changes in Net Assets
Years Ended September 30, 2011 and 2010

(in thousands of dollars)	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Net assets - September 30, 2009	$ 460,435	$ 33,538	$ 50,635	$ 544,608
Excess of revenues over expenses	85,619	-	-	85,619
Contributions	-	7,308	-	7,308
Investment income	-	1,547	-	1,547
Net assets released from restrictions				
Used for purchase of property and equipment	6,162	(6,162)	-	-
Used for operations	-	(2,873)	-	(2,873)
Net realized loss on sale of investments	-	(933)	-	(933)
Contributions for property and equipment	-	671	-	671
Change in unrealized gains and losses on investments	-	4,441	-	4,441
Change in beneficial interest in trusts	-	-	1,039	1,039
Pension-related changes other than net periodic benefit cost	(36,643)	-	-	(36,643)
Total increase in net assets	55,138	3,999	1,039	60,176
Net assets - September 30, 2010	515,573	37,537	51,674	604,784
Excess of revenues over expenses	27,950	-	-	27,950
Contributions	-	6,835	25	6,860
Investment income	-	1,524	-	1,524
Net assets released from restrictions				
Used for purchase of property and equipment	5,826	(5,826)	-	-
Used for operations	-	(5,681)	-	(5,681)
Net realized gain on sale of investments	-	1,458	-	1,458
Contributions for property and equipment	-	393	-	393
Change in unrealized gains and losses on investments	-	(4,397)	-	(4,397)
Change in beneficial interest in trusts	-	-	(416)	(416)
Pension-related changes other than net periodic benefit cost	(70,678)	-	-	(70,678)
Total decrease in net assets	(36,902)	(5,694)	(391)	(42,987)
Net assets - September 30, 2011	$ 478,671	$ 31,843	$ 51,283	$ 561,797

The accompanying notes are an integral part of these consolidated financial statements

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Cash Flows
Years Ended September 30, 2011 and 2010

(in thousands of dollars)	2011	2010
Cash flows from operating activities		
Change in net assets	$ (42,987)	$ 60,176
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Net unrealized loss (gain) on investments	19,560	(28,243)
Depreciation and amortization	89,198	88,645
Accretion on asset retirement obligation	547	529
Provision for bad debts	70,191	63,012
Impairment of assets	-	1,969
Net loss not yet recognized in net periodic pension cost	70,678	36,643
Net realized (gain) loss on sale of investments	(5,156)	5,070
Loss on refunding of debt	2,515	1,291
Restricted contributions	(7,045)	(7,969)
Gain on disposal of assets	(951)	(176)
Change in beneficial interest in trusts	416	(1,039)
(Decrease) increase in cash resulting from a change in		
Patient accounts receivable	(64,258)	(69,998)
Inventories, prepaid expenses and other current assets	854	(8,621)
Contributions receivable	(487)	(2,551)
Accounts payable, accrued expenses and accrued compensation	2,998	8,646
Estimated settlements with third-party payors	170,620	(203,099)
Due to the University of Massachusetts	(114,688)	147,186
Other noncurrent assets and liabilities	405	1,091
Accrued pension and postretirement benefit obligations	5,120	2,204
Estimated professional liability costs	2,404	10,104
Net cash provided by operating activities	199,934	104,870
Cash flows from investing activities		
Purchases of property and equipment	(97,352)	(110,008)
Purchases of investments	(569,133)	(489,178)
Proceeds from sales and maturities of investments	492,639	430,300
Proceeds from restricted contributions of securities	10	83
Net cash used in investing activities	(173,836)	(168,803)
Cash flows from financing activities		
Proceeds from restricted contributions	7,035	7,886
Cash received on contributions receivable for long-term purposes	823	3,350
Payments on long-term debt and capital lease obligations	(28,022)	(29,838)
Proceeds from borrowings under line of credit and long-term debt	20,000	10,560
Net cash used in financing activities	(164)	(8,042)
Net increase (decrease) in cash and cash equivalents	25,934	(71,975)
Cash and cash equivalents, beginning of year	198,270	270,245
Cash and cash equivalents, end of year	$ 224,204	$ 198,270

The accompanying notes are an integral part of these consolidated financial statements

1. Description of the Organization

UMass Memorial Health Care, Inc ("UMass Memorial"), a Massachusetts not-for-profit corporation, was formed in 1998 pursuant to state legislation to develop and coordinate an integrated health care delivery system UMass Memorial was established through the combination of Memorial Health Care, Inc ("Memorial Health Care"), the University of Massachusetts (the "University") Medical School Teaching Hospital Trust Fund (the "Teaching Hospital"), the University of Massachusetts Clinical Services Division ("Clinical Services Division"), and Worcester City Campus Corporation d/b/a UMass Health System ("WCCC"), and their affiliates The combination is referred to herein as the "Merger " UMass Memorial is the direct or indirect member, stockholder, owner, or partner of a number of corporations, limited liability companies, and partnerships (the "Affiliates") that provide a broad range of health care and related services to Worcester and the surrounding central Massachusetts communities The accompanying consolidated financial statements include

Hospitals

UMass Memorial Medical Center, Inc (the "Medical Center") operates a 781-bed acute care hospital located on two principal campuses and provides a full range of services, including all major specialties and subspecialties of inpatient care and ambulatory care

UMass Memorial Hospitals, Inc , a subsidiary of UMass Memorial, is the sole corporate member of Central New England HealthAlliance, Inc ("CNEHA") CNEHA is the parent organization of HealthAlliance Hospitals, Inc , which operates a general acute-care hospital facility on two campuses in Leominster and Fitchburg, Massachusetts, with a total of 135 beds

UMass Memorial Hospitals, Inc also operates Clinton Hospital Association, a 41-bed community hospital located in Clinton, Massachusetts, Marlborough Hospital, a 79-bed community hospital located in Marlborough, Massachusetts, and Wing Memorial Hospital ("Wing"), a 74-bed community hospital located in Palmer, Massachusetts

Physician Practices

UMass Memorial Medical Group, Inc (the "Medical Group") is a UMass Memorial subsidiary that resulted from the merger of the Medical Group, UMass Community Physicians, Inc , and UMass Memorial Community Physician Group, Inc The Medical Group is the principal provider of physician services to the System The Medical Group consists of approximately 1,060 physicians who provide primary care and specialty services at various locations in and around Worcester, Massachusetts

Other Providers

UMass Memorial and its affiliates also operate a number of related health care businesses and support organizations

2. Summary of Significant Accounting Policies

Reporting Entity

The accompanying financial statements include the accounts of UMass Memorial and all of its majority-owned and controlled affiliates (the "System") Intercompany accounts and transactions have been eliminated in preparing the consolidated financial statements The assets of any one of the members of the consolidated group may not be available to meet the obligations of other affiliates in the group

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements Estimates also affect the reported amounts of revenue and expenses during the reporting period The System's significant estimates include the allowance for doubtful patient accounts receivable, valuation of its investments, estimated contractual allowances and settlements due from and to third-party payors, estimated professional liability costs, asset retirement obligations, pension and benefit obligations, and other reserves for self-insured claims Actual results could differ from those estimates

Revenue Recognition

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors Under the terms of various agreements, regulations, and statutes, certain elements of third-party reimbursement are subject to negotiation, audit, and/or final determination by the third-party payors As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term Differences between preliminary estimates of net patient service revenue and final third-party settlements are included in net patient service revenue in the year in which the settlement or change in estimate occurs Changes in prior year estimates, excluding the impact of Special Medicaid Payments, increased net patient service revenue by approximately $3,370,000 in 2011 and $21,443,000 in 2010

A portion of estimated settlements with third-party payors has been classified as noncurrent since such amounts, by their nature or by virtue of regulation or legislation, will not be paid within one year

Fair Value of Financial Instruments

The carrying amounts of UMass Memorial and its affiliates' financial instruments, as reported in the accompanying consolidated balance sheets, other than long-term debt (Note 7), approximate their fair value

Income Taxes
The System follows a two-step approach for the financial statement recognition and measurement of a tax position taken or expected to be taken on a tax return The substantial majority of UMass Memorial and its affiliate entities are recognized by the Internal Revenue Service as tax-exempt under Section 501 (c)(3) of the Internal Revenue Code Accordingly, these entities will not incur any liability for federal income taxes except for tax on unrelated business income Certain affiliates are taxable entities The measurement of the amounts recorded as a provision for income taxes based upon the aforementioned approach is not material and is recorded as part of supplies and other expense in the accompanying consolidated statements of operations The System does not believe it has any significant uncertain tax positions

Excess of Revenues over Expenses
The consolidated statements of operations and changes in net assets include excess of revenues over expenses Changes in unrestricted net assets that are excluded from excess of revenues over expenses include pension-related changes other than net periodic benefit cost and contributions of long-lived assets (including assets acquired using contributions which, by donor restrictions, were used for the purposes of acquiring such assets)

Cash and Cash Equivalents
Cash and cash equivalents include investments in highly liquid debt instruments with maturities of three months or less at the date of purchase, excluding amounts classified as assets whose use is limited, and long-term investments

Inventories
Supplies and other inventories are stated at the lower of cost (based upon the first-in, first-out method) or market

Investments and Investment Income
The System evaluates the fair values provided by its investment managers and assesses the valuation methods and assumptions used in determining their fair value Those estimated fair values may differ significantly from the values that would have been used had a ready market for these investments existed, and the differences could be material UMass Memorial and its affiliates have the ability to liquidate their investments periodically in accordance with the provisions of the respective fund agreements

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets and statements of operations

Investment related income, as well as realized and unrealized gains and losses on investments are recorded within excess of revenues over expenses unless the income or loss is restricted by donor or law Realized gains and losses are determined by use of average cost Unrealized gains and losses reflect the period-to-period changes in the value of investments

Assets Whose Use is Limited
Assets whose use is limited include assets held by trustees under indenture and malpractice agreements, and restricted contributions from donors pooled for investment purposes

Donor-Restricted Gifts
Unconditional promises to give that are expected to be collected within one year are recorded at estimated net realizable value and included in prepaid expenses and other current assets Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows in other assets The discount on those amounts is computed using the interest rate applicable to the year in which the promises are received Amortization of the discount is included in contribution revenue

Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received Conditional promises to give are reported at fair value at the date the conditions have been satisfied The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of operations as net assets released from restrictions

Split-Interest Agreement
UMass Memorial holds and administers an irrevocable charitable gift annuity The contributed assets related to the annuity contract are recorded at fair value as part of investments Contribution revenue is recognized as of the date that all donor restrictions are met, and a liability is recorded for the present value of the future estimated payments to the donor and/or other beneficiaries The liability is adjusted during the term of the annuity consistent with the changes in the value of the assets and actuarial assumptions

