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Form 990

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

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

OMB No 1545-0047

2011

Open to Public Inspection

A For the 2011 calendar year, or tax year beginning 10-01-2011 and ending 09-30-2012

B Check if applicable

☒ Address change

☐ Name change

☐ Initial return

☐ Terminated

☐ Amended return

☐ Application pending

C Name of organization

UMASS MEMORIAL HEALTH CARE INC & AFFILIATES - GROUP RETURN

Doing Business As

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

Room/suite

306 BELMONT STREET

City or town, state or country, and ZIP + 4

WORCESTER, MA 01604

F Name and address of principal officer

TODD A KEATING

306 BELMONT STREET

WORCESTER, MA 01604

H(a) Is this a group return for affiliates?

☒ Yes ☐ No

H(b) Are all affiliates included?

☒ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number

3642

D Employer identification number

91-2155626

E Telephone number

(508) 334-0496

G Gross receipts \$ 2,874,626,472

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ☐ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website:

WWW.UMASSMEMORIAL.ORG

K Form of organization

☐ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation

M State of legal domicile

Part I

Summary

Activities & Governance	1	Briefly describe the organization's mission or most significant activities UMASS MEMORIAL HEALTH CARE IS COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH		
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	213
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	125
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	16,841
	6	Total number of volunteers (estimate if necessary)	6	1,295
Revenue	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	37,307,329
	b	Net unrelated business taxable income from Form 990-T, line 34	7b	0
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	2,064,000	2,056,000
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0	0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,213,599,587	1,225,466,308
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	1,602,995	1,213,795
	b	Total fundraising expenses (Part IX, column (D), line 25) 2,389,283		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,351,659,364	1,382,216,501
Net Assets or Fund Balances	18	Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	2,568,925,946	2,610,952,604
	19	Revenue less expenses Subtract line 18 from line 12	44,559,072	2,444,648
	20	Total assets (Part X, line 16)	1,872,279,772	2,000,206,154
	21	Total liabilities (Part X, line 26)	1,275,306,773	1,364,049,191
	22	Net assets or fund balances Subtract line 21 from line 20	596,972,999	636,156,963

Part II

Signature Block

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

Sign Here

Signature of officer

TODD A KEATING TREASURER/CFO

2013-07-11

Date

Paid Preparer's Use Only

Preparer's signature

ALAN GAROFALO

Firm's name (or yours if self-employed), address, and ZIP + 4

FEELEY & DRISCOLL PC

200 PORTLAND STREET

BOSTON, MA 02114

Date

Check if self-employed

Preparer's taxpayer identification number (see instructions)

P00744592

EIN

04-2684828

Phone no

(617) 742-7788

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2011)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III ☐ Yes ☒ No

1

Briefly describe the organization's mission

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

2

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

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

3

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

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code) (Expenses \$ 1,109,058,968 including grants of \$ 2,000,000) (Revenue \$ 1,332,125,069)

UMASS MEMORIAL MEDICAL CENTERUMASS MEMORIAL MEDICAL CENTER IS COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH. UMASS MEMORIAL MEDICAL CENTER DOES THIS BY PROVIDING INPATIENT AND OUTPATIENT HEALTH CARE SERVICES TO THE RESIDENTS OF CENTRAL NEW ENGLAND WITHOUT REGARD TO THEIR ABILITY TO PAY. FY2012 KEY STATISTICS - TOTAL DISCHARGES 41,454 TOTAL SURGICAL CASES 30,344 TOTAL ER VISITS 139,708

4b

(Code) (Expenses \$ 431,924,927 including grants of \$) (Revenue \$ 471,923,684)

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

4c

(Code) (Expenses \$ 297,549,686 including grants of \$) (Revenue \$ 352,491,448)

UMASS MEMORIAL COMMUNITY HOSPITALS THE UMASS MEMORIAL COMMUNITY HOSPITALS (CLINTON HOSPITAL, HEALTH ALLIANCE HOSPITALS, INC., MARLBOROUGH HOSPITAL, WING MEMORIAL HOSPITAL AND MEDICAL CENTERS) ARE COMMITTED TO IMPROVING THE HEALTH OF THE PEOPLE OF THE COMMUNITIES THAT THEY SERVE THROUGH EXCELLENCE IN CLINICAL CARE AND SERVICE. EACH OF THESE HOSPITALS ACCOMPLISHES THIS GOAL BY PROVIDING INPATIENT AND OUTPATIENT HEALTH CARE SERVICES TO THE RESIDENTS OF THEIR COMMUNITIES WITHOUT REGARD TO THEIR ABILITY TO PAY. FY2012 KEY STATISTICS - TOTAL DISCHARGES 15,170 TOTAL SURGICAL CASES 9,930 TOTAL ER VISITS 129,041

