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DLN: 93493227027013

$\mathsf{Form} 990$

Department of the Treasury

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)

OMB No 1545-0047

Open to Public

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

A For	the 2011	calendar year, or tax year beginning 10-01-2011 a	nd ending 09-30-2	2012		Inspection
_	ck if applicat	e C Name of organization LOWELL GENERAL HOSPITAL				ntification number
	ess change	Doing Business As			04-210359 E Telephone nu	
	e change				(978) 937-6	5000
_	il return ninated	Number and street (or P O box if mail is not delivered to 295 VARNUM AVENUE	street address) Room	ı/suite	G Gross receipts	
_	nded return	City or town, state or country, and ZIP + 4 LOWELL, MA 018542193				
Аррі	cation penu	F Name and address of principal officer				
		NORMAND DESCHENE		H(a) Is the	s a group returr tes?	for
		295 VARNUM AVENUE LOWELL,MA 018542193				
		LOWELL, MA 010342193		1 ' '	l affiliates includ	
Tax	-exempt sta	us	a)(1) or		o," attach a list ip exemption nu	(see instructions) mber >
We	bsite: 🟲 🖰	VWW LO WELLGENERAL ORG			, p = p	
Form	of organizat	on ▼ Corporation Trust Association Other ►		L Year of fo	rmation 1939 M	State of legal domicile Ma
Par	t II Su	mmary				
Activities & Governance	TO M OUTF AND	describe the organization's mission or most significated the HEALTHCARE NEEDS OF COMMUNITIES ATIENT MEDICAL SERVICES TO PROVIDE SERV QUALITY OF LIFE OF THE CITIZENS IN THE AREARSERVED, AT RISK, OR FINANCIALLY DISADVAN	SERVED THROU ICES, PROGRAM , WITH A PARTIO	IS AND INITIAT	IVES TO IMPR	OVE THE HEALTH
<u> </u>						_
s		this box if the organization discontinued its ope			1 1	
2		er of voting members of the governing body (Part VI,	-		3	1:
		er of independent voting members of the governing bo				1.
		number of individuals employed in calendar year 201)	5	2,36
		number of volunteers (estimate if necessary)			6	585
		unrelated business revenue from Part VIII, column (G irelated business taxable income from Form 990-T, l	**		7a	-293,949
_	b Net u	melated business taxable income from Form 990-1, i		Drie	r Year	-6,933,808 Current Year
	8 Coi	tributions and grants (Part VIII, line 1h)		Pilo	3,250,672	2,478,436
9		gram service revenue (Part VIII, line 2g)	•	250,471,790	306,369,408	
Ravenue		estment income (Part VIII, column (A), lines 3, 4, an		4,219,014	4,267,295	
윤		er revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c	-	4,142,424	12,585,870	
		al revenue—add lines 8 through 11 (must equal Part \		line		, ,
		 			262,083,900	325,701,009
		nts and similar amounts paid (Part IX, column (A), lin			525,700	651,895
		efits paid to or for members (Part IX, column (A), line		0	C	
8	15 Sal 5-:	ırıes, other compensatıon, employee benefits (Part I) 0)		119,284,505	146,445,763	
Expenses	16a Pro	essional fundraising fees (Part IX, column (A), line 1		0	0	
ੜੇ	b Tota	fundraising expenses (Part IX, column (D), line 25) \blacktriangleright 764,317				
— 1	17 Oth	er expenses (Part IX, column (A), lines 11a–11d, 11	1	124,763,278	148,475,552	
	18 Tot	al expenses Add lines 13–17 (must equal Part IX, co	olumn (A), line 25	i) <u>z</u>	244,573,483	295,573,210
	19 Rev	enue less expenses Subtract line 18 from line 12 .	<u> </u>		17,510,417	30,127,799
net Assets or Fund Balances					g of Current ear	End of Year
348	20 Tot	al assets (Part X, line 16)	- Z	296,102,522	447,097,770	
[절	21 Tot	al liabilities (Part X, line 26)	1	189,109,691	309,974,732	
ž II	22 Net	assets or fund balances Subtract line 21 from line 2	0	. 1	106,992,831	137,123,038
Par		nature Block perjury, I declare that I have examined this return, inclu	iding accompanying	a schedules and s	tatements and to	the best of my
	dge and b	lief, it is true, correct, and complete. Declaration of prep				
	. .	****			013-08-13	
Sign		gnature of officer			nte	
lere	li N	DRMAND DESCHENE PRESIDENT & CEO				
		rpe or print name and title				
	Pren	rer's L Dat	 е	Check if		er identification number
Paid	signa	100FDU M OTCO ODA MOT		self- employed 🕨	(see instructions) P00030126	
a.a	rer's F	s name (or yours L CBIZ TOFIAS		<u> </u>		
Prepa	O. OI FIRM	s liable (or yours E CDIZ FOLIAS	EIN • 26-3753134			
	nlv if sei	-employed).			EIN • 26-37531	34
repa	nlv if sei				EIN • 26-37531 Phone no • (6	

1 0111	990 (2011)					Pag
Par		nt of Program Serv nedule O contains a res				
1	Briefly describe th	e organization's missior	l			
MED THE	ICAL SERVICES T	O PROVIDE SERVICES AREA, WITH A PARTIC	, PROGRAMS	AND INITIATIVES T	O IMPROVE THE HEA	TIENT AND OUTPATIENT LTH AND QUALITY OF LIFE SERVED, AT RISK, OR
2		n undertake any signific or 990-EZ?				on
	If "Yes," describe t	hese new services on S	chedule O			
3	services?	n cease conducting, or i		nt changes in how it co	nducts, any program	
	If "Yes," describe t	hese changes on Sched	ule O			
4	expenses Section	ization's program servic 501(c)(3) and 501(c)(4 ons to others, the total () organization:	s and section 4947(a)	(1) trusts are required	to report the amount of
4a	(Code) (Expenses \$	41,545,128	ıncludıng grants of \$) (Revenu	ue \$ 31,558,269)
	EXCEPTION OF CARDI DENTAL, AND VASCUL	AC AND TRANSPLANT SURGE	RIES ORTHOPEDI RMED WITH THE	IC, GENERAL ROBOTIC, ENT	, GYN, BARIATRIC, PODIATR	RGICAL NEEDS OF PATIENTS WITH T IC, OPHTHALMOLOGICAL, COSMEDIO T AND IMPLANTABLES USING MINIM.
4b	(Code) (Expenses \$	17,215,876	ıncludıng grants of \$) (Revenu	ue \$ 15,064,849)
טר	LOWELL GENERAL HOS DEPARTMENTS PROVI AND ADVANCED CARE	SPITAL'S EMERGENCY ROOMS DE QUALIFIED TRAUMA SURC DIAC SUPPORT AND ARE AVAI	AT TWO LOCATION SEONS AND PHYSION LABLE TO PROVIDE	ONS TREATED APPROXIMATE CIANS SPECIALLY TRAINED E THE MOST COMPREHENSI	ELY 66,000 PATIENTS IN FISC IN CRITICAL CARE, CLINICAL VE EMERGENCY CARE POSSI	CAL YEAR 2012 THE EMERGENCY L EMERGENCIES, CARDIAC METHOD: IBLE LOWELL GENERAL HOSPITAL HA IA OF THE AMERICAN COLLEGE OF
4c	(Code) (Expenses \$	19,427,559	ıncludıng grants of \$) (Revenu	ue \$ 24,421,246)
	COMPREHENSIVE CON RANGE OF SERVICES	MUNITY HOSPITAL CANCER	PROGRAM AND IS ENTER INCLUDE	ALSO RECOGNIZED AND ACHEMATOLOGY, MEDICAL ON	CREDITED BY THE AMERICA	ISSION ON CANCER (ACOS) AS A AN COLLEGE OF RADIOLOGY (ACR) - OGY, AND GYNECOLOGIC ONCOLOG ^V
	(Codo) (Funences &	140,002,251		(24 (22) / Davies	
	(Code ALL OTHER SERVICES) (Expenses \$ PROVIDED BY THE HOSPITAL		including grants of \$ TIENT, OUTPATIENT AND AC	634,623) (Reven CILLARY SERVICES ARE CONS	ue \$
4d	Other program se	rvices (Describe in Sch	edule O)			
	(Expenses \$	148,002,351 inc	luding grants o	of \$ 634,	623) (Revenue \$	247,576,114)
4e	Total program ser	vice expenses►\$	226,190,91	.4		

Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4	Yes	
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part 1	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 temporarily restricted endowments, permanent endowments, 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			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line10? <i>If "Yes," complete Schedule D, Part VI.</i>	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		No
С	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	Yes	
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, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Part I	14b	Yes	
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S? If "Yes," complete Schedule F, Part II 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, Part III and IV	16	Yes	
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I	17		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18	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. All Form 990 filers that operated one or more hospitals must attach audited financial statements	20b	Yes	

Par	t 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		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to line 25	24a	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νo
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		Νo
25a	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor, or a grant selection committee member, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No
28	Was the organization a party to a business transaction with one of the following parties? (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part			
	IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
C	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or owner? If "Yes," complete Schedule L, Part IV	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule Ma	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	
35a	Is any related organization a controlled entity of the filing organization within the meaning of section 512(b)(13)?	35a	Yes	
b	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section $512(b)(13)$? If "Yes," complete Schedule R, Part V, line 2	35b		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19?	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
a	Enter the number reported in Box 3 of Form 1096 Enter -0 - if not applicable			
	1a 462			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable 1b			
_				
С	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	Yes	
3	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			
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)			
	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	
1	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 or securities account)?	4a		Νo
b				
_	If "Yes," enter the name of the foreign country ►			
	22 23. 25. 25. 25. 25. 25. 25. 25. 25. 25. 25			
ı	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		Νo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		Νo
	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	J U		
C	The test to line 3a of 3b, and the organization me rolling 6000-17	5c		
1	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the	6a		Νo
	organization solicit any contributions that were not tax deductible?			
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
	Organizations that may receive deductible contributions under section 170(c).	OD		
_	•	7a		No
а	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?	/a		Νo
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to			
	file Form 8282?	7c		Νo
d	If "Yes," indicate the number of Forms 8282 filed during the year			
	Delth and the second of the se			
е	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		Νo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		No
	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	76		
	Form 1098-C?	7h		
	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		
	Sponsoring organizations maintaining donor advised funds.			
а	Did the organization make any taxable distributions under section 4966?	9a		
	Did the organization make a distribution to a donor, donor advisor, or related person?	9b		
)	Section 501(c)(7) organizations. Enter	- -		
	Initiation fees and capital contributions included on Part VIII, line 12 10a			
	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club			
_	facilities			
L	Section 501(c)(12) organizations. Enter			
	Gross income from members or shareholders			
	Gross income from other sources (Do not net amounts due or paid to other			
	sources against amounts due or received from them)			
ج(Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
	If "Yes," enter the amount of tax-exempt interest received or accrued during the	u		
,	year 12b			
3	Section 501(c)(29) qualified nonprofit health insurance issuers.			
а	Is the organization licensed to issue qualified health plans in more than one state?			
	Note. All 501(c)(29) organizations must list in Schedule O each state in which they are licensed to issue			
	qualified health plans, the amount of reserves required by each state, and the amount of reserves the organization allocated to each state	13a		
b	Enter the aggregate amount of reserves the organization is required to maintain by			
_	the states in which the organization is licensed to issue qualified health plans			
C	Enter the aggregate amount of reserves on hand			
	Lisc	ا ء ۽ ا		
	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.

Se	ection A. Governing Body and Management			
			Yes	No
1_	Enter the number of voting members of the governing heady at the and of the tay			
1a	Enter the number of voting members of the governing body at the end of the tax year			
b	Enter the number of voting members included in line 1a, above, who are independent			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	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
	ection B. Policies (This Section B requests information about policies not required by the Internal	'		•
Re	evenue Code.)			
			Yes	No
	Did the organization have local chapters, branches, or affiliates?	10a	Yes	
Ь	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	Yes	
11a	Has the organization provided a complete 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 the Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were officers, directors or trustees, and key employees required to disclose annually interests that could give			
	rise to conflicts?	12b	Yes	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	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?			
а	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," did the organization follow a written policy or procedure requiring the organization to evaluate its			
	participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	Yes	
Se	ection C. Disclosure			
17				
10	Section 6104 requires an organization to make its Form 1022 (or 1024 if applicable) 990, and 990 T (501/c)			

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

Own website 🔽 Another's website 🔽 Upon request

- 19 Describe in Schedule O whether (and if so, how), the organization made its governing documents, conflict of interest policy, and financial statements available to the public See Additional Data Table
- State the name, physical address, and telephone number of the person who possesses the books and records of the organization ►
 SUSAN GREEN CFO
 295 VARNUM AVENUE
 LOWELL,MA 01854
 (978)781-7143

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, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

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

◆ 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

(A) Name and Tıtle	(B) Average hours per week (describe	unles an	on (d e thai	n one son er ar	e bo: is bo nd a	x, oth		(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-	(F) Estimated amount of other compensation from the organization and
	hours for related organizations in Schedule O)	Individual trustee or director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former		MISC)	related organizations
(1) GEORGE L DUNCAN CHAIR	1 00	х		Х				0	0	0
(2) GREGORY WERTHEIMER VICE CHAIR	1 00	Х		Х				0	0	0
(3) RAYMOND ANSTISS JR BOARD MEMBER	1 00	х						0	0	0
(4) GARY CAMPBELL BOARD MEMBER	1 00	Х						0	0	0
(5) ERIC W HANSON BOARD MEMBER	1 00	Х						0	0	0
(6) DANIEL J MANSUR BOARD MEMBER	1 00	х						0	0	0
(7) THOMAS F MCKAY BOARD MEMBER	1 00	х						0	0	0
(8) JACQUELINE MOLONEY BOARD MEMBER	1 00	х						0	0	0
(9) KIMBERLY OBERHAUSER BOARD MEMBER	1 00	х						0	0 0	
(10) JACK O'CONNOR BOARD MEMBER	1 00	х						0	0	0
(11) MARGARET A PALM BOARD MEMBER	1 00	х						0	0	0
(12) VICTOR POIRIER BOARD MEMBER	1 00	х						0	0	0
(13) NORMAND DESCHENE PRESIDENT & CEO	40 00	х		Х				1,675,656	0	139,794
(14) SUSAN GREEN CFO	40 00			Х				579,027	0	36,931
(15) PETER ZARILLA SECRETARY, ASST CLERK	40 00			Х				270,715	0	33,544
(16) WAYNE PASANEN VP MEDICAL AFFAIRS	20 00				х			230,086	0	40,377
(17) JOSEPH WHITE EXECUTIVE VP & COO	40 00				х			873,743	0	55,379

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	unles an	on (d e thar	n one son er ai	e bo is bo nd a stee	x, oth)		(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
	for related organizations in Schedule O)	Individual trustae or director	Institutional Trustee	Ke) employee Officei		Highest compensated employee			МІЗСУ	organizations
(18) AMY HOEY VP PATIENT CARE SERVICES	40 00				х			320,181	0	46,169
(19) MAUREEN BELLEY CIO	40 00					х		178,573	0	3,825
(20) YISHI REN RADIATION PHYSICIST	40 00					Х		212,207	0	20,121
(21) GERALDINE VAUGHAN EXECUTIVE DIR , PHO	40 00					х		256,675	0	20,877
(22) EMILY YOUNG DIRECTOR OF HEALTHCARE OPS	40 00					х		168,791	0	13,401
(23) KAREN MCARDLE DIR MEDICAL STAFF SERVICE	40 00					х		172,649	0	23,716
				•	•		*			
d Total (add lines 1b and 1c)	•			•	•		<u>-</u>	4,938,303	0	434,134
2 Total number of individuals (inclu	dına but not lım					bove			-	15 1,725 1
\$100,000 of reportable compens	ation from the o	rganıza	ition i	►1 2	1					

			1 03	110
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If</i> "Yes," complete Schedule J for such individual	3		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person	5		No

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
GILBANE BUILDING SERVICES 7901 SANDY SPRING ROAD LAUREL, MD 20707	BUILDING CONTRACTOR	33,577,235
EMCOR SERVICES NORTHEAST 80 HAWES WAY STOUGHTON, MA 02072	BUILDING CONTRACTOR	6,784,130
CERNER CORP 2800 ROCKCREEK PARKWAY NORTH KANSAS CITY, MO 64117	INFORMATION SYSTEMS PROVIDER	4,164,329
ARUP LABORATORIES 500 CHIPETA WAY SALT LAKE CITY, UT 841081221	LABORATORY SERVICES	2,900,874
SODEXO INC & AFFILIATES 9801 WASHINGTONIAN BLVD GAITHERSBURG, MD 20878	FOOD & FACILITIES SERVICES	2,633,876
2 Total number of independent contractors (including but not limited to those listed above)	who received more than	

Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ►105

Form 99								Page 9
Part \	<u>/1111</u>	Statement of	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
## ## ## ## ## ## ## ## ## ## ## ## ##	1a	Federated cam	paıgns 1a					
Contributions, gifts, grants and other similar amounts	ь	Membership du	ıes 1b					
s, g	c	Fundraising ev	ents 1c					
無った	d	Related organiz	zations 1d					
E.S.	e	Government grant	rs (contributions) 1e	46,000				
ioi is	f	All other contributions, gifts, grants, and similar amounts not included above		2,432,436		į		
5 ₹	g	Noncash contr	ibutions included in					
늍		lines 1a-1f \$ _	38,376					
ပ္မ	h	Total. Add lines	s 1 a - 1 f	▶	2,478,436			
<u> </u>				Business Code				
nu e	2a	PATIENT SVC REV	/ENUE	621500	306,369,408	306,369,408		
₽e	ь							
93	c							
Program Serwce Revenue	d							
ج د	e		_					
⊕ G	f	All other progra	am service revenue					
چ	g	Total Add lines	s 2a-2f	L	306,369,408			
	3		ome (including dividen		300,303,400			
			aramounts)		1,927,762		155,716	1,772,046
	4		stment of tax-exempt bond					
	5	Royalties		▶ ↑				
			(ı) Real	(11) Personal				
	6a	Gross rents	620,511					
	b	Less rental expenses	444,418					
	c	Rental income or (loss)	176,093					
	d		me or (loss)		176,093			176,093
			(ı) Securities	(II) Other				
	7a	Gross amount from sales of assets other than inventory	63,532,697	5,075				
	b	Less cost or other basis and sales expenses	61,091,996	106,243				
	C	Gain or (loss)	2,440,701	-101,168				
	d	Net gain or (los		▶	2,339,533			2,339,533
Other Revenue	8a	events (not inc \$ of contributions	s reported on line 1c)					
æ		See Part IV, lir	ne 18					
ē	ь	less director	apenses b	1,117,816				
듉	c		(loss) from fundraising	509,444 events . ►	608,372			608,372
_	9a	Gross income f	from gaming activities ne 19 a					
	b c		penses b (loss) from gaming acti					
	10a	Gross sales of returns and allo	ınventory, less					
	ь	Less cost of g	oods sold b					
	С	Net income or	(loss) from sales of ınv	entory 🟲				
		Miscellaneou	s Revenue	Business Code				
	11a	OTHER REVEN	NUE	621500	12,251,070	12,251,070		
	ь	NON-PATIEN	TS LAB	621500	-449,665		-449,665	
	C							
	d	All other reven	ue					
	e		s 11a-11d		11,801,405			
	12	Total revenue.	See Instructions .	· · •	325,701,009	318,620,478	-293,949	4,896,044

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) Check if Schedule O contains a response to any question in this Part IX

Do no	ot include amounts reported on lines 6b, o, 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 United States See Part IV, line 21	634,623	634,623	-	
2	Grants and other assistance to individuals in the United States See Part IV, line 22	•	· ·		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16	17,272	17,272		
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	2,250,810		2,250,810	
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	115,038,552	80,070,377	34,480,198	487,977
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	5,051,928	3,448,819	1,582,091	21,018
9	Other employee benefits	15,942,524	10,883,544	4,992,652	66,328
10	Payroll taxes	8,161,949	5,571,949	2,556,043	33,957
11	Fees for services (non-employees)				
а	Management				
b	Legal	359,639		359,639	
С	Accounting	329,529		329,529	
d	Lobbying	47,375		47,375	
e	Professional fundraising See Part IV, line 17				
f	Investment management fees	356,061		356,061	
g	Other	23,852,035	16,170,192	7,652,479	29,364
12	Advertising and promotion	808,454		806,365	2,089
13	Office expenses	58,310,255	54,479,255	3,801,561	29,439
14	Information technology	6,569,757	5,576,057	973,444	20,256
15	Royalties				
16	Occupancy	5,248,996	4,361,128	884,119	3,749
17	Travel	307,238	134,711	165,572	6,955
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	988,596	633,164	336,292	19,140
20	Interest	2,258,238		2,258,238	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	12,820,968	10,805,474	2,003,805	11,689
23	Insurance	1,673,341	1,652,924	20,286	131
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)				
а	PHYSICIAN FEES	25,724,349	25,724,349		
b	UNCOMP CARE POOL	3,887,102	3,887,102		
c	PROVISION FOR BAD DEBTS	1,717,652	1,717,652		
d	TEMP RESTRICTED MISC EX	378,733	339,014	7,510	32,209
е					
f	All other expenses	2,837,234	83,308	2,753,910	16
25	Total functional expenses. Add lines 1 through 24f	295,573,210	226,190,914	68,617,979	764,317
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				rm 990 (2011)

Part X **Balance Sheet** (A) (B) Beginning of year End of year 17,649,050 46,706,129 1 20.389.323 2 23.627.841 2 Savings and temporary cash investments 6,293,924 3 5,394,925 37.280.869 61.407.334 4 5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of 5 6 Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of 6 7 4.947.773 8 7.398.232 9 2.589.255 6.294.613 Prepaid expenses and deferred charges 394.903.553 Land, buildings, and equipment cost or other basis Complete 10a Part VI of Schedule D 10a 10b 168,025,195 b Less accumulated depreciation 111,266,663 10c 226,878,358 88,245,997 11 60,694,061 11 12 12 38,311 Investments—other securities See Part IV, line 11 13 13 Investments—program-related See Part IV, line 11 . . 14 14 4,162,839 15 11,934,795 15 296, 102, 522 447,097,770 16 16 **Total assets.** Add lines 1 through 15 (must equal line 34) . . . 50,374,389 17 94,329,888 17 Accounts payable and accrued expenses . 18 18 19 19 20 109.210.513 20 146.768.664 21 21 Escrow or custodial account liability $Complete\ Part\ IV\ of\ Schedule\ D$. . Liabilities 22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified 22 23 Secured mortgages and notes payable to unrelated third parties . . . 23 24 Unsecured notes and loans payable to unrelated third parties 1,901,571 24 8,995,481 25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule 27,623,218 25 59,880,699 D 26 189,109,691 26 309,974,732 **Total liabilities.** Add lines 17 through 25 Organizations that follow SFAS 117, check here ▶ 🔽 and complete lines 27 Balances through 29, and lines 33 and 34. 27 95,114,255 27 125,489,117 Unrestricted net assets 8,593,172 28 8,224,657 28 Temporarily restricted net assets Fund 29 3,285,404 29 3,409,264 Permanently restricted net assets Organizations that do not follow SFAS 117, check here ▶ ☐ and complete lines 30 through 34. ö 30 30 Capital stock or trust principal, or current funds Assets 31 31 Paid-in or capital surplus, or land, building or equipment fund 32 32 Retained earnings, endowment, accumulated income, or other funds ž 33 106.992.831 33 137, 123, 038 Total net assets or fund balances 34 Total liabilities and net assets/fund balances 296.102.522 34 447.097.770

Pal	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		325.7	701,00
2	Total expenses (must equal Part IX, column (A), line 25)	2			573,21
3	Revenue less expenses Subtract line 2 from line 1	3		30,1	L27,79
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		106,9	992,83
5	Other changes in net assets or fund balances (explain in Schedule O)	5			2,40
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		137,1	123,03
Par	TEXTI Financial Statements and Reporting Check if Schedule O contains a response to any question in this Part XII			৮	
1	Accounting method used to prepare the Form 990			Yes	No
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 is on a separate basis, consolidated basis, or both Separate basis Consolidated basis Both consolidated and separated basis	ssued			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the reaudit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	equired	3b		

Additional Data

Software ID:

Software Version:

EIN: 04-2103590

Name: LOWELL GENERAL HOSPITAL

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

4d. Other program services

(Code) (Expenses \$ 148,002,351 including grants of \$ 634,623) (Revenue \$ 247,576,114)

ALL OTHER SERVICES PROVIDED BY THE HOSPITAL INCLUDING INPATIENT, OUTPATIENT AND ACILLARY SERVICES ARE CONSISTENT WITH THE HOSPITAL'S MISSION efile GRAPHIC print - DO NOT PROCESS

As Filed Data -

DLN: 93493227027013

OMB No 1545-0047

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury Internal Revenue Service

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

Public Charity Status and Public Support

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

Inspection

Name of the organization

Employer identification number

OWE		ERAL HOSE									
									04-2103		
	rt I			ublic Charity Sta						instructions	
he o	organı			te foundation becaus							
1	<u> </u>		-	tion of churches, or a			-	b)(1)(A)(i).			
2		A scho	ol describe	d in section 170(b)(1	L)(A)(ii). (A1	tach Sched	ule E)				
3	굣	A hosp	ital or a coo	operative hospital se	rvice organiz	zatıon descr	ıbed ın secti	on 170(b)(1))(A)(iii).		
4	Γ			h organization opera	ted in conjur	iction with a	hospital des	scribed in se d	ction 170(b))(1)(A)(iii). E	nter the
5	Γ	_	•	perated for the benefi	=	e or universi	ty owned or	operated by	a governme	ntal unit desc	rıbed ın
6	_				•	tal unit daca	aribad in coc	tion 170(b)(:	11/41/41		
7	<u>'</u>	A federal, state, or local government or governmental unit described in section 170(b)(1)(An organization that normally receives a substantial part of its support from a governmental					from the gen	مياطييم اميم			
•	'	describ		iat normany receives	a Substantie	ai part or its	Support nor	ii a governine	ental unit of	nom the gen	erar public
	_			(A)(vi) (Complete P							
8				t described in sectio i							
9		_		at normally receives					•	•	
				vities related to its e							
			its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses								
	_			ganızatıon after June							
10	<u> </u>	An organization organized and operated exclusively to test for public safe									
11	ı	An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2). See section 509(a)(3). Che the box that describes the type of supporting organization and complete lines 11e through 11h a Type I b Type III - Type III - Functionally integrated d Type III - Other									
e	Г			oox, I certify that the							
•	'			ion managers and ot							
_			1509(a)(2)								
f		check	this box	received a written d						e III supporti	ng organization,
g				2006, has the organ	ızatıon acce _l	oted any gift	t or contribut	tion from any	of the		
			ng persons? erson who d	rectly or indirectly c	ontrols, eith	er alone or t	together with	n persons des	scribed in (ii	1)	Yes No
				governing body of th	•		_		, , , , , , , , , , , , , , , , , , ,	, 11g	
				er of a person descri		_				11g	
		` '	•	lled entity of a perso	` ,		above?			11g	
h				ing information about						[5	
			ı				_				
	(i))		(iii) Type of organization	(iv) Is the organizat	e	(v)		(v	-	
	Name		(ii)	(described on	col (i) lis		organiza		organiza		(vii) A mount of
	suppo		EIN	lines 1- 9 above	your gove		col (ı) o		col (ı) or	_	support?
0	rganız	ation		or IRC section	docume	-	suppo	ort ⁷	ın the	U S /] Support
				(see instructions))	Yes	No	Yes	No	Yes	No	7
				mod decions))		† · · · ·	 	+	1.55	1	
									1		
											1
										1	