Property and Equipment
Property and equipment are recorded at cost (Note 6) or, if received by gift or donation, at fair value at the date of the gift Depreciation is provided over the estimated useful life of each class of depreciable assets utilizing the straight-line method Useful lives are determined based upon guidelines established by the American Hospital Association and range from 2 to 40 years Expenditures for maintenance, repairs, and renewals are charged to expense as incurred, whereas major betterments are capitalized as additions to property and equipment Equipment under capital lease obligations is amortized utilizing the straight-line method over the shorter period of the lease term or the estimated useful life of the equipment Such amortization is recorded in depreciation and amortization expense Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets

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

Asset Retirement Obligation
An asset retirement obligation ("ARO") is a legal obligation associated with the retirement of long-lived assets These liabilities are initially recorded at fair value and the related asset retirement costs are capitalized by increasing the carrying amount of the related assets by the same amount Asset retirement costs are subsequently depreciated over the useful lives of the related assets Subsequent to initial recognition, the System records period-to-period changes in the ARO liability resulting from the passage of time and revisions to either the timing or the amount of the original estimate of undiscounted cash flows

Impairment of Long-Lived Assets
Long-lived assets to be held and used are reviewed for impairment whenever circumstances indicate that the carrying amount of an asset may not be recoverable Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to dispose The System recorded an impairment of its assets of $1,969,000 during the year ended September 30, 2010

Deferred Financing Costs
Deferred financing costs and any original issue discount or premium are amortized over the period the related obligation is outstanding using the effective interest method

Temporarily and Permanently Restricted Net Assets
Temporarily restricted net assets are those whose use by UMass Memorial and its affiliates has been limited by donors to a specific time period or purpose Permanently restricted net assets have been restricted by donors to be maintained by UMass Memorial and its affiliates in perpetuity

UMass Memorial and its affiliates have interpreted Massachusetts' Uniform Prudent Management of Institutional Funds Act (UPMIFA), as requiring realized and unrealized gains on permanently restricted net assets to be retained as temporarily restricted net assets until appropriated by the Board and expended UPMIFA allows the Board to appropriate an amount of the net appreciation as is prudent considering UMass Memorial and its affiliates' long- and short-term needs, present and anticipated financial requirements, expected total return on its investments, price-level trends, and general economic conditions Amounts appropriated by the Board for expenditure during the years ended September 30, 2011 and 2010 amounted to $1,165,000 and $177,000, respectively These amounts are recorded as net assets released from restrictions

Estimated Professional Liability Costs
Estimated professional liability costs consist of estimated liabilities for medical or general liability claims which have been reported, as well as a provision for claims incurred but not reported It is UMass Memorial and its affiliates' policy to provide for such claims, to the extent self-insured, on a discounted basis

Pension, Postretirement, and Postemployment Benefit Plans
The System recognizes the funded status of each defined pension benefit plan, retiree health care and other postretirement benefit plan, and postemployment benefit plan

Self-Insurance
UMass Memorial and certain of its affiliates are self-insured for certain professional liability (Note 11), general liability, health insurance, and workers' compensation benefit claims, all of which are funded and insured through the Commonwealth Professional Assurance Company, Ltd ("CPAC"), a wholly-owned subsidiary of UMass Memorial, except for health insurance which is self-funded Estimated losses and claims are accrued as incurred UMass Memorial and its affiliates have provided for the cost of claims incurred during the current period, as well as estimates of the liability for claims incurred but not yet reported

Consideration of Events Subsequent to the Consolidated Balance Sheet Date
The System recognizes in the consolidated financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the consolidated balance sheet The System does not recognize subsequent events that provide evidence about conditions that did not exist at the date of the consolidated balance sheet but arose after the consolidated balance sheet date but before the consolidated financial statements are issued For these purposes, UMass Memorial has evaluated events occurring subsequent to the consolidated balance sheet date through December 20, 2011, the date the consolidated financial statements were issued

Recent Accounting Pronouncements
Presentation of Patient Related Bad Debt
In July 2011, the Financial Accounting Standards Board (FASB) issued new guidance related to the accounting by health care entities for all or a certain portion of the amount billed or billable to patients and amounts related to deductibles and copays for which payment is highly uncertain Specifically, this guidance requires that health care entities present bad debt expense associated with net patient service revenue, as an offset to net patient service revenue within the statement of operations and changes in net assets Additionally, the guidance requires enhanced disclosure of the policies for recognizing revenue and assessing bad debts, as well as qualitative and quantitative information about changes in the allowance for doubtful accounts This guidance will become effective for the System in fiscal year 2013 and is not expected to have a material impact to the consolidated financial statements

Presentation of Insurance Claims and Related Insurance Recoveries
In August 2010, new guidance was issued for the presentation of insurance claims and associated insurance recoveries for healthcare organizations Under the new guidance, health care entities are required to reflect their "gross" exposure to claims liabilities with a corresponding receivable for insurance recoveries in order to be consistent with other industries This guidance will become effective for the System on October 1, 2011

Fair Value Measurement
In January 2010, new guidance was issued that requires the reconciliation of recurring Level 3 measurements (those using significant unobservable inputs) to contain disclosure of purchases, sales, issuances and settlements on a gross basis This requirement will become effective for the System in fiscal year 2012 This update also requires disclosure of the amounts of significant transfers into and out of Level 1 and Level 2 and provides clarification of the existing fair value disclosures about the level of disaggregation and about inputs and valuation techniques used to measure fair value, both of which became effective for the System in fiscal year 2011

Charity Care Disclosure
In August 2010, new guidance was issued regarding the measurement basis used in the disclosure of charity care The guidance requires that the disclosures related to the level of charity care provided should be based on a healthcare organization's estimated direct and indirect costs of providing the services and that a healthcare organization should separately disclose the amount of charity care reimbursed by third parties In addition, disclosure of the method used to identify or determine such costs is required The System has elected to early adopt the provisions of this standard (Note 3)

Supplemental Disclosures for Cash Flows
Following are disclosures related to the statement of cash flows

(in thousands of dollars)	**2011**	**2010**
Cash paid for interest	$ 20,884	$ 21,259
Capital leases	153	1,205
Property and equipment included in accounts payable and due to the University of Massachusetts	22,097	15,836
Funds held in escrow utilized to pay off debt	7,269	845

UMass Memorial and the Medical Center entered into bond refunding transactions in 2011 and 2010 (Note 7) In conjunction with the refunding, assets surrendered and liabilities assumed were as follows

(in thousand of dollars)	**2011**	**2010**
Other assets	$ 196	$ 298
Funds held in escrow	(7,269)	(845)
Net assets surrendered	(7,073)	(547)
Liabilities assumed	4,558	744

3. Charity Care and Community Benefit Programs

Charity Care
UMass Memorial and its affiliates provide services to patients regardless of their ability to pay Certain uninsured and underinsured patients qualify for care without charge or care at reduced rates based on established policies of UMass Memorial and its affiliates Patient eligibility under such policies is based on income using the federal poverty guideline levels or financial hardship if medical expenses to gross income meet predefined levels Charges foregone under these policies are not reported as net patient service revenue

Management estimates that the cost associated with the charity care provided by UMass Memorial and its affiliates was approximately $60,748,000 and $60,352,000 during the years ended September 30, 2011 and 2010, respectively Such costs have been estimated based on the ratio of expenses (excluding bad debt expense) to established patient service charges Massachusetts law provides coverage for healthcare services via the Health Safety Net During 2011 and 2010, the System received reimbursement from the Commonwealth of Massachusetts in the amounts of $14,268,000 and $17,677,000, respectively from this program

In addition to providing direct patient charity care, UMass Memorial and its affiliates make other significant contributions to the community UMass Memorial and its affiliates file annual Community Benefit Reports with the Commonwealth of Massachusetts, pursuant to state Attorney General guidelines, which provides an overview of the major community programs it supports

Community Benefit Programs
UMass Memorial Health Care and its affiliates have a strong history of working closely with many stakeholders and supporting programs that revitalize and improve the health and quality of life of the residents of Central Massachusetts through its community benefits programs

Building on the World Health Organization (WHO) definition of health as a "state of complete physical, mental, and social well-being, and not merely the absence of disease", UMass Memorial and its affiliates, like WHO, understand that there are a host of issues that can and do prevent individuals from achieving a full measure of health

In adopting the definition of health, UMass Memorial and its affiliates charge themselves with the duty to improve access to care and to also respond to those sociocultural and economic barriers that negatively impact the health and well-being of the community UMass Memorial and its affiliates utilize quantitative and qualitative data to identify and develop strategies to address the needs of the underserved in Central Massachusetts

Working in collaboration with neighborhood residents, community-based organizations, city and state officials, advocacy groups, schools, coalitions, churches and other stakeholders, UMass Memorial and its affiliates are involved in community benefits activities that target long-term solutions while addressing the root causes of disease Areas of primary focus include

- Youth violence, lack of violence prevention programs, lack of mental health services, lack of employment opportunities, insufficient after school activities and other risk factors associated with teen health,
- Workforce readiness and job training opportunities for youth,
- Neighborhood stabilization and affordable housing homelessness,
- Community outreach and access to culturally competent care for the medically underserved including access to health care for the uninsured, underinsured, and indigent,
- Obesity and food insecurity, infant mortality, and
- Lack of a strong local public health infrastructure

Employing a broad definition of health, UMass Memorial and its affiliates have implemented major programs and initiatives to address the needs of medically underserved patients as well as other identified priorities A partial listing of programs includes the following

- Health literacy programs for children and adults in underserved communities,
- After school programming activities for youth and workforce initiatives, injury prevention,
- Mobile medical and dental services in low income neighborhoods and dental care at 16 inner city elementary schools,

- Coalition building efforts and partnerships that engage local residents and community stakeholders in identifying and planning solutions to address community deficits and strengthening assets,
- Insurance and other benefits enrollment assistance,
- Mental health services for youth and support for emergency behavioral health services,
- Community-based health education and prevention programs,
- Support of community health centers and organizations that offer physical activities,
- Support for Public Health programs and access to care programs,
- Partnerships with local residents and community-based organizations to create vibrant neighborhoods through targeted outreach, community gardens,
- Support of Latino male substance abuse residential program, and
- Elder care medical services at 9 public housing sites and prevention programs at senior centers

In partnership with community groups, each affiliate hospital is addressing identified needs and striving to improve the health and well-being needs of the residents of Central New England

4. Third-Party Reimbursement and Uncompensated Care

UMass Memorial and its affiliates have agreements with third-party payors that provide for payments at amounts different from their established rates A summary of payment arrangements with major third-party payors follows

Medicare
Acute care hospitals are subject to a federal prospective payment system for most Medicare inpatient hospital services and for certain outpatient services Under this arrangement, Medicare pays a prospectively determined per discharge or per visit rate for nonphysician services These rates vary according to the severity based Diagnosis Related Group ("DRG") or Ambulatory Payment Classification ("APC") of each patient