(Code) (Expenses \$ 335,677,948 including grants of \$ 56,000) (Revenue \$ 396,846,429)

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

4d

Other program services (Describe in Schedule O)

(Expenses \$ 335,677,948 including grants of \$ 56,000) (Revenue \$ 396,846,429)

4e

Total program service expenses \$ 2,174,211,529

Form 990 (2011)

Part IV Checklist of Required Schedules

		Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1	Yes
2	Is the organization required to complete Schedule B, Schedule of Contributors (see 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 I 	6	No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10	Did the organization, directly or through a related organization, hold assets in 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		
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI. 	11a	Yes
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII. 	11b	Yes
c	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII. 	11c	No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX. 	11d	No
e	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X. 	11e	Yes
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X. 	11f	Yes
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI, XII, and XIII 	12a	No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional 	12b	Yes
13	Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13	No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, 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	No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the U S ? If "Yes," complete Schedule F, Part II 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	No
17	Did the organization report a total of more than \$15,000, of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I 	17	Yes
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II 	18	Yes
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III 	19	No
20a	Did the organization operate one or more hospitals? If "Yes," complete Schedule H 	20a	Yes
b	If "Yes" to line 20a, did the organization attach its audited financial statement to this return? Note. All Form 990 filers that operated one or more hospitals must attach audited financial statements 	20b	Yes

Part IV

Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance		
Check if Schedule O contains a response to any question in this Part V ☐		
		YesNo
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable	1a1,514
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b0
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a16,841
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2bYes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3aYes
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Schedule O	3bYes
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account or securities account)?	4aYes
b	If "Yes," enter the name of the foreign country <u> CJ </u> See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts	
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5aNo
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5bNo
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6aNo
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b
7	Organizations that may receive deductible contributions under section 170(c).	
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7aNo
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7cNo
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7eNo
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7fNo
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h
8	Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8
9	Sponsoring organizations maintaining donor advised funds.	
a	Did the organization make any taxable distributions under section 4966?	9a
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b
10	Section 501(c)(7) organizations. Enter	
a	Initiation fees and capital contributions included on Part VIII, line 12	10a
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b
11	Section 501(c)(12) organizations. Enter	
a	Gross income from members or shareholders	11a
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b
13	Section 501(c)(29) qualified nonprofit health insurance issuers.	
a	Is the organization licensed to issue qualified health plans in more than one state? Note. 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	13b
c	Enter the aggregate amount of reserves on hand	13c
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14aNo
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O . . .	14b

Part VI

Governance, Management, and Disclosure

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

Section A. Governing Body and Management

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

Section B. Policies

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

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

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	MA
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you 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.	
20	State the name, physical address, and telephone number of the person who possesses the books and records of the organization.	ROBERT FELDMANN 306 BELMONT STREET WORCESTER, MA 01604 (508) 334-0496

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

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

Form **990** (2011)