Total

instructions

Sch	edule A (Form 990 or 99	90-EZ)2011						Page 2
	(Complet	e only if you	checked the	box on line 5,	7, or 8 of Part	(b)(1)(A)(iv) I or if the orgar	nızatıon faıle	d to qualify
			<u>organızatıon f</u>	fails to qualify ι	<u>under the tests</u>	listed below, pl	<u>lease comple</u>	ete Part III.)
	ection A. Public Su			1		Т	1	
Cal	endar year (or fiscal ye in)	ar beginning	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1	Gifts, grants, contribut	ions, and						
	membership fees recei							
	ınclude any "unusual							
_	grants ") Tax revenues levied fo	rtho						
2	organization's benefit a							
	paid to or expended on							
	behalf							
3	The value of services of							
	furnished by a governme the organization withou							
4	Total. Add lines 1 thro	_						
5	The portion of total cor	-						
-	by each person (other	than a						
	governmental unit or p	•						
	supported organization line 1 that exceeds 2%							
	amount shown on line 1							
	(f)	21,0014						
6	Public Support. Subtractine 4	ct line 5 from						
S	ection B. Total Sup	port						
Cal	endar year (or fiscal yea	r beginning	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
_	ın)	_	(4) 2007	(2) 2000	(4) 2005	(4) 2020	(0) 2022	(1) 1 3 4 4
7 8	A mounts from line 4 Gross income from inte	rost –						
0	dividends, payments re							
	securities loans, rents							
	and income from simila	ır						
_	sources							
9	Net income from unrela business activities, wh							
	not the business is reg							
	carried on							
10	Other income (Explain							
	IV) Do not include gai from the sale of capital							
11	Total support (Add line							
	through 10)							
12	Gross receipts from re	lated activities	s, etc (See inst	ructions)			12	
13	First Five Years If the		r the organizati	on's first, second	l, thırd, fourth, or	fıfth tax year as a	501(c)(3) or	
	check this box and sto	p here						▶ □
S	ection C. Computat	ion of Publ	ic Support F	Percentage				
14	Public Support Percen	tage for 2011	(line 6 column	(f) dıvıded by lıne	11 column (f))		14	
15	Public Support Percen	tage for 2010	Schedule A , Pa	rt II, line 14			15	
16a	33 1/3% support test-					line 14 is 33 1/3%	% or more, che	
h	and stop here. The org 33 1/3% support test					6a and line 15 is	33 1/20% or m	ore check this
D	box and stop here. The					oa, and inte 15 IS	1/3%0 UI M	ore, check this
17a	10%-facts-and-circum	-	•		-	ne 13, 16a, or 16	b and line 14	٠,
	ıs 10% or more, and ıf							
	in Part IV how the orga	anızatıon meet	s the "facts and	d circumstances"	test The organiz	zatıon qualıfıes as	a publicly su	
b	organization 10%-facts-and-circum	stances test—	2010. If the ora	anization did not	check a hov on li	ne 13, 16a 16b	or 17a and lin	▶ □
,	15 is 10% or more, an							-
	Explain in Part IV how	the organizati						
10	supported organization Private Foundation If t		n did not chools	a hov on line 12	16a 16h 17a a	or 17h chack this	hov and coc	► □

▶□

Schedule A (Form 990 or 990-EZ) 2011 Page 3 Part III Support Schedule for Organizations Described in IRC 509(a)(2) (Complete only if you checked the box on line 9 of Part I 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 (a) 2007 **(b)** 2008 (c) 2009 (d) 2010 (e) 2011 (f) Total ın) Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") 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 Gross receipts from activities that are not an unrelated trade or business under section 513 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf The value of services or facilities furnished by a governmental unit to the organization without charge Total. Add lines 1 through 5 7a Amounts included on lines 1, 2, and 3 received from disqualified persons 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 Public Support (Subtract line 7c from line 6) Section B. Total Support Calendar year (or fiscal year beginning (a) 2007 **(b)** 2008 (c) 2009 (d) 2010 (e) 2011 (f) Total ın) Amounts from line 6 Gross income from interest, 10a dividends, payments received on securities loans, rents, royalties and income from similar sources Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 Add lines 10a and 10b C Net income from unrelated 11 business activities not included in line 10b, whether or not the business is regularly carried on Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV) Total support (Add lines 9, 10c, 13 11 and 12) 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 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f)) 15 15 Public support percentage from 2010 Schedule A, Part III, line 15 16 16 Section D. Computation of Investment Income Percentage

Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))

19a 33 1/3% support tests—2011. 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

18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions

33 1/3% support tests-2010. 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

more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

Investment income percentage from 2010 Schedule A, Part III, line 17

17

18

17

18

▶[

Part IV	Supplemental Information. Supplemental Information. Complete this part to provide the explanation required by Part II, line 10; Part II, line 17a or 17b; or Part III, line 12. Also complete this part for any additional information. (See instructions).						
Facts And Circumstances Test							
Explanation							

Schedule A (Form 990 or 990-EZ) 2011

DLN: 93493227027013

OMB No 1545-0047

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527 ► Complete if the organization is described below. ► Attach to Form 990 or Form 990-EZ. ► See separate instructions.

Political Campaign and Lobbying Activities

f the organization answered "Yes," t	o Form 990, Part IV,	Line 3, or Form 990	-EZ, Part V, line 46 (Poli	tical Campaign Activities),
hen				

- ◆ 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

Provide a description of the organization's direct and indirect political campaign activities on behalf of or

Section 527 organizations Complete Part I-A only

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

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

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

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

Name	of the	organization	1
LOWELL	GENER	AL HOSPITAL	

Employer identification number

04-2103590

Part I-A	Complete if	the organization i	<u>s exempt under se</u>	ction 501(c) o	or is a section 527	⁷ organization.

in opposition to candidates for public office in Part IV Political expenditures Volunteer hours

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

- Enter the amount of any excise tax incurred by the organization under section 4955
- 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?
- Was a correction made?
- 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).

- Enter the amount directly expended by the filing organization for section 527 exempt function activities
- 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
- Did the filing organization file Form 1120-POL for this year? Yes 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) A mount paid from filing organization's funds If none, enter -0-	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter - 0 -

f Grassroots lobbying expenditures

(The term "expenditures" means amounts paid or incurred.) Lia Total lobbying expenditures to influence public opinion (grass roots lobbying) b Total lobbying expenditures to influence a legislative body (direct lobbying) c Total lobbying expenditures (add lines 1a and 1b) d Other exempt purpose expenditures e Total exempt purpose expenditures (add lines 1c and 1d) f Lobbying nontaxable amount Enter the amount from the following table in both columns If the amount on line 1e, column (a) or (b) is: The lobbying nontaxable amount is: Not over \$500,000 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 \$1,000,000 but not over \$1,000,000 \$1,000,000 g Grassroots nontaxable amount (enter 25% of line 1f) Subtract line 1g from line 1a If zero or less, enter -0- i Subtract line 1f from line 1c If zero or less, enter -0- j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? 4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all columns below. See the instructions for lines 2a through 2f on page 4.)	ווטפ	edule C (F	01111 9 9 0 01 9 9 0 - EZ) 2 0 1 1					Page ∠
A Check If the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member expenses, and share of excess lobbying expenditures) 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.) Organization Total Incurred (The term "expenditures" means amounts paid or incurred.)	Pa	rt II-A		n is exempt under	section 501(c)(3) and fi	iled Form 5768	(election
expenses, and share of excess lobbying expenditures) Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) Limits on Lobbying Expenditures (The term "expenditures to influence public opinion (grass roots lobbying) Lobbying expenditures to influence a legislative body (direct lobbying) Total lobbying expenditures (add lines 1a and 1b) Other exempt purpose expenditures Total obtaining purpose expenditures (add lines 1c and 1d) Lobbying nontaxable amount Enter the amount from the following table in both columns If the amount on line 1e, column (a) or (b) is: If the amount on line 1e, column (a) or (b) is: If the amount on line 1e, column (a) or (b) is: Not over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000,000 but not over \$1,500,000 S1,000 but not over \$1,500,000 Over \$1,000,000 but not over \$1,500,000 S1,000 but not over \$1,500,000 S1,000 but not over \$1,500,000 Over \$1,0	١	Check		an affiliated group (and	lıst ın Part IV ea	ch affiliated gr	oup member's nam	e, address, EIN,
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beginning in) (a) 2008 (b) 2009 (c) 2010 (d) 20 2a Lobbying non-taxable amount b Lobbying ceiling amount			Lobbying Exp	enditures During	4-Year Avera	ging Period	d	
b Lobbying ceiling amount				(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
	2a	Lobbyin	g non-taxable amount					
	b							
c Total lobbying expenditures	c	Total loi	obying expenditures					
d Grassroots non-taxable amount	d	Grassro	ots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))	e							

	,	<u> </u>	~ 9 '
Part II-B	Complete if the organiz	ation is exempt under section 501(c)(3) and has NOT filed Form 576	8
	(election under section	501(h)).	

	· · · · · · · · · · · · · · · · · · ·	(č	1)	(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
а	Volunteers?		Νo	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		Νo	
C	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		Νo	
e	Publications, or published or broadcast statements?		Νo	
f	Grants to other organizations for lobbying purposes?		Νo	
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		47,375
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No	
i	O ther activities? If "Yes," describe in Part IV		Νo	
j	Total lines 1c through 1i			47,375
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
Ь	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		Ī	
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			
Pai	t III-A Complete if the organization is exempt under section $501(c)(4)$, section	n 501(c)(5), o	r section

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	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).		
а	Current year	2a	
b	Carryover from last year	2b	
С	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
PART IV, SUPPLEMENTAL INFORMATION		PART II-B, LINE 1 (G), DIRECT CONTACT WITH LEGISLATORS, THEIR STAFFS, GOVERNMENT OFFICIALS, OR A LEGISLATIVE BODY A PORTION OF THE HOSPITAL'S MASSACHUSETTS HOSPITAL ASSOCIATION (MHA) DUES SUPPORTS LOBBYING ACTIVITIES THE MHA WORKS ON BEHALF OF THE INDUSTRY TO INFLUENCE MATTERS OF IMPORTANCE TO MASSACHUSETTS HEALTHCARE

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DLN: 93493227027013

OMB No 1545-0047

Open to Public Inspection

SCHEDULE D

(Form 990)

Department of the Treasury Internal Revenue Service

► Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b ► Attach to Form 990. ► See separate instructions.

Supplemental Financial Statements

	of the organization _ GENERAL HOSPITAL			Empl	oyer identifica	tion numbe	er
LOWLL	- GENERAL HOSTITAL			04-2	103590		
Part	Organizations Maintaining Donor Acorganization answered "Yes" to Form 99	0, Part IV, line 6.				•	
		(a) Donor advised fund	ds	(b) Funds and c	ther accou	nts
	otal number at end of year						
	ggregate contributions to (during year)						
	ggregate grants from (during year)						
1 A	ggregate value at end of year						
	ıd the organızatıon ınform all donors and donor advı ınds are the organızatıon's property, subject to the			advı	sed	┌ Yes	┌ No
u	id the organization inform all grantees, donors, and sed only for charitable purposes and not for the ben onferring impermissible private benefit					┌ Yes	┌ No
Part	Conservation Easements. Complete	ıf the organization answere	ed "Yes" to I	orm	1 990, Part I\	/, line 7.	
Г Г	urpose(s) of conservation easements held by the o Preservation of land for public use (e g , recreati Protection of natural habitat Preservation of open space omplete lines 2a-2d if the organization held a qual	on or pleasure)	ration of an hi	tified	cally important		a
	asement on the last day of the tax year			u 00	moor racion		
					Held at the	End of the	Year
a T	otal number of conservation easements		<u> </u>	2a			
b T	otal acreage restricted by conservation easements		<u> </u>	2b			
c N	umber of conservation easements on a certified his	toric structure included in (a)	<u> </u>	2c			
d N	umber of conservation easements included in (c) a	cquired after 8/17/06		2d			
	umber of conservation easements modified, transfence taxable year 🗠	erred, released, extinguished, oi	r termınated l	by th	e organızatıon	during	
1 N	umber of states where property subject to conserva	ation easement is located 🛌		_			
	oes the organization have a written policy regarding inforcement of the conservation easements it holds		ction, handlir	ng of	violations, and	┌ Yes	┌ No
5 S	taff and volunteer hours devoted to monitoring, insp	pecting and enforcing conserval	tıon easemen	ts du	ırıng the year l	<u> </u>	
•	mount of expenses incurred in monitoring, inspecti	ng, and enforcing conservation	easements d	urıng	the year		
	oes each conservation easement reported on line 270(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	2(d) above satisfy the requireme	ents of sectio	n		┌ Yes	┌ No
b	n Part XIV, describe how the organization reports co alance sheet, and include, if applicable, the text of t ne organization's accounting for conservation easer	the footnote to the organization					
Part 1		ons of Art, Historical Tre		Oth	ner Similar	Assets.	
а	the organization elected, as permitted under SFAS rt, historical treasures, or other similar assets held rovide, in Part XIV, the text of the footnote to its fir	for public exhibition, education	n or research	ın fur			e,
h	the organization elected, as permitted under SFAS istorical treasures, or other similar assets held for rovide the following amounts relating to these items	public exhibition, education, or					
(i) Revenues included in Form 990, Part VIII, line 1				► \$		
(ii) Assets included in Form 990, Part X				► \$		
2 I	the organization received or held works of art, histological amounts required to be reported under SFA		arassets for f	inand			
a _R	evenues included in Form 990, Part VIII, line 1				▶ \$		

b Assets included in Form 990, Part X

'ar	Organizations Maintaining Co	<u>illections of Art</u>	<u>, Hist</u>	orio	cal Tre	<u>easure</u>	s, or O	<u>the</u>	<u>r Similar</u>	Asse	ets (col	ntınued)
3	Using the organization's accession and othe items (check all that apply)	r records, check any	y of the	e follo	owing tl	hat are a	significa	nt u	se of its co	llectio	n	
а	Public exhibition		d	\sqcap	Loan o	rexchar	ige progr	ams				
b	Scholarly research		e	Γ	Other							
c	Preservation for future generations											
4	Provide a description of the organization's content of the organization of the organiz	ollections and expla	ın how	they	furthe	r the orga	anızatıon	's ex	cempt purpo	ose in		
5	During the year, did the organization solicit assets to be sold to raise funds rather than								nılar	Г	Yes	┌ No
Pai	rt IV Escrow and Custodial Arrang						nswered	Y" b	es" to For	m 990),	
	Part IV, line 9, or reported an ar											
La	Is the organization an agent, trustee, custod included on Form 990, Part X?		-			ions or o	ther ass	ets	not	Γ	Yes	┌ No
b	If "Yes," explain the arrangement in Part XI	V and complete the	followu	ng ta	ble		_		Γ			
							-	_		Amou	ınt	
с	Beginning balance						-	1c				
d	Additions during the year						—	1d				
e	Distributions during the year						<u> </u>	1e				
f	Ending balance						L	1f				
2a	Did the organization include an amount on F		e 21?							Г	Yes	No
	If "Yes," explain the arrangement in Part XI\				1 1157							
'a	rt V Endowment Funds. Complete	If the organization (a)Current Year		vere Prior Y			m 990 <u>,</u> 'ears Back		T IV, line Three Years		a)Four V	are Back
a	Beginning of year balance	58,144,290	(D)		304,368	(C)IWO I	54,015,63	-	55,98		e)i oui it	cars back
b	Contributions	238,209			49,706		53,54	8	2	3,639		
c	Investment earnings or losses	8,117,073		-1,	164,777		5,276,85	6	-1,18	7,603		
d	Grants or scholarships											
e	Other expenditures for facilities and programs	1,612,877			45,007		41,67	1	80	6,258		
f	Administrative expenses											
g	End of year balance	64,886,695		58,	144,290		59,304,36	8	54,01	5,635		
<u> </u>	Provide the estimated percentage of the year	r end balance held a	as							•		
а	Board designated or quasi-endowment	96 390 %										
ь	Permanent endowment - 3 610 %											
c	Term endowment ►											
la	Are there endowment funds not in the posse	ssion of the organiza	ation th	hat a	re held	and adm	ıınıstered	for	the			
	organization by								,		Yes	No
	(i) unrelated organizations			•				•		3a(i)		No
L	(ii) related organizations If "Yes" to 3a(ii), are the related organization							•		3a(ii) 3b		No_
	Describe in Part XIV the intended uses of the							•		30		
	t VI Land, Buildings, and Equipme					0.						
	Description of property			(a) (Cost or o	ther (b)	Cost or ot asıs (other		(c) Accumul depreciati		(d) Boo	k value
.a	Land						5,377	.764				,377,764
	Buildings		.				219,041		95.18	0,704		,860,405
	Leasehold improvements		.				2,261		•	0,582		,320,713
	Equipment		.				87,345,			7,630		,628,099
	Other		.				80,877,			6,279		,691,377

Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)

226,878,358

Part VII Investments—Other Securities. Se	e Form 990, Part X, line 13		
(a) Description of security or category (including name of security)	(b)Book value		od of valuation f-year market value
(1)Financial derivatives			
(2)Closely-held equity interests			
Other			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	F		
Part VIII Investments—Program Related. S	ee Form 990, Part X, line	13.	
(a) Description of investment type	(b) Book value		od of valuation
(1) 2 000 1 point (1) 1 point (1) poi	(2) 20011 14140	Cost or end-o	f-year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)	F		
Part IX Other Assets. See Form 990, Part X,		1	
(a) Desc			(b) Book value
(1) OTHER ASSETS			11,934,795
Total. (Column (b) should equal Form 990, Part X, col.(B) line			11,934,795
Part X Other Liabilities. See Form 990, Part			
1 (a) Description of Liability	(b) A mount		
Federal Income Taxes			
CAPITAL LEASE OBLIGATIONS	1,114,505		
ACCRUED PENSION EXPENSE	52,638,964		
OTHER LONG-TERM LIABILITIES	6,127,230		
	+		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	5 9,880,699		
, , , , , , , , , , , , , , , , , , , ,	33,000,033		

	dule D (Form 990) 2011	hange in Net Assets from Fo	rm 990) to	Financial Stateme	nts	Page 4
1	Total revenue (Form 990, Part					1	325,701,009
2	Total expenses (Form 990, Pa	rt IX, column (A), line 25)				2	295,573,210
3	Excess or (deficit) for the year	Subtract line 2 from line 1				3	30,127,799
4	Net unrealized gains (losses) o					4	3,643,094
5 6	Donated services and use of fa Investment expenses	cilities				5 6	
7	Prior period adjustments					7	
8	Other (Describe in Part XIV)					8	-3,640,686
9	Total adjustments (net) Add li	nes 4 - 8				9	2,408
10		per financial statements Combine lir				10	<u> </u>
Par 1		evenue per Audited Financia er support per audited financial staten			nts With Revenue	per R	332,189,147
2	· · ·	it not on Form 990, Part VIII, line 12		•		<u> </u>	332,103,147
а		ments	[2a	3,643,094		
b	Donated services and use of f	acılıtıes	. [2b			
c	Recoveries of prior year grant		.	2c		4	
d	Other (Describe in Part XIV) Add lines 2a through 2d .		· · L	2d	4,109,747	30	7 752 941
е 3	Subtract line 2e from line 1 .					2e 3	7,752,841
4		0, Part VIII, line 12, but not on line 1	1				321,133,333
а	Investment expenses not incl	uded on Form 990, Part VIII, line 7b	. [4a	356,061		
b	Other (Describe in Part XIV)		. [4b	908,642		
_ C	Add lines 4a and 4b					4c	1,264,703
5 Part		d 4c. (This should equal Form 990, Pa xpenses per Audited Financi			•	5 s ner	325,701,009
1	Total expenses and losses pe		ui Stat		ents with Expense	<u> </u>	302,058,940
_	statements					1	
2 a		t not on Form 990, Part IX, line 25		2a	1		
b	Prior year adjustments			2b		1	
c	Other losses			2c		1	
d	Other (Describe in Part XIV)			2d	7,563,429		
e	Add lines 2a through 2d					2e	7,563,429
3 4	Subtract line 2e from line 1 .	0, Part IX, line 25, but not on line 1 :				3	294,495,511
a		uded on Form 990, Part VIII, line 7b		4a	356,061		
b	Other (Describe in Part XIV)	,		4b		┥	
С	Add lines 4a and 4b					4c	1,077,699
5		nd 4c. (This should equal Form 990, P	art I, lın	e 18)	5	295,573,210
	Supplemental Inf	formation scriptions required for Part II, lines 3	F and	0 D-	ort III lines 15 and 4. F) a rt 1\/	lines 1 h and 2 h
Part	: V, line 4, Part X, Part XI, line 8	, Part XII, lines 2d and 4b, and Part 1					
add	tional information		1				
	Identifier	Return Reference	TUEU	0.00	Explanat		ANENTLY
	CRIPTION OF INTENDED USE NDOWMENT FUNDS	PART V, LINE 4			ED NET ASSETS (A) TH		
					DONATED TO THE PELICIT DONOR STIPUL		
			PERM	ANEI	NT MAINTENANCE OF	THEF	HISTORICAL FAIR
					E PRESENT, AND (B) T EQUENT GIFTS TO TH		
					NT WHEN EXPLICIT D G PERMANENT MAINT		
			HISTO	RIC	AL FAIR VALUE ARE P	RESE	NT THE REMAINING
					ED OF ACCUMULATED		D ENDOWMENT FUND S NOT REQUIRED TO
					AINED IN PERPETUIT` RILY RESTRICTED NET		
			АМОИ	NTS	ARE APPROPRIATED	FOR E	XPENDITURE IN A
					ONSISTENT WITH TH IONS THE HOSPITAL		
					IG FACTORS IN MAKIN ATE OR ACCUMULATI		
			ENDO	WM E	NT FUNDS DURATION	NAND	PRESERVATION OF
					, PURPOSES OF THE D NT FUNDS, GENERAL		
			THE P	OSS	IBLE EFFECT OF INFLA	NOITA	I AND DEFLATION,
					CTED TOTAL RETURN TION OF INVESTMEN		
			THE H		ITAL, AND THE INVES	TMEN	IT POLICIES OF THE
DESC	CRIPTION OF UNCERTAIN	PART X			ITAL HAS PREVIOUSL	Y BEE	N DETERMINED BY
TAX	POSITIONS UNDER FIN 48				RNAL REVENUE SERVI ATION DESCRIBED IN	•	,
			(IRC)	SECT	ΓΙΟΝ 501(C)(3) AND, 1	THERE	FORE, EXEMPT FROM
					I ON RELATED INCOM C THE IRS HAS ALSO		DER SECTION 501(A) IOUSLY DETERMINED
					HOSPITAL IS NOT A		
			PROV	ISIO	「TO IRC SECTION 50 N FOR INCOME TAXES	SHAS	BEEN RECORDED IN
					MPANYING FINANCIA . IS SUBJECT TO ROUT		
			JURIS	DICT	TIONS, HOWEVER, TH	ERE A	RE CURRENTLY NO
			MANA	GEM	ENT OF THE HOSPITA	LBEL	IEVES IT IS NO
					UBJECT TO INCOME T OR TO 2005	AXEX	(AMINATIONS FOR
	XI, LINE 8 - OTHER		CHAN	GE I	N BENEFICIAL INTERE		I PERPETUAL TRUSTS
ADJU	STMENTS		1 '		ONTRIBUTIONS TO NO SS-243,915 TRANSFE		
			356,8	60 P	ENSION-RELATED AD	JUSTI	MENTS -3,096,822
PART	XII, LINE 2D - OTHER		_		SCHEDULE D, PART X XPENSE 444,418 SPEC		
	STMENTS		509,4	44 N	IET ASSETS RELEASEI	O FRO	M RESTRICTIONS
			REST	RICT	「AL 1,878,555 NET AS IONS USED FOR OPER	OITA	NS 1,176,162 LOSS
D 4 = -	VII LINE 45 ATVES		ON DI	SPO	SAL OF PROPERTY & E	QUIP	MENT 101,168
	XII, LINE 4B - OTHER STMENTS				N BENEFICIAL INTERE INDRAISING EXPENSE		I PERPETUAL TRUST - -ASS 695,394
			CAPIT	TAL	CAMPAIGN EXPENSE F JTIONS TO NON-CON	RECLA	SS 26,244
			243,9	15			
	XIII, LINE 2D - OTHER				KPENSE 444,418 SPEC RANSFERS TO AFFILI		
			ASSET	rs re	ELEASED FROM RESTR NET ASSETS RELEAS	ICTIC	ONS FOR CAPITAL
			USED	FOR	OPERATIONS 1,176,1	.62 L0	OSS ON DISPOSAL OF
		İ	IPROP	FRTY	& EQUIPMENT 101,1	68 PF	NSION-RELATED

ADJUSTMENTS 3,096,822

CAMPAIGN EXPENSE RECLASS 26,244

FUNDRAISING EXPENSE RECLASS 695,394 CAPITAL

PART XIII, LINE 4B - OTHER

ADJUSTMENTS

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DLN: 93493227027013

OMB No 1545-0047

SCHEDULE F (Form 990)

Department of the Treasury

Statement of Activities Outside the United States ► Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

► Attach to Form 990. ► See separate instructions.