Certain transplant services and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology, subject to certain limits Hospitals are reimbursed for cost-reimbursable items at a tentative rate, with final settlement determined after submission of annual cost reports and audits thereof by the Medicare fiscal intermediary Certain other outpatient services are reimbursed according to fee screens

Other Payor Arrangements
The System's acute care hospitals have entered into other payment arrangements with BlueCross BlueShield of Massachusetts, the Massachusetts Executive Office of Health and Human Services ("EOHHS"), certain commercial insurance carriers, HMOs, and preferred provider organizations The basis for payment under these agreements include prospectively determined rates per discharge and per day, discounts from established charges and fee screens Certain arrangements also include quality and performance initiatives that may result in additional payments if quality measures are achieved

Special Medicaid Payments
During 2011 and 2010, the Division of Medical Assistance ("DMA") revised certain of UMass Memorial's affiliates' standard Medicaid rates for unreimbursed charges related to providing services to patients eligible for medical assistance under Title XIX or to low-income patients ("Special Medicaid Payments") Special Medicaid Payments totaling $188,000,000 in 2011 and $214,375,000 in 2010 were recognized as net patient service revenue in the accompanying consolidated financial statements Fiscal 2010 Special Medicaid Payments revenue includes $26,375,000 of revenue previously deferred related to a regulatory audit Special Medicaid Payments of $164,548,000 recorded as a receivable in 2010, were received in fiscal 2011

Health Safety Net
The Commonwealth of Massachusetts operates a program called the Health Safety Net ("HSN") The program, which became effective October 1, 2007, is designed to reimburse hospitals for a portion of the uncompensated care provided to patients subject to certain eligibility rules Hospitals are required to contribute to the Health Safety Net trust fund and are assessed a fee based upon estimates of the statewide cost of uncompensated care The hospital has recorded its gross obligation to the HSN, net of reimbursement received as part of its net patient service revenue in the accompanying financial statements

5. Assets Whose Use is Limited and Investments

UMass Memorial and certain of its affiliates have combined the management of certain of their investments in the UMass Memorial Investment Partnership, LLP (the "Partnership") Each of the participating affiliates reports its proportionate share of the Partnership's investments in its financial statements Pooled investment income and gains and losses of the Partnership are allocated to the participating affiliates based on their respective units in the Partnership Investments held within the Partnership totaled approximately $331,188,000 and $327,734,000 as of September 30, 2011 and 2010, respectively

Investments, including those held within the Investment Partnership, consist of the following at September 30

(in thousands of dollars)	2011	2010
Cash investments	$ 71,310	$ 71,159
Private equity funds	3,568	3,044
Hedge funds	89,613	87,072
Bonds and notes	290,278	236,348
Common stocks	38,244	40,582
Mutual funds	153,367	153,691
Other investments	1,210	901
Subtotal	647,590	592,797
Beneficial interest in trusts	14,827	15,243
	$ 662,417	$ 608,040

Such amounts are reported in the consolidated balance sheets at September 30 as follows

(in thousands of dollars)	2011	2010
Short-term investments	$ 78,795	$ 41,294
Current portion of assets whose use is limited	5,130	5,542
Assets whose use is limited		
Funds held in escrow under bond indenture agreements		
Debt service funds	239	-
Debt service reserve funds	10,848	17,786
Project funds	7,671	14,928
	18,758	32,714
Restricted investments	75,408	72,646
Captive insurance company investments	132,383	125,077
Long-term investments	337,116	315,524
Subtotal	647,590	592,797
Beneficial interest in trusts	14,827	15,243
	$ 662,417	$ 608,040

Funds held in escrow under bond indenture agreements include the debt service funds for payments of principal and interest, and project funds for property and equipment acquisitions Included in total investments of approximately $662,417,000 and $608,040,000 as of September 30, 2011 and 2010, were pending sales of $5,182,000 and $3,809,000 and purchases of $2,831,000 and $3,744,000, respectively

The composition of investment return for the years ended September 30 was as follows

(in thousands of dollars)	2011	2010
Interest and dividend income		
Other operating revenue	$ 3,684	$ 3,477
Nonoperating revenue	7,413	8,481
Temporarily restricted	1,524	1,547
Net realized (losses) gains on sale of investments		
Other operating revenue	(1,372)	(64)
Nonoperating revenue	5,070	(4,073)
Temporarily restricted	1,458	(933)
Change in net unrealized gains and losses on investments		
Nonoperating revenue	(15,163)	23,802
Temporarily restricted	(4,397)	4,441
Permanently restricted	(416)	1,039
	$ (2,199)	$ 37,717

UMass Memorial and its affiliates report investments at fair value Fair value is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants As such, fair value is a market-based measurement that should be determined based on assumptions that market participants would use in pricing an asset or liability A three-tier fair value hierarchy is established as a basis for considering such assumptions and for inputs used in the valuation methodologies in measuring fair value

- *Level 1* - Observable inputs such as quoted prices for identical assets and liabilities in active markets,

- *Level 2* - Inputs, other than the quoted prices for similar assets and liabilities, that are observable either directly or indirectly in active markets, and

- *Level 3* - Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions

The fair value hierarchy also requires UMass Memorial and its affiliates to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value

The following fair value hierarchy table presents information about the System's financial assets measured at fair value on a recurring basis based upon the lowest level of significant input to the valuations as of September 30, 2011 and 2010

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2011
Financial assets				
Investments				
Cash investments	$ 71,310	$ -	$ -	$ 71,310
Private equity funds	-	-	3,568	3,568
Hedge funds	-	33,035	56,578	89,613
Bonds and notes	73,903	212,946	3,429	290,278
Common stocks	38,244	-	-	38,244
Mutual funds	105,373	47,994	-	153,367
Other investments	1,210	-	-	1,210
Total investments at fair value	290,040	293,975	63,575	647,590
Beneficial interest in trusts	-	-	14,827	14,827
Other assets	6,736	-	-	6,736
Total financial assets at fair value	$ 296,776	$ 293,975	$ 78,402	$ 669,153

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2010
Financial assets				
Investments				
Cash investments	$ 71,159	$ -	$ -	$ 71,159
Private equity funds	-	-	3,044	3,044
Hedge funds	-	30,119	56,953	87,072
Bonds and notes	63,818	168,887	3,643	236,348
Common stocks	40,582	-	-	40,582
Mutual funds	108,296	45,395	-	153,691
Other investments	901	-	-	901
Total investments at fair value	284,756	244,401	63,640	592,797
Beneficial interest in trusts	-	-	15,243	15,243
Other assets	5,802	-	-	5,802
Total financial assets at fair value	$ 290,558	$ 244,401	$ 78,883	$ 613,842

There were no significant transfers to or from level 1 or 2 during the periods presented

The following table presents the activity for the year for all assets categorized as level 3 for the years ended September 30, 2011 and 2010

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	Mutual Funds	Commingled Funds	Beneficial Interest in Trusts	Total
Fair Value, October 1, 2010	$ 3,044	$ 56,953	$ 3,643	$ -	$ -	$ 15,243	$ 78,883
Realized gains	282	19	314	-	-	-	615
Unrealized gains (losses)	366	(91)	(58)	-	-	-	217
Net purchases and sales	(124)	(303)	(470)	-	-	-	(897)
Change in value of beneficial interest in trusts	-	-	-	-	-	(416)	(416)
Fair Value, September 30, 2011	$ 3,568	$ 56,578	$ 3,429	$ -	$ -	$ 14,827	$ 78,402

	Private Equity Funds	Hedge Funds	Bonds and Notes	Mutual Funds	Commingled Funds	Beneficial Interest in Trusts	Total
Fair value, October 1, 2009	$ 2,549	$ 129,318	$ 5,264	$ 19,511	$ 3,247	$ 14,204	$ 174,093
Realized gains	94	58	-	-	-	-	152
Unrealized gains	199	4,226	1,051	-	-	-	5,476
Net purchases and sales	202	605	(2,672)	-	(3,247)	-	(5,112)
Transfers in and/or (out) of Level 3*	-	(77,254)	-	(19,511)	-	-	(96,765)
Change in value of beneficial interest in trusts	-	-	-	-	-	1,039	1,039
Fair Value, September 30, 2010	$ 3,044	$ 56,953	$ 3,643	$ -	$ -	$ 15,243	$ 78,883

* Effective September 30, 2010, in determining the value of certain of its mutual fund and private equity fund investments, the System elected to apply the "practical expedient" as set out in ASU 2009-12-"*Fair Value Measurements and Disclosures*", which states that the net asset value ("NAV") of these funds as reported by the funds' administrators, can be used as a practical expedient for determining the fair value The System applied this guidance to one mutual fund and two hedge funds (together "equity funds"), resulting in the reclassification of these funds to level 2 from level 3 at September 30, 2010 The System had the ability to redeem these equity funds at the NAV at September 30, 2010, which are not subject to any redemption restrictions and these equity funds are transacting with other investors at the NAV Management believes these equity funds are fairly stated as level 2 fair value measurements at September 30, 2010

The System uses Net Asset Value (NAV) to determine the fair value of its investments which (a) do not have a readily determinable fair market value and (b) prepare their financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company The following table summarizes the key provisions for the System's alternative investments as of September 30, 2011

(in thousands of dollars)

Investment	Strategy	NAV	# of Funds	Remaining Life	$ Amount of Unfunded Commitments	Timing to Draw Commitments	Redemption Terms	Redemption Restrictions	Redemption Restrictions in Place at Year End
Fixed Income	US asset backed securities currently in auto, student, credit card and small business loans	$ 3,429	1	Life of US federal government TALF program or life of fund loans, whichever is longer	$ -	N/A	No right of redemption	NR	NR
Hedge Fund	Arbitrage, distressed investments, long/short equity and fixed income	13,385	3	N/A	-	N/A	Redemptions are valued one month after the repurchase request (the "Valuation Date") and generally paid one month after Valuation Date contingent on Fund liquidation constraints	Quarterly only if there has been a tender offer by the fund	Redemption restrictions have been met at year end
Private Equity	Global private equity	3,568	3	4 to 7 years 3 months	1,497	Term of agreement	Restricted	Amount, timing and form of distributions determined by the fund	NR
Hedge Fund	Arbitrage, hedged equity and special situations	34,102	3	N/A	-	N/A	December 31 with 100 days written notice	Redemptions are permitted on December 31 subject to 100 days written notice, after a lock-up period of 3 years If members do not redeem shares at end of lock-up, they will be subject to a new lock-up period of 3 years	Lock up provisions reset December 31, 2011 through December 31, 2013
Hedge Fund	Private investments in funds and hedge funds	7,834	1	N/A	-	N/A	Any calendar quarter on or after the 12th month of initial investment	95 days written notice	Redemption restrictions have been met at year end
Hedge Fund	Multi-strategy	1,257	2		-	N/A	Currently liquidating positions	Distribution made as positions are liquidated	Redemptions are in process
		$ 63,575	13		$ 1,497				