Part VIII

Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
Contributions, gifts, grants and other similar amounts	1a	Federated campaigns 1a				
	b	Membership dues 1b				
	c	Fundraising events 1c	884,128			
	d	Related organizations 1d	645,710			
	e	Government grants (contributions) 1e	5,961,985			
	f	All other contributions, gifts, grants, and similar amounts not included above 1f	10,995,097			
	g	Noncash contributions included in lines 1a-1f \$ 104,682				
	h	Total. Add lines 1a-1f	18,486,920			
Program Service Revenue	Business Code					
	2a	NET PATIENT SERVICE RE	900099	1,854,171,672	1,854,171,672	
	b	SPECIAL MEDICAID PAYME	900099	187,999,999	187,999,999	
	c	AFFILIATE RELATED PROG	900099	177,371,701	177,371,701	
	d	SYSTEM ALLOCATION REVE	900099	151,817,302	151,817,302	
	e	OTHER PSR & JV	900099	147,668,738	146,314,351	1,354,387
	f	All other program service revenue		32,845,220	32,845,220	
	g	Total. Add lines 2a-2f	2,551,874,632			
Other Revenue	3	Investment income (including dividends, interest and other similar amounts)	10,408,890		-11,240	10,420,130
	4	Income from investment of tax-exempt bond proceeds				
	5	Royalties	68,376			68,376
	6a	(i) Real				
		2,118,666				
		(ii) Personal				
		1,238,757				
	b	Gross rents				
	c	Less rental expenses				
	d	Rental income or (loss)				
		879,909				
	d	Net rental income or (loss)	879,909			879,909
	7a	(i) Securities				
		247,236,504				
		(ii) Other				
		76,383				
	b	Gross amount from sales of assets other than inventory				
	c	Less cost or other basis and sales expenses				
	d	Gain or (loss)				
		-11,759,677				
	d	Net gain or (loss)	-12,011,632			-12,011,632
	8a	Gross income from fundraising events (not including \$ 884,128 of contributions reported on line 1c) See Part IV, line 18				
	a	627,034				
	b	Less direct expenses b	665,944			
	c	Net income or (loss) from fundraising events	-38,910			-38,910
	9a	Gross income from gaming activities See Part IV, line 19				
	a					
	b	Less direct expenses b				
	c	Net income or (loss) from gaming activities				
	10a	Gross sales of inventory, less returns and allowances				
	a					
	b	Less cost of goods sold b				
	c	Net income or (loss) from sales of inventory				
	Miscellaneous Revenue		Business Code			
	11a	LAB OUTREACH PROGRAM &	621500	37,318,569	37,318,569	
	b	OTHER REVENUE	900099	4,399,252	2,866,385	1,532,867
	c	SUBLEASE INCOME	900099	2,002,528		2,002,528
	d	All other revenue		8,718		8,718
	e	Total. Add lines 11a-11d	43,729,067			
	12	Total revenue. See Instructions	2,613,397,252	2,553,386,630	37,307,329	4,216,373

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 not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to governments and organizations in the United States See Part IV, line 21	2,000,000	2,000,000		
2	Grants and other assistance to individuals in the United States See Part IV, line 22	56,000	56,000		
3	Grants and other assistance to governments, organizations, and individuals outside the United States See Part IV, lines 15 and 16				
4	Benefits paid to or for members				
5	Compensation of current officers, directors, trustees, and key employees	29,100,492	10,992,728	18,107,764	
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	926,914,600	805,232,972	121,218,399	463,229
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	70,876,497	59,201,909	11,666,119	8,469
9	Other employee benefits	132,486,534	111,948,840	20,497,229	40,465
10	Payroll taxes	66,088,185	56,583,994	9,480,195	23,996
11	Fees for services (non-employees)				
a	Management	1,139,157	717,923	421,234	
b	Legal	1,999,989	393,567	1,606,422	
c	Accounting	1,026,520		1,026,520	
d	Lobbying	925,238	925,238		
e	Professional fundraising See Part IV, line 17	1,213,795			1,213,795
f	Investment management fees	925,844		925,844	
g	Other	131,052,027	116,841,124	13,879,768	331,135
12	Advertising and promotion	2,392,451	1,887,689	371,363	133,399
13	Office expenses	42,129,888	29,181,199	12,910,989	37,700
14	Information technology	48,147,302	47,396,541	749,975	786
15	Royalties				
16	Occupancy	81,243,590	68,211,598	13,018,578	13,414
17	Travel	3,102,102	2,923,570	174,948	3,584
18	Payments of travel or entertainment expenses for any federal, state, or local public officials				
19	Conferences, conventions, and meetings	1,276,050	1,057,857	211,871	6,322
20	Interest	16,275,757	15,574,028	701,729	
21	Payments to affiliates				
22	Depreciation, depletion, and amortization	90,394,197	71,319,425	19,067,886	6,886
23	Insurance	55,833,705	53,516,179	2,316,157	1,369
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24f If line 24f amount exceeds 10% of line 25, column (A) amount, list line 24f expenses on Schedule O)				
a	PURCHASED SERVICES	285,537,177	221,957,600	63,575,422	4,155
b	MEDICAL SUPPLIES	213,637,605	178,883,401	34,754,204	
c	SYSTEM OVERHEAD ACTIVIT	168,317,769	93,535,614	74,780,099	2,056
d	MEDICAL EDUCATION SERVI	135,750,000	135,750,000		
e					
f	All other expenses	101,110,133	88,122,533	12,889,077	98,523
25	Total functional expenses. Add lines 1 through 24f	2,610,952,604	2,174,211,529	434,351,792	2,389,283
26	Joint costs. Check here ☐ if following SOP 98-2 (ASC 958-720) Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				