Open to Public **Inspection**

Internal Revenue Service **Employer identification number** Name of the organization LOWELL GENERAL HOSPITAL 04-2103590 Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b. For grantmakers. 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 No For grantmakers. Describe in Part V the organization's procedures for monitoring the use of grant funds outside the United States Activites per Region (Use Part V if additional space is needed) (b) Number of (d) Activities conducted in (e) If activity listed in (d) is (a) Region (c) Number of (f) Total offices in the employees or region (by type) (e g, a program service, describe expenditures for fundraising, program agents in region or specific type of region/investments region ındependent services, investments, grants service(s) in region in region contractors to recipients located in the region) CENTRAL AMERICA AND THE 0 GRANTS TO 0 CARIBBEAN RECIPIENTS

Pai	Part IV,	line 15, for any	sistance to Organ recipient who recesspace is needed.	nizations or Entiti erved more than \$5,	es Outside the Ur ,000. Check this box	nited States. Comp x if no one recipient	plete if the organiza received more thai	tion answered "Yes' n \$5,000	' to Form 990, ▶ 厂
1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) A mount of cash grant	(f) Manner of cash disbursement	(g) A mount of of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
2	Enter total nur tax-exempt by	mber of recipie y the IRS, or fo	ent organizations lis or which the grante	ted above that are e or counsel has pro	recognized as chari ovided a section 50	ties by the foreign of 1(c)(3) equivalency	country, recognized letter	as . •	
3	Enter total nur	mber of other o	organizations or en	tities					(Form 990) 2011

Part III Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16. Use Part V if additional space is needed.

	aditional space is ne			Γ	, , , , , , , , , , , , , , , , , , , 		T
(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) A mount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
TRIPS TO HONDURAS	CENTRAL AMERICA AND THE CARIBBEAN	3	16,272	CHECK	0		
_							
				I	l L		-1- 5 (5 000) 2011

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 926 (see instructions for Form 926)	Γ	Yes	<u> </u>	Νo
2	Did the organization have an interest in a foreign trust during the tax year? If "Yes," the organization may be required to file Form 3520 and/or Form 3520-A. (see instructions for Forms 3520 and 3520-A)	Γ	Yes	굣	No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with respect to Certain Foreign Corporations. (see instructions for Form 5471)	Г	Yes	্	Νo
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? If "Yes," the organization may be required to file Form 8621, Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see instructions for Form 8621)	Г	Yes	┍	Νo
5	Did the organization have an ownership interest in a foreign partnership during the tax year? If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with respect to Certain Foreign Partnerships. (see instructions for Form 8865)	Г	Yes	┍	Νo
6	Did the organization have any operations in or related to any boycotting countries during the tax year? If "Yes," the organization may be required to file Form 5713, International Boycott Report (see instructions for Form 5713).	Г	Yes	~	No

Schedule F (Form 990) 2011

Part V Supplemental Information
Complete this part to provide the information (see instructions) required in Part I, line 2, and any additional information.

Identifier	Return Reference	Explanation
PROCEDURE FOR MONITORING GRANTS OUTSIDE THE US		SCHEDULE F, PART I, LINE 2 A FUND THAT WAS ESTABLISHED TO ACCEPT GIFTS GIVEN IN SUPPORT OF THE HOSPITAL'S INITIATIVE TO PROVIDE HEALTHCARE SUPPORT IN COUNTRIES WHOSE CITIZENS SUFFER FROM FRAGMENTED AND/OR NON-EXISTENT MEDICAL DELIVERY SYSTEMS INITIALLY THE FUND WILL BE USED TO PROVIDE MEDICAL SUPPORT FOR THE HOSPITAL'S PARTICIPATION IN MEDICAL MISSIONARY WORK IN HONDURAS IN PARTNERSHIP WITH YALE UNIVERSITY AND MEDICAL SCHOOL MONEYS FROM THE FUND MAY BE USED TO PURCHASE MEDICAL SUPPLIES AND EQUIPMENT, UNDERWRITE TRAVEL AND ACCOMMODATIONS FOR STAFF FROM THE HOSPITAL AND YALE WHO PARTICIPATE IN THE MEDICAL MISSIONS, AND OTHER EXPENSES ASSOCIATED WITH OPERATING A MEDICAL MISSION TRIP OVER TIME, IT IS POSSIBLE THAT THE HOSPITAL WILL ADJUST ITS PARTICIPATION IN MEDICAL MISSION WORK SUCH CHANGES COULD INCLUDE OPERATING MEDICAL TRIPS TO COUNTRIES OTHER THAN HONDURAS, CHANGE OF AFFILIATION TO A PARTNER OTHER THAN YALE UNIVERSITY, ETC

Schedule F (Form 990) 2010

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DLN: 93493227027013

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

(Form 990 or 990-EZ)

SCHEDULE G

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.

Supplemental Information Regarding

Fundraising or Gaming Activities

Open to Public Inspection

ame of the organization O WELL GENERAL HOSPITAL				Employer ide	ntification number
O WELL GENERAL HOSPITAL				04-2103590	
Part I Fundraising Act	ivities. Complete	e ıf the organız	ation answered "Yes"	to Form 990, Part IV	, line 17.
Indicate whether the organ Mail solicitations Internet and e-mail so Phone solicitations In-person solicitations In-person solicitations In the organization have a or key employees listed in If "Yes," list the ten highes to be compensated at lease	licitations s a written or oral agre Form 990, Part VII t paid individuals or	ement with any ir) or entity in conr entities (fundrais	Solicitation of no Solicitation of no Solicitation of go Special fundraising Solicitation of go Special fundraising Special fu	n-government grants vernment grants ng events ers, directors, trustees fundraising services? ents under which the fu	
(i) Name and address of Individual or entity (fundraiser) otal	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes No	(iv) Gross receipts from activity	(v) A mount paid to (or retained by) fundraiser listed in	(vi) A mount paid to (or retained by) organization

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, o more than \$15,000 on Form 990-EZ, line 6a. List events with gross receipts greater than \$5,000.						
			(a) Event #1 TEAM WALK FOR CANCER CARE (event type)	(b) Event #2 GOLF TOURNAMENT (event type)	(c) O ther Events 1 (total number)	(d) Total Events (Add col (a) through col (c))
Revenue	1 2	Gross receipts Less Charitable contributions	700,120	250,828	166,868	1,117,816
<u>~</u>	3	Gross income (line 1 minus line 2)	700,120	250,828	166,868	1,117,816
	4	Cash prizes				
ဟ	5	Non-cash prizes	16,658	4,027	2,234	22,919
Expenses	6	Rent/facility costs	6,304	119,343	21,478	147,125
ă	7	Food and beverages	845	85,595	54,702	141,142
Direct	8	Entertainment	500)	5,111	5,611
ā	9	Other direct expenses .	161,334	10,852	20,461	192,647
	10	Direct expense summary Add lin	es 4 through 9 ın columr	ı(d)	🛌	(509,444)
	11	Net income summary Combine li	nes 3 and 10 ın column (d)	•	608,372
Par	t III	Gaming. Complete if the or \$15,000 on Form 990-EZ, lir		"Yes" to Form 990, Pa	rt IV, line 19, or repo	rted more than
Revenue			(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (Add col (a) through col (c))
	1	Gross revenue				
မှာ က	2	Cash prizes				
Direct Expenses	3	Non-cash prizes				
ច ស្ល	4	Rent/facility costs				
툽	5	Other direct expenses				
	6	Volunteer labor	Γ Yes Γ Nο	┌ Yes	┌ Yes	
	7	Direct expense summary Add lines	s 2 through 5 ın column (d)		()
	8	Net gaming income summary Com	bine lines 1 and 7 in colu	ımn (d)	<u> ►</u>	
9 a b	Is th	er the state(s) in which the organization licensed to operate No," Explain	gaming activities in eac	h of these states?		· Fyes FNo
10a b	Wer	e any of the organization's gaming l	icenses revoked, susper	nded or terminated during	the tax year?	· · 「Yes 「No

Sche	dule G (Form 990 or 990-EZ) 20	11			Page 3						
11	Does the organization operate ga	aming activities with nonmembers? .		Г _{Yes} Г	- 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 (gamıng?		· · · · F Yes F	- No						
13	Indicate the percentage of gamii	ag activity operated in		1 1							
a				13a							
b											
14		f the person who prepares the organiza									
	Name ►										
	Address ►										
	revenue?	ntract with a third party from whom the			- No						
	amount of gaming revenue retained by the third party ► \$										
С	If "Yes," enter name and address										
	Name ▶										
	Address ►										
16	Gaming manager information										
	Name 🟲										
	Gaming manager compensation I	\$ \$									
	Description of services provided	>									
17 a		Employee er state law to make charitable distribu		· · ·	– No						
b	Enter the amount of distributions required under state law distributed to other exempt organizations or spent										
_		activities during the tax year > \$		hadala C /							
Par	t IV Complete this part to property instructions.)	provide additional information for	responses to quuestion on Sc	nedule G (see							
	Identifier	ReturnReference	Explana	tion							
		•	•								

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OMB No 1545-0047

Open to Public

SCHEDULE H (Form 990)

Department of the Treasury Internal Revenue Service

Name of the organization LOWELL GENERAL HOSPITAL

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

Hospitals

Inspection Employer identification number

Pa	rt I Charity Care and	Certain O	ther Comr	nunity Benefits at		2103590			
								Yes	No
1a	Did the organization have a c	harity care po	olicy? If "No,	" skıp to questıon 6a			1a	Yes	
b	If "Yes," is it a written policy	·					1b	Yes	
2	If the organization had multip care policy to the various hos		ındıcate whic	h of the following best	describes application o	of the charity			
	A pplied uniformly to all ho Generally tailored to indiv	•	ls	Applied uniformly	to most hospitals				
3	Answer the following based organization's patients during			y criteria that applies	to the largest number o	of the			
а	Did the organization use Fede If "Yes," indicate which of the					are?	3a	Yes	
	T 100% T 150%	▽ 20	о% Г	Other	<u>%</u>				
b	Did the organization use FPG	to determine	eligibility for	providing <i>discounted</i> o	are? If				
	"Yes," indicate which of the fo	ollowing is the	e family incor	me limit for eligibility fo	r discounted care .		3b	Yes	
					_	00.00000000000			
	□ 200% □ 250%	Г 30	о% Г	350% Г 40	Other_	%		I !	
								1 1	1
С	If the organization did not use determining eligibility for free test or other threshold, regard	or discounte	d care Inclu	de in the description w	hether the organizatior				
4	Did the organization's policy	provide free o	r discounted	care to the "medically	ındıgent"?		4	Yes	
5a	Did the organization budget a the tax year?			-	er its financial assistar • • • • • •	nce policy during	5a	Yes	
b	If "Yes," did the organization'	s charity car	e expenses e	exceed the budgeted ar	nount?		5b		Νo
С	If "Yes" to line 5b, as a resultions are to a patient who was elig						5c		
6a	Did the organization prepare a	a community	benefit repor	tduring the tax year?			6a		No
6b	If "Yes," did the organization	make ıt avaıl	able to the p	ublic?			6b		
	Complete the following table is worksheets with the Schedule	_	ksheets prov	ided in the Schedule H	instructions Do not s	ubmıt these			
7	Charity Care and Certain O		•	at Cost					
	Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community b expense	enefit	(f) Pero total ex	ent of pense
	Charity care at cost (from Worksheet 1)			8,051,161	5,196,002	2,85	5,159	0	970 %
b	Medicaid (from Worksheet 3, column a)			7,414,520		7,41	4,520	2	510 %
С	Costs of other means-tested government programs (from Worksheet 3, column b)			4,844,397		4,84	4,397	1	640 %
d	Total Charity Care and Means-Tested Government Programs			20,310,078	5,196,002	15,11	4,076	5	120 %
	Other Benefits			, ,	,	,			
е	Community health improvement services and community benefit operations (from (Worksheet 4)			1,434,300	98,208	1.33	6,092	0	450 %
f	Health professions education				33,200	·			
g	(from Worksheet 5) Subsidized health services (from Worksheet 6)			452,522		45	2,522	0	150 %
h	Research (from Worksheet 7)			310,391	21,393	28	8,998	0	100 %
i	Cash and in-kind contributions for community benefit (from Worksheet 8)			625,766		62	5,766	0	210 %
-	Total Other Benefits			2,822,979	119,601		3,378		910 %
k	Total. Add lines 7d and 7j			23,133,057	5,315,603	17,81	7,454	6	030 %

Pa	community Building	ng Activitie	s Complete t	this table if the c	rganızatı	on co	nducted any commun	iity b		g
	activities.	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total communit building expense		rect offs revenue	- 1		(f) Perc total ex	
1	Physical improvements and housing									
2	Economic development									
3	Community support									
4	Environmental improvements									
5	Leadership development and training for community members									
	Coalition building									
7	Community health improvement advocacy									
8	Workforce development			184,9	40		184,	940	0	060 %
9	Other Total			147,8			147,			050 %
	t IIII Bad Debt, Medicar	e. & Collec	tion Practic	332,7 es	45		332,	745	0	110 %
		<u> </u>								
	ion A. Bad Debt Expense								Yes	No
1	Did the organization report bac Statement No 15?		e in accordance	e with Heathcare F	inanciai M	anagei •	ment Association	1	Yes	
2	Enter the amount of the organ	ızatıon's bad d	ebt expense .			2	8,660,718			
3	Enter the estimated amount of patients eligible under the org	-		•		3	3,301,785			
4	Provide in Part VI the text of the In addition, describe the costi	the footnote to	the organization	on's financial state	ments tha		rıbes bad debt expense			
	rationale for including a portio				·		·			
Sect	ion B. Medicare									
5	Enter total revenue received for					5	75,521,194			
6	Enter Medicare allowable cost					-	62,205,085			
7 8	Subtract line 6 from line 5 Th Describe in Part VI the extent	=	-			7	13,316,109			
0	Also describe in Part VI the c Check the box that describes	osting method	ology or source							
	Cost accounting system	▽ co	st to charge ra	tio Г	Other					
Sect	ion C. Collection Practices									
9a	Did the organization have a wr			_				9a	Yes	
b	If "Yes," did the organization's contain provisions on the colle assistance? Describe in Part \	ection practice	es to be followe	d for patients who	are known	to qua	lify for financial	9b	Yes	
Pa	tt IV Management Com	panies and	Joint Ventu	ires (see instruc	tions)					
	(a) Name of entity	(t	Description of pi activity of entit		(c) Organiz profit % o ownersh	r stock	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	pro	e) Physic ofit % or ownershi	stock
1 1	NA									
2										
3										
4										
5										
6										
7		1								
8										
9		1								
10										
11										
12										
12		+						+		

Part	V Facility Information									
	on A. Hospital Facilities	Licens	Gener	Children's	Teach	Critica	Resea	ER-24 hours	ER-other	
(list in order of size from largest to smallest)		Licensed hospital	General medical &	en's ho	Teaching hospital	al acces	Research facility	hours	her	
How many hospital facilities did the organization operate during the tax year?1			cal & surgical	hospital	pta	Ortical access hospital	lity			
Name	and address									Other (Describe)
1	LOWELL GENERAL HOSPITAL 295 VARNUM AVENUE LOWELL, MA 01854	X						х		ALSO DESIGNATED AS A TRAUMA CENTER
	·									
				<u> </u>						
-										
-										

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)

LOWELL GENERAL HOSPITAL

Name of Hospital Facility:	
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 2011)			
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	Yes	
If "Yes," indicate what the Needs Assessment describes (check all that apply)			
a 🔽 A definition of the community served by the hospital facility			
b V Demographics of the community			
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 those needs			
<u> </u>			
h The process for consulting with persons representing the community's interests			
i ✓ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j Cother (describe in Part VI)			
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 10			
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	Yes	
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	Yes	
5 Did the hospital facility make its Needs Assessment widely available to the public?	5	Yes	
If "Yes," indicate how the Needs Assessment was made widely available (check all that apply)			
a V Hospital facility's website			
b 🔽 A vailable 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 ▼ Development of a community-wide community benefit plan for the facility			
d 🔽 Participation in 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 CHNA			
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 Cother (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	Yes	
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?	9	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000%			
If "No," explain in Part VI the criteria the hospital facility used Schedule I	J /E^=	m 000	2011
Schedule i	. (1.01)	> > 0	2011

P	art V Facility Information (continued)			
			Yes	No
10	Used FPG to determine eligibility for providing discounted care?	10	Yes	
	If "Yes," indicate the FPG family income limit for eligibility for discounted care 400 0000000000000% If "No," explain in Part VI the criteria the hospital facility used			
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			
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)			
Bil	ling 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 (FAP) that explained actions the hospital facility may take upon non-payment?	14	Yes	
15	Check all of the following collection actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the patient's eligibility under the facility's			
	FAP			
	a Reporting to credit agency			
	b 🔽 Lawsuits			
	c 🔽 Liens on residences			
	d Body attachments or arrests			
	e Other similar actions (describe in Part VI)			
16	Did the hospital facility or an authorized third party perform any of the following actions during the tax year before	1		
	making reasonable efforts to determine the patient's eligibility under the facility's FAP?	16		No
	If "Yes," check all actions in which the hospital facility or a third party engaged			
	a Reporting to credit agency			
	b Lawsuits			
	c Liens on residences			
	d			
	e Cother similar actions (describe in Part VI)			
17	Indicate which efforts the hospital facility made before initiating any of the 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	1		
	c Notified patients of the financial assistance policy in communications with the patients regarding the patients'			
	bills			
	d Documented its determination of whether patients were eligible for financial assistance under the hospital			
	facility's financial assistance policy Other (describe in Part VI)	1		
	e i Other (describe in Part VII)	1		

Part V Facility Information (continued)

20	nicy 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	
		i		
	The hospital facility did not provide care for any emergency medical conditions	i		
	b The hospital facility's policy was not in writing			
	c The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Part	i		
	<u>VI</u>)	i		
	d \ Other (describe in Part VI)			
Inc	dividuals Eligible for Financial Assistance			
19	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care			
	The hospital facility used its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged			
	b The hospital facility used the average of it's three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged			
	The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged			
	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 FAP-eligible patients an amount equal to the gross charge for services provided to that patient?			
		21		Νo
	If "Yes," explain in Part VI			

chedule	Н	(Form	990)	2011
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Page **7**

Part V Facility Information (continue

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

How many non-hospital facilities did the organization operate during the tax year? 21				
Name and address	Type of Facility (Describe)			
1 See Addition	al Data Table			
2				
3				
4				
5				
5				
7				
В				
10				

Part VI Supplemental Information

Complete this part to provide the following information

- Required descriptions. Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part III, Part III, lines 4, 8, and 9b, and Part V, Section B, lines 1j, 3, 4, 5c, 6i, 7, 9, 10, 11h, 13g, 15e, 16e, 17e, 18d, 19d, 20, and 21
- 2 **Community health needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any community health needs assessments reported in Part V, Section B
- 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
- 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.)
- 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 3C PART I, LINE 3B BETWEEN 401-500%, LGH ASSISTANCE IS AVAILABLE FOR "NON-COVERED" MEDICALLY NECESSARY SERVICES AT 55% OF PATIENT'S BALANCE

Identifier	ReturnReference	Explanation
FINANCIAL ASSISTANCE AND CERTAIN OTHER COMMUNITY BENEFITS AT COST	SCHEDULE H-PART I	PART I, LINE 6A & B THE ORGANIZATION PREPARES A COMMUNITY BENEFIT REPORT EVERY THREE YEARS THE PREVIOUS REPORT WAS COMPLETED IN SEPTEMBER 2010 AND IS AVAILABLE TO THE PUBLIC ON THE ORGANIZATION'S WEBSITE OR UPON REQUEST

Identifier	ReturnReference	Explanation
		PART II PART VI, LINE 5 LOWELL GENERAL HOSPITAL
		PARTICIPATES IN COMMUNITY BUILDING ACTIVITIES IN
		MANY WAYS TO HELP IMPROVE THE HEALTH STATUS OF
		OUR COMMUNITY WE RECOGNIZE THE IMPORTANCE OF
		ACCESS TO CARE TO HELP MEET THIS NEED, LOWELL
		GENERAL HOSPITAL EVALUATES THE AVAILABILITY OF
		PRIMARY CARE AND SPECIALISTS TO OUR COMMUNITY
		MEMBERS AND ACTIVELY RECRUITS PHYSICIANS TO FILL
		GAPS THESE GAPS OFTEN INCLUDE RECRUITMENT OF
		MULTI-LINGUAL PHYSICIANS AND THOSE WHO HAVE
		SPECIALTIES IN IDENTIFIED HEALTH NEEDS FOR OUR
		COMMUNITY LOWELL GENERAL PROVIDES BOTH
		FINANCIAL AND PRACTICE MANAGEMENT SUPPORT TO
		THESE PHYSICIANS THIS ENHANCES THE COMMUNITIES'
		ABILITY TO ACCESS EXCELLENT PRIMARY AND
		SPECIALTY CARE IN A LOCAL SETTING LOWELL GENERAL
		HOSPITAL HAS A CLOSE WORKING RELATIONSHIP THAT
		INCLUDES FINANCIAL SUPPORT TO LOWELL COMMUNITY
		HEALTH CENTER (LCHC) WHICH SERVES THE LOW-
		INCOME, MEDICALLY UNDERSERVED POPULATION, MANY
		OF WHOM HAVE NO OTHER ACCESS TO HEALTHCARE
		SERVICES THE MAJORITY OF PATIENTS SERVED BY LCHC
		HAVE MASSHEALTH, ANOTHER 10% HAVE PRIVATE
		HEALTH INSURANCE OR HMO COVERAGE, 7% HAVE
		MEDICARE, AND 20% ARE UNINSURED, AND 95% LIVE AT OR BELOW THE POVERTY LEVEL ALMOST HALF OF LCHC'S
		PATIENT POPULATION IS UNDER 18 YEARS OF AGE, AND
		THE MAJORITY OF WOMEN ARE IN THEIR CHILDBEARING
		YEARS IN 2007, 37% OF PATIENTS WERE WHITE/NON-
		HISPANIC, 28% WERE LATINO, 27% WERE ASIAN
		(PRIMARILY CAMBODIANS) AND 8% WERE AFRICAN
		IMMIGRANTS ALMOST 60% OF PATIENTS WERE BEST
		SERVED IN A LANGUAGE OTHER THAN ENGLISH SOME OF
		THE MAJOR SERVICES THAT LCHC PROVIDES ARE -
		CARINO, WHICH PROVIDES SPECIAL CARE FOR PATIENTS
		WITH HIV/AIDS, PROMOTORAS PROGRAMS, WHICH ARE
		TRAINED COMMUNITY HEALTH WORKERS AND
		VOLUNTEERS WHO SPEAK SPANISH AND/OR PORTUGUESE
		AND GO THROUGH AN INTENSIVE TRAINING WITH LCHC
		STAFF ON SPECIFIC HEALTH TOPICS TO EDUCATE THE
		COMMUNITY, LCHC TEEN COALITION AND ADOLESCENT
		HEALTH PROGRAM, WHICH COVERS EVERYTHING FROM
		MENTAL HEALTH AND SELF-ESTEEM ISSUES AMONG
		GIRLS TO EDUCATING AND INVOLVING YOUTH IN
		SUBSTANCE ABUSE PREVENTION AND A JOURNEY TO
		HEALING PROGRAM FOR REFUGEE CHILDREN AND
		CHILDREN OF REFUGEES WITHOUT LOWELL GENERAL'S
		FINANCIAL SUPPORT TO LCHC'S PENSION AND WORKER'S
		COMPENSATION PROGRAM, MANY OF THESE PROGRAMS
<u> </u>		WOULD NOT HAVE ADEQUATE FUNDING

Identifier	ReturnReference	Explanation
Identifier		EXPLANTATION PART III, LINE 4 THE ORGANIZATION'S FINANCIAL STATEMENTS INCLUDE THE FOLLOWING FOOTNOTE WHICH IS PROVIDED TO DESCRIBE CHARITY CARE THE HOSPITAL PROVIDES HEALTH CARE SERVICES TO PATIENTS WHO MEET CERTAIN CRITERIA UNDER ITS CHARITY CARE POLICY THESE PATIENTS MAY RECEIVE FULL ASSISTANCE OR MAY BE SUBJECT TO PARTIAL LIABILITY BASED ON INCOME AND FAMILY SIZE BECAUSE THE HOSPITAL DOES NOT EXPECT PAYMENT OR PURSUE COLLECTION OF AMOUNTS DETERMINED TO QUALIFY AS CHARITY CARE, SUCH AMOUNTS ARE NOT REPORTED AS NET PATIENT SERVICE REVENUE THE BAD DEBT EXPENSE AMOUNT DETAILED ON LINE 2 IS BASED ON THE COST TO CHARGE RATIO CALCULATED FROM THE MEDICARE COST REPORT REGARDING THE RATIONALE FOR INCLUDING THE AMOUNT ON LINE 3 AS CHARITY CARE, THE HOSPITAL PROVIDES AN ESTIMATE OF HOW MUCH IS ATTRIBUTABLE TO PERSONS WHO WOULD NORMALLY QUALIFY FOR FINANCIAL ASSISTANCE UNDER THE HOSPITAL'S CHARITY CARE POLICIES, BUT HAVE NOT TAKEN ADVANTAGE OF THE FINANCIAL ASSISTANCE THAT IS AVAILABLE TO THEM CURRENTLY THROUGH MANUAL PROCESSES IT IS IMPOSSIBLE TO SCREEN EVERY PATIENT TO MAKE AN INCOME STATUS DETERMINATION FOR QUALIFICATION TO THE HOSPITAL'S CHARITY PROGRAM UNDER A PRESUMPTIVE CHARITY POLICY THESE INDIVIDUALS THAT DO NOT SEEK OUT CHARITY PROGRAMS ARE OFTEN UNDERINSURED OR LOW INCOME AND DO NOT NECESSARILY CONSIDER THE BENEFIT OF THE PROCESS OF SUBMITTING AN APPLICATION TO THE HOSPITAL THE HOSPITAL CONTINUES TO PROVIDE CARE TO THOSE INDIVIDUALS THAT HAVE A HISTORY OF POOR CREDIT WITH THE FACILITY AND NEED MEDICALLY NECESSARY SERVICES AS WE UNDERSTAND THAT THE ABILITY FOR THE COMMUNITY TO SEEK OUT QUALITY MEDICAL SERVICES AS WE UNDERSTAND THAT THE ABILITY FOR THE COMMUNITY WE BELIEVE THAT HAD THE QUALIFICATION PROCESS HAS NOT BEEN PERFORMED WE PROPERLY REPORT THIS AS NOT BEEN PERFORMED WE PROPERLY REPORT THIS AS NOT BEEN PERFORMED WE PROPERLY REPORT THIS AS
<u></u>		BAD DEBT AS THE ACTUAL COST TO OUR HOSPITAL

Identifier	ReturnReference	Explanation
		PART III, LINE 8 THE MEDICARE COST REPORT DOES NOT INCLUDE ALLOCATION OF BAD DEBT AND INCLUDES OFFSETS OF \$7 3 MILLION WHICH HAVE NOTHING TO DO WITH MEDICARE PATIENTS SUCH RECOVERIES INCLUDE DONATED FUNDS RELEASED FROM RESTRICTIONS, PHO REVENUE, BARIATRIC PROGRAM FEES, AND OTHER REVENUES THIS EXPLAINS THE SURPLUS REPORTED ON LINE 8