N/A = not applicable
NR = not redeemable

6. Property and Equipment

Property and equipment consist of the following at September 30

(in thousands of dollars)	2011	2010
Land and land improvements	$ 21,251	$ 20,796
Buildings and building improvements	841,895	824,542
Major movable and fixed equipment	640,302	631,418
	1,503,448	1,476,756
Less Accumulated depreciation and amortization	893,410	852,183
	610,038	624,573
Construction in progress	80,532	50,099
Property and equipment, net	$ 690,570	$ 674,672

Depreciation expense (excluding amortization of capital lease assets of $1,215,000 and $1,912,000 for the years ended September 30, 2011 and 2010, respectively) amounted to approximately $87,604,000 and $86,266,000 for the years ended September 30, 2011 and 2010, respectively

In connection with the Merger (Note 1), the University transferred to UMass Memorial substantially all of the assets of the Clinical Services Division, except to the extent that the assets were shared by the Medical School With respect to such shared assets, the University and UMass Memorial have entered into a 99-year occupancy and shared services agreement (the "Occupancy Agreement") under which the University has granted UMass Memorial the right to use such assets for the term of the agreement and UMass Memorial has agreed to maintain and replace such assets (Note 13)

The Occupancy Agreement provides that if the University ceases operating a medical school, UMass Memorial and the University will enter into a lease at the then fair value of the related space, adjusted to give effect to any improvements subsequent to the Merger and the debt assumed by UMass Memorial at the date of the Merger

UMass Memorial recorded its interest in the assets covered by the Occupancy Agreement utilizing the original cost and related accumulated depreciation, as reflected on the balance sheet of the Clinical Services Division on the date of the Merger The net book value of the assets covered by the Occupancy Agreement at the date of the Merger was approximately $56,000,000

7. Long-Term Debt

Long-term debt, consists of the following at September 30

(in thousands of dollars)	Interest Rate at September 30, 2011	Final Maturity	2011	2010
Massachusetts Health and Educational Facilities Authority ("MHEFA") Revenue Bonds				
UMass Memorial, Series A	4 8-5 25%	2028	$ 38,735	$ 53,985
UMass Memorial Variable Rate, Series B	0 525%	2023	16,900	17,800
UMass Memorial, Series C	6 5%-6 625%	2032	-	73,470
UMass Memorial, Series D	5 0%-5 25%	2033	107,450	107,450
UMass Memorial Variable Rate, Series E	2 15%-2 18%	2035	29,370	30,000
UMass Memorial Variable Rate, Series F	2 10%	2035	29,370	30,000
UMass Memorial, Series G	3 0%-5 0%	2022	55,650	60,445
UMass Memorial, Series H	3 0%-5 5%	2031	90,990	-
CNEHA, Series B	4 0%-5 2%	2028	-	13,010
Marlborough Hospital Variable Rate, Series A	2 44%	2034	9,064	9,247
Master leases and subleases, and other notes payable	0%-8 65%	2012 - 2038	56,554	51,736
Capital lease obligations (Note 8)			2,225	3,057
Total debt			436,308	450,200
Less Net unamortized original issue premium (discount)			1,789	(198)
Less Current portion			(27,527)	(25,493)
Long-term debt, net			$ 410,570	$ 424,509

Revenue Bonds and Notes Payable
UMass Memorial and certain of its affiliates are obligated under various MHEFA revenue bonds and notes payable Under the terms of the loan agreements, the obligations are collateralized by property and equipment and gross receipts, as defined The terms of the mortgage and trust agreements also require the establishment of certain reserve funds that are held by trustees (Note 5) The bonds require periodic interest and principal payments to these funds held in trust that are proportionate to the annual interest and principal payments or sinking fund installments The revenue bonds are generally redeemable prior to maturity at premiums ranging up to 4%

Issuance of Debt
In August 2011, UMass Memorial and the Medical Center entered into an agreement with the Massachusetts Development Finance Agency ("MDFA") to issue MDFA Revenue Bonds, UMass Memorial Series H in the amount of $90,990,000 The proceeds from the sale were used to refund all or a portion of the MHEFA Revenue Bonds, UMass Memorial Issue Series A (1998), UMass Memorial Issue, Series C (2001) and Central New England Health Alliance Obligated Group Issue, Series B (1998), and certain costs of issuance As a result of this transaction, the Medical Center and Central New England Health Alliance, Inc reported net losses on the refunding of debt in the amount of $2,146,000 and $369,000, respectively

In December 2010, UMass Memorial and the Medical Center entered into a Master Lease and Sublease agreement with Massachusetts Development Finance Agency (MDFA, formerly MHEFA) and a commercial bank Proceeds from the agreement of $20,000,000 are to be used for the purchase of medical equipment used in health care operations throughout the System Principal and interest payments under the terms of the agreement will be due over a period of 72 months and will bear at least 1 63% The acquired equipment collateralizes the borrowing under the agreement

In May 2010, UMass Memorial and the Medical Center entered into an agreement with MHEFA to issue MHEFA Revenue Bonds, UMass Memorial Series G in the amount of $60,445,000 This amount was utilized to refund MHEFA Revenue Bonds, Medical Center of Central Massachusetts Issue, Series B (1992), Central New England Health System, Inc, Issue, Series A (1993), and certain costs of issuance As a result of this transaction, the Medical Center and Central New England Health Alliance, Inc reported net losses on the refunding of debt in the amount of $1,049,000 and $242,000, respectively

Certain of the affiliates have borrowed funds from other affiliates Total outstanding notes payable between the affiliates were $31,189,000 and $21,946,000 at September 30, 2011 and 2010, respectively The notes bear interest at rates ranging from 2 86% - 5 3% and are due between 2012 and 2038 The notes are recorded as notes receivable and notes payable to affiliates in the consolidating financial statements

Debt Covenants
UMass Memorial and its affiliates' debt agreements contain limitations on additional indebtedness, mergers, and other covenants, including required debt service coverage ratios In addition, the UMass Memorial Obligated Group is required to maintain a specified amount of cash and unrestricted investments Several of the debt agreements limit the transfer of assets outside of the UMass Memorial Obligated Group Accordingly, the assets of an affiliate included in the consolidated financial statements may not be available to meet the obligations of other affiliates

Principal Payments and Sinking Fund Requirements
Annual principal payments and sinking fund requirements on long-term debt for the next five years and thereafter are as follows at September 30, 2011

(in thousands of dollars)

2012	$ 27,336
2013	25,855
2014	23,594
2015	24,376
2016	18,501
Thereafter	316,646
Total long-term debt	$ 436,308

Interest Paid
Total interest paid during 2011 and 2010 was approximately $20,884,000 and $21,259,000, respectively Interest capitalized as a component of the cost of assets constructed was approximately $2,264,000 and $2,017,000 in 2011 and 2010, respectively

Fair Value
The fair value of UMass Memorial and its affiliates' fixed rate revenue bonds is based on quoted market prices Other debt instruments have variable interest rates and management believes that their carrying values approximate fair value The fair value of all outstanding debt amounted to approximately $443,506,000 and $454,565,000 as of September 30, 2011 and 2010, respectively

8. Leases

UMass Memorial and its affiliates lease certain office and clinical equipment under leases with terms exceeding one year Rent expense under operating leases was approximately $35,113,000 and $30,277,000 for the years ended September 30, 2011 and 2010, respectively

During 2011 and 2010, UMass Memorial and its affiliates entered into capital leases totaling $153,000 and $1,205,000, respectively

The following property under capital leases is included in property and equipment (excluding assets covered under the Occupancy Agreement) at September 30

(in thousands of dollars)	2011	2010
Equipment	$ 35,364	$ 30,512
Accumulated amortization	28,305	22,355
Net unamortized balance	$ 7,059	$ 8,157

Amortization of assets recorded under capital leases of approximately $1,215,000 and $1,912,000 in 2011 and 2010, respectively, is recorded in depreciation and amortization expense

Future minimum lease payments under noncancelable capital leases and operating leases consisted of the following at September 30, 2011

(in thousands of dollars)	Capital Leases	Operating Leases
2012	$ 714	$ 25,454
2013	648	22,018
2014	323	17,948
2015	225	16,336
2016	200	15,547
Thereafter	333	96,530
Total minimum lease payments	2,443	$ 193,833
Less Amounts representing interest	218	
Present value of net minimum lease payments	$ 2,225	

Minimum payments have not been reduced by minimum sublease rentals of $14,387,000 due in the future under noncancelable subleases

UMass Memorial and the Medical Center have a 99-year office building lease through 2097 with the University, which requires UMass Memorial to make annual rental payments, which are included in the above table In addition to the rental component, the agreement requires UMass Memorial and the Medical Center to pay certain operating expenses related to the leased building During the years ended September 30, 2011 and 2010, operating expenses paid by UMass Memorial and the Medical Center to the University amounted to approximately $1,087,000 and $939,000, respectively

9. Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets, including accumulated net gains on permanently restricted net assets that are available for Board appropriation in accordance with state law, are available for the following purposes at September 30

(in thousands of dollars)	2011	2010
Charity care	$ 716	$ 702
Medical education	1,925	1,818
Research	4,843	4,784
Health care services	8,453	10,553
Buildings and equipment	3,358	3,998
Accumulated gains available for Board appropriation for the use and purposes established by donors	12,548	15,682
	$ 31,843	$ 37,537

Permanently restricted net assets are restricted to the following at September 30

(in thousands of dollars)	2011	2010
Investments to be held in perpetuity, the income from which is expendable to support health care services or other purposes designated by the donor	$ 36,456	$ 36,431
Beneficial interest in perpetual trusts	14,827	15,243
	$ 51,283	$ 51,674

Pledges
Pledges consist of unconditional written promises to contribute to the System in the future Pledges are reported at their present value, net of discounts and allowances, discounted at rates ranging from 2 7% to 5 63% and 2 82% to 5 89% at September 30, 2011 and 2010, respectively At September 30, 2011 and 2010, pledges are expected to be received in the following time frame

(in thousands of dollars)	2011	2010
In one year or less	$ 1,660	$ 1,896
Between one year and five years	558	756
	2,218	2,652
Discount to present value	(50)	(68)
Less Allowance for unfulfilled pledges	(52)	(45)
Pledges receivable	$ 2,116	$ 2,539

The System's endowment consists of approximately 160 individual funds established for a variety of purposes Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions

The System has interpreted UPMIFA as requiring the preservation of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary As a result, the System classifies as permanently restricted net assets, (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the System in a manner consistent with the standard of prudence prescribed by UPMIFA In accordance with UPMIFA, the System considers the following factors in making a determination to appropriate or accumulate endowment funds

- The duration and preservation of the fund
- The purposes of the System and the donor restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation

- The expected total return from income and the appreciation of investments
- Other resources of the System
- The investment policies of the System

Endowment net asset composition by type of fund as of September 30 is as follows

(in thousands of dollars)	2011		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	$ 4,714	$ 21,192	$ 25,906
Income unrestricted	7,834	30,091	37,925
	$ 12,548	$ 51,283	$ 63,831

	2010		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	$ 5,481	$ 21,227	$ 26,708
Income unrestricted	10,201	30,447	40,648
	$ 15,682	$ 51,674	$ 67,356

Changes in endowment net assets for the year ended September 30 are as follows

(in thousands of dollars)	2011		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ 15,682	$ 51,674	$ 67,356
Contributions	-	25	25
Investment return			
Investment income	778	-	778
Net appreciation (realized and unrealized)	(1,893)	-	(1,893)
Total investment return	(1,115)	-	(1,115)
Appropriation of endowment assets for expenditure	(2,019)	-	(2,019)
Change in beneficial interest in trusts	-	(416)	(416)
Endowment net assets, end of year	$ 12,548	$ 51,283	$ 63,831

(in thousands of dollars)	2010		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ 13,226	$ 50,635	$ 63,861
Investment return			
Investment income	1,058	-	1,058
Net appreciation (realized and unrealized)	2,547	-	2,547
Total investment return	3,605	-	3,605
Appropriation of endowment assets for expenditure	(1,149)	-	(1,149)
Change in beneficial interest in trusts	-	1,039	1,039
Endowment net assets, end of year	$ 15,682	$ 51,674	$ 67,356

The primary long-term management objective for the System's endowment funds is to maintain the permanent nature of each endowment fund, while providing a predictable, stable, and constant stream of earnings Consistent with that objective, the primary investment goal is to earn an average annual return equal to or greater than an assumed 5% annual spending policy rate for the endowment funds plus the rate of inflation, net of all fees, including investment management and related fees and expenses, over the long-term The endowment funds are invested to diversify their exposure

The Wachusett Area Emergency Services Fund
UMass Memorial has established an irrevocable fund (the "Fund") for the benefit of the towns of Barre, Holden, Hubbardston, New Braintree, North Brookfield, Oakham, Paxton, Princeton, Rutland, Sterling, and West Boylston The fund, originally established in the amount of $2,500,000, is invested with the System's other pooled funds The fair value of the Fund amounted to approximately $2,224,000 and $2,413,000 at September 30, 2011 and 2010, respectively Annual distributions of income from the Fund are restricted to the provision of certain emergency medical services Undistributed income is reinvested, however, under certain conditions, the towns may request additional advances of principal or reinvested income not to exceed the aggregate sum of $500,000

10. Benefit Plans

UMass Memorial and its affiliates sponsor several noncontributory defined contribution plans and defined benefit pension plans covering substantially all employees who have met age and service requirements

Defined Contribution Retirement Plans
UMass Memorial and its affiliates make annual contributions to their defined contribution plans based on specific percentages of annual compensation and/or employee contributions Pension expense related to these defined contribution plans was approximately $25,087,000 and $23,770,000 for the years ended September 30, 2011 and 2010, respectively

Defined Benefit Retirement Plans
The benefits under the defined benefit plans are based primarily on years of service and employees' compensation The funding policy is to make contributions to the plans at least equal to the minimum amount required by law Plan assets consist principally of common stock, U S Government and corporate obligations, and group annuity contracts In addition, UMass Memorial and its affiliates sponsor certain postretirement medical plans

Funded Status
The funded status of UMass Memorial and affiliates' plans are recognized as liabilities Unrecognized actuarial losses, and prior service costs previously recorded as charges to net assets are "recycled" out of net assets as components of net periodic benefit cost

The amounts in unrestricted net assets as of September 30, 2011 that are not yet recognized as a component of net periodic benefit cost are as follows

(in thousands of dollars)	Pension	Postretirement Benefits	Total
Net prior service cost	$ 3,438	$ 758	$ 4,196
Net actuarial loss	350,837	7,553	358,390

Changes in plan assets and benefit obligations recognized in unrestricted net assets during 2011 include

Current year actuarial net loss	$ (87,913)
Amortization of prior actuarial net loss	15,671
Amortization of prior service cost	1,564
	$ (70,678)

The amounts in unrestricted net assets as of September 30, 2011 that are expected to be recognized as a component of net periodic benefit cost during fiscal 2012 are as follows

(in thousands of dollars)	Pension	Postretirement Benefits	Total
Net prior service cost	$ 1,240	$ 324	$ 1,564
Net actuarial loss	19,349	365	19,714

The following tables provide a reconciliation of benefit obligations, plan assets, and the funded status of UMass Memorial and its affiliates' defined benefit plans and the related amounts that are recognized in the accompanying consolidated balance sheets at September 30

	Pension Benefits	
(in thousands of dollars)	**2011**	**2010**
Accumulated benefit obligation	$ 581,567	$ 487,862
Change in projected benefit obligation		
Projected benefit obligation	$ 642,150	$ 544,307
Service cost	40,439	35,762
Interest cost	35,927	31,891
Actuarial loss	53,339	46,845
Benefits paid	(17,901)	(15,585)
Expenses paid	(841)	(1,070)
Projected benefit obligation	$ 753,113	$ 642,150
Change in plan assets		
Fair value of plan assets	$ 387,914	$ 321,731
Actual return on plan assets	(2,958)	29,921
Employer contributions	57,663	52,917
Benefits paid	(17,901)	(15,585)
Expenses paid	(841)	(1,070)
Fair value of plan assets	423,877	387,914
Funded status at end of year	$ (329,236)	$ (254,236)

The amounts recognized in the consolidated balance sheets for the defined benefit plans on a combined basis as of September 30, 2011 and 2010 were as follows

(in thousands of dollars)	**2011**	**2010**
Amounts recognized in the consolidated balance sheet consist of the following		
Accounts payable and accrued expenses	$ (260)	$ (260)
Accrued pension and postretirement obligations	(328,976)	(253,976)
	$ (329,236)	$ (254,236)

UMass Memorial and its affiliates used the following weighted average assumptions in determining its year end benefit obligation amounts

	2011	**2010**
Discount rate	5 35-5 37%	5 5-5 75%
Rate of compensation increase	5 08%	5 08%

The following is a summary of the allocation of plan assets for the benefit plans as of the measurement date

Asset Category	2011	2010
Equity securities	34 %	38 %
Debt securities	30 %	30 %
Other	36 %	32 %

The following is a summary of the target allocation of plan assets for the benefit plans as of the measurement date

Asset Category	2011	2010
Equity securities	38 %	40 %
Debt securities	27 %	30 %
Other	35 %	30 %

The following table presents the assets of the defined benefit plans as of September 30, 2011 and 2010, measured at fair value on a recurring basis using the fair value hierarchy described in Note 5 Included in the asset totals of $423,877,000 and $387,914,000 as of September 30, 2011 and 2010, were pending sales of $92,000 and $2,404,000 and purchases of $550,000 and $6,248,000, respectively

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2011
Cash investments	$ -	$ 10,476	$ -	$ 10,476
Private equity funds	-	-	3,568	3,568
Hedge funds	-	15,065	23,206	38,271
Bonds and notes	43,016	83,012	3,390	129,418
Common stocks	58,629	-	-	58,629
Mutual funds	127,670	55,845	-	183,515
Total investments at fair value	$ 229,315	$ 164,398	$ 30,164	$ 423,877

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2010
Cash investments	$ -	$ 10,184	$ -	$ 10,184
Private equity funds	-	-	3,044	3,044
Hedge funds	-	12,758	18,779	31,537
Bonds and notes	49,647	70,967	4,770	125,384
Common stocks	56,458	-	-	56,458
Mutual funds	110,575	50,732	-	161,307
Total investments at fair value	$ 216,680	$ 144,641	$ 26,593	$ 387,914

There were no significant transfers to or from level 1 or 2 during the periods presented

The following table presents the activity for the year for all assets categorized as level 3 for the years ended September 30, 2011 and 2010

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	Mutual Funds	September 30, 2011
Fair value, October 1, 2010	$ 3,044	$ 18,779	$ 4,770	$ -	$ 26,593
Realized gains	282	48	314	-	644
Unrealized gains (losses)	366	2,865	(1,007)	-	2,224
Net purchases and sales	(124)	1,514	(469)	-	921
Transfers in and/or (out) of Level 3	-	-	(218)	-	(218)
Fair value, September 30, 2011	$ 3,568	$ 23,206	$ 3,390	$ -	$ 30,164

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	Mutual Funds	September 30, 2010
Fair value, October 1, 2009	$ 2,352	$ 52,662	$ 5,633	$ (85)	$ 60,562
Realized gains	-	-	325	-	325
Unrealized gains	-	846	1,537	-	2,383
Net purchases and sales	692	319	(2,543)	-	(1,532)
Transfers in and/or (out) of level 3	-	(35,048)	(182)	85	(35,145)
Fair value, September 30, 2010	$ 3,044	$ 18,779	$ 4,770	$ -	$ 26,593

UMass Memorial and its affiliates' investment strategy is to utilize broadly diversified passive vehicles where appropriate, with an investment mix and risk profile consistent with pension liabilities Periodic studies are undertaken to determine the asset mix that will meet pension obligations at a reasonable cost to UMass Memorial and which are consistent with the fiduciary requirements of pension regulations

In selecting the expected long-term rate of return on assets, UMass Memorial and its affiliates considered the average rate of earnings expected on the funds invested or to be invested to provide for the benefits of these plans This included considering the trusts' asset allocation and the expected returns likely to be earned over the life of the plan This basis is consistent with the prior year

UMass Memorial and its affiliates expect to contribute approximately $71,550,000 to their defined benefit pension plans during the year ending September 30, 2012

Estimated Future Benefit Payments
The following benefit payments, which reflect expected future service, are expected to be paid during the period ending September 30

(in thousands of dollars)

2012	$ 37,859
2013	38,803
2014	42,435
2015	45,741
2016	50,527
2017 through 2021	320,770

The following are the components of net periodic benefit cost for UMass Memorial and its affiliates defined benefit plans

(in thousands of dollars)	2011	2010
Net periodic benefit cost		
Service cost	$ 40,439	$ 35,762
Interest cost	35,927	31,891
Expected return on plan assets	(33,370)	(30,799)
Net amortization	16,383	12,879
Net periodic benefit cost	$ 59,379	$ 49,733

Weighted average assumptions used in determining net periodic benefit cost of the defined benefit plans were

	2011	2010
Discount rate	5 75 %	6 00 %
Rate of compensation increase	5 08 %	5 08 %
Expected return on plan assets	7 75 %	8 25 %

UMass Memorial Postretirement Medical Benefits

UMass Memorial and its affiliates provide postretirement medical benefits to certain of its employees Benefits are funded from the general assets of the System on a current basis Such plans pay a portion of health insurance costs for eligible participants

Presented below is financial information related to the postretirement medical plan for nonexecutives for the years ended September 30

	Postretirement Medical Benefits	
(in thousands of dollars)	2011	2010
Change in accumulated postretirement benefit obligation		
Accumulated postretirement benefit obligation	$ 27,920	$ 24,318
Service cost	19	16
Interest cost	1,595	1,449
Actuarial loss/(gain)	(1,960)	2,489
Benefits paid	(314)	(352)
Accumulated postretirement benefit obligation	27,260	27,920
Change in plan assets		
Fair value of plan assets	-	-
Actual return on plan assets		
Employer contributions	314	352
Benefits paid	(314)	(352)
Fair value of plan assets	-	-
Funded status at end of year	$ (27,260)	$ (27,920)

The System also provides an executive post-retirement benefit plan Liabilities in the amounts of $3,855,000 and $3,000,000 are included in the 2011 and 2010 consolidated balance sheet amounts below

The amounts recognized in the consolidated balance sheets for the post-retirement benefit plans as of September 30, 2011 and 2010 were as follows

(in thousands of dollars)	2011	2010
Accounts payable and accrued expenses	$ (384)	$ (384)
Accrued pension and postretirement obligations	(30,731)	(30,536)
	$ (31,115)	$ (30,920)

The discount rate used for determining the benefit obligation was 5 37% and 5 75% as of September 30, 2011 and 2010, respectively

In December 2003, the Medicare Prescription Drug Improvement and Modernization Act of 2003 was enacted which provides certain prescription drug related benefits for retirees and subsidies for employers providing actuarial equivalent subsidies to their retirees beginning in 2006 The projected federal subsidy has been assumed to decrease the employer obligation for all post-65 retirees

UMass Memorial and its affiliates expect to contribute approximately $389,000 to its postretirement benefit plan during the year ending September 30, 2012

Estimated Future Benefit Payments
The following benefit payments related to the postretirement benefit plan are expected to be paid during the period ended September 30

(in thousands of dollars)	
2012	$ 389
2013	406
2014	457
2015	534
2016	624
2017 through 2021	4,954

Estimated Medicare Part D Subsidies
The following Medicare Part D subsidies related to the postretirement benefit plan are expected to be received during the period ended September 30

(in thousands of dollars)

2012	$ 38
2013	43
2014	46
2015	53
2016	57
2017 through 2021	455

The assumed health care cost trend rate used in measuring the postretirement medical benefit obligation was 8 0% in 2011, declining gradually to 5% by 2017 and remaining level thereafter Assumed health care cost trend rates have a significant effect on the amounts reported for the postretirement benefit plan A one-percentage-point change in the assumed health care cost trend rates would have the following effects

(in thousands of dollars)	1 Percentage Point Increase	1 Percentage Point Decrease
Effect on total of service and interest cost	$ 548	$ (423)
Effect on postretirement benefit obligation	7,430	(5,748)

The following are the components of net periodic benefit cost for UMass Memorial and its affiliates postretirement medical plan

(in thousands of dollars)	2011	2010
Net periodic benefit cost		
Service cost	$ 19	$ 16
Interest cost	1,595	1,449
Net amortization	852	691
Net periodic benefit cost	$ 2,466	$ 2,156

Weighted average assumptions used in determining net periodic cost of the postretirement medical plan were

	2011	2010
Discount rate	5 75 %	6 0 %
Current year health care cost trend rate	8 5 %	9 0 %
Ultimate year health care cost trend rate	5 0 %	5 0 %

11. Commitments and Contingencies

Self-Insurance

CPAC is a wholly-owned captive insurance company incorporated and based in the Cayman Islands for the purpose of providing professional and general liability and workers' compensation insurance

Estimated malpractice costs, as calculated by CPAC's consulting actuaries, consist of specific reserves to cover the estimated liability resulting from medical or general liability incidents, as well as potential claims which have been reported and a provision for claims incurred but not reported Estimated malpractice liabilities are based on claims reported, historical experience, and industry trends These liabilities include estimates of future trends in loss severity and frequency and other factors that could vary as the claims are ultimately settled Although it is not possible to measure the degree of variability inherent in such estimates, management believes the reserves for claims are adequate These estimates are periodically reviewed and necessary adjustments are recorded in the year the need for such adjustments becomes known Management is unaware of any claims that would cause the final expense for medical malpractice risks to vary materially from the amounts provided

CPAC estimates that the expected claims liabilities at September 30, 2011 and 2010, on an undiscounted basis, are approximately $148 million and $144 million, respectively, assuming losses are limited to $5 million for professional liability and $3 million for general liability per individual claim, respectively These amounts are discounted at 3% at September 30, 2011 and 2010 over an estimated payout period of 12 years

Excess Liability Coverage

UMass Memorial and its affiliates have excess liability coverage of $50 million for malpractice losses in excess of $5 million per individual claim and for annual aggregate malpractice losses in excess of $60 million on a claims-made basis The existence of this reinsurance coverage does not relieve UMass Memorial and its affiliates of its primary obligation with respect to losses incurred UMass Memorial and its affiliates would be liable for claims ceded to reinsurers in the event such reinsurers were unable to meet their obligations

Surety Bond

UMass Memorial and its affiliates have surety bonds in the aggregate amount of $15,780,000 related to two workers' compensation self-insurance programs

CMS Notice of Disallowance

Following a 2009 audit report by the Office of Audit Services of the Office of Inspector General of the United States Health & Human Services (the "OIG"), under which the Commonwealth of Massachusetts' Medicaid Program returned approximately $1 5 million in federal financial participation ("FFP") to the Centers for Medicare and Medicaid Services ("CMS") regarding supplemental Medicaid payments to the Medical Center from fiscal years 2000 through and including 2005, CMS informed the Commonwealth on February 7, 2011, of its intention to disallow $25 5 million in FFP for the same supplemental payments made to UMass Memorial for a subset of the same time period (2000 through 2003) The stated reason for the disallowance is that the state had not complied with the time limit for claiming payment for Medicaid expenditures The Commonwealth has filed a request for reconsideration of the disallowance, and during August 2011, management was informed orally that CMS has decided to deny the Commonwealth's request for reconsideration When and if this decision is formalized, management expects to work with the Commonwealth to prepare an appeal to the Department of Health and Human Services

Departmental Appeals Board The state Medicaid agency has not recouped any funds from UMass Memorial as a result of the disallowance or the prior return of funds related to the OIG audit report, although there can be no assurance such a recoupment will not be asserted

During FY 2011, UMass Memorial Medical Center also worked with the state Medicaid agency to respond to an information request from CMS regarding supplemental payments to UMass Memorial Health Care, Inc hospitals and fund transfers to the University of Massachusetts Medical School CMS initiated this request for information in April 2009 to the state agency and the University of Massachusetts Medical School, both of which have provided information as requested CMS requested bank records from UMass Memorial Health Care, Inc entities that received supplemental funding since fiscal year 2005 These records were submitted and no further requests have been received from CMS There can be no assurance as to the outcome of this matter Management does not believe that this matter will have a material adverse effect on its consolidated financial statements

Other Contingencies

UMass Memorial and its affiliates are parties to various legal proceedings and potential claims arising in the ordinary course of business In addition, the health care industry as a whole is subject to numerous laws and regulations of federal, state, and local governments Compliance with these laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at the time Recently, government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of regulations These could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient services Management believes that the System and its affiliates are in compliance with current laws and regulations and does not believe that these matters will have a material adverse effect on its consolidated financial statements

The Medical Center and several other affiliates have been named in two separate but related class action lawsuits (one filed in federal court and the other filed in state court) alleging various violations of federal and state wage and hour laws The lawsuits also allege violations of ERISA, RICO, fraud and several other related claims The lawsuits are part of a national effort by a law firm targeting health care facilities across the country Four other of the largest systems in Massachusetts were sued on virtually identical claims on the same day that the Medical Center (and several affiliates) were sued The essence of the claims in both cases is that Medical Center and several affiliates have not paid their nonexempt employees for all time actually worked Plaintiffs claim that they were improperly subject to an automatic deduction for meal periods that were missed or interrupted They also claim that the Medical Center and several affiliates were aware that employees were not being properly paid for their meal periods and other off the clock work

The Medical Center has hired an experienced labor and employment law firm to defend its interests in this matter The firm has engaged in an extensive investigation of the claims, has removed the state action to federal court and has filed several motions to dismiss the complaint or claims contained therein On July 2, 2010, the Court dismissed the RICO claims and several state law claims, while remanding the remaining state law claims to State Court Remand was stayed pending motions for reconsideration A formal mediation session in September 2010 was unsuccessful

The motions for reconsideration were then heard and on December 20, 2010, UMass Memorial's Motion for Reconsideration was granted resulting in the dismissal of the remaining state claims All remaining federal claims were subsequently dismissed The First Circuit Court of Appeals heard oral arguments on the consolidated appeals on November 10, 2011 There can be no assurance as to the outcome of any appeal, but Management does not believe that this matter will have a material adverse effect on the consolidated financial statements even if plaintiffs are successful on their claims

The offices of the New Hampshire Attorney General ("NH AG"), the New Hampshire Insurance Department, the Massachusetts Attorney General ("MA AG"), and the Rhode Island Attorney General ("RI AG") are reviewing marketing and billing practices in connection with bone marrow donor recruitment drives conducted by the Caitlin Raymond International Registry ("CRIR") from approximately 2008 through 2010 The practices at issue concern human leukocyte antigen, or HLA, testing that is required for potential bone marrow donors to become listed on the CRIR registry The review by the NH AG and MA AG includes issues raised in consumer complaints from CRIR donors, some of whom alleged being unaware that their insurers would be billed or being unaware of the cost of the HLA testing The NH AG and RI AG have issued informal requests for information from UMass Memorial, and the MA AG has issued a Civil Investigative Demand to UMass Memorial UMass Memorial has provided information responsive to these requests, and continues to engage in cooperative discussions with the various state agencies The issues concerning the marketing and billing practices for HLA testing have also been the subject of discussions with insurers and other payers Among the payers that have contacted UMass Memorial regarding these issues is Blue Cross Blue Shield of Massachusetts ("BCBSMA"), which has alleged a breach of contract relating to failure to collect copayments and related overpayments for HLA testing UMass Memorial and BCBSMA are in the process of negotiating a resolution to this issue There can be no assurance concerning the outcome of this matter Management does not believe that this matter will have a material adverse effect on its consolidated financial statements

12. Concentration of Credit Risk

Financial instruments that potentially subject UMass Memorial and its affiliates to concentrations of credit risk are patient and other accounts receivable, cash equivalents, and investments UMass Memorial and its affiliates generally invest available cash in certificates of deposit and repurchase agreements with various banks, commercial paper of domestic companies with high credit ratings, and securities backed by the U S government