Identifier	ReturnReference	Explanation
Identifier	ReturnReference	PART III, LINE 9B THERE ARE TWO DISTINCTIONS THAT ARE MADE FOR PATIENTS THAT ARE CONSIDERED EITHER LOW INCOME BY DEFINITION OF THE STATE OF MASSACHUSETTS ELIGIBILITY PROGRAM OR UNDER THE HOSPITAL'S INTERNAL FINANCIAL ASSISTANCE PROGRAM FOR CHARITY CARE IF THE PATIENT IS DEEMED TO BE LOW INCOME BY THE STATE OF MASSACHUSETTS, ALL COLLECTION EFFORTS ARE CEASED ON PRIOR AND CURRENT BALANCE ACCOUNTS WHERE APPROPRIATE, ACCOUNTS WILL BE WRITTEN OFF TO HOSPITAL CHARITY FOR THOSE ACCOUNTS THAT EXCEED THE RETROACTIVE LOOK BACK PERIOD FOR PATIENTS WHO QUALIFY FOR THE HOSPITAL'S INTERNAL FINANCIAL ASSISTANCE PROGRAM, THE PROGRAM WILL QUALIFY THE PATIENT FOR MEDICALLY NECESSARY SERVICES FOR THE PERIOD OF ONE YEAR IN WHICH THE ACCOUNT ACTIVITY OF THE PATIENT WILL BE WRITTEN OFF TO THE HOSPITAL'S FINANCIAL ASSISTANCE PROGRAM AND REPORTED AS CHARITY CARE ALL COLLECTION ACTIVITIES ON PRIOR BALANCE ACCOUNTS CEASES AT THE POINT OF THIS QUALIFICATION FINANCIAL COUNSELORS WORK CLOSELY WITH PATIENTS TO MONITOR THEIR CURRENT FINANCIAL STATUS TO DETERMINE ANY CHANGES IN
		QUALIFICATIONS FOR BOTH THE STATE AND HOSPITAL PROGRAMS

Identifier	ReturnReference	Explanation
LOWELL GENERAL HOSPITAL		PART V, SECTION B, LINE 3 PART V, LINE 3 INFORMATION FOR THE NEEDS ASSESSMENT WAS COLLECTED FROM MULTIPLE SOURCES, IN THREE DIFFERENT WAYS (1) A WEB-BASED SURVEY, (2) FOCUS GROUP AND PERSONAL INTERVIEWS, AND (3) A REVIEW OF PUBLICLY COLLECTED HEALTH AND DEMOGRAPHIC STATISTICS THE WEB-BASED SURVEY WAS AVAILABLE TO ALL ADULTS RESIDING WITHIN THE STUDY AREA IT WAS DESIGNED TO ELICIT PUBLIC FEEDBACK ABOUT THE HEALTH SERVICES IN THE GREATER LOWELL AREA, AND INCLUDED BOTH FORCED ANSWER MULTIPLE CHOICE QUESTIONS AND OPEN-ENDED QUESTIONS ASKING PEOPLE TO STATE WHAT THEY PERCEIVED TO BE THE STRENGTHS AND WEAKNESSES OF THE AREA'S HEALTHCARE SYSTEM OF THE 153 COMMUNITY RESIDENTS WHO RESPONDED, THE MAJORITY WERE WHITE (88%), WOMEN (76%), AND AGED 31 TO 65 (78%)
		THESE INDIVIDUALS REPORTED HAVING GOOD ACCESS TO HEALTH CARE, AS 88% HAD SEEN THEIR PERSONAL PHYSICIAN IN THE PREVIOUS 12 MONTHS

Identifier	ReturnReference	Explanation
ASSESSMENT	FACILITY POLICIES AND	PART V, LINE 4 LOWELL GENERAL HOSPITAL COLLABORATED WITH SAINTS MEDICAL CENTER TO CONDUCT THE NEEDS ASSESSMENT

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 ON BEHALF OF LOWELL GENERAL
		HOSPITAL (LGH), SAINTS MEDICAL CENTER (SMC) AND THE GREATER LOWELL HEALTH ALLIANCE (GLHA), A TEAM
		OF UMASS LOWELL RESEARCHERS AND STUDENTS
		CONDUCTED A COMMUNITY HEALTH NEEDS ASSESSMENT
		STUDY TO DISTINGUISH THE UNMET MEDICAL AND
		PUBLIC HEALTH NEEDS WITHIN THE GREATER LOWELL COMMUNITY THE GEOGRAPHIC AREA ASSESSED
		INCLUDED THE COMMUNITIES OF LOWELL, BILLERICA,
		CHELMSFORD, DRACUT, DUNSTABLE, TEWKSBURY,
		TYNGSBOROUGH AND WESTFORD THE STUDY HAD TWO
		OBJECTIVES ONE OBJECTIVE WAS TO MEET STATE AND
		FEDERAL REQUIREMENTS THAT THE TWO HOSPITALS CONDUCT A COMPREHENSIVE HEALTH NEEDS
		ASSESSMENT EVERY THREE YEARS THE SECOND,
		ULTIMATELY MORE IMPORTANT OBJECTIVE WAS TO
		CONDUCT A STUDY THAT WOULD PROVIDE A
		FOUNDATION FOR THE GLHA AND ITS PARTNERS, INCLUDING LGH AND SMC, IN WORKING TO BUILD
		CONSENSUS ON THE AREA'S HEALTH NEEDS AND PLAN
		COORDINATED ACTIVITIES TO IMPROVE THE HEALTH OF
		THE AREA'S RESIDENTS INFORMATION FOR THIS REPORT
		WAS COLLECTED FROM MULTIPLE SOURCES, IN THREE
		DIFFERENT WAYS (1) A WEB-BASED SURVEY, (2) FOCUS GROUP AND PERSONAL INTERVIEWS, AND (3) A REVIEW
		OF PUBLICLY-COLLECTED HEALTH AND DEMOGRAPHIC
		STATISTICS THE WEB-BASED SURVEY WAS AVAILABLE
1		TO ALL ADULTS RESIDING WITHIN THE STUDY AREA IT
1		WAS DESIGNED TO ELICIT PUBLIC FEEDBACK ABOUT THE HEALTH SERVICES IN THE GREATER LOWELL AREA, AND
		INCLUDED BOTH FORCED ANSWER MULTIPLE CHOICE
		QUESTIONS AND OPEN-ENDED QUESTIONS ASKING
		PEOPLE TO STATE WHAT THEY PERCEIVED TO BE THE
		STRENGTHS AND WEAKNESSES OF THE AREA'S HEALTHCARE SYSTEM OF THE 153 COMMUNITY
		RESIDENTS WHO RESPONDED, THE MAJORITY WERE
		WHITE (88%), WOMEN (76%), AND AGED 31 TO 65 (78%)
		THESE INDIVIDUALS REPORTED HAVING GOOD ACCESS
		TO HEALTH CARE, AS 88% HAD SEEN THEIR PERSONAL PHYSICIANS IN THE PREVIOUS 12 MONTHS MORE THAN
		50 GREATER LOWELL PROFESSIONALS PARTICIPATED IN
		THE FOCUS GROUPS AND PERSONAL INTERVIEWS,
		INCLUDING SCHOOL NURSES, HOSPITAL EXECUTIVES,
		TOWN MANAGERS AND LOCAL HEALTH DEPARTMENT DIRECTORS. AS WELL AS INDIVIDUALS REPRESENTING
		THE COUNCILS OF AGING, SKILLED NURSING FACILITIES
		AND VARIOUS COMMUNITY-BASED ORGANIZATIONS
		THESE INDIVIDUALS WERE ASKED TO SPEAK TO THE
		STRENGTHS AND WEAKNESSES OF THE AREA'S HEALTH SYSTEM AND SUGGEST CHANGES TO IMPROVE IT THE
		HEALTH AND DEMOGRAPHIC DATA AVAILABLE WITHIN
		THE GREATER LOWELL AREA WAS THOROUGHLY
		INVESTIGATED, FOCUSING SUBSTANTIALLY ON THE
		ISSUES OR PROBLEMS INDICATED FROM THE PERSONAL AND FOCUS GROUP INTERVIEWS, AS WELL AS THE WEB-
1		BASED SURVEY THESE DATA INDICATED THAT THE
1		GREATER LOWELL AREA SAW A DOUBLING OF THE RATE
1		OF MENTAL HEALTH HOSPITALIZATIONS BETWEEN 1989
1		AND 2006 IN ADDITION, LOWELL HAS SEEN INCREASES IN PROBLEMATIC ALCOHOL CONSUMPTION AND OPIATE-
1		RELATED MORTALITY THE EXPERIENCE IN THE LOWELL
1		AREA WAS ALSO COMPARED, AS APPROPRIATE, WITH THE
		STATEWIDE EXPERIENCE IN SO DOING, WE FOUND THAT
		THE USE OF EMERGENCY DEPARTMENT SERVICES IN LOWELL IS 39% HIGHER THAN THE STATE AVERAGE IN
		MOST RECENT DATA AVAILABLE, 2002 THROUGH 2005
		WHEN RELIABLE INFORMATION WAS AVAILABLE, WE
		ADDITIONALLY EXAMINED THE COMPARATIVE
		EXPERIENCE OF DIFFERENT DEMOGRAPHIC SUBGROUPS THE MORTALITY RATE AMONG ASIAN-AMERICANS IN THE
		GREATER LOWELL AREA, FOR EXAMPLE, WAS NEARLY
		TWICE AS HIGH AS THE MASSACHUSETTS AVERAGE FOR
		THIS GROUP IN ADDITION TO PROVIDING
		SUPPLEMENTAL INFORMATION ON HEALTHCARE CONCERNS VOICED BY VARIOUS STUDY RESPONDENTS,
		THE DATA ANALYSIS ALSO INDICATED OTHER
		IMPORTANT FINDINGS, MOST IMPORTANTLY, THAT THE
		PROPORTION OF INDIVIDUALS IN LOWELL WITHOUT
		HEALTH INSURANCE INCREASED SUBSTANTIALLY BETWEEN 2000 AND 2008
<u> </u>	1	Schedule H (Form 990) 2011

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 THE CITY OF LOWELL WAS FOUNDED IN
		1820 AS A PLANNED INDUSTRIAL COMMUNITY ALONG THE BANKS OF THE MERRIMACK RIVER WHOSE ECONOMY
		WAS BASED ON TEXTILE MANUFACTURING BY THE
		1850'S, IT HAD BECOME THE LARGEST INDUSTRIAL CENTER IN THE UNITED STATES AND THE SEC OND
		LARGEST CITY IN NEW ENGLAND MUCH OF THE
		POPULATION GROWTH IN LOWELL WAS ATTRIBUTABLE TO IMMIGRATION, WHICH NEW RESIDENTS COMING FROM
		MANY PARTS OF EUROPE AND FRENCH-SPEAKING C
		ANADA, CREATING AN ETHNICALLY DIVERSE COMMUNITY DURING THIS PERIOD, LOWELL SERVED AS A
		RE GIONAL ECONOMIC ENGINE, PROVIDING GOODS AND
		SERVICES TO THE SURROUNDING COMMUNITIES, WHICH RETAINED A LARGELY AGRICULTURAL ECONOMY INTO
		THE EARLY 1900'S BY THE 1920'S, HOWEVER, LO WELL HAD GONE INTO ECONOMIC DECLINE AS THE U S
		TEXTILE INDUSTRY MOVED SOUTH, AND BY THE E ND OF
		THE 1950'S ALL OF THE TEXTILE MILLS HAD CLOSED IN THE 1970'S, WANG LABORATORIES LOC ATED ITS
		HEADQUARTERS IN THE CITY AND SPURRED A
		TEMPORARY ECONOMIC REVIVAL, WHICH COLLAPSE D WHEN THE COMPANY FILED FOR BANKRUPTCY IN 1992
		WHILE THE URBAN CORE HAS BEEN REDEVELOPED AS A
		RESIDENTIAL COMMUNITY, WITH FORMER TEXTILE MILLS BEING REHABILITATED AS CONDOMINIUMS AND
		APARTMENTS, LOWELL LACKS A STRONG INDUSTRIAL
		BASE IN A LARGE MEASURE, THE EMERGENCE OF A HIGH TECHNOLOGY AND BIOMEDICAL ECONOMIC BASE IN
		EASTERN MASSACHUSETTS COINCIDED WITH A
		DECENTRALIZATION OF DEVELOPMENT AND URBAN PLANNING, WITH MANY NEW BUSINESSES LOCATING OU
		TSIDE CITY CENTERS, ALONG TRANSPORTATION
		CORRIDORS (E G , ROUTES 128 AND 495) WHILE LOWEL L STILL PROVIDES REGIONAL SERVICES NOT AVAILABLE IN
		THE SMALLER COMMUNITIES - HEALTHCARE, EDUCATION AND ENTERTAINMENT - MUCH OF THE AREA'S RECENT
		JOB GROWTH HAS COME FROM THE HIGH TECHNOLOGY
		SECTOR IN NEARBY TOWNS SUCH AS BILLERICA, CHELMSFORD, TEWKSBURY AND WESTFORD IN THE 1980'S,
		THE CITY OF LOWELL WAS DESIGNATED AS A REFUGEE
		AND RESETTLEMENT AREA FOR CAMB ODIANS IN THE WAKE OF THE ATROCITIES COMMITTED BY THE KHMER
		ROUGE REGIME TODAY, LOWELL IS HOME TO THE
		SECOND LARGEST CAMBODIAN POPULATION WITHIN THE US IN ADDITION, MANY OF THE AMENITIES THAT HAD
		SERVED PREVIOUS GENERATIONS OF LOWELL
		IMMIGRANTS, SUCH AS PLENTIFUL REN TAL HOUSING AND A HIGH GEOGRAPHIC DENSITY OF RETAIL
		BUSINESSES AND SERVICES CONTINUE TO AT TRACT IMMIGRANTS IN THE 2000 CENSUS, MORE THAN ONE IN
		FIVE LOWELL RESIDENTS WAS FOREIGN BORN
		CONTRASTED WITH THE PREDOMINANTLY NORTHERN AND WESTERN EUROPEAN IMMIGRATION DURING THE
		CITY'S MANUFACTURING HEYDAY, RECENT FIGURES
		SHOW THAT THE FOREIGN BORN IN LOWELL TODAY H AVE MORE DIVERSE ORIGINS IN 2000, APPROXIMATELY HALF
		OF ALL LOWELL IMMIGRANTS WERE ASIAN, NEARLY A QUARTER FROM LATIN AMERICA, 16 PERCENT FROM
		EUROPE (WITH MANY ARRIVING FROM PORT UGAL), AND
		APPROXIMATELY SIX PERCENT FROM AFRICA WITH THEIR ARRIVAL, THESE IMMIGRANTS HAVE ALSO ALTERED THE
		SERVICE ENVIRONMENT, WITH SOME HEALTHCARE
		FACILITIES, NOTABLY THE LOWEL L COMMUNITY HEALTH CENTER, ADAPTING THEIR SERVICES TO ACCOMMODATE
		INDIVIDUALS WITH IDIOSYN CRATIC CULTURAL AND
		HEALTH NEEDS, AS WELL AS PROVIDING SERVICES IN AN INCREASING NUMBER OF LANGUAGES IMMIGRANTS
		ARRIVING IN LOWELL TODAY ARE GREETED WITH A STARKLY DIFFERENT ECONOM IC REALITY THAN THOSE
		ARRIVING DURING THE INDUSTRIAL REVOLUTION THERE
		ARE ESSENTIALLY NO MANUFACTURING JOBS REMAINING IN LOWELL, AND THE MAJORITY OF JOBS IN THE NEW
		HIGH TECHNOLOG Y SECTOR REQUIRE A COLLEGE
		EDUCATION AS A RESULT, MOST JOBS AVAILABLE TO NEW IMMIGRANTS W ITHOUT AN ADVANCED EDUCATION
		ARE SERVICE JOBS, MANY OF WHICH DO NOT PAY A LIVING WAGE LOW ELL HAS THE HIGHEST
		UNEMPLOYMENT RATE IN THE AREA (11 5%), AND A
		POVERTY RATE (16 1%) THRE E TIMES THAT OF TYNGSBOROUGH (4 7%) AND TEN TIMES THAT OF
		WESTFORD (1 6%) THE COMMUNITIES SURROUNDING
		LOWELL HAVE ATTRACTED FAR FEWER IMMIGRANTS, WITH IMMIGRANTS ACCOUNTING FOR JU ST THREE TO SEVEN
		PERCENT OF THEIR POPULATIONS OF THE SUBURBAN
		COMMUNITIES IN THE GREATER LOWELL AREA, ONLY WESTFORD HAS A HIGHER PROPORTION FOREIGN BORN
		(12 6%), BUT THESE IMMIGR ANTS ARE PREDOMINANTLY
		WELL EDUCATED AND DRAWN TO THE TOWN'S HIGH TECHNOLOGY JOBS WHILE LO WELL IS NO LONGER THE
		ECONOMIC CENTER THAT IT ONCE WAS, LOWELL IS STILL A CULTURAL AND INS TITUTIONAL CENTER FOR THE
		REGION IT IS HOME TO THE UNIVERSITY OF
		MASSACHUSETTS LOWELL, MI DDLESEX COLLEGE AND THE LOWELL NATIONAL HISTORICAL PARK, AS WELL AS
		TWO HOSPITALS, SUPERIO R AND DISTRICT COURTS, THE
		MERRIMACK REPERTORY THEATER, THE LOWELL AUDITORIUM, THE TSONGAS CENTER AND LALACHEUR
		STADIUM IN 2008, THE GREATER LOWELL AREA, AS
		DEFINED HEREIN, HAD A P OPULATION OF 264,000 RESIDENTS, INCLUDING AN ESTIMATED 97,000 PEOPLE
		IN THE OF CITY LOWELL ALONE THUS, THE CITY OF LOWELL ITSELF ACCOUNTS FOR LESS THAN 40 PERCENT
		OF THE AREA'S PO PULATION FOUR OTHER
		COMMUNITIES - BILLERICA, CHELMSFORD, DRACUT AND TEWKSBURY - EACH HAVE A POPULATION OF NEARLY
		30,000 OR MORE WE ALSO SEE THAT THE CITY OF
		LOWELL DIFFERS FROM I TS SUBURBAN NEIGHBORS IN IMPORTANT RESPECTS - A GREATER PERCENTAGE NON-
		HISPANIC WHITE, A G REATER PERCENTAGE FOREIGN
<u> </u>	I	BORN AND A HIGHER POVERT

Identifier	ReturnReference	Explanation
		Y RATE LOWELL'S CURRENT POPULATION IS MUCH THE SAME AS WHAT IT WAS IN 1900, WHEREAS THE SU BURBAN COMMUNITIES IN PROXIMITY TO LOWELL HAVE SEEN DRAMATIC POPULATION INCREASES MANY RE SIDENTS OF THE SUBURBAN COMMUNITIES HAVE DEEP ROOTS IN THE CITY OF LOWELL ITSELF

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Identifier	ReturnReference	Explanation	ENG:
		PART VI, LINE 5 THE HOSPITAL DEDICATES EXT RESOURCES THROUGHOUT THE ORGANIZATION	
		COMMITMENT TO THE COMMUNITY BENEFIT PRO	GRAM
		THE BOARD OF DIRECTORS, IN PARTNERSHIP WI SENIOR MANAGEMENT TEAM AND THE PLANNING	
		RESEARCH DEPARTMENT, CREATED A FORMAL	AND
		STRUCTURE TO SUPPORT THE HOSPITAL'S OUTR	
		INTO THE COMMUNITY, DEDICATING RESOURCE INVESTING IN A THREE-PRONGED APPROACH TH	
		THE CREATION OF THREE MAJOR INITIATIVES T	
		CENTER FOR COMMUNITY HEALTH & WELLNESS, 1	
		GREATER LOWELL HEALTH ALLIANCE, AND THE LIFOR COMMUNITY HEALTH INITIATIVES CENTER	
		COMMUNITY HEALTH & WELLNESSTHE CENTER FO	
		COMMUNITY HEALTH & WELLNESS (CHW) WAS CR	
		IN 2006 TO MEET THE EVER-CHANGING HEALTHONEEDS THROUGHOUT GREATER LOWELL THROUGHOUT	
		INVESTMENT OF SIGNIFICANT RESOURCES, A ST	AFFOF
		TWO HAS GROWN TO MORE THAN 25 FULL-TIME ADJEM STAFF MEMBERS SINCE 2006, WE HAVE SH	
		REMARKABLE 800 PERCENT INCREASE IN PROGR	
		OFFERED (45 TO 407) AND 675 PERCENT INCREA	
		INDIVIDUALS SERVED BY THESE PROGRAMS (547 4,530) PROGRAMS AND EVENTS ARE C REATED T	
		ADDRESS UNMET PUBLIC HEALTH NEEDS INCLUD	DING
		PHYSICAL ACTIVITY, NUTRITION, SMOKIN G CES	
		PREVENTION, AND OVERALL HEALTH AND WELLN MANY OF THESE PROGRAMS TARGET OUR COMM	
		UNDERSERVED AND VULNERABLE POPULATIONS	
		INCLUDING IMMIGRANTS, ELDERS AND CHI	- A I T LI 0.
		LDREN TODAY, OUR CENTER FOR COMMUNITY HE WELLNESS PLANS AND SUPPORTS MORE THAN 50	
		ENTS ANNUALLY, INCLUDING HEALTH FAIRS AND)
		COMMUNITY SCREENINGS, AND PROVIDES MORE 25 SUPPORT GROUPS IN ADDITION, WE PARTICI	
		15 TO 20 COMMITTEES AND COALITIONS IN THE	G
		REATER LOWELL AREA, SUCH AS HEALTHY CHELM	1SFORD,
		CITY MANAGER'S DOMESTIC VIOLENCE TASKFOR GANG ADVISORY BOARD, THE 10-YEAR PLAN TO	,
		HOMELESSNESS, AND THE LOWELL ROUNDTABLE	FOR
		SUBSTANCE ABUSE OUR LEADERSHIP ROLE IN T INITIATIVES ENABLES US TO INCREASE COMMU	
		BUILDING AND CAPACITY, BROADENING THE IM	
		OUR OUTREACH RESPONDING TO THE NEEDS AN	
		FEEDBACK OF OUR COMMUNITY, WE RECENTLY IMPLEMENTED A CORPORATE WELLNESS PROGRA	VМ
		PROVIDI NG OUTSIDE CORPORATIONS WITH	ΛΙ ¹ 1,
		SCREENINGS, INNOVATIVE PROGRAMS AND HEA	LTH
		INFORMATION TO IMP ROVE THEIR EMPLOYEES' HEALTH IN 2008 THE HOSPITAL'S CHILDBIRTH	
		EDUCATION PROGRAM MOVED UND ER THE LEAD	ERSHIP
		OF THE CENTER FOR COMMUNITY HEALTH & WEL	
		PROGRAMMING UNDER THE DIRECTION OF CHW	
		CHILDBIRTH EDUCATION DEPARTME NT EXPERIE	
		AN IMPRESSIVE 107 PERCENT INCREASE IN ATT AND 116 PERCENT INCREASE IN PROGRAM OFFE	
		ADDING PRECONCEPTION AND PARENTING PROC	,
		TO EXISTING OFFERINGS OF P REPARED CHILDB	,
		TEEN PREGNANCY PROGRAMS, AND INFANT CARI HAVE EVEN SUCCESSFULLY IM PLEMENTED ONLI	
		CHILDBIRTH EDUCATION CLASSES GREATER LO	
		HEALTH ALLIANCEAS THE CENTER FOR COMMUN	ITY
		HEALTH & WELLNESS THRIVED, OUR RESEARCH INDICATED THAT THE SCOPE OF THE REGION'S	
		HEALTHCARE NEEDS REQUIRED RESOURCES AND	
		COLLABORATION BEYOND THOSE THAT COULD B	
		VIDED BY A SINGLE INSTITUTION THIS FINDING TO CREATE THE GREATER LOWELL HEALTH AL LI	
		(GLHA), AN INDEPENDENT NON-PROFIT ALLIANC	
		MISSION TO IMPROVE THE OVERALL HE ALTH OF COMMUNITY BY BRINGING TOGETHER MEMBERS	
		HEALTH, EDUCATION, AND CIVIC INSTITUTION	
		AREA BY RAISING AWARENESS AND PROVIDING	
		RESOURCES FOR OUR HEALTH CARE PROVIDERS COMMUNITIES, SCHOOLS AND CIVIC AND BUSIN	•
		LEADERS, WE EMPOWER THEM TO MAKE DECISION	NSAND
		TAKE ACTIONS THAT WILL LEAD TO AN IMPROVE THE OVERALL HEALTH OF OUR COMMUNI TIES A	
		GOAL OF THE GLHA IS TO REDUCE DUPLICATION	
		EFFORTS THEREFORE, IN 2008 GLH A MERGED W	ITH THE
		COMMUNITY HEALTH NETWORK AREA (CHNA) 10 COALITION OF PUBLIC, NON-PROF IT AND PRIVA	,
		SECTORS CREATED BY THE DEPARTMENT OF PUB	
		HEALTH IN 1992 THE UNIFICATION OF THE TWO	
		ORGANIZATIONS STRENGTHENED OUR ABILITY TWITH OTHERS TO ENRICH THE GREAT ER LOWELL	
		COMMUNITY, NETWORK AND SHARE IDEAS WITH	PEOPLE
		OF SIMILAR INTEREST IN BUILDING A HEALTHIE	
		GREATER LOWELL COMMUNITY, GAIN MORE KNO ABOUT HEALTH-RELATED ISSUES AND T OPICS,	
		INCREASE CULTURAL COMPETENCY OF THE SERV	/ICES
		PROVIDED TO THE COMMUNITY SINCE 2 006, GL GROWN FROM 13 PARTICIPATING ORGANIZATIO	
		MORE THAN 70, AND FROM ONE TASK FORCE (HE	ALTHY
		WEIGHT) TO FIVE (ALCOHOL, TOBACCO AND OTH	HER
		DRUGS, MENTAL HEALTH, CULTURAL COMPETENCE MATERNAL CHILD HEALTH) LGH CONTINUES ITS	
		LEADERSHIP ROLE OF GLHA LGH DI RECTOR OF	
		MARKETING OPERATIONS & COMMUNITY DEVELO	•
		MICHELLE DAVIS IS THE EXECUTIVE DI RECTOR GLHA, AND LGH PRESIDENT AND CEO NORMAND	OFIHE
		DESCHENE IS AN ACTIVE BOARD MEMBER L GH B	ALLFOR
		COMMUNITY HEALTH INITIATIVESWITH THE GRO	
		NEED FOR COMMUNITY HEALTH PROGRAM S AND SUPPORT CAME THE NEED FOR ADDITIONAL FUN	
		TELL TO REPORT OF THE PROPERTY	
		SUPPORT THEM LOWELL GENERAL HOSPITA L	
		DEVELOPED THE ANNUAL "LGH BALL FOR COMMU	
			D FUNDS
		DEVELOPED THE ANNUAL "LGH BALL FOR COMMU HEALTH INITIATIVES" TO RAISE AWARENESS AN	D FUNDS N THE DR

	BABIES INITIATIVE, A BREASTFEEDING EDUCATION AND SUPPORT PROGRAMS FOR NEW MOMS, THE "BEDS FOR KIDS" PROGRAM OF THE LOWELL WISH PROJECT, WHICH PROVIDES NEW BEDS AND BEDDING FOR AT- RISK CHILDREN IN THE CITY, A PUBLIC SERVICE CAMPAIGN TO PROMOTE MENTAL HEALTH AWARENESS AN D RESOURCES, THE "HEART AND SOLES" MALL WALKING PROGRAM, AN OUTDOOR RIVER PATH WALKING PROGRAM, A CHILDREN'S LITERACY PROGRAM, A SMOKING PREVENTION PROGRAM IN THE LOWELL PUBLIC SCHOOLS, AND A COMPREHENSIVE HEALTH RISK ASSESSMENT PROGRAM IN 2012 THE BALL FOR COMMUNITY HEALTH INITIATIVES RELEASED ITS FIRST RFP FOR LOCAL NON-PROFIT ORGANIZATIONS AND WILL GRANT OVER \$60,000 TO LOCAL ORGANIZATIONS TO HELP PROMOTE MENTAL HEALTH AND HEALTHY WEIGHT PROG RAMMING LOWELL GENERAL HOSPITAL IS DEDICATED TO THE PROMOTION OF THE HEALTH IN THE COMMUNI TY BY PROVIDING EDUCATIONAL OPPORTUNITIES FOR LOCAL SENIOR CENTERS, HOSTING QUARTERLY BLOOD DRIVES IN PARTNERSHIP WITH THE AMERICAN RED CROSS, RUNNING QUARTERLY FOOD
	DRIVES TO BENE FIT THE LOCAL FOOD BANKS, AND PARTICIPATING IN COUNTLESS HEALTH FAIRS WHERE WE PROVIDE VAL UABLE HEALTH PROMOTION INFORMATION AND OFTEN PROVIDE FREE HEALTH SCREENINGS MANY EMPLOYEES AND SENIOR MANAGEMENT AT LOWELL GENERAL HOSPITAL REPRESENT THE HOSPITAL ON THE
	BOARDS OF DIRECTORS OF MANY LOCAL NON-PROFIT CHARITIES, PROVIDING HUNDREDS OF HOURS OF SERVICE TO TH ESE ORGANIZATIONS EACH MEMBER OF OUR SENIOR MANAGEMENT TEAM GIVES AN AVERAGE OF 10 HOURS EACH MONTH AT THE FOLLOWING ORGANIZATIONS BOYS AND GIRLS CLUB OF GREATER
	LOWELL, BIG BROT HER BIG SISTER OF GREATER LOWELL AND NASHOBA VALLEY, GIRLS INCORPORATED OF GREATER LOWELL, LOWELL TRANSITIONAL LIVING CENTER, HOUSE OF HOPE, LOWELL TELECOMMUNICATIONS CORPORATION, D'YOUVILLE SENIOR CARE, AND THE GREATER LOWELL FAMILY YMCA

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 MEMBERS AND OFFICERS OF LOWELL GENERAL HOSPITAL ARE ACTIVELY SERVING ON THE BOARDS OF MANY LOCAL COMMUNITY AREA AGENCIES AND AS HEADS OF THE GREATER LOWELL HEALTH ALLIANCE HOWEVER, LOWELL GENERAL HOSPITAL IS NOT PART OF AN AFFILIATED HEALTHCARE SYSTEM

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

Software ID: Software Version:

EIN: 04-2103590

Name: LOWELL GENERAL HOSPITAL

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

Recognized as a nospital Facility	
Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility (list in order of size from largest to smallest)	
How many non-hospital facilities did the organization operate during the tax year? 21	
	Type of Facility (Describe)
Name and address	`
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD,MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
CHELMSFORD, MA 01824 LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD, MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
CHELMSFORD, MA 01824 LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY
CHELMSFORD, MA 01824	1

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

Section C. Other Facilities That Are Not Licensed.

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility (list in order of size from largest to smallest) How many non-hospital facilities did the organization operate	
during the tax year? 21	
	Type of Facility
Name and address	(Describe)
LGH - OFFICE SPACE OFF-SITE 10 RESEARCH PLACE CHELMSFORD,MA 01824	SURGICAL DAY CARE, MD OFFICES, LAB & X-RAY

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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

2011

DLN: 93493227027013

Open to Public Inspection

Name of the organization Employer identification number LOWELL GENERAL HOSPITAL 04-2103590 Part I General Information on Grants and Assistance Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States Grants and Other Assistance to Governments and Organizations in the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use (a) Name and address of **(b)** EIN (c) IRC Code (d) Amount of cash (f) Method of (a) Description of (h) Purpose of grant (e) A mount of nonorganization section grant valuation non-cash assistance or assistance cash ıf applicable (book, FMV, or government assistance appraisal, other) See Additional Data Table Enter total number of section 501(c)(3) and government organizations listed in the line 1 table

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) A mount of cash grant	(d)A mount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance

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
	PART I, LINE 2	SCHEDULE I, PART I, LINE 2 LOWELL GENERAL HOSPITAL RESPONDS TO SPECIFIC REQUESTS FOR FUNDING TO
MONITORING GRANTS		LOCAL AGENCIES AND ORGANIZATIONS RELATED TO COMMUNITY BENEFIT EVENTS AND NEEDS THE HOSPITAL
IN THE U S		REQUIRES THAT THE ORGANIZATION STATE THE NATURE OF THEIR NEED PRIOR TO THEM MAKING THE
		CONTRIBUTION AND, IN THE CASE OF MAJOR DONATIONS AN ANNUAL REPORT IS REQUESTED WHICH DETAILS
		HOW SUCH DONATED FUNDS WERE SPENT

Software ID: Software Version:

EIN: 04-2103590

Name: LOWELL GENERAL HOSPITAL

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CITY OF LOWELL DBA LOWELL HIGH SCHOOL50 FATHER MARRISETTE BLVD LOWELL, MA 01852	04- 6001396		22,660				UNIFORMS FOR FOOTBALL TEAM
LOWELL BOYS CLUB ASSOCIATION DBA BOYS & GIRLS CLUB OF GREATER LOWELL657 MERRIMACK STREET LOWELL, MA 01851	04- 2104396	501(C)(3)	28,250				FUNDRAISER SPONSORSHIP

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LOWELL PLAN INC 660 SUFFOLK ST LOWELL, MA 01852	04- 2693109	501(C)(3)	7,750				FUNDRAISER SPONSORSHIP
LOWELL SUN CHARITIES- SANTA FUND491 DUTTON STREET LOWELL, MA 01854	04- 6004936	501(C)(3)	49,684				HOLIDAY FUND DONATION

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNIVERSITY OF MASSACHUSETTS LOWELL1 UNIVERSITY AVENUE LOWELL, MA 01854	04- 3167352		28,000				FUNDRAISER SPONSORSHIP
LOWELL COMMUNITY HEALTH CENTER17 WARREN ST LOWELL, MA 01852	04- 2881348	I 501(C)(3)	196,050				CONTRIBUTION FOR CAPITAL CAMPAIGN

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
D'YOUVILLE FOUNDATION - STEWARDSHIP AGREEMENT981 VARNUM AVE LOWELL, MA 01854	04- 2510563	501(C)(3)	64,500		,		PROGRAM ASSISTANCE
CHINMAYA MISSION BOSTON1 UNION ST ANDOVER, MA	04- 3491406	501(C)(3)	12,500				DONATION

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER LOWELL COMMUNITY FOUNDATION100 MERRIMACK ST LOWELL, MA 01852	04- 3401997	501(C)(3)	9,650				FUNDRAISER SPONSORSHIP
GREATER MERRIMACK VALLEY CONV & VISITORS BUREAU 40 FRENCH ST LOWELL, MA 01852	04- 3158302	501(C)(6)	16,500				FUNDRAISER SPONSORSHIP

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
LOWELL FESTIVAL FOUNDATION67 KIRK ST LOWELL, MA 01852	04- 2578293	1 501(0)(3)	5,000				FUNDRAISER SPONSORSHIP
UNITED WAY OF MASS BAY & MERR VALLEY59 LOWES WAY STE 203 LOWELL MA 01851	04- 2382233	501(C)(3)	6,300				FUNDRAISER SPONSORSHIP

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
CAMBODIAN MUTUAL ASSISTANCE LEAGUE120 CROSS STREET LOWELL, MA 01854	22- 2553560	501(C)(3)	20,000				GRANTGRANT
CATIE'S CLOSET 112 EDICOTT STREET LOWELL, MA 01854	27- 2531953	1 5017037	10,000				GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GREATER LOWELL HEALTH ALLIANCE 295 VARNUM AVE LOWELL, MA 01854	27- 0408037	501(C)(3)	57,615				GRANT AND DONATION
YMCA - LOWELL ALLIANCE FOR FAMILIES & NEIGHBORHOODS97 CENTRAL STREET UNIT 302 LOWELL, MA 01852	04- 2105876	501(C)(3)	5,000				GRANT

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) A mount of cash grant	(e) A mount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
MILL CITY GROWS 97 CENTRAL STREET UNIT 302 LOWELL, MA 01852	04-	501(C)(3)	10,000				GRANT

DLN: 93493227027013

OMB No 1545-0047

Schedule J (Form 990)

Internal Revenue Service

Department of the Treasury

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.

Open to Public Inspection

Name of the organization	
LOWELL GENERAL HOSPITAL	

Employer identification number

04-2103590

Pa	rt I Questions Regarding Compensation				
			Yes	Νo	
1a	Check the appropriate 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				
	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 organiz or a related organization	ation			
а	Receive a severance payment or change-of-control payment?				
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?				
C	Participate in, or receive payment from, an equity-based compensation arrangement?				
	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				
а	The organization?	5a		No	
b	Any related organization?				
	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				
а	The organization?	6a		Νo	
b	Any related organization?				
	If "Yes," to line 6a or 6b, describe in Part III				
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	Yes		
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was				
	subject to the initial contract exception described in Regs-section 53 4958-4(a)(3)? If "Yes," describe in Part III	8		No	
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulation:			140	
9	section 53 4958-6(c)?	9			

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

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

Note. The sum of columns (B)(I)-(III) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, columns (D) and (E) for that individual

(A) Name		(B) Breakdown of	W-2 and/or 1099-MI	SC compensation	(C) Retirement and	(D) Nontaxable benefits	(E) Total of columns (B)(ı)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation			
(1) NORMAND DESCHENE	(I) (II)	673,883 0	160,135 0	841,638 0	70,488 0	69,306 0	1,815,450 0	
(2) SUSAN GREEN	(I) (II)	356,380 0	72,705 0	149,942 0	4,651 0	32,280 0	615,958 0	
(3) PETER ZARILLA	(I) (II)	230,151 0	35,200 0	5,364 0	9,800 0	23,744 0	304,259 0	
(4) WAYNE PASANEN	(I) (II)	200,030 0	24,798 0	5,258 0	9,003 0	31,374 0	270,463 0	
(5) JOSEPH WHITE	(I) (II)	478,623 0	94,733 0	300,387 0	9,800 0	45,579 0	929,122 0	
(6) AMY HOEY	(ı) (ıı)	270,364 0	48,830 0	987 0	8,575 0	37,594 0	366,350 0	
(7) MAUREEN BELLEY	(ı) (ıı)	163,460 0	14,075 0	1,038 0	2,452 0	1,373 0	182,398 0	
(8) YISHI REN	(ı) (ıı)	195,856 0	15,134 0	1,217 0	8,520 0	11,601 0	232,328	
(9) GERALDINE VAUGHAN	(ı) (ıı)	197,554 0	58,425 0	696 0	3,055 0	17,822 0	277,552 0	
(10) EMILY YOUNG	(ı) (ıı)	156,715 0	11,603 0	473 0	1,536 0	11,865 0	182,192 0	
(11) KAREN MCARDLE	(1) (11)	151,889 0	20,013 0	747 0	6,315 0	17,401 0	196,365 0	

Part III Supplemental Information

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

Ident if ier	Return Reference	Explanation
	1 A	THE HOSPITAL HAS ENTERED INTO RESTRICTIVE ENDORSEMENT BONUS ARRANGEMENTS ("REBA'S") WITH NORMAND DESCHENE, SUSAN GREEN AND JOSEPH WHITE AS A RETIREMENT RETENTION PROGRAM AMOUNTS PAID BY THE HOSPITAL UNDER THE ARRANGEMENT ARE REQUIRED TO BE REPAID TO THE HOSPITAL IF LENGTH OF SERVICE REQUIREMENTS ARE NOT MET AMOUNTS PAID UNDER THE REBA ARRANGEMENTS ARE TREATED AS TAXABLE COMPENSATION IN THE YEAR PAID BY THE HOSPITAL THIS ARRANGEMENT WAS APPROVED BY THE HOSPITAL'S COMPENSATION COMMITTEE AS DOCUMENTED IN THE COMMITTEE MINUTES THE W-2 COMPENSATION REPORTED FOR MR DESCHENE ON FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES \$772,532 PAID IN 2011 IN CONNECTION WITH THE REBA ARRANGEMENT THE W-2 COMPENSATION REPORTED FOR MS GREEN ON FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES \$137,339 PAID IN 2011 IN CONNECTION WITH THE REBA ARRANGEMENT THE W-2 COMPENSATION REPORTED FOR MR WHITE ON FORM 990, SCHEDULE J, PART II, COLUMN B(III) INCLUDES \$288,419 PAID IN 2011 IN CONNECTION WITH THE REBA ARRANGEMENT SOCIAL CLUB DUES ARE PROVIDED TO NORMAND DESCHENE, SUSAN GREEN, AND JOSEPH WHITE SOCIAL CLUB DUES IS TREATED AS TAXABLE COMPENSATION TO THE EXTENT CONSIDERED PERSONAL USEAGE
		THE HOSPITAL HAS ENTERED INTO A SPLIT-DOLLAR LIFE INSURANCE AGREEMENT WITH NORMAND DESCHENE PREMIUMS PAID IN CALENDAR 2011 WERE \$56,406 ALL PREMIUMS WILL BE REPAID TO THE HOSPITAL
	· ·	BONUSES ARE PAID AS INDICATED ON SCHEDULE J, PART II BONUS PAID TO OFFICERS ARE APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD OTHER BONUSES ARE APPROVED BY THE OFFICERS OF THE HOSPITAL

Schedule K

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

DLN: 93493227027013

Open to Public **Inspection**

Department of the Treasury Internal Revenue Service

(Form 990)

Name of the organization LOWELL GENERAL HOSPITAL Employer identification number

LOV	WELL GENERAL HOSPITAL								0.	4-2103	3590				
Pa	art I Bond Issues														
	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Pric	.e ((f) Description	of Purpose	(g) De	feased	Beh) On alf of suer		Pool ancing	
									Yes	No	Yes	No	Yes	No	
Α	MASS HEALTH AND ED FACILITIES AUTHORITY SERIES C & D	04-2456011	57586EXB2	09-29-2010	109,152,0	40 BUI ACC	NSTRUCTION ILDING, EQUI QUISITIONS, MMERCIAL DE	P PAY OFF		x		х		×	
В	MASS DEVELOPMENT FINANCE AGENCY SERIES E & F	04-3431814		09-27-2012	37,500,0	00 SER	REFINANCE THE 1993 SERIES A MEHFA BONDS ISSUED BY SAINTS MEDICAL CENTER			x		х		x	
Pa	Proceeds				_										
	A mount of bonds votived				A		F	В		С		—	D		
1	A mount of bonds retired Amount of bonds defeased				\longrightarrow				┼──						
2	Total proceeds of issue	+							┼──						
3	Gross proceeds in reserve fun-				109	,152,04	-0	37,500,000				 			
4	Capitalized interest from proce				+							 			
5	Proceeds in refunding escrow				10	,357,51	. 2	\longrightarrow				┼──			
6					 							┼──			
7	Issuance costs from proceeds Credit enhancement from proc				$\frac{1}{1}$,755,02		400,000				 			
8	Working capital expenditures f					92,469									
9	Capital expenditures from prod					1,042,852 1,350,928						—			
10	Other spent proceeds				85	,904,17	8	35,585,500				 			
11	Other unspent proceeds							163,572							
12	Year of substantial completion														
13		1			2013		20		M	1	B1 -	1	ı	NI -	
14	Were the bonds issued as part	t of a current refund	ina issue?		Yes	No X	Yes	No	Yes	+	No	Yes	+	No	
15	Were the bonds issued as part		-		+	X	+ ^	X		+		 	+		
16					+	X		X		+		 	+		
17							+			+		 	+		
	allocation of proceeds?						X								
Pa	rt IIII Private Business U	se						3		С		Τ			
				Yes	No	Yes	No	Yes	$\dot{\top}$	No	Yes	╁	No		
							103	110		$-\!\!\!\!\!-\!\!\!\!\!\!\!-$		+	$-\!$		

property financed by tax-exempt bonds?

financed property?

2

Was the organization a partner in a partnership, or a member of an LLC, which owned

Are there any lease arrangements that may result in private business use of bond-

Χ

Χ

Χ

Χ

Private Business Use (Continued) Α В D Yes No Yes No Yes No No Yes Are there any management or service contracts that may result in private business Χ Χ b If 'Yes' to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed Χ Χ Are there any research agreements that may result in private business use of bondfinanced property? Χ Χ If 'Yes' to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? Enter the percentage of financed property used in a private business use by entities 4 other than a section 501(c)(3) organization or a state or local government 3 240 % 2 300 % Enter the percentage of financed property used in a private business use as a result of 5 unrelated trade or business activity carried on by your organization, another section 0 % 0 % 501(c)(3) organization, or a state or local government Total of lines 4 and 5

Х

3 240 %

Χ

2 300 %

Part TV Arbitrage

7

Par	t IV Arbitrage								
		А		В		С		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				
2	Is the bond issue a variable rate issue?		Х	Х					
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		×	x					
ь	Name of provider			DEUTSCHE E NEW YORK	BANK AG				
С	Term of hedge			30 000000000000					
d	Was the hedge superintegrated?				х				
e	Was a hedge terminated?				х				
4a	Were gross proceeds invested in a GIC?		Х		Х				
ь	Name of provider								
С	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?		х		х				
6	Did the bond issue qualify for an exception to rebate?		×		×				

Procedures To Undertake Corrective Action

Has the organization adopted management practices and procedures to ensure the

post-issuance compliance of its tax-exempt bond liabilities?

Check the box if the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary

Part VI Supplemental Information

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

Identifier	Return Reference	Explanation
PART II		LINE 3 TOTAL PROCEEDS OF ISSUE CONSISTS OF \$109,152,040 ORIGINAL PROCEEDS PLUS CAPITALIZED INVESTMENT EARNINGS OF \$387,317 LINE 9A WORKING CAPITAL EXPENDITURES FROM PROCEEDS CONSISTS OF \$11,042,852 FOR THE RETIREMENT OF SERIES B BONDS LINE 9B
		WORKING CAPITAL EXPENDITURES FROM PROCEEDS CONSISTS OF \$1,350,928 FOR AQUISITION COSTS AND ISSUER FEE LINE 11B OTHER SPENT PROCEEDS CONSISTING OF AQUISITION OF EQUIPMENT WITH RECOVERY PERIOD LESS THANFIVE YEARS TOTALED \$163,572

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DLN: 93493227027013

OMB No 1545-0047

Open to Public Inspection

(Form 990)

Department of the Treasury

Internal Revenue Service

SCHEDULE M

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

NonCash Contributions

Name of the organization LOWELL GENERAL HOSPITAL

Employer identification number

Pa	Types of Property 04-2103590										
		(a) Check If applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d Method of d contribution	- etermı	_				
1	Art—Works of art										
2	Art—Historical treasures .										
	Art—Fractional interests										
	Books and publications										
5	Clothing and household goods										
6	Cars and other vehicles										
7	Boats and planes										
8	Intellectual property										
9	Securities—Publicly traded .	Х	4	238,376	FMV						
.0	Securities—Closely held stock $. $										
.1	Securities—Partnership, LLC, or trust interests										
.2	Securities—Miscellaneous										
.3	Qualified conservation contribution—Historic structures										
4	Qualified conservation contribution—Other										
5	Real estate—Residential .										
6	Real estate—Commercial										
7	Real estate—O ther										
8	Collectibles										
9	Food inventory										
0	Drugs and medical supplies .										
1	Taxıdermy										
2	Historical artifacts										
3	Scientific specimens										
4	Archeological artifacts										
5	O ther ▶ ()										
6	O ther ▶()										
.7	O ther ▶()										
8	O ther ► ()										
29	Number of Forms 8283 received				29			0			
	for which the organization compl	eted Form 8	3283, Part IV, Donee Ackr	nowledgement	29		I				
۰۸-	Dissipation was add the assessment		- h.,	autor was a subard on Dawk T. Jonasa	1 20 +6-+.+		Yes	No			
ova	During the year, did the organiza										
	must hold for at least three year			on, and which is not require	a to be used						
_	for exempt purposes for the enti					30a		No			
	If "Yes," describe the arrangement					21	Vac				
1	Does the organization have a gif					31	Yes				
32a	Does the organization hire or us contributions?	e third parti • • •	es or related organizations	to solicit, process, or sell i	non-cash	32a		No			
b	If "Yes," describe in Part II										
33	If the organization did not report describe in Part II	revenues i	n column (c) for a type of p	roperty for which column (a) is checked,						

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				
METHOD FOR DETERMINING NUMBER OF CONTRIBUTORS	· · · · · · · · · · · · · · · · · · ·	THE NUMBER IN PART I, COLUMN (B) IS THE NUMBER OF CONTRIBUTIONS OF STOCK				

Schedule M (Form 990) 2011

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

DLN: 93493227027013

2011

Open to Public Inspection

Name of the organization LOWELL GENERAL HOSPITAL Employer identification number

04-2103590

	<u> </u>	_ :
ldentifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 4	ON JULY 1, 2012, CIRCLE HEALTH, INC (THE "CORPORATION") AND AFFILIATES ACQUIRED SAINTS HEALTH SYSTEM THE CORPORATION AND ITS CONTROLLED AFFILIATES ARE COLLECTIVELY REFERRED TO AS THE "SYSTEM" CIRCLE HEALTH, INC (THE "CORPORATION") IS A MASSACHUSETTS NONPROFIT CORPORATION THAT OVERSEES AND COORDINATES A SERIES OF AFFILIATED CORPORATIONS THAT PROVIDE A BROAD RANGE OF HEALTH CARE AND RELATED SERVICES IN LOWELL, MASSACHUSETTS IN 2012, WHEN LIGH CORP INC ACQUIRED SAINTS HEALTH SYSTEM AND AFFILIATES, IT CHANGED ITS NAME TO CIRCLE HEALTH, INC SAINTS MEDICAL CENTER WAS MERGED IN WITH THE LOWELL GENERAL HOSPITAL. THE REMAINING AFFILIATES MERGED INTO THE RELATED CIRCLE HEALTH, INC AFFILIATES THE SYSTEM ACQUIRED SUBSTANTIALLY ALL OF THE ASSETS AND ASSUMED THE LIABILITIES OF SAINTS HEALTH SYSTEM AND ITS AFFILIATES THROUGH AN ASSET TRANSFER AGREEMENT DATED JULY 1, 2012. THE ACQUISITION HAS BEEN ACCOUNTED FOR USING THE ACQUISITION METHOD OF ACCOUNTING WITH THE EXCESS OF FAIR VALUE OF THE ASSETS ACQUIRED OVER THE LIABILITIES ASSUMED RECOGNIZED AS A CONTRIBUTION RECEIVED APPLICABLE ORGANIZATIONAL DOCUMENTS WERE REVISED AND THE APPROPRIATE REGULATORY AGENCIES WERE DULY NOTIFIED AND RECEIVED THE NOTIFICATION OF THESE CHANGES
	FORM 990, PART VI, SECTION A, LINE 6	THE SOLE MEMBER OF LOWELL GENERAL HOSPITAL IS CIRCLE HEALTH, INC
	FORM 990, PART VI, SECTION A, LINE 7A	CIRCLE HEALTH, INC , AS SOLE MEMBER OF LOWELL GENERAL HOSPITAL, ELECTS THE MEMBERS OF THE HOSPITAL'S BOARD OF DIRECTORS
	FORM 990, PART VI, SECTION A, LINE 7B	CIRCLE HEALTH, INC APPROVES BUDGETS FOR LOWELL GENERAL HOSPITAL LIGH CORP ALSO DETERMINES THE NUMBER OF LOWELL GENERAL HOSPITAL TRUSTEES AT AN ANNUAL MEETING LIGH CORP MAY ALSO ELECT NEW TRUSTEES OR REMOVE TRUSTEES TO ACHIEVE THE NUMBER OF TRUSTEES SO FIXED
	FORM 990, PART VI, SECTION B, LINE 11	THE FINANCE DEPARTMENT OF LOWELL GENERAL HOSPITAL SUPPLIED RELEVANT INFORMATION TO AN INDEPENDENT ACCOUNTING FIRM TO PREPARE THE ANNUAL FORM 990 THE FINANCE COMMITTEE THEN REVIEWED AND MADE RECOMMENDATIONS UPON THE DRAFT REPORT, PRIOR TO ITS PRESENTATION TO THE BOARD OF DIRECTORS BASED UPON THIS REVIEW, THE COMMITTEE FORMED A RECOMMENDATION TO THE BOARD OF DIRECTORS AS TO THE ACCEPTABILITY AND CONTENT OF THE FILING ALL MEMBERS OF THE BOARD OF DIRECTORS WERE PROVIDED A COPY OF THE COMPLETED 990 BEFORE FILING
	FORM 990, PART VI, SECTION B, LINE 12C	ALL OFFICERS, BOARD MEMBERS, AND KEY EMPLOYEES ARE SUBJECT TO THE CONFLICT OF INTEREST POLICY ANY ACTUAL OR POTENTIAL CONFLICTS ARE FORWARDED TO THE COMPLIANCE COMMITTEE FOR CONSIDERATION IN THE EVENT OF AN ACTUAL OR POTENTIAL CONFLICT, THE CONFLICTED INDIVIDUAL IS PROHIBITED FROM PARTICIPATING IN DELIBERATIONS OR DECISIONS RELATING TO THE MATTER A COMPLIANCE COMMITTEE MEETING IS HELD EVERY OTHER MONTH TO ADDRESS CONCERNS
	FORM 990, PART VI, SECTION B, LINE 15	A THIRD PARTY CONSULTANT IS HIRED FOR AN INDEPENDENT ASSESSMENT OF APPROPRIATE SALARY RANGES FOR THE OFFICERS OF THE ORGANIZATION SUCH AS THE CEO, COO, AND CFO THIS ASSESSMENT IS REVIEWED BY THE COMPENSATION COMMITTEE AND A RECOMMENDATION IS GIVEN TO THE EXECUTIVE COMMITTEE ON SALARY INCREASES AND BONUSES
	FORM 990, PART VI, SECTION C, LINE 19	GOVERNING DOCUMENTS ARE PROVIDED TO AND MADE AVAILABLE ON THE SECRETARY OF STATE WEBSITE AND MADE AVAILABLE UPON REQUEST ALONG WITH CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 3,643,094 CHANGE IN BENEFICIAL INTEREST IN PERPETUAL TRUSTS 56,911 CONTRIBUTIONS TO NONCONTROLLED AFFILIATES -243,915 TRANSFERS TO AFFILIATES -356,860 PENSION-RELATED ADJUSTMENTS -3,096,822 TOTAL TO FORM 990, PART XI, LINE 5 2,408
LINE 2C-DOES ORGANIZATION HAVE A COMMITTEE THAT ASSUMES OVERSIGHT OF AUDIT?	FORM 990, PAGE 12, PART XI- FINANCIAL STMTS & REPORTING	THERE HAVE BEEN NO CHANGES IN THE COMMITTEE'S RESPONSIBILTY FOR THE OVERSIGHT OF THE AUDIT