UMass Memorial and its affiliates grant credit without collateral to their patients, many of whom are local residents and are insured under third-party payor agreements Net patient accounts receivable consist of the following at September 30

	2011	2010
Medicare	18 %	16 %
Medicaid	15 %	13 %
Commercial insurance and HMOs	40 %	45 %
Patients	20 %	17 %
Other	7 %	9 %
	100 %	100 %

13. Transactions with the University

In connection with the Merger discussed in Note 1, UMass Memorial entered into several agreements with the University (the "Definitive Agreement"), including

- UMass Memorial and the Medical Center were granted the right to occupy certain portions of the University's Worcester campus (the "Occupancy and Shared Services Agreement") The University and the Medical Center agreed to share responsibility for various capital and operating expenses related to the occupied premises (Note 6)

- UMass Memorial and its affiliates agreed to make certain payments to the University including (1) an annual fee of $12 million (plus an inflation adjustment), which totaled approximately $17,170,000 and $17,128,000 for the years ended September 30, 2011 and 2010, respectively, so long as the University continues to operate a medical school with substantial numbers of students and amounts of research funding, and (2) a percent of the net combined operating income of UMass Memorial and its affiliates (with certain exceptions) based on an agreed-upon formula ("Participation Payment", this amount may be adjusted under certain conditions if the Medical School's ongoing programs and research activities substantially decrease) UMass Memorial incurred expense of approximately $1,626,000 and $14,437,000 for the years ended September 30, 2011 and 2010, respectively, pursuant to the agreed-upon formula

- The University leased certain employees to UMass Memorial Medical Center, Inc and UMass Memorial Medical Group, Inc during a transition period which ended in 2008 and pursuant to which the Medical Center agreed to indemnify the University for substantially all liabilities relating to such leased employees In addition, the System contracts for certain University employees for medical residency, physician and other services The costs of the leased and contracted employees are reported as salaries, benefits, and contracted labor in the accompanying consolidated financial statements Total payroll expense related to these employees for the years ended September 30, 2011 and 2010 was $64,558,000 and $65,516,000, respectively

  The cost incurred for fringe benefits related to these employees for the years ended September 30, 2011 and 2010 was approximately $13,353,000 and $11,819,000, respectively

In addition to the benefits described above, the Commonwealth provides postretirement health care benefits in accordance with Chapter 32A of the General Laws of the Commonwealth to all employees who retire from the Commonwealth with at least ten years of service The cost of these benefits was included in the fringe benefit assessment (Note 10)

- The Commonwealth legislation authorizing the Merger requires that the Medical Center permanently remain a not-for-profit entity and not transfer any of the Teaching Hospital's assets to a for-profit entity

Subsequent to the Merger, the University and UMass Memorial agreed to amend certain aspects of the Definitive Agreement as follows

- The Medical Center agreed to segregate a portion of its unrestricted net assets, totaling approximately $15 5 million at September 30, 2001, to be designated as Department Education Funds (the "Ed Funds") During 2002, the Medical Center transferred the balance of the Ed Funds to the Medical Group and the Medical Group segregated these funds within its

unrestricted net assets These funds will be used principally for the academic pursuits of the physicians employed by the Medical Group The balance of the Ed Funds at September 30, 2011 is approximately $42 million The Ed Funds will be funded by the Medical Group in an amount of at least $4 5 million in fiscal 2012 The use of the Ed Funds will be controlled jointly by the Chancellor of the Medical School and the Chief Executive Officer of UMass Memorial In addition, the Chancellor of the Medical School and the Chief Executive Officer of the System must approve the annual operating budget of each clinical department in the Medical Group

- UMass Memorial's requirement to fund certain capital costs under the Occupancy and Shared Services Agreement was amended As a result, July 1, 2000 through June 30, 2005, the University was responsible for funding capital repairs and improvements relating to the occupied premises up to an annual obligation of $4,000,000 in each year Beginning July 1, 2005 through June 30, 2010, UMass Memorial was responsible for such costs up to an annual obligation of $4,000,000, adjusted for inflation Subsequently, the University and UMass Memorial will each be responsible for 50% of such costs

The following significant transactions with the University have been recorded in operations

Purchased Services
UMass Memorial and the Medical Center reimburse and are reimbursed by the University for certain common services purchased and provided The net services purchased by UMass Memorial and the Medical Center amounted to $18,174,000 and $19,562,000 for 2011 and 2010, respectively

Due to the University
The amounts due to the University at September 30 consisted of the following

(in thousands of dollars)	2011	2010
Medical education services and participation payment	$ 2,388	$ 113,972
Accrued compensation and benefits	2,622	4,844
Accounts payable - net of accounts receivable	3,113	6,535
Other	1,190	1,511
Total due to the University, net	$ 9,313	$ 126,862

Medical Education Services
As part of the academic affiliation between the Medical School and the Medical Center and pursuant to the enabling legislation creating UMass Memorial, the Medical School is the exclusive academic and medical teaching affiliate of the Medical Center In connection with this affiliation, the Medical Center and other UMass Memorial affiliates compensate the Medical School for the cost of teaching and education services and support it contributes to the delivery of medical care by the Medical Center and other UMass Memorial affiliates The cost of these services was approximately $135,750,000 and $152,904,000 for 2011 and 2010, respectively Fiscal 2010 educational services expense includes $27,035,000 in expense related to a reduction in the amount of Medical School indemnification of UMass Memorial related to a regulatory audit The cost for these educational services is recorded as supplies and other expense As of September 30, 2011 and 2010, $2,388,000 and $113,972,000 of this was recorded as a liability due to the University, respectively As of September 30, 2011 and 2010, UMass Memorial has an amount due from the Medical School of approximately $0 and $213,000, respectively

Certain of the amounts due to and from the University are subject to settlement between the System and the University Management has recorded its best estimate of the amounts due to and from the University Differences between current estimates of such assets and liabilities and final settlements are included in operations in the year in which the settlement or change in estimate occurs Management does not expect such differences to be material to the consolidated financial position, results of operations, or cash flows of the System

14. Functional Expenses

UMass Memorial and its affiliates provide general health care services to residents within its geographic location Expenses related to providing these services are as follows for the years ended September 30

(in thousands of dollars)	2011	2010
Health care services	$ 1,939,931	$ 1,934,295
General and administrative	317,481	283,313
	$ 2,257,412	$ 2,217,608

UMass Memorial Health Care, Inc and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2011
(In thousands of dollars)

	UMass Memorial Health Care, Inc	UMass Memorial Medical Center, Inc	UMass Memorial Hospitals, Inc	UMass Memorial Medical Group, Inc	UMass Memorial Behavioral Health Systems, Inc	UMass Memorial Health Ventures, Inc	UMass Memorial Realty, Inc	Eliminations and Consolidating Entries	Consolidated
Assets									
Current assets									
Cash and cash equivalents	$ 11 126	$ 123 286	$ 37 123	$ 25 672	$ 2 659	$ 21 892	$ 2 046	$ 400	$ 224 204
Short-term investments	2 165	47 048	13 130	3 017	140	12 644	651	-	78 795
Current portion of assets whose use is limited	-	5 099	31	-	-	-	-	-	5 130
Patient accounts receivable net	-	155 966	22 945	35 360	5 344	753	-	330	220 698
Inventories	-	18 346	4 161	44	-	-	-	16	22 567
Prepaid expenses and other current assets	5 968	6 081	5 652	5 249	467	2 129	685	-	26 231
Current portion of notes receivable from affiliates	-	1 761	-	-	-	-	45	(1 806)	-
Due from related parties	1 928	17 208	567	7 257	12	12	989	(27 973)	-
Estimated settlements receivable from third-party payors	-	-	445	-	-	-	-	-	445
Total current assets	21 187	374 795	84 054	76 599	8 622	37 430	4 416	(29 033)	578 070
Assets whose use is limited									
Funds held in escrow under bond indenture agreements net of current portion	-	17 436	1 322	-	-	-	-	-	18 758
Restricted investments	53 523	-	21 885	-	-	-	-	-	75 408
Captive insurance company investments	132 383	-	-	-	-	-	-	-	132 383
Total assets whose use is limited	185 906	17 436	23 207	-	-	-	-	-	226 549
Long-term investments	100 842	145 543	43 403	23 603	80	17 691	5 954	-	337 116
Property and equipment net	7	500 830	152 352	5 684	11 514	9 363	10 021	799	690 570
Beneficial interest in trusts	6 129	52 081	8 698	-	-	-	-	(52 081)	14 827
Notes receivable from affiliates - net of current portion	-	29 383	-	-	-	-	-	(29 383)	-
Other assets	670	22 857	7 121	16 665	282	11 192	512	(28 870)	30 429
Total assets	$ 314 741	$ 1 142 925	$ 318 835	$ 122 551	$ 20 498	$ 75 676	$ 20 903	$ (138 568)	$ 1 877 561

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2011
(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Liabilities and Net Assets									
Current liabilities									
Accounts payable and accrued expenses	$ 17,422	$ 87,440	$ 15,453	$ 4,616	$ 1,765	$ 5,351	$ 836	$ 112	$ 132,995
Accrued compensation	6,813	58,842	14,648	49,598	2,467	1,861	47	-	134,276
Estimated settlements payable to third-party payors	905	13,540	1,676	1,546	-	-	-	-	17,667
Current portion of long-term debt	-	26,170	717	-	640	-	-	-	27,527
Current portion of notes payable to affiliates	-	-	1,761	-	45	-	-	(1,806)	-
Due to related parties	5,486	6,261	3,288	1,130	832	10,976	-	(27,973)	-
Due to the University of Massachusetts	2,127	5,887	256	1,032	-	11	-	-	9,313
Total current liabilities	32,753	198,140	37,799	57,922	5,749	18,199	883	(29,667)	321,778
Estimated settlements payable to third-party payors, net of current portion	-	34,406	8,787	-	600	-	-	-	43,793
Other noncurrent liabilities	16,793	19,534	3,772	676	40	90	3,332	573	44,810
Accrued pension and postretirement benefit obligations	-	349,872	9,835	-	-	-	-	-	359,707
Estimated professional liability costs	134,976	9,385	1,969	16,136	412	209	29	(28,010)	135,106
Notes payable to affiliates, net of current portion	-	-	29,383	-	-	-	-	(29,383)	-
Long-term debt, net of current portion	-	390,560	14,166	-	5,844	-	-	-	410,570
Total liabilities	184,522	1,001,897	105,711	74,734	12,645	18,498	4,244	(86,487)	1,315,764
Net assets									
Unrestricted	78,138	88,947	182,248	47,817	7,684	57,178	16,659	-	478,671
Temporarily restricted	27,069	27,069	4,663	-	111	-	-	(27,069)	31,843
Permanently restricted	25,012	25,012	26,213	-	58	-	-	(25,012)	51,283
Total net assets	130,219	141,028	213,124	47,817	7,853	57,178	16,659	(52,081)	561,797
Total liabilities and net assets	$ 314,741	$ 1,142,925	$ 318,835	$ 122,551	$ 20,498	$ 75,676	$ 20,903	$ (138,568)	$ 1,877,561