SCHEDULE R (Form 990)

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

DLN: 93493227027013

Open to Public Inspection

Department of the Treasury Internal Revenue Service Name of the organization

LOWELL GENERAL HOSPITAL

Employer identification number

04-2103590

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					
(1) CIRCLE HEALTH ALLIANCE LLC 295 VARNUM AVE LOWELL, MA 01854 80-0782682	MEDICAL SERVICES	МА	0	0	CIRCLE HEALTH PHYSICIANS INC					
(2) LGH MEDICAL GROUP LLC 295 VARNUM AVE LOWELL, MA 01854 20-5671277	MEDICAL SERVICES	МА	0	0	CIRCLE HEALTH PHYSICIANS INC					
(3) LGH CANCERCARE ASSOCIATES LLC 295 VARNUM AVE LOWELL, MA 01854 04-3483462	MEDICAL SERVICES	МА	0	0	CIRCLE HEALTH PHYSICIANS INC					
(4) LGH WOMANHEALTH LLC 295 VARNUM AVE LOWELL, MA 01854 26-2057970	MEDICAL SERVICES	МА	0	0	CIRCLE HEALTH PHYSICIANS INC					
(5) LGH MERRIMACK VALLEY CARDIOLOGY ASSOCIATES LLC 295 VARNUM AVE LOWELL, MA 01854 45-2014433	MEDICAL SERVICES	MA	0	0	CIRCLE HEALTH PHYSICIANS INC					
			I							

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 vear.)

or more related tax-exempt organizations during	j 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	Section 51 contr organi	12(b)(13) rolled ization
						Yes	No
(1) CIRCLE HEALTH INC	!						
295 VARNUM AVENUE	SUPPORTING ORGANIZATION	МА	501(C)(3)	LINE 11B, II	N/A		No
LOWELL, MA 01854 22-2579798							
(2) CIRCLE HEALTH PHYSICIANS INC							
295 VARNUM AVENUE	MEDICAL SERVICES	МА	501(C)(3)	LINE 9	CIRCLE HEALTH INC		No
LOWELL, MA 01854 _27-3902914							
(3) LGH PHYSICIAN ASSOCIATES INC							
295 VARNUM AVENUE	MEDICAL SERVICES	МА	501(C)(3)	LINE 9	CIRCLE HEALTH PHYSICIANS INC		No
LOWELL, MA 01854 04-3190747							l
(4) LOWELL GENERAL HOSPITAL SPECIAL SERVICES INC							
295 VARNUM AVENUE	MEDICAL SERVICES	МА	501(C)(3)	LINE 9	LOWELL GENERAL HOSPITAL	Yes	
LOWELL, MA 01854 04-2749428							<u> </u>
(5) LOWELL GENERAL FOUNDATION INC							
295 VARNUM AVENUE	FUNDRAISING	МА	501(C)(3)	LINE 7	CIRCLE HEALTH INC		No
LOWELL, MA 01854 26-2320016							
For Privacy Act and Paperwork Reduction Act Notice, see the Instruc	ctions for Form 990.	Cat No 50)135Y		Schedule R (Fo	orm 990)	2011

Part III	Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered "Yes" on Form 990, P	art 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) Dispropitionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or of managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
												-

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total Income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) LGH MEDICAL SERVICES INC 295 VARNUM AVENUE LOWELL, MA 01854 26-1889904	MEDICAL SERVICES	МА	CICLE HEALTH INC	С			
(2) LGH SERVICES INC 295 VARNUM AVENUE LOWELL, MA 01854 04-2854673	MEDICAL SERVICES	МА	CICLE HEALTH INC	С			
(3) LGH MANAGEMENT SERVICES INC 295 VARNUM AVENUE LOWELL, MA 01854 04-2919244	MEDICAL SERVICES	МА	LGH SERVICES INC	С			
(4) LGH MEDICAL BUILDING SERVICES INC 295 VARNUM AVENUE LOWELL, MA 01854 04-3058954	MEDICAL SERVICES	МА	LGH SERVICES INC	С			

(6)

Pa	rt V	Transactions With Related Organizations (Complete if the organization answered "Yes	" on Form 990, Par	t IV, line 34, 35, 3	5A, or 36.)					
	Note.	Complete line 1 if any entity is listed in Parts II, III or IV				Yes	No			
1 D	uring th	e tax year, did the orgranization engage in any of the following transactions with one or more related organ	ızatıons lısted ın Parts	s II-IV?						
а	Recei	ot of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity			1a	Yes				
b	Gıft, g	rant, or capital contribution to related organization(s)			16	Yes				
c	Gıft, g	ant, or capital contribution from related organization(s)			10	:	No			
d	Loans	or loan guarantees to or for related organization(s)			10		No			
e	Loans	or loan guarantees by related organization(s)			16	:	No			
f	Sale	fassets to related organization(s)			1f		No			
g	Purch	ase of assets from related organization(s)			19		No			
h	h Exchange of assets with related organization(s)									
i	Lease	of facilities, equipment, or other assets to related organization(s)			11		No			
j	j Lease of facilities, equipment, or other assets from related organization(s)									
k	k Performance of services or membership or fundraising solicitations for related organization(s)									
I	l Performance of services or membership or fundraising solicitations by related organization(s)									
m	m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)									
n	Sharıı	g of paid employees with related organization(s)			1r	Yes				
0	Reiml	ursement paid to related organization(s) for expenses			10	•	No			
р	Reiml	ursement paid by related organization(s) for expenses			1 <u>r</u>	Yes				
q	O ther	transfer of cash or property to related organization(s)			<u> </u>	Yes				
r	Other	transfer of cash or property from related organization(s)			1r	'	No			
_2	Ifthe	inswer to any of the above is "Yes," see the instructions for information on who must complete this line, in	cluding covered relati	onships and transact	ion thresholds					
		(a)	(b) Transaction	(c)	(d) Method of determ	ınına an	nount			
		Name of other organization	type(a-r)	Amount involved	ınvolve					
(1) (2)										
(-)										
(3)										
(4)										
(5)										
				1						

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) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	501(c)(3) organizations?		(f) Share of total income			Disproprtionate allocations?		amount in box 20 of Schedule K-1 (Form 1065)		(k) Percentage ownership
			,	Yes	No			Yes	No		Yes	No	

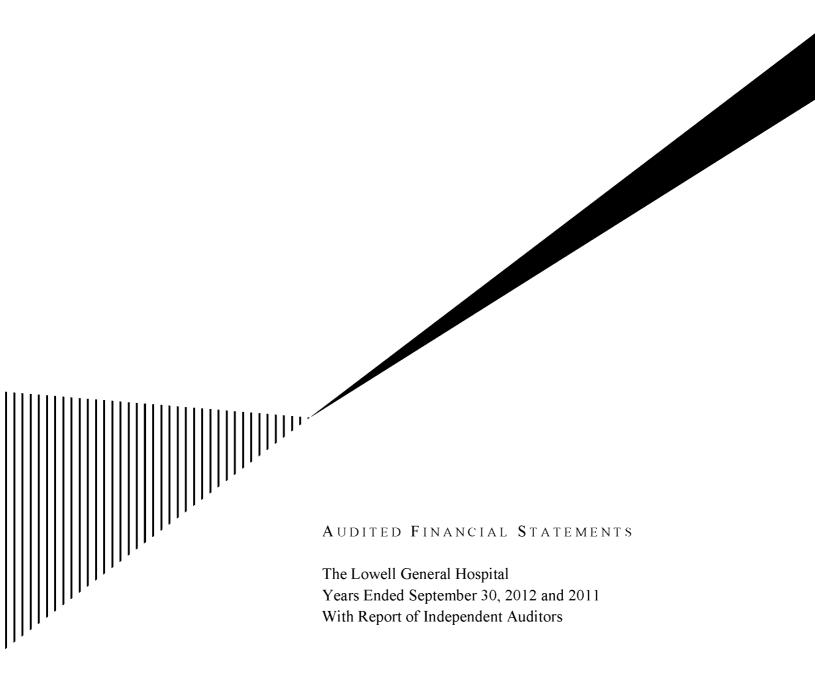
Schedule R (Form 990) 2011

Part VII Supplemental Information

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

Identifier Return Reference Explanation

Schedule R (Form 990) 2011



Ernst & Young LLP

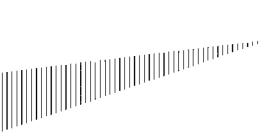


Audited Financial Statements

Years Ended September 30, 2012 and 2011

Contents

Report of Independent Auditors	1
Financial Statements	
Balance Sheets	2
Statements of Operations	3
Statements of Changes in Net Assets	4
Statements of Cash Flows	5
Notes to Financial Statements	6





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Report of Independent Auditors

The Board of Trustees
The Lowell General Hospital

We have audited the accompanying balance sheets of The Lowell General Hospital (the Hospital) as of September 30, 2012, and the related statements of operations, changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Hospital's management. Our responsibility is to express an opinion on these financial statements based on our audit. The financial statements of The Lowell General Hospital for the year ended September 30, 2011, were audited by other auditors whose report dated February 9, 2012, expressed an unqualified opinion on those statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. We were not engaged to perform an audit of the Hospital's internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control over financial reporting. Accordingly, we express no such opinion. An audit also 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 audit provides a reasonable basis for our opinion.

In our opinion, the 2012 financial statements referred to above present fairly, in all material respects, the financial position of The Lowell General Hospital at September 30, 2012, and the results of their operations, changes in their net assets and their cash flows for the year then ended, in conformity with U S generally accepted accounting principles

As discussed in Note 2 to the consolidated financial statements, in 2012 the Hospital changed its method of accounting for estimated insurance claims receivable and estimated insurance claims liabilities as a result of the adoption of ASU No 2010-24, *Presentation of Insurance Claims and Related Insurance Recoveries*

February 15, 2013

Ernst + Young LLP

Balance Sheets

	September 30			
		2012		2011
Assets				
Current assets	£	16 706 130	ø	17 (10 050
Cash and cash equivalents Short-term investments	\$	46,706,129 5,076,532	Þ	17,649,050 3,010,595
Current portion of assets whose use is limited or restricted		3,070,332		5,010,595
Board-designated funds		23,847,691		18,365,474
Other		1,084,845		1,211,747
Patient accounts receivable, net of allowance for uncollectible accounts		-,,-		
of \$13,995,000 and \$7,494,000 in 2012 and 2011, respectively		46,882,956		24,689,308
Supplies		7,398,232		4,947,773
Estimated third-party payor settlements		14,524,378		12,591,561
Prepaid expenses and other current assets		6,294,613		2,589,255
Total current assets		151,815,376		85,054,763
Assets the same of the standard an instance of				
Assets whose use is limited or restricted		1 275 501		11 006 576
Assets held by trustee under indenture agreements		1,275,594 38,483,194		41,096,576 39,632,510
Board-designated funds Donor-restricted investments for temporarily restricted net assets		2,829,732		2,299,248
Donor-restricted investments for temporarity restricted net assets		3,409,264		3,285,404
Total assets whose use is limited or restricted	_	45,997,784		86,313,738
Total dissets whose use is initied of restricted		10,557,701		00,515,750
Property and equipment, net		226,878,358		111,266,663
Other assets, net		17,762,311		11,683,131
Due from affiliates		4,643,941		1,784,227
Total assets	\$	447,097,770	\$	296,102,522
Liabilities Current liabilities Accounts pay able and accrued expenses Construction projects pay able Estimated third-party pay or settlements Current portion of long-term debt Due to affiliates Total current liabilities Long-term liabilities	s	71,383,640 11,562,903 7,023,658 7,607,492 4,359,687 101,937,380	\$	37.914.431 5.859.045 4.875.640 2.847.913 1.725.273 53.222.302
Pension obligations		52,638,964		24,763,703
Other long-term liabilities		6,127,230		1,159,393
Long-term debt, net of current portion		149,271,158		109,964,293
Total long-term liabilities		208,037,352		135,887,389
Total liabilities		309,974,732		189,109,691
Commitments and contingencies (Note 11)				
Net assets Unrestricted Temporarily restricted Permanently restricted Total net assets Total liabilities and net assets	<u> </u>	125,489,117 8,224,657 3,409,264 137,123,038 447,097,770	\$	95.114.255 8.593.172 3.285.404 106.992.831 296.102.522
See accompanying notes				

Statements of Operations

	 Years Ended Sep 2012	2011
Unrestricted revenue		
Patient service revenue, net of contractuals and discounts	\$ 305,919,742 \$	249,566,157
Provision for uncollectible accounts	 8,660,719	6,215,735
Net patient service revenue	297,259,023	243,350,422
Other revenue	9,545,620	4,239,157
Net assets released from restrictions used for operations	 1,176,162	937,840
Total unrestricted revenue	307,980,805	248,527,419
Expenses		
Salaries and wages	116,816,998	96,338,416
Fringe benefits	29,159,148	22,452,243
Supplies and other	134,944,094	107,981,147
Depreciation and amortization	12,936,064	10,736,442
Interest	 1,694,237	639,672
Total expenses	295,550,541	238,147,920
Income from operations	 12,430,264	10,379,498
Nonoperating gains (losses)		
Contribution related to acquisition of SMC and affiliates	10,250,263	_
Gain on sale of business interest	4,300,000	_
Contributions – net of development costs	(515,714)	(450,251)
Contributions to noncontrolled affiliates	(243,915)	(219,657)
Investment income	1,927,763	1.372,464
Net realized gains on investments	2,440,581	2,567,000
Loss on extinguishment of debt	(1,938,186)	_
Total non operating gains, net	 16,220,792	3,269,556
Excess of revenue and gains over expenses and losses	\$ 28,651,056 \$	13,649,054

See accompanying notes

Statements of Changes in Net Assets

	Year Ended Se 2012	eptember 30 2011
Unrestricted net assets		
Excess of revenue and gains over expenses and losses	\$ 28,651,056 \$	3 13,649,054
Transfers to affiliates	(356,860)	(4,689,273)
Net assets released from restrictions for capital	1,878,555	2,041,797
Pension-related adjustments	(3,096,822)	143,432
Change in fair value of interest rate swap	_	2,188,927
Change in net unrealized gains and losses on investments	3,298,933	(5,242,032)
Increase in unrestricted net assets	30,374,862	8,091,905
Temporarily restricted net assets Contributions Net realized gains on investments Contribution related to acquisition of SMC and affiliates Change in net unrealized gains and losses on investments Net assets released from restriction for capital Net assets released from restriction used for operations	2,205,564 126,299 10,178 344,161 (1,878,555) (1,176,162)	4,166,252 350,227 - (213,049) (2,041,797) (937,840)
(Decrease) increase in temporarily restricted net assets	(368,515)	1,323,793
Permanently restricted net assets Contributions	66,949	63,067
Change in beneficial interest in perpetual trusts	56,911	(10,213)
Increase in permanently restricted net assets	123,860	52,854
Increase in net assets	30,130,207	9,468,552
Net assets at beginning of year	106,992,831	97,524,279
Net assets at end of year	\$ 137,123,038 \$	<u> </u>

See accompanying notes.

Statements of Cash Flows

	Year Ended September 30		
		2012	2011
Operating activities	_	20.420.20 = #	0.460.770
Increase in net assets	\$	30,130,207 \$	9,468,552
Noncash and non operating activities included in change in net assets		(10.0(0.111)	
Contribution for acquisition related to SMC and affiliates		(10,260,441)	-
Transfers to affiliates		356,860	4.689.273
Pension-related adjustments		3,096,822	(143,432)
Depreciation and amortization		12,799,113	10,645,870
Amortization of bond issuance discount and financing fees		136,951	149,045
Provision for bad debts		8,660,719	6.215.735
Loss on disposal of property and equipment		101,168	70,677
Restricted contributions		(2,272,513)	(546.691)
Net realized and unrealized gains and losses on investments		(6,165,011)	2,548,067
Loss on extinguishment of debt		1,938,186	_
Gain on sale of business		(4,300,000)	
Change in fair value of interest rate swap		564,372	(1,738,669)
(Decrease) increase in eash resulting from a change in			
Patient accounts receivable		(12,712,567)	(8,588,341)
Supplies, prepaid expenses, and other current assets		(1,290,818)	1.946.397
Due to affiliates, net		(108,300)	1,405,370
Other assets		(3,245,888)	(4,310,689)
Accounts payable and accrued expenses		14,841,209	4.267.055
Estimated third-party payor settlements		(1,613,799)	(7.429.066)
Other liabilities		3,253,904	418.657
Net cash provided by operating activities		33,910,375	19,067,810
Investing activities			
Cash acquired in connection with the acquisition of SMC and affiliates		1,475,000	-
Proceeds from sale of property and equipment		5,075	22,500
Proceeds from note receivable		500,000	(53,364,124)
Purchase of property and equipment		(56,181,516)	(53,364,124)
Sale (purchase) of short-term investments		(682,937)	(3.010.595)
Purchase of long-term investments		(21,627,187)	(13.244.257)
Proceeds from sales of investments		63,339,839	52,725,896
Net eash provided by (used in) investing activities		(13,171,726)	(16,870,580)
Financing activities			
Restricted contributions for capital purchases		2,272,513	1,216,186
Transfers to affiliates		(356,860)	(4,689,273)
Payments on capital lease obligations		(970,714)	(988.698)
Payments on lines of ciedit		(250,096)	(610,572)
Proceeds from lines of credit		447,956	1,049,572
Proceeds from issuance of long-term debt		43,721,851	_
Pay ments on long-term debt		(36,546,219)	(20,047)
Net cash used in financing activities		8,318,431	(4,042,832)
Net increase (decrease) in cash and cash equivalents		29,057,079	(1.845,602)
Cash and cash equivalents at beginning of year		17,649,050	19,494,652
Cash and eash equivalents at beginning of year	\$	46,706,129 \$	17,649,050
Supplemental cash flow information – cash paid for interest	\$	6,342,764 \$	4,096,736
	<u> </u>	0,574,704 5	4,070,730
Supplemental schedule of noncash investing and financing activities Property and equipment financed through capital leases	\$	373,414 \$	

See accompanying notes

Notes to Financial Statements

September 30, 2012

1. Description of the Organization

The Lowell General Hospital (the "Hospital") is a Massachusetts nonprofit general acute care hospital located in Lowell, Massachusetts The Hospital is a controlled affiliate of Circle Health, Inc (the "Corporation") which is the sole member of the Hospital During 2012, LGH Corp, Inc acquired Saints Health System and affiliates and subsequently changed its name to Circle Health, Inc As of September 30, 2012, the following entities are also controlled affiliates of the Corporation LGH Services, Inc , LGH Management Services, Inc , LGH Medical Building Services, Inc ("LGH Medical"), Circle Health Physicians, Inc , LGH Medical Group LLC ("LGH Medical Group"), LGH WomanHealth LLC ("WomanHealth"), LGH CancerCare Associates LLC ("CancerCare"), LGH Merrimack Valley Cardiology Associates, LLC (MVC), LGH Physician Associates, Inc ("Physician Associates"), Lowell General Foundation, Inc ("Foundation"), Lowell General Hospital Special Services, Inc ("Special Services"), LGH Medical Services, Inc ("LGH Medical Services") and Circle Health Alliance ("Alliance")

The following entities are non controlled affiliates of the Corporation Lowell Community Health Center, Visiting Nurse Association of Greater Lowell, Inc , and the Visiting Nurse Association Foundation of Greater Lowell, Inc

On July 1, 2012, Circle Health, Inc. and Affiliates acquired Saints Health System. See Note 3 for further discussion

In 2012, the Hospital entered into a joint venture agreement consisting of 2 imaging centers Under the terms of the joint venture, the Hospital will share 50% in the profits and losses of the business. The venture is accounted for under the equity method accounting. During fiscal year 2012, the Hospital recognized gains in other revenue of approximately \$570,000, representing its share of the earnings in the venture. In addition, the Hospital loaned the venture \$4,300,000 for capital, of which \$3,800,000 is outstanding as of September 30, 2012. There is no interest charged on this loan receivable.

2. Summary of Significant Accounting Policies

Basis of Presentation

The accompanying financial statements have been presented in conformity with accounting principles generally accepted in the United States of America ("generally accepted accounting principles")

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 Significant estimates include the allowances for uncollectible accounts and contractual allowances, estimated settlements with third-party payors, self-insurance liabilities, pension costs and the related obligation, and the valuation of investments Actual results could differ from those estimates

Revenue Recognition

The Hospital has entered into payment agreements with Medicare, Blue Cross Blue Shield of Massachusetts ("Blue Cross"), the Commonwealth of Massachusetts's Division of Medical Assistance, commercial insurance carriers, health maintenance organizations (HMOs), and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates per discharge, per day, and per visit, discounts from established charges, cost (subject to limits), fee schedules, and prospectively determined per diem rates. Certain "pay for performance" contracts also provide for payments that are contingent upon meeting agreed-upon quality and efficiency measures

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered and includes estimated retroactive adjustments under reimbursement agreements with third-party payors. In addition, net patient service revenue includes estimated settlements under "pay for performance" contracts. Under the terms of various agreements, regulations, and statutes, certain elements of third-party reimbursement to the Hospital are subject to negotiation, audit, and/or final determination by 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. Variances 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. There were no changes in prior-year estimates in 2012. Changes in prior year estimates increased net patient service revenue by approximately \$1,639,000 in 2011.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Revenues related to uninsured patients and copayment and deductible amounts for patients who have health care coverage may have discounts applied (uninsured discounts and contractual discounts) The Hospital also records a provision for doubtful accounts related primarily to uninsured accounts to record the net self-pay accounts receivable at the estimated amounts expected to be collected. The provision for bad debt expense is based upon management's assessment of expected net collections considering economic conditions, historical experience, trends in health care coverage, and other collection indicators. Accounts receivable are reduced by an allowance for doubtful accounts. Periodically throughout the year, management assesses the adequacy of the allowance for uncollectible accounts based upon historical write-off experience by payor category, including those amounts not covered by insurance. After satisfaction of amounts due from insurance and reasonable efforts to collect from the patient have been exhausted, the Hospital follows established guidelines for placing certain past-due patient balances with collection agencies, subject to the terms of certain restrictions on collection efforts as determined by the Hospital Accounts receivable are written off after collection efforts have been followed in accordance with the Hospital's policies

Other revenue includes electronic health record program income The Electronic Health Record (EHR) Program Certain health care providers can earn incentive payments between 2011 and 2016 from Medicare and Medicaid for establishing EHR systems and maintaining its meaningful use The Hospital recognizes income when it is reasonably assured that it is in compliance with the program criteria The Hospital has included \$4,300,000 in other operating revenue related to the program for fiscal year 2012 The estimate for the Medicare program is based on cost report data which is subject to audit and the amounts recognized are subject to change The Hospital attestation of compliance with the meaningful use criteria is subject to audit by the Federal or State government or its designee

Stop-Loss Insurance

The Hospital maintains stop-loss insurance coverage with insurance carriers in order to limit losses under certain contracts Stop-loss insurance premiums are reported in supplies and other expenses and recoveries are reported as reductions of such expenses

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Statement of Operations

For presentation purposes, transactions deemed by management to be ongoing, major, or central to the provision of health care services are reported as revenue and expenses Peripheral or incidental transactions are reported as nonoperating gains and losses

Excess of Revenue and Gains Over Expenses and Losses

The statements of operations include excess of revenue and gains over expenses and losses Changes in unrestricted net assets, which are excluded from excess of revenue and gains over expenses and losses, consistent with generally accepted accounting principles and industry practice, include unrealized gains and losses on investments (other than those on which other-than-temporary losses are recognized), the effective portion of hedge instruments, transfers of assets to and from certain affiliates for other than goods and services, pension-related adjustments, and contributions of long-lived assets (including assets acquired using contributions which, by donor restriction, were to be used for the purposes of acquiring such assets)

Cash and Cash Equivalents

Cash and cash equivalents include investments in highly liquid debt instruments with a maturity of three months or less at the date of purchase, excluding amounts classified as assets whose use is limited or restricted

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Investments and Investment Income

Investments in equity securities with readily determinable fair values and all investments in debt securities are recorded at fair value Realized gains or losses on the sale of investments are determined by use of average cost. Unrealized gains and losses on investments are excluded from excess of revenue and gains over expenses and losses and reported as an increase or decrease in net assets, except that declines in fair value that are judged to be other-than-temporary are reported as realized losses. Alternative investments, such as partnerships and limited liability corporations, are accounted for using the equity method, except that alternative investments held by the pension plan are carried at fair value. Gains and losses on alternative investments held by the Hospital are included in non operating gains and losses in the statements of operations. Alternative investments, for which no quoted market prices are readily available, are carried at fair value determined based upon information provided by the fund managers. The fund managers' estimates and assumptions of fair values of nonmarketable investments may differ significantly from the values that would have been used had a ready market existed, and may also differ significantly from the values at which such investments may be sold, and the differences could be material.

Investments recorded as current assets include investments with original maturities of three months to one year and certain securities that have maturities of greater than one year which management intends to use for current operations. Investments recorded as long-term assets are investments that have maturities of greater than one year or which management does not intend to use for current operations.