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2010
(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Assets									
Current assets									
Cash and cash equivalents	$ 2,059	$ 99,273	$ 27,942	$ 27,767	$ 2,801	$ 36,048	$ 2,051	$ 329	$ 198,270
Short-term investments	2,296	16,242	14,910	842	110	6,443	451	-	41,294
Current portion of assets whose use is limited	-	5,452	90	-	-	-	-	-	5,542
Patient accounts receivable, net	-	167,289	23,142	30,167	4,873	731	-	417	226,619
Inventories	-	18,182	3,779	-	-	-	-	10	21,971
Prepaid expenses and other current assets	6,926	7,358	3,708	4,751	479	4,003	468	-	27,693
Current portion of notes receivable from affiliates	-	1,472	-	-	-	-	87	(1,559)	-
Due from related parties	2,602	26,229	193	11,472	31	5,163	816	(46,506)	-
Due from the University of Massachusetts	213	-	-	-	-	-	-	-	213
Estimated settlements receivable from third-party payors	-	133,188	31,562	-	-	-	-	-	164,750
Total current assets	14,096	474,685	105,326	74,999	8,294	52,388	3,873	(47,309)	686,352
Assets whose use is limited									
Funds held in escrow under bond indenture agreements, net of current portion	-	31,395	1,319	-	-	-	-	-	32,714
Restricted investments	49,978	-	22,668	-	-	-	-	-	72,646
Captive insurance company investments	125,077	-	-	-	-	-	-	-	125,077
Total assets whose use is limited	175,055	31,395	23,987	-	-	-	-	-	230,437
Long-term investments	105,444	135,757	38,734	14,039	80	15,310	6,160	-	315,524
Property and equipment, net	8	484,610	154,209	4,519	11,512	10,423	8,371	1,020	674,672
Beneficial interest in trusts	5,996	56,814	9,247	-	-	-	-	(56,814)	15,243
Notes receivable from affiliates - net of current portion	-	20,342	-	-	-	-	45	(20,387)	-
Other assets	902	22,031	7,097	14,339	254	11,014	650	(25,589)	30,698
Total assets	$ 301,501	$ 1,225,634	$ 338,600	$ 107,896	$ 20,140	$ 89,135	$ 19,099	$ (149,079)	$ 1,952,926

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2010
(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Liabilities and Net Assets									
Current liabilities									
Accounts payable and accrued expenses	$ 15,033	$ 85,615	$ 15,504	$ 4,674	$ 1,415	$ 3,473	$ 495	$ 132	$ 126,341
Accrued compensation	6,037	61,694	15,379	41,861	2,129	1,700	49	-	128,849
Estimated settlements payable to third-party payors	2,368	8,463	1,659	1,807	-	-	-	-	14,297
Current portion of long-term debt	-	23,626	1,104	-	396	-	-	367	25,493
Current portion of notes payable to affiliates	-	-	1,472	-	87	-	-	(1,559)	-
Due to related parties	470	16,279	26,570	1,494	1,187	506	-	(46,506)	-
Due to the University of Massachusetts	-	122,240	96	4,738	-	1	-	-	127,075
Total current liabilities	23,908	317,917	61,784	54,574	5,214	5,680	544	(47,566)	422,055
Estimated settlements payable to third-party payors, net of current portion	-	32,774	7,474	-	600	-	-	-	40,848
Other noncurrent liabilities	16,750	19,062	4,197	414	77	116	2,389	511	43,516
Accrued pension and postretirement benefit obligations	-	276,178	8,334	-	-	-	-	-	284,512
Estimated professional liability costs	132,572	8,707	1,834	13,811	384	191	26	(24,823)	132,702
Notes payable to affiliates, net of current portion	-	-	20,342	-	45	-	-	(20,387)	-
Long-term debt, net of current portion	-	390,710	27,332	-	6,467	-	-	-	424,509
Total liabilities	173,230	1,045,348	131,297	68,799	12,787	5,987	2,959	(92,265)	1,348,142
Net assets									
Unrestricted	71,457	123,472	175,127	39,097	7,132	83,148	16,140	-	515,573
Temporarily restricted	31,960	31,960	5,414	-	163	-	-	(31,960)	37,537
Permanently restricted	24,854	24,854	26,762	-	58	-	-	(24,854)	51,674
Total net assets	128,271	180,286	207,303	39,097	7,353	83,148	16,140	(56,814)	604,784
Total liabilities and net assets	$ 301,501	$ 1,225,634	$ 338,600	$ 107,896	$ 20,140	$ 89,135	$ 19,099	$ (149,079)	$ 1,952,926

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Statement of Operations Information
Year Ended September 30, 2011
(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Unrestricted revenues, gains and other support									
Net patient service revenue	$ -	$ 1,331,632	$ 359,529	$ 327,064	$ 57,051	$ 7,965	$ -	$ 4,019	$ 2,087,260
Net assets released from restrictions used for operations	1,752	2,837	1,054	33	5	-	-	-	5,681
Other revenue	184,343	32,468	18,581	124,199	2,161	133,615	13,901	(311,652)	197,616
Total revenues, gains and other support	186,095	1,366,937	379,164	451,296	59,217	141,580	13,901	(307,633)	2,290,557
Expenses									
Salaries, benefits and contracted labor	72,255	612,525	195,698	366,858	39,219	24,973	499	(6,215)	1,305,812
Supplies and other expense	128,816	591,957	140,039	74,850	18,443	107,950	12,665	(300,751)	773,969
Depreciation and amortization	1	65,453	17,254	1,595	1,029	2,785	847	234	89,198
Interest	98	16,734	2,112	2	337	-	51	(1,092)	18,242
Provision for bad debts	-	33,658	15,561	13,754	48	6,967	12	191	70,191
Total expenses	201,170	1,320,327	370,664	457,059	59,076	142,675	14,074	(307,633)	2,257,412
Income (loss) from operations	(15,075)	46,610	8,500	(5,763)	141	(1,095)	(173)	-	33,145
Non-operating income (expense)									
Investment income	3,006	2,623	1,274	334	-	44	132	-	7,413
Net realized and unrealized loss on investments	(3,477)	(4,235)	(1,239)	(869)	-	(113)	(160)	-	(10,093)
Loss on refunding of debt	-	(2,146)	(369)	-	-	-	-	-	(2,515)
Total non-operating expense	(471)	(3,758)	(334)	(535)	-	(69)	(28)	-	(5,195)
Excess (deficiency) of revenues over expenses	(15,546)	42,852	8,166	(6,298)	141	(1,164)	(201)	-	27,950
Other changes in net assets									
Net assets released from restrictions used for purchase of property and equipment	-	4,767	831	-	228	-	-	-	5,826
Pension-related changes other than net periodic benefit cost	-	(69,028)	(1,650)	-	-	-	-	-	(70,678)
Transfers (to) from related parties	22,227	(13,116)	(226)	15,018	183	(24,806)	720	-	-
Increase (decrease) in unrestricted net assets	6,681	(34,525)	7,121	8,720	552	(25,970)	519	-	(36,902)
Unrestricted net assets, beginning of year	71,457	123,472	175,127	39,097	7,132	83,148	16,140	-	515,573
Unrestricted net assets, end of year	$ 78,138	$ 88,947	$ 182,248	$ 47,817	$ 7,684	$ 57,178	$ 16,659	$ -	$ 478,671

UMass Memorial Health Care, Inc and Affiliates
Supplemental Consolidating Statement of Operations Information
Year Ended September 30, 2010
(In thousands of dollars)

	UMass Memorial Health Care, Inc	UMass Memorial Medical Center, Inc	UMass Memorial Hospitals, Inc	UMass Memorial Medical Group, Inc	UMass Memorial Behavioral Health Systems, Inc	UMass Memorial Health Ventures, Inc	UMass Memorial Realty, Inc	Eliminations and Consolidating Entries	Consolidated
Unrestricted revenues, gains and other support									
Net patient service revenue	$ -	$ 1,333,046	$ 353,520	$ 303,963	$ 51,716	$ 8,252	$ -	$ 4,342	$ 2,054,839
Net assets released from restrictions used for operations	920	969	905	74	5	-	-	-	2,873
Other revenue	179,309	48,650	16,774	116,319	2,059	163,493	11,017	(319,025)	218,596
Total revenues, gains and other support	180,229	1,382,665	371,199	420,356	53,780	171,745	11,017	(314,683)	2,276,308
Expenses									
Salaries, benefits and contracted labor	70,556	593,676	196,711	341,596	35,928	24,199	501	(7,762)	1,255,405
Supplies and other expense	121,203	628,120	136,184	69,764	16,320	112,167	10,284	(306,368)	787,674
Depreciation and amortization	1	65,657	17,018	1,158	978	2,494	796	543	88,645
Impairment of assets	-	-	1,969	-	-	-	-	-	1,969
Interest	882	18,221	2,602	4	319	1	48	(1,174)	20,903
Provision for bad debts	-	27,358	14,389	15,441	43	5,701	2	78	63,012
Total expenses	192,642	1,333,032	368,873	427,963	53,588	144,562	11,631	(314,683)	2,217,608
Income (loss) from operations	(12,413)	49,633	2,326	(7,607)	192	27,183	(614)	-	58,700
Non-operating income (expense)									
Investment income	3,330	3,333	1,288	345	-	42	143	-	8,481
Net realized and unrealized gain on investments	11,840	5,254	1,600	620	1	127	287	-	19,729
Loss on refunding of debt	-	(1,049)	(242)	-	-	-	-	-	(1,291)
Total non-operating income	15,170	7,538	2,646	965	1	169	430	-	26,919
Excess (deficiency) of revenues over expenses	2,757	57,171	4,972	(6,642)	193	27,352	(184)	-	85,619
Other changes in net assets									
Net assets released from restrictions used for purchase of property and equipment	-	4,113	1,677	-	372	-	-	-	6,162
Pension-related changes other than net periodic benefit cost	-	(36,743)	100	-	-	-	-	-	(36,643)
Transfers (to) from related parties	6,202	(20,112)	2,448	9,485	-	(149)	2,126	-	-
Increase in unrestricted net assets	8,959	4,429	9,197	2,843	565	27,203	1,942	-	55,138
Unrestricted net assets, beginning of year	62,498	119,043	165,930	36,254	6,567	55,945	14,198	-	460,435
Unrestricted net assets, end of year	$ 71,457	$ 123,472	$ 175,127	$ 39,097	$ 7,132	$ 83,148	$ 16,140	$ -	$ 515,573