Other-Than-Temporary Impairment of Investments

The Hospital periodically reviews its investments to identify those for which fair value is below cost. The Hospital then makes a determination as to whether the investment should be considered other-than-temporarily impaired. During 2012 and 2011, the Hospital reported realized losses of approximately \$470,000 and \$101,000, respectively, that related to declines in fair value that were judged to be other-than-temporary.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

The Hospital held investments that had a fair value less than cost of approximately \$129,000 and \$2,015,000, at September 30, 2012 and 2011, respectively. The carrying amount of these investments was approximately \$4,586,000 and \$19,254,000 as of September 30, 2012 and 2011, respectively. There were no investments where the cost exceeded the fair value for in excess of one year. Because the Hospital has the intent and ability to hold these investments until a recovery of fair value, the Hospital does not consider these investments to be other-than-temporarily impaired at September 30, 2012 or 2011, respectively

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 balance sheets, statements of operations, and statements of changes in net assets

Assets Whose Use is Limited or Restricted

Assets whose use is limited or restricted include assets set aside by the Board of Trustees (the "Board"), assets held by trustees under indenture agreements, self-insurance trust arrangements, and investments that are temporarily and permanently donor-restricted Board-designated assets may, at the Board's discretion, subsequently be used for other purposes Certain Board-designated assets have been classified as current portion of assets whose use is limited or restricted since the Board has authorized their use for current operations, if necessary

Perpetual Trusts

The Hospital is the beneficiary of several trust funds administered by trustees or other third parties Trusts wherein the Hospital has the irrevocable right to receive the income earned on the trust assets in perpetuity are recorded as permanently restricted net assets at the fair value of the trust at the date of receipt. The assets held in trust consist primarily of cash equivalents and marketable securities. The fair values of perpetual trusts are measured using the fair value of the assets contributed to the trusts. Income distributions from the trusts are reported as investment income that increase unrestricted net assets, unless restricted by the donor. Changes in the fair value of the trusts are recorded as increases or decreases to permanently restricted net assets.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Gifts

Unconditional promises to give cash and other assets to the Hospital are reported at fair value at the date the promise is received Conditional promises to give and indications of intentions to give are reported at fair value at the date the gift is received 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 as unrestricted net assets and reported in the statements of operations as net assets released from restrictions Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying financial statements

Pledges Receivable

Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value 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. The discount on those amounts is computed using risk-free interest rates applicable to the years in which the promises to give are to be received. Amortization of the discount is reported in the statements of operations as contributions net of development costs. Conditional promises to give are not included as support until the conditions are substantially met

Temporarily and Permanently Restricted Net Assets

Temporarily restricted net assets are those whose use has been limited by donors or law to a specific time period or for a specific purpose, and include investment income and realized and unrealized gains and losses on permanently restricted assets Permanently restricted net assets have been restricted by donors to be maintained by the Hospital in perpetuity

Supplies

Supplies are stated at the lower of cost, determined by the first-in, first-out method, or market

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are stated at cost or, if received by gift or donation, at fair market value when received, less accumulated depreciation Depreciation is computed using the straight-line method over the estimated useful lives of the related assets Equipment leased under capitalized leases is amortized using the straight-line method over the shorter of the lease term or the estimated useful life of the related asset and is included in depreciation and amortization expense

Construction in progress represents amount expended towards property and equipment projects, which have not been completed No provision for depreciation has been recorded for these items

Gifts of long-lived assets, such as land, buildings, or equipment, are reported as unrestricted support and are excluded from the excess of revenue and gains over expenses and losses 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 when the donated or acquired long-lived assets are placed in service

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 the carrying amount or fair value, less cost of disposal

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Costs of Borrowing

Interest costs incurred on borrowed funds during the period of construction of capital assets, and net of investment income on borrowed assets held by trustees under indenture agreements, are capitalized as a component of the cost of acquiring capital assets During 2012 and 2011, \$4,068,216 and \$4,485,470, respectively, of interest expense has been capitalized as part of the cost of acquiring capital assets Capitalized interest expense for 2012 and 2011 is offset by \$266,303 and \$548,158, respectively, of interest income on bond funds Deferred financing costs and original issue discounts are amortized over the period the related obligation is outstanding using the straight-line method, which approximates the effective interest method

Derivative Instruments

It is the Hospital's policy to provide sound stewardship of fiscal resources by effectively managing both the level of outstanding debt and the proportion of variable to fixed rate debt Accordingly, the Hospital periodically enters into derivative arrangements to manage interest rate risk related to variable rate debt. The Hospital records derivative instruments on the balance sheets as either an asset or liability measured at its fair value.

For derivative instruments designated as cash flow hedges, the effective portion of the change in fair value is included in change in market value of hedge instruments in unrestricted net assets in the statements of operations and changes in net assets. The portion of the change in fair value of derivative instruments deemed ineffective is recorded within interest expense in the statements of operations.

Other Long-Term Assets

Other long-term assets include the Hospital's interest in the joint venture, split-dollar life insurance policies, the long-term portion of pledge receivables, note receivable, and debt issuance costs. Debt issuance costs consist of legal, financing, and other related expenses incurred in connection with the issuance of bonds and notes payable. Such costs are being amortized over the terms of the debt using the straight-line method, which approximates the effective-interest method. At September 30, 2012 and 2011, net debt issuance costs of \$1,628,612 and \$1,756,926, respectively, are reported net of accumulated amortization of \$73,433 and \$91,269, respectively.

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Accounting for Defined Benefit Pension Plans

The Hospital recognizes the overfunded or underfunded status of its defined benefit pension plans as an asset or liability in the balance sheets. Changes in the funded status of the plans are reported as a change in unrestricted net assets presented below the excess of revenue and gains over expenses and losses in its statements of operations and changes in net assets in the year in which the changes occur

Tax Status

The Hospital has previously been determined by the Internal Revenue Service (IRS) to be an organization described in Internal Revenue Code (IRC) Section 501(c)(3) and, therefore, exempt from taxation on related income under Section 501(a) of the IRC The IRS has also previously determined that the Hospital is not a private foundation pursuant to IRC Section 509(a) Accordingly, no provision for income taxes has been recorded in the accompanying financial statements. The Hospital is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. Management of the Hospital believes it is no longer subject to income tax examinations for years prior to 2005.

Recently Issued Accounting Pronouncements

In 2012, the Hospital adopted the provisions of Accounting Standards Update (ASU) 2011-07, Presentation and Disclosure of Patient Service Revenue, Provision for Bad Debts, and the Allowance for Doubtful Accounts for Certain Health Care Entities ASU 2011-07 requires certain health care entities to change the presentation of the statement of operations by reclassifying the provision for doubtful accounts from an operating expense to a deduction from patient service revenues

In 2012, the Hospital adopted the provisions of ASU No 2010-23, *Measuring Charity Care for Disclosure* ASU 2010-23 addressed the diversity in the disclosure of charity care, which some entities determine on the basis of a cost measurement, while others use a revenue measurement. The provisions require that the measurement of charity care for disclosure purposes be based on the direct and indirect costs of providing the charity care

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

In 2012, the Hospital adopted the provisions of ASU No 2010-24, *Presentation of Insurance Claims and Related Insurance Recoveries* ASU 2010-24 requires health care entities to separately record the liability related to estimated insurance losses and the receivable related to estimated recoveries under insurance coverage for recoveries of the potential losses

In 2011, FASB issued ASU No 2011-04, Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRS ASU 2011-04 represents clarifications of existing guidance on fair value measurements and disclosures, but also includes some instances where a particular principle or requirement for measuring fair value or disclosing information about fair value measurements has changed This update results in common principles and requirements for measuring fair value and for disclosing information about fair value measurements in accordance with U.S. GAAP and IFRS. The Hospital will adopt this update in its fiscal year beginning October 1, 2013, and is currently evaluating the impact to its financial statements.

Reclassifications

Certain amounts for the year ended September 30, 2011 have been reclassified to be consistent with the presentation of the amounts for the year ended September 30, 2012

Notes to Financial Statements (continued)

3. Acquisition of Saints Medical Center

As discussed in Note 1, as part of the agreement for Circle Health, Inc and Affiliates acquisition of Saints Health System, the Hospital acquired substantially all of the assets and assumed the liabilities of Saints Medical Center and its affiliates through an asset transfer agreement, dated July 1, 2012 The acquisition has been accounted for using the acquisition method of accounting with the excess of fair value of the assets acquired over the liabilities assumed recognized as a contribution received

The fair value of the assets acquired and liabilities assumed for Saints Medical Center on July 1, 2012, are as follows (in thousands)

Current assets	\$ 27,799
Other long-term assets	7,870
Property, plant and equipment	66,017
Liabilities assumed	(91,426)
Contribution received	\$ 10,260

Unaudited Pro Forma Financial Information

The following table shows the operating results attributable to Saints Medical Center that are included in the consolidated statement of operations from the date of the acquisition through September 30, 2012 (in thousands)

Total unrestricted revenue	\$ 30,404
Excess of revenues over expenses	(2,453)
Changes in unrestricted net assets	11,755
Changes in temporarily restricted net assets	10

Notes to Financial Statements (continued)

3. Acquisition of Saints Medical Center (continued)

The pro forma financial information in the table below gives effect to the acquisition as if it had occurred as of October 1, 2010 in thousands

	2012		2011
Total unrestricted revenue	\$	416,616 \$	393,773
Excess of revenues over expenses		15,522	7,049
Changes in unrestricted net assets		20,151	1,280
Changes in temporarily restricted net assets		(406)	1,361
Changes in permanently restricted net assets		124	53

4. Charity Care, Health Safety Net and Community Benefit

The Hospital's commitment to community service is evidenced by services provided to the poor and benefits provided to the patients that we serve The Hospital provides health care services to patients who meet certain criteria under its charity care policy These patients may receive full assistance or may be subject to partial liability based on income and family size Because the Hospital does not expect payment or pursue collection of amounts determined to qualify as charity care, such amounts are not reported as net patient service revenue

During the registration, billing and collection process, a patient's eligibility for charity care is determined under the Hospital's charity care and financial aid policy. The Hospital obtains additional financial information for uninsured or under-insured patients who do or have not supplied requisite information to qualify for charity care. This additional information is used by the Hospital in determining whether to qualify patients for charity care and/or financial assistance in accordance with the Hospital's policies. For patients who were determined to have the ability to pay but did not, the uncollected amounts are reported as bad debt expense totaling approximately \$8,661,000 and \$6,216,000, in 2012 and 2011, respectively, and included in net patient service revenue. Distinguishing between bad debt and charity care is difficult in part because services are often rendered prior to full evaluation of a patient's ability to pay

Notes to Financial Statements (continued)

4. Charity Care, Health Safety Net and Community Benefit (continued)

The costs of uncompensated care (other than bad debts) and community benefit activities are derived from various System records. Amounts for activities as reported below are based on estimated and actual data, subject to changes in estimates upon the finalization of the System's cost report, and other government filings. The amounts reported below are calculated in accordance with guidelines prescribed by the Internal Revenue Service (IRS). The net cost of charity includes the direct and indirect cost of providing charity care services, and is estimated by utilizing a ratio of cost to gross charges applied to the gross uncompensated charges associated with providing charity care.

During 2012 and 2011, the System provided approximately \$3,986,000 and \$3,130,000, respectively, in charity care The equivalent percentage of charity care patients to all patients served was approximately 1 4% in 2012 and 1 9% in 2011 Such amounts are determined using the ratio of estimated direct and indirect costs to charges In addition, the assistance to patients in accordance with the System's internal financial assistance program was approximately \$567,000 and \$846,000 in 2012 and 2011, respectively

As the Hospital does not pursue collection of amounts determined to qualify as free care, they are not reported as net patient services revenue. The Hospital also supports the delivery of health care services to the indigent through payments to the Health Safety Net Trust (HST), which is administered by the Commonwealth of Massachusetts. The Commonwealth of Massachusetts (the "Commonwealth") administers a Health Safety Net (HSN) to act as the "payor of last resort" for covered health care services provided by acute hospitals and community health centers in the Commonwealth. All hospitals have been assessed a uniform allowance based on estimates of their share of total HSN funding and have been reimbursed for the uncompensated care which they provide, subject to certain limitations. Reimbursable uncompensated care includes net charity care and bad debts resulting from emergency services. Hospitals' recoveries from the HSN are based upon payment rates prescribed by regulation. The Hospital records its activity with the HSN as a component of net patient service revenue in the accompanying consolidated statements of operations. Management believes that the accompanying consolidated balance sheets reflect reasonable estimates of the Hospital's net obligation to the HSN at September 30, 2012 and 2011.

Notes to Financial Statements (continued)

4. Charity Care, Health Safety Net and Community Benefit (continued)

The amounts of HST assessment and receipts, provision for uncollectible accounts, and free care were as follows for the year ended September 30, 2012 and 2011, respectively (in thousands)

	2012		2011
HST assessment	\$	4,097	\$ 2,691
HST receipts (net patient service revenue)		(5,196)	(3,848)
Net receipts from HST		(1,099)	(1,157)
Provision for uncollectible accounts		8,661	6,216
Free care (at cost)		3,986	3,130
Hospital financial assistance		567	846
Total HST, provision and free care	\$	12,115	\$ 9,035

5. Investments

Investments as of September 30, 2012 and 2011, consist of the following

	2012	2011
Cash and temporary cash investments	\$ 15,312,791	\$ 20,617,246
Marketable equity securities	13,153,590	12,776,629
Mutual funds	36,826,419	35,003,279
Limited liability corporations	_	38,311
U S government securities	9,501,781	37,863,943
Marketable debt securities	256,996	336,556
Certificates of deposit	484,438	1,851,664
Beneficial interest in perpetual trusts	470,837	413,926
Total	\$ 76,006,852	\$ 108,901,554

Notes to Financial Statements (continued)

5. Investments (continued)

Investments are reported in the accompanying balance sheets as of September 30, 2012 and 2011, as follows

	2012	2011
Short-term investments	\$ 5,076,532	\$ 3,010,595
Current portion of assets whose use is limited or restricted		
Assets held by trustee under indenture agreements	185,746	1,028,148
Workers' compensation trust fund	3,057	16,836
Other current assets	896,042	166,763
Board-designated funds	23,847,691	18,365,474
	30,009,068	22,587,816
Noncurrent portion of assets whose use is limited or restricted		
Assets held by trustee under indenture agreements	1,275,594	41,096,576
Board-designated funds	38,483,194	39,632,510
Donor-restricted investments for		
Temporarily restricted net assets	2,829,732	2,299,248
Permanently restricted net assets	3,409,264	3,285,404
·	45,997,784	86,313,738
Total	\$ 76,006,852	\$ 108,901,554

Notes to Financial Statements (continued)

5. Investments (continued)

Investment income and gains and losses from investments for the years ended September 30, 2012 and 2011, consist of the following

	 2012	2011	
Unrestricted			
Investment income in			
Nonoperating gains and losses	\$ 1,927,763	\$ 1,372,464	1
Net realized gains on investments	2,440,581	2,567,000)
Change in net unrealized gains and losses on			
investments	3,298,933	(5,242,032	2)
	 7,667,277	(1,302,568	3)
Temporarily restricted			
Net realized gains (losses) on investments	126,299	350,227	7
Change in net unrealized gains and losses on			
investments	344,161	(213,049	€)
	470,460	137,178	3
Permanently restricted			_
Change in beneficial interest in perpetual trust	56,911	(10,213	3)
Total	\$ 8,194,648	\$ (1,175,603	3)

6. Property and Equipment

Property and equipment as of September 30, 2012 and 2011, consist of the following

	2012	2011
Land and improvements	\$ 7,962,593	\$ 2,117,180
Buildings	224,145,541	108,506,504
Equipment	91,176,500	72,146,660
Equipment under capital lease	5,165,772	5,031,755
Total	328,450,406	187,802,099
Less accumulated depreciation and amortization	168,025,194	118,374,782
Total	160,425,212	69,427,317
Construction in progress	66,453,146	41,839,346
Property and equipment – net	\$ 226,878,358	\$ 111,266,663

Notes to Financial Statements (continued)

6. Property and Equipment (continued)

At September 30, 2012 and 2011, accumulated amortization of equipment under capital lease was \$4,125,859 and \$3,545,731, respectively

The Hospital had commitments for facility expansions totaling approximately \$8,094,000 at September 30, 2012

7. Pledges Receivable

Pledges receivable are reported in other assets at their present value, net of an allowance for uncollectible amounts when deemed necessary Pledges receivable as of September 30, 2012 and 2011, were as follows

	2012 2011	
Due within one year Due within two to five years	\$ 1,388,081 \$ 1,447,3 3,128,596 3,708,7	
Due within six to ten years Total receivable	1,800,000 2,400,0 6,316,677 7,556,	000
Discount	(290,084) (506,5	
Allowance for uncollectable amounts	(631,668) (755,6	510 <u>)</u>
Pledges receivable – net	\$ 5,394,925 \$ 6,293,9	924

Notes to Financial Statements (continued)

8. Debt

Debt as of September 30, 2012 and 2011, consists of the following

	2012	2011
Massachusetts Health and Education Facilities Authority (MHEFA)		
Revenue Bonds		
MHEFA Series C Bonds		
Serial Bonds due 2013 through 2020, fixed rates ranging from		
3 00% to 4 50%	\$ 14,725,000	\$ 14,725,000
Term Bonds due 2025 through 2035, fixed rates ranging from		
4 75% to 5 125%	48,360,000	48,360,000
MHEFA Series D Bonds – Term bonds due 2035 through 2044.	4= 00= 000	47.027.000
variable rate (1.52% at September 30, 2011 and 0.28% at 2010)	47,025,000	47,025,000
Massachusetts Development Finance Agency (MDFA) Revenue Bonds		
MDFA Series E Bonds Torm Pondo duo 2012 through 2027 fived rate 2 70% throughout		
Term Bonds due 2013 through 2027, fixed rate 3 79% throughout term	25,000,000	
MDFA Series F Bonds	23,000,000	_
Term Bonds due 2013 through 2027, fixed rate 3 92% throughout		
term	12,500,000	_
	147,610,000	110,110,000
	, ,	
MHEFA construction project loan	674,197	_
Line-of-credit arrangements	2,099,433	1,901,571
Notes payable	6,221,851	_
Capital lease obligations	1,114,505	1,700,122
Total	157,719,986	113,711,693
		000.46=
Less unamortized original issue discount	841,336	899,487
Less current portion of debt	7,607,492	2.847.913
Long-term debt, net of current portion and unamortized original issue	0140 351 150	Ф 100 0C 1 2C2
discount	\$149,271,158	\$ 109,964,293

2010 Bond Issuances

On September 29, 2010, the Hospital entered into an agreement with MHEFA to issue MHEFA Revenue Bonds, Lowell General Hospital Issue, Series C (2010) ("Series C Bonds") in the amount of \$63,085,000 and MHEFA Revenue Bonds, Lowell General Hospital Issue, Series D

Notes to Financial Statements (continued)

8. Debt (continued)

(2010) ("Series D Bonds") in the amount of \$47,025,000 The proceeds from the Series C Bonds and Series D Bonds are being used for the construction of a new six-story Hospital facility and other capital assets additions and were used to refund the Series B Bonds and refinance certain commercial banking obligations. The Series C Bonds and Series D Bonds are collateralized by a pledge of the Hospital's gross receipts and certain properties owned by the Hospital. The costs of issuance were approximately \$1,848,000 for the Series C Bonds and Series D Bonds. These costs included underwriters' discount, legal, consulting and printing fees, bond insurance premium, swap insurance premium, and other associated issuance costs related to the bonds. The Series D Bonds were originally issued in the Variable Rate Demand Mode and were originally backed by a five-year letter of credit from JPMorgan Chase with an interest rate that reset weekly

Conversion of the Series D Bonds

On December 29, 2011, the Series D Bonds were converted from the Variable Rate Demand Mode to the Index Floating Rate Mode, pursuant to the Series D Loan and Trust Agreement, as amended and supplemented, and the Series D Bonds were purchased in their entirety by a commercial bank Concurrent with the conversion, certain provisions of the Series D Loan and Trust Agreement were modified and the irrevocable letter of credit supporting the Series D Bonds was terminated

From the date of the conversion, the interest rate on the Series D Bonds is reset weekly based on a percent of one-month London InterBank Offered Rate (LIBOR) The holder of the Series D Bonds has the option to put the Series D Bonds back to the Hospital on December 1, 2018

2012 Bond Issuances

On September 1, 2012, the Hospital entered into an agreement with MDFA to issue MDFA Revenue Bonds, Lowell General Hospital Issue, Series E (2012) ("Series E Bonds") in the amount of \$25,000,000 and MDFA Revenue Bonds, Lowell General Hospital Issue, Series F

Notes to Financial Statements (continued)

8. Debt (continued)

(2012) ("Series F Bonds") in the amount of \$12,500,000 The proceeds from the Series E Bonds and Series F Bonds were used to refinance the 1993 Series A MEHFA Bonds which were issued by Saints Medical Center The Series E Bonds and Series F Bonds are collateralized by a pledge of the Hospital's gross receipts and certain properties owned by the Hospital

Interest Rate Swap

In conjunction with the issuance of the Series D Bonds, the Hospital entered into the following interest rate swap agreement ("Series D Swap")

	Fixed Payment Rate	Variable Rate Received	Initial Notional Amount	Termination Date	Counterparty
Series D Swap	3 220%	68% LIBOR	\$ 39,000,000	Aug 1, 2042	Deutsche Bank

The Hospital uses the floating-to-fixed interest rate swap to manage interest rate risk associated with outstanding variable rate debt. The Series D swap qualified for hedge accounting in 2011 and, therefore, the effective portion of the swap, an unrealized gain of \$2,189,000 during the year ended September 30, 2011, was recorded as an increase to unrestricted net assets in the 2011 statements of changes in net assets. The ineffective portion of the swap totaled \$450,000 for the year ended September 30, 2011, and is included in interest expense. With the conversion of the Series D bonds to the Index Floating rate mode, the Series D swap no longer qualified for hedge accounting. Therefore, the unrealized loss of \$564,000 and net swap cash flows of \$275,000 was included in supplies and other expense in 2012. The fair value of the Series D Swap at September 30, 2012 and 2011, was a liability of \$1,214,000 and \$649,000, respectively, which is included in other long-term liabilities in the accompanying balance sheets

The Series D Swap expires coterminous with the bond maturities, and the notional principal amount decreases as the bonds mature Although these financial instruments involve counterparty credit exposure, the counterparty for the Series D Swap is a major financial institution that meets the Hospital's criteria for financial stability and creditworthiness

Notes to Financial Statements (continued)

8. Debt (continued)

Construction Project Loan

During October 1999, Saints Medical Center financed the cost of a new construction project through MHEFA Under the terms of the agreement, the Medical Center received proceeds of \$3,532,000 The proceeds will be repaid over 15 years with interest of 5 09%

Lines of Credit

The Hospital maintains two unsecured line of credit agreements with total availability of \$2 million. The lines of credit bear interest at 3 25%. The balance outstanding on the lines of credit totaled \$1,349,527 and \$1,901,571 at September 30, 2012 and 2011, respectively. The lines of credit are payable on demand.

The Hospital has a revolving line of credit with a bank, which provides for borrowings up to \$2.5 million at the prime rate less 50 basis points as published by The Wall Street Journal (2.75% at September 30, 2012 and 2011) The balance outstanding on the revolving line of credit totaled \$749,905 at September 30, 2012 There was no amount outstanding under this line of credit at September 30, 2011 The line of credit is collateralized by the Hospital's unrestricted investments

The Hospital has a \$10 million line of credit with a bank. The line bears interest at 1% above the 30-day LIBOR as published in The Wall Street Journal (1 22% and 1 23% on September 30, 2012 and 2011, respectively). There was no balance outstanding under this line of credit at September 30, 2012 and 2011, which is collateralized by the Hospital's unrestricted investments.

The above lines of credit remain in effect until the parties agree in writing to terminate the agreements

Notes Payable

In August 2012, the Hospital entered into a \$10 million note payable with a bank for the purchase of equipment for use in the new six-story Hospital facility. The proceeds will be paid over 3 years, with interest of 3 00%. At September 30, 2012, \$6,221,851 had been advanced on the note

Notes to Financial Statements (continued)

8. Debt (continued)

Loan Covenants

Under the terms of certain debt agreements, the Hospital is required to meet certain covenant requirements. In addition, the agreements provide for restrictions on, among other things, additional indebtedness and dispositions of property and require that the Hospital satisfy certain measures of financial performance and comply with certain other covenants

Future Maturities

Future maturities of long-term debt (excluding the lines of credit) and total payments on capital lease obligations as of September 30, 2012, are as follows

			Capital
	Long-	Term	Lease
	De	bt	Obligations
Years Ending September 30			
2013	\$ 5,0	92,000 \$	510,024
2014	7,1	63,000	211,844
2015	3,9	09,000	203,190
2016	3,7	08,000	168,325
2017	4,1	10,000	49,721
Thereafter	130,5	24,000	
Total	\$ 154,5	06,000	1,143,104
Less amounts representing interest under capital lease			
obligations			28,599
Present value of minimum lease payments		\$	5 1,114,505

Notes to Financial Statements (continued)

9. Related-Party Transactions

During 2012 and 2011, the Hospital made net transfers to affiliates of approximately \$356,860 and \$4,689,000, respectively. The Hospital does not expect repayment of these amounts transferred to affiliates. These transfers are reported in the accompanying statements of operations and changes in net assets as decreases in unrestricted net assets and are excluded from the excess of revenue and gains over expenses and losses. Also during 2012 and 2011, the Hospital made payments to non-controlled affiliates, in support of their mission, in the amount of \$243,915, and \$219,657, respectively. These payments are reported in the accompanying statements of operations as non-operating gains (losses)

Included in supplies and other expenses in the accompanying statements of operations are amounts paid to affiliates for the rental of certain office space, of approximately \$703,000 and \$674,000, respectively, for the years ended September 30, 2012 and 2011

Amounts due from and to affiliates as of September 30, 2012 and 2011, are as follows

	2012	2011
Due from affiliates		_
The Corporation	\$ 1,835	\$ _
LGH Medical Group	1,012,545	636,714
LGH Medical	471,569	37,422
Cancercare	231,284	60,492
WomanHealth	563,050	136,801
MVC	2,078,253	912,798
Health Alliance	150,000	_
Foundation	135,405	_
Total	\$ 4,643,941	\$ 1,784,227
Due to affiliates		
LGH Medical Group	\$ 1,436,874	\$ 711,664
LGH Medical	7,027	6,962
Cancercare	321,956	211,064
WomanHealth	1,058,264	497,803
MVC	1,535,566	297,780
Total	\$ 4,359,687	\$ 1,725,273

Notes to Financial Statements (continued)

10. Pension Plans

The Hospital manages two noncontributory defined benefit plans The "LGH Plan" covers substantially all employees with at least one year of service who were employed at Lowell General Hospital as of October 15, 2003, and had or will satisfy the criteria for enrollment in the Plan Benefits are primarily based on the employees' salary and the number of years of credited service Annual contributions to the Plan are at least equal to minimum amounts required by law The Plan was frozen to new participants effective October 15, 2003 Employees hired after October 15, 2003, are eligible to participate in the 403(b) employer match program

The "Saints Plan" covers substantially all employees with at least one year of service who were employed at Saints Medical Center as of October 1, 1993. The plan is categorized as a "church plan" and that status has been maintained subsequent to the acquisition. Benefits are primarily based on the employees' salary and the number of years of credited service. The plan was frozen as of October 1, 1993. Employees hired after October 1, 1993, are eligible to participate in the 403(b) employer match program.

LGH Plan

Unrestricted net assets at September 30, 2012 and 2011, include unrecognized actuarial losses of \$31,037,275 and \$31,953,118 and unrecognized prior service credits of \$0 and \$24,631, respectively Of these amounts, \$2,376,559 was recognized in net periodic pension cost in 2012 and \$2,709,240 is expected to be recognized in net periodic pension cost in 2013

Components of net periodic benefit costs for the years ended September 30, 2012 and 2011, are as follows

	 2012	2011
Service cost – benefits earned during the year	\$ 2,099,682	\$ 2,184,002
Interest cost on projected benefit obligation	3,655,342	3,435,888
Expected return on Plan assets	(3,792,655)	(3,570,977)
Amortization of prior service credit	_	(24,631)
Amortization of net actuarial loss	 2,376,539	2,348,932
Net periodic benefit cost	\$ 4,338,908	\$ 4,373,214

2011

2012

Notes to Financial Statements (continued)

10. Pension Plans (continued)

The LGH Plan's funded status and the amounts recognized in the Hospital's balance sheets as of September 30, 2012 and 2011, are as follows

	2012	2011
Projected benefit obligation Plan assets – at fair value	, ,	\$ 74,133,000 49,369,297
Projected benefit obligation in excess of Plan assets – accrued pension liability	\$ 28,019,654	\$ 24,763,703

Assumptions used in determining the benefit obligations were as follows

- Discount rate of 3 90% for 2012 and 5 05% for 2011
- Rate of increase in future salary levels of 3 0% for both 2012 and 2011

Assumptions used to determine expense were as follows

- Discount rate of 5 05% for 2012 and 4 9% for 2011
- Expected return on plan assets 7 50% for both 2012 and 2011
- Rate of increase in future salary levels of 3 0% for both 2012 and 2011

The LGH Plan assets target allocation as of September 30, 2012, and the LGH Plan asset allocations as of September 30, 2012, are as follows

	Target Allocation Percentage	Percentage of Plan Assets 2012
Equity	38% - 68%	50%
Fixed income	22 - 48	34
Alternative investments	8 - 23	12
Cash	0 - 10	4
Total		100%

Notes to Financial Statements (continued)

10. Pension Plans (continued)

Changes in the projected benefit obligation for the years ended September 30, 2012 and 2011, are as follows

	2012 2011
Benefit obligation – beginning of year	\$ 74,133,000 \$ 71,720,155
Service cost	2,099,682 2,184,002
Interest cost	3,655,342 3,435,888
Actuarial loss (gain)	9,982,399 (1,080,262)
Benefits paid	(2,197,168) (2,126,783)
Benefit obligation – end of year	\$87,673,255 \$74,133,000
Accumulated benefit obligation – end of year	\$81,888,389 \$69,539,967

Changes in fair value of the LGH Plan assets for the years ended September 30, 2012 and 2011, are as follows

	2012	2011
	# 40.2<0.00 7	Ф. 4.C. 0.1.2. 0.2.0
Plan assets – at fair value – beginning of year	\$ 49,369,297	\$ 46,813,020
Actual gain on Plan assets	7,523,583	(141,002)
Employer contribution	4,957,889	4,824,062
Benefits paid	(2,197,168)	(2,126,783)
Plan assets – at fair value – end of year	\$ 59,653,601	\$49,369,297

Saints Plan

Unrestricted net assets at September 30, 2012, include unrecognized actuarial losses of \$1,810,361 Of these amounts, no loss was recognized in net periodic pension cost in 2012 and no loss is expected to be recognized in net periodic pension cost in 2013

Notes to Financial Statements (continued)

10. Pension Plans (continued)

Components of net periodic pension benefit costs for the three months ended September 30, 2012, are as follows

	2012	
Interest cost on projected benefit obligation	\$	526,311
Expected return on plan assets		(534,576)
Net periodic pension credit	\$	(8,265)

The Saints Plan's funded status and the amounts recognized in the Hospital's balance sheet as of September 30, 2012, are as follows

	2012
Projected benefit obligation Plan assets – at fair value	\$ 52,912,266 28,292,956
Projected benefit obligation in excess of Plan assets –	
accrued pension liability	\$ 24,619,310

Assumptions used in determining the benefit obligations were as follows

- Discount rate of 3 90% for 2012
- Rate of increase in future salary levels of 3 0%

Assumptions used to determine expense were as follows

- Discount rate of 3 90% for 2012
- Expected return on plan assets of 8% for 2012
- Rate of increase in future salary levels of 3 0%

Notes to Financial Statements (continued)

10. Pension Plans (continued)

Changes in the projected benefit obligation for the three month period ended September 30, 2012, are as follows

	2012
Benefit obligation – beginning of period	\$ 50,753,073
Interest cost	526,311
Actuarial (gain) loss	2,205,512
Benefits paid	(572,630)
Benefit obligation – end of year	\$ 52,912,266
Accumulated benefit obligation – end of year	\$ 52,912,266

Changes in fair value of the Saints Plan assets for the three months period ended September 30, 2012, are as follows

	2012
Plan assets – at fair value – beginning of period	\$ 27,935,859
Actual gain on Plan assets	929,727
Benefits paid	(572,630)
Plan assets – at fair value – end of year	\$ 28,292,956

Notes to Financial Statements (continued)

10. Pension Plans (continued)

The Saints Plan assets target allocation as of September 30, 2012, and the Saints Plan asset allocations as of September 30, 2012, are as follows

	Target Allocation Percentage	Percentage of Plan Assets 2012
Equity	50% - 80%	84%
Fixed income	20 - 50	7
Alternative investments	0 - 10	1
Cash	0 - 10	8
Total		100%

The investment policy and strategy, as established by The Lowell General Hospital Investment Committee (the "Investment Committee"), is to preserve capital and to generate long-term capital appreciation of Plan assets while minimizing risk and volatility by investing assets based on the target allocation ranges stated above The Hospital plans to reallocate its investments periodically to meet the above target allocation. The Hospital also plans to review its investment policy periodically to determine if the policy should be changed.

The expected long-term rate of return for the plans' total assets is based on the expected return of each of the above categories, weighted based on the median of the target allocation for each class Based on historical experience, the Investment Committee expects that the plans' asset managers will provide a modest premium to their respective benchmark indices

The Hospital expects to contribute \$3,700,000 to the LGH Plan during the year ended September 30, 2013, and does not plan to contribute to the Saints Plan The estimated future benefit payments reflecting expected future service for the fiscal years ending after September 30, 2012, are as follows

	 LGH Plan	S	Saints Plan
September 30,			_
2013	\$ 5,437,000	\$	2,605,000
2014	4,094,000		2,755,000
2015	4,170,000		2,844,000
2016	4,381,000		2,914,000
2017	4,572,000		2,995,000
2018-2022	25,767,000		15,828,000

Notes to Financial Statements (continued)

11. Commitments and Contingencies

Professional Liability

Professional and comprehensive liability insurance coverage has been obtained through Medical Professional Mutual Insurance Company ("ProMutual") The ProMutual policy is a claims-made policy, which is subject to annual renewal and retrospective premium adjustment The claims-made policy covers claims actually made during the term of the policy but not those occurrences for which claims may be made after expiration of the policy The Hospital intends to renew its coverage on a claims-made basis and has no reason to believe that it will be prevented from renewing such coverage

The Hospital records an estimated liability for asserted and unasserted claims and for claims incurred but not reported based on consideration of its prior experience, the advice of legal counsel, valuations of such estimates prepared by consulting actuaries and other factors A liability for such claims of \$3,706,877 has been recorded in the accompanying financial statements at September 30, 2012, of which \$1,590,875 related to the incurred but not reported claims. The Hospital has recorded insurance recoveries receivable of \$2,116,002 at September 30, 2012 in consideration of expected insurance recoveries for the portion of the professional liability for which the Hospital is not self-insured

Workers' Compensation

The Hospital is self-insured for workers' compensation and, with the assistance of an actuary, has estimated the cost of incidents reported and incurred but not yet reported. At September 30, 2012 and 2011, the accrual for incidents reported and incurred but not yet reported was approximately \$1,481,000 and \$157,000, respectively, and are included in accounts payable and accrued expenses in the accompanying balance sheets. The Hospital has also established a workers' compensation trust fund, which is held by a trustee. Assets of the trust fund, which amounted to approximately \$2,542,000 and \$17,000 at September 30, 2012 and 2011, respectively, are reported as current portion of assets whose use is limited or restricted in the accompanying balance sheets.

Notes to Financial Statements (continued)

11. Commitments and Contingencies (continued)

Operating Leases

The Hospital is committed under various non-cancelable operating leases Future minimum rental commitments under these non-cancelable operating leases for the years ending after September 30, 2012, are as follows

	Amount
Years ending September 30	
2013	\$ 4,914,952
2014	2,443,669
2015	1,882,647
2016	1,424,392
2017	1,366,332
Thereafter	2,392,177_
Total	\$ 14,454,169

Total rent expense incurred under operating leases for the years ended September 30, 2012 and 2011, was approximately \$6,713,000 and 4,667,000, respectively

Other Contingencies

The Hospital is contingently liable under an agreement, which guarantees debt and line of credit of LGH Medical of approximately \$6,000,000 and \$2,722,000, respectively, at September 30, 2012 The corresponding balances at September 30, 2011, were approximately \$6,000,000 and \$2,884,000, respectively In addition, LGH Medical's line of credit is secured by the Hospital's unrestricted investments

The Hospital is a party in various legal proceedings and potential claims arising in the ordinary course of its 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 is subject to government review and interpretation, as well as regulatory actions unknown or unasserted at this time. Such compliance in the health care industry has come under increased governmental scrutiny. Recently, government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of

Notes to Financial Statements (continued)

11. Commitments and Contingencies (continued)

regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenue from patient services Management does not believe that these matters will have a material adverse effect on the Hospital's financial statements

12. Concentrations of Credit Risk

Financial instruments that potentially subject the Hospital to concentrations of credit risk are patient accounts receivable, cash equivalents, and investments The Hospital invests available cash in money market securities of various banks, commercial paper of domestic companies with high credit ratings, and securities backed by the U S government The Hospital, by policy, limits the amount of credit exposure to any one institution

The Hospital grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The composition of accounts receivable from patients and third-party payors as of September 30, 2012 and 2011, is as follows

	2012	2011
Blue Cross	14%	18%
Medicare	21	15
Medicaid	14	9
Other third-party payors	36	40
Patients	15	18
Total	100%	100%

A significant portion of the accounts receivable from third party payors is derived from two Massachusetts managed care companies Although management expects the amounts recorded as net accounts receivable at September 30, 2011, to be collectible, this concentration of credit risk is expected to continue in the near term

Notes to Financial Statements (continued)

12. Concentrations of Credit Risk (continued)

The Hospital's allowance for doubtful accounts increased from 21% of accounts receivable at September 30, 2011, to 23% of accounts receivable at September 30, 2012. The Hospital's self pay and third party payor write-offs were \$8,514,431 and \$7,360,678 for fiscal years 2012 and 2011, respectively, tracking consistently at 3% of patient services revenue for these periods. There were no significant changes in the allowance for doubtful accounts during 2012. The Hospital has not changed their charity care or uninsured discount policies during fiscal year 2012.

Revenues from third-party payors, the uninsured and other revenues for the fiscal year ended September 30, 2012 and 2011, are summarized in the following table (in thousands)

	2012	Ratio	2011	Ratio
Medicare	\$ 68,105,958	22%	\$ 36,236,170	15%
Medicaid	15,966,276	5	10,520,799	4
Patients	9,597,946	3	6,923,114	3
Other commercial payors	212,249,561	70	195,886,074	79
Revenues before provision for uncollectible				
accounts	305,919,742	100	249,566,157	100
Provision for uncollectible accounts	(8,660,719)	(2)	(6,215,735)	(2)
Net patient services revenue	\$ 297,259,023	98%	\$ 243,350,422	98%

13. Functional Expenses

The Hospital provides general health care services to residents within its geographic location Expenses related to providing these services for the years ended September 30, 2012 and 2011, are as follows

	2012	2011
Health care services	\$ 232,328,038	\$ 180,258,170
General and administrative	63,222,503	57,889,750
Total expenses	\$ 295,550,541	\$ 238,147,920

Notes to Financial Statements (continued)

14. Temporarily and Permanently Restricted Net Assets

Temporarily Restricted Net Assets

Temporarily restricted net assets as of September 30, 2012 and 2011, consist of the following

		2012	2011
Charity care	\$	445,960	\$ 379,325
Capital campaign	5	5,394,925	6,293,923
Team walk	1	,288,532	1,031,351
Pediatric care		81,139	40,713
Other health care services	1	,014,101	847,860
Total	\$ 8	3,224,657	\$ 8,593,172

Temporarily restricted net assets include accumulated net gains on permanently restricted net assets of approximately \$839,000 and \$667,000 at September 30, 2012 and 2011, respectively, which are available for Board appropriation in accordance with state law (see below)

Permanently Restricted Net Assets

Permanently restricted net assets as of September 30, 2012 and 2011, consist of the following

		2012	2011
Investments to be held in perpetuity – the income from which is expendable for the purposes designated by the donor	S	2,938,427	\$ 2 871 478
Beneficial interest in perpetual trusts	Ψ	470,837	413,926
Total	\$	3,409,264	\$ 3,285,404

Endowment Funds

The Hospital's endowment consists of three funds established for a variety of purposes For the purposes of this disclosure, endowment funds include donor-restricted endowment funds Net assets associated with endowment funds are classified and reported based on the existence or absence of donor-imposed restrictions

Notes to Financial Statements (continued)

14. Temporarily and Permanently Restricted Net Assets (continued)

Interpretation of Relevant Law

The Hospital has interpreted state law as requiring realized and unrealized gains of permanently restricted net assets to be retained in a temporarily restricted net asset classification until appropriated by the Board and expended State law allows the Board to appropriate so much of the net appreciation of permanently restricted net assets as is prudent considering the Hospital's long- and short-term needs, present and anticipated financial requirements, expected total return on its investments, price level trends, and general economic conditions. In 2012 and 2011, the Board appropriated \$289,000 and \$284,000, respectively, which has been included in net assets released from restriction used for operations in the accompanying statements of operations and changes in net assets

As a result of this interpretation, the Hospital classifies as permanently restricted net assets (a) the original value of the gifts donated to the permanent endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present, and (b) the original value of the subsequent gifts to the permanent endowment when explicit donor stipulations requiring permanent maintenance of the historical fair value are present. The remaining portion of the donor-restricted endowment fund composed of accumulated gains not required to be maintained in perpetuity is classified as temporarily restricted net assets until those amounts are appropriated for expenditure in a manner consistent with the donor's stipulations. The Hospital considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds duration and preservation of the fund, purposes of the donor-restricted endowment funds, 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 Hospital, and the investment policies of the Hospital

Notes to Financial Statements (continued)

14. Temporarily and Permanently Restricted Net Assets (continued)

Endowment Net Asset Composition and Changes in Endowment Net Assets

The Hospital has only donor-restricted endowment funds and does not have Board-designated endowment funds. A summary of the endowment net asset composition by type of fund as of September 30, 2012 and 2011, and the changes therein for the years then ended, is as follows

	Τe	emporarily	P	ermanently	
	F	Restricted		Restricted	Total
Endowment net assets – September 30, 2010	\$	823,816	\$	3,232,550	\$ 4,056,366
Net appreciation		127,293		_	127,293
Contributions		_		63,067	63,067
Change in fair value of beneficial interest in					
perpetual trusts		_		(10,213)	(10,213)
Appropriations of endowment assets for					
expenditure		(284,000)		_	(284,000)
Endowment net assets – September 30, 2011		667,109		3,285,404	3,952,513
Net appreciation		460,543		_	460,543
Contributions		_		66,949	66,949
Change in fair value of beneficial interest in					
perpetual trusts		_		56,911	56,911
Appropriations of endowment assets for					
expenditure		(289,000)		_	(289,000)
Endowment net assets – September 30, 2012	\$	838,652	\$	3,409,264	\$ 4,247,916

Funds with Deficiencies

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires the Hospital to retain as a fund of perpetual duration. There were no such deficiencies at September 30, 2012 or 2011

Investment Return Objectives and Spending Policy

The Hospital has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to the programs supported by its endowment while

Notes to Financial Statements (continued)

14. Temporarily and Permanently Restricted Net Assets (continued)

seeking to maintain the purchasing power of the endowment assets Endowment assets include those assets of donor-restricted funds that the organization must hold in perpetuity The portfolio performance will be evaluated in terms of a Total Weighted Index The amount available for spending will be equal to 4% of the average market value

15. Fair Value Measurements

Generally accepted accounting principles establish a fair value hierarchy that distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Levels 1 and 2 of the hierarchy) and the reporting entity's own assumption about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy)

The Hospital uses the following fair value hierarchy to present its fair value disclosures

Level 1 — Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Hospital has the ability to access as of the measurement date

Level 2 — Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data

Level 3 — Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

The Hospital's financial assets and liabilities that are measured at fair value on a recurring basis and its equity method alternative investments as of September 30, 2012 and 2011, are as follows

2012		Level 1		Level 2		Level 3		2012 Total
Assets Cash and temporary cash investments Marketable equity securities	\$	15,312,791 13,153,590	\$	_ _	\$	- -	\$	15,312,791 13,153,590
Mutual funds Equity Fixed income		8,265,026 21,132,088		-		_ _		8,265,026 21,132,088
International U S government bonds U S municipal bonds		7,429,305 - -		3,069,316 6,432,465		- - -		7,429,305 3,069,316 6,432,465
U S corporate bonds Certificates of deposit Beneficial interest in		_		256,996 484,438		_		256,996 484,438
perpetual trusts Total assets	\$	65,292,800	\$	470,837 10,714,052	\$	_ 	\$	470,837 76,006,852
Liabilities – Series D Swap	<u>\$</u>		\$	(1,213,707)	\$		\$	(1,213,707)
•044								
2011		Level 1		Level 2		Level 3		2011 Total
Assets		Level 1		Level 2		Level 3		2011 Total
Assets Cash and temporary cash			dh.	Level 2	dh.	Level 3	4h	
Assets Cash and temporary cash investments	\$	20,617,246	\$	Level 2	\$	Level 3	\$	20,617,246
Assets Cash and temporary cash investments Marketable equity securities Mutual funds	\$	20,617,246 12,776,629	\$	Level 2	\$	Level 3	\$	20.617.246 12.776.629
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity	\$	20.617.246 12.776.629 7.755.185	\$	Level 2	\$	Level 3	\$	20.617.246 12.776.629 7.755.185
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income	\$	20.617.246 12.776.629 7.755.185 18.844.771	\$	Level 2	\$	Level 3	\$	20.617.246 12.776.629 7.755.185 18.844.771
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International	\$	20.617.246 12.776.629 7.755.185	\$	- - - -	\$	Level 3	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations	\$	20.617.246 12.776.629 7.755.185 18.844.771	\$	- - - - - 38.311	\$	- - - - -	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations U S government bonds	\$	20.617.246 12.776.629 7.755.185 18.844.771	\$	- - - 38,311 31,448,507	\$	Level 3	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311 31.448.507
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations U S government bonds U S municipal bonds	\$	20.617.246 12.776.629 7.755.185 18.844.771	\$	- - 38,311 31,448,507 6,415,436	\$	- - - - -	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations U S government bonds U S municipal bonds U S corporate bonds Certificates of deposit	\$	20.617.246 12.776.629 7.755.185 18.844.771	\$	- - - 38,311 31,448,507	\$	- - - - -	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311 31.448.507 6.415.436
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations U S government bonds U S municipal bonds U S corporate bonds	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323	\$	- - 38,311 31,448,507 6,415,436	\$	- - - - -	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311 31.448.507 6.415.436 336.556
Assets Cash and temporary cash investments Marketable equity securities Mutual funds Equity Fixed income International Limited liability corporations U S government bonds U S municipal bonds U S corporate bonds Certificates of deposit Beneficial interest in	\$	20.617.246 12.776.629 7.755.185 18.844.771 8.403.323	\$	38,311 31,448,507 6,415,436 336,556	\$	- - - - -		20.617.246 12.776.629 7.755.185 18.844.771 8.403.323 38.311 31.448.507 6.415.436 336.556 1.851.664

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

The Hospital's pension plan assets that are measured at fair value on a recurring basis as of September 30, 2012 and 2011, are as follows

		Level 1		Level 2		Level 3		2012 Total
LGH Plan								
Cash and temporary cash								
investments	\$	2,113,633	\$	_	\$	_	\$	2,113,633
Mutual funds							•	
Equity		14,330,722		_		_		14,330,722
International equity		8,561,485		_		_		8,561,485
Fixed income		10,605,312		_		_		10,605,312
Blended		6,927,784		_		_		6,927,784
Emerging market debt								
securities		3,032,770		_		_		3,032,770
Common collective trust –								
fixed income		_		6,806,864		_		6,806,864
Limited liability corporations		_		_		7,275,031		7,275,031
Total pension investments	\$	45,571,706	\$	6,806,864	\$	7,275,031	\$	59,653,601
Saints Plan								
Cash and temporary cash								
investments	\$	2,380,460	\$	_	\$	_	\$	2,380,460
Marketable equity securities	Ψ	22,410,430	Ψ	_	Ψ	_	Ψ	22,410,430
Mutual funds		22,410,430						22,410,430
Equity		1,337,712		_		_		1,337,712
International equity		1,557,712		436,928		_		436,928
Fixed income		_		667,938		_		667,938
U S Government bonds and				007.230				007.230
notes		867,999		_		_		867,999
Limited liability partnerships		-		_		191,489		191,489
Total pension investments	\$	26,996,601	\$	1,104,866	\$	191,489	\$	28,292,956

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

	 Level 1	Level 2	Level 3	2011 Total
Cash and temporary cash				
investments	\$ 1,350,324	\$ _	\$ _	\$ 1,350,324
Mutual funds				
Equity	11,217,532	_	_	11,217,532
International equity	6,358,967	_	_	6,358,967
Fixed income	8,541,602	_	_	8,541,602
Blended	5,435,014	_	_	5,435,014
Emerging market debt				
securities	2,342,557	_	_	2,342,557
Common collective trust –				
fixed income	_	7,420,631	_	7,420,631
Limited liability corporations	_	_	6,702,670	6,702,670
Total pension investments	\$ 35,245,996	\$ 7,420,631	\$ 6,702,670	\$ 49,369,297

A reconciliation of the beginning and ending balances of the fair value measurements of the Hospital's pension plan assets using significant unobservable inputs (Level 3) for the years ended September 30, 2011 and 2012, is as follows

LGH Plan	Saints Plan
\$ 5,412,765	
300,162	
1,000,000	
(10,257)	
6,702,670	•
602,078	\$ 8,511
_	182,978
(29,717)	_
\$ 7,275,031	\$ 191,489
	\$ 5,412,765 300,162 1,000,000 (10,257) 6,702,670 602,078 - (29,717)

There were no significant transfers to or from Levels 1 or 2 during the year ended September 30, 2012

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

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

Cash and Temporary Cash Investments

The carrying value of cash investments approximates fair value as maturities are less than three months and/or include money market funds that are based on quoted prices and actively traded

Marketable Equity Securities

The fair values of marketable securities are based on quoted market prices

Mutual Funds

The fair value of mutual funds is based on quoted market prices

U.S. Government Securities

The fair value of US government securities were primarily determined using techniques consistent with the income approach Significant observable inputs to the income approach include data points for benchmark constant maturity curves and spreads

U.S. Corporate Bonds

The fair values of investments in U S corporate bonds were primarily determined using techniques that are consistent with the market approach Significant observable inputs include benchmark yields, reported trades, observable broker/dealer quotes, issuer spreads, and security-specific characteristics (such as early redemption options)

Certificates of Deposits

The carrying value of certificate of deposits approximates fair value as maturities are less than one year and/or include money market funds that are based on quoted prices

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

Limited Liability Partnerships and Corporations

The fair value of the limited liability partnership and corporation investments was determined using the calculated net asset value (NAV) of the fund. The values for underlying investments are fair value estimates determined by an external fund manager based on recent filings, operating results, balance sheet stability, growth, and other business and market sector fundamentals. For such investments that have a redemption period of less than 90 days, the Hospital classifies all such investments as Level 2. For such investments that have a redemption period of 90 days or longer, the Hospital classifies all such investments as Level 3.

Common Collective Trusts

The fair values of common collective trusts are determined by the fund manager based on the NAV of the fund The Hospital classifies such investments as Level 2

Beneficial Interest in Perpetual Trusts

The fair values of beneficial interest in perpetual trusts are based on NAV of the trusts. The Hospital classifies such investments as Level 2.

Interest Rate Swap

The Hospital uses inputs other than quoted prices that are observable to value the interest rate swap. These values represent the estimated amounts the Hospital would receive or pay to terminate the swap agreements, taking into consideration current interest rates and the current creditworthiness of the counterparty. The Hospital considers these inputs to be Level 2 inputs in the context of the fair value hierarchy.

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

The System's investments with a reported NAV as of September 30, 2012 and 2011, are as follows

		_	Redemptions		
	Fair Va	alue			Notice
	2012	2011	Frequency	Restrictions	Period
Investments Multi-strategy hedge fund (a)		38.311	Daily	None	1 day
Total	\$ - \$	38,311			
Pension plan investments LGH Plan Common collective trust – fixed income (b) Limited liability	\$ 6,806,865 \$	7,420,631	Daily	None	2 days
corporations Real estate (c) Offshore fund (d)	2,799,571 4,475,460 14,081,896	2,447,931 4,254,739 14,123,301	Quarterly Quarterly	* None	90 days 90 days
Total	14,061,690	14,123,301			
Saints Plan Limited liability corporations					
Private equity (e)	191,489		n/a	n/a	n/a
Total	<u>\$ 14.273.385</u> \$	14,123,301			

- (a) Includes investments in hedge funds that pursue diversification of both domestic and foreign fixed income and equity securities through multiple investment strategies. The primary objective for these funds is to seek attractive long-term risk-adjusted absolute returns
- (b) Includes investments in commingled funds that invest in domestic fixed income securities, offered through a common collective trust structure. The majority of the securities held in the trust are traded over-the-counter using standard pricing services.
- (c) Includes an open-end real estate investment vehicle that was formed as a tax-exempt group trust. The fund is designed to permit qualified retirement plans and government plans to commingle a portion of their assets for investment in both publicly owned real estate securities and privately owned real estate investments.

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

- (d) Includes investments in hedge funds that pursue diversification of both domestic and foreign fixed income and equity securities through multiple investment strategies, including the ability to employ leverage and to sell securities short. The primary objective for these funds is to seek attractive long-term risk-adjusted absolute returns.
- (e) Includes investments in four major sectors of the private placement market, corporate buyout, venture capital, real estate, and energy. These investments represent direct placements in privately held, nonpublic companies, direct real estate or energy holdings, and other corporate action items as represented by the buyout category. As a private equity investment, the fund is illiquid until management decides upon a distribution of investor capital based on the market environment.
- * Redemption requests roll over into the following quarter and are honored on a pro rata basis based on each participant's total investment in the fund

The investments included above are not expected to be sold at amounts that are different from NAV

The following methods and assumptions were used by the Hospital in estimating the fair value of the Hospital's financial instruments that are not measured at fair value on a recurring basis for disclosures in the financial statements

Receivables and Payables

The carrying value of the Hospital's receivables and payables approximates fair value, as maturities are very short term

Pledges Receivable

The current yields for one- to 10-year U S Treasury notes are used to discount contributions receivable Pledges received during 2012 and 2011 were discounted at the following treasury rates

One year - 0 17% Three years - 0 31% Four years - 0 47% Five years - 0 62%

Notes to Financial Statements (continued)

15. Fair Value Measurements (continued)

Pledges received in 2012 and 2011, which have been recorded at fair value, totaled approximately \$319,000 and \$2,940,000, respectively

Long-Term Debt and Lines-of-Credit Borrowings

The estimated fair values of the Hospital's long-term debt is based on current traded values or a discounted cash flows analysis based on the Hospital's current incremental borrowing rates for similar types of borrowing arrangements. The estimated fair values and carrying amounts for the Hospital's bonds as of September 30, 2012 and 2011, are as follows

	2012	2011
Carrying amount	\$ 147,610,000	\$110,110,000
Estimated fair value	\$ 151,032,000	\$ 107,307,403

The estimated fair value of the Hospital's remaining long-term debt approximates the carrying values

16. Subsequent Events

The Hospital has evaluated subsequent events through February 13, 2013, which is the date the financial statements were issued

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