Part X

Balance Sheet

					(A)		(B)
					Beginning of year		End of year
Assets	1	Cash—non-interest-bearing			121,731,059	1	175,920,045
	2	Savings and temporary cash investments			176,798,916	2	95,309,671
	3	Pledges and grants receivable, net			2,155,912	3	2,365,049
	4	Accounts receivable, net			233,992,397	4	344,055,341
	5	Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			4,471,041	5	4,239,536
	6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net			31,891,970	7	30,033,937
	8	Inventories for sale or use			22,550,727	8	25,047,714
	9	Prepaid expenses and deferred charges			22,763,905	9	25,116,769
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	1,624,159,779			
	b	Less accumulated depreciation	10b	927,636,750	678,871,268	10c	696,523,029
	11	Investments—publicly traded securities			377,356,855	11	383,112,009
	12	Investments—other securities See Part IV, line 11			127,541,059	12	143,268,414
	13	Investments—program-related See Part IV, line 11			12,255,179	13	13,175,619
	14	Intangible assets			631,776	14	608,060
	15	Other assets See Part IV, line 11			59,267,708	15	61,430,961
	16	Total assets. Add lines 1 through 15 (must equal line 34)			1,872,279,772	16	2,000,206,154
Liabilities	17	Accounts payable and accrued expenses			274,942,645	17	314,454,122
	18	Grants payable				18	
	19	Deferred revenue			5,054,227	19	5,206,847
	20	Tax-exempt bond liabilities			379,318,376	20	367,082,810
	21	Escrow or custodial account liability Complete Part IV of Schedule D				21	
	22	Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L				22	
	23	Secured mortgages and notes payable to unrelated third parties			50,994,524	23	55,106,326
	24	Unsecured notes and loans payable to unrelated third parties			32,121,991	24	29,416,760
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D			532,875,010	25	592,782,326
	26	Total liabilities. Add lines 17 through 25			1,275,306,773	26	1,364,049,191
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29, and lines 33 and 34.						
	27	Unrestricted net assets			461,765,636	27	482,080,876
	28	Temporarily restricted net assets			58,913,271	28	74,240,870
	29	Permanently restricted net assets			76,294,092	29	79,835,217
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.						
	30	Capital stock or trust principal, or current funds				30	
	31	Paid-in or capital surplus, or land, building or equipment fund				31	
	32	Retained earnings, endowment, accumulated income, or other funds				32	
	33	Total net assets or fund balances			596,972,999	33	636,156,963
	34	Total liabilities and net assets/fund balances			1,872,279,772	34	2,000,206,154

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,613,397,252
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,610,952,604
3	Revenue less expenses Subtract line 2 from line 1	3	2,444,648
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	596,972,999
5	Other changes in net assets or fund balances (explain in Schedule O)	5	36,739,316
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	636,156,963

Part XII Financial Statements and Reporting

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

		Yes	No
1	Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		No
b	Were the organization's financial statements audited by an independent accountant?	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	Yes	
d	If "Yes" to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separated basis		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

2011

Open to Public Inspection

SCHEDULE A
(Form 990 or 990EZ)

Public Charity Status and Public Support

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

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

Department of the Treasury
Internal Revenue Service

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

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

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

- 1

☐

A church, convention of churches, or association of churches **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☒

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety Se**section 509(a)(4).**
- 11

☐

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

a

☐

Type I

b

☐

Type II

c

☐

Type III - Functionally integrated

d

☐

Type III - Other

e

☐

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

f

☐

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

g

☐

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

(i)

a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?

(ii)

a family member of a person described in (i) above?

(iii)

a 35% controlled entity of a person described in (i) or (ii) above?

h

☐

Provide the following information about the supported organization(s)

	Yes	No
11g(i)		
11g(ii)		
11g(iii)		

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

Part II

Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public Support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income (Explain in Part IV) Do not include gain or loss from the sale of capital assets						
11 Total support (Add lines 7 through 10)						
12 Gross receipts from related activities, etc (See instructions)					12	
13 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage						
14 Public Support Percentage for 2011 (line 6 column (f) divided by line 11 column (f))	14					
15 Public Support Percentage for 2010 Schedule A, Part II, line 14	15					
16a 33 1/3% support test—2011. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						
b 33 1/3% support test—2010. If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization						
17a 10%-facts-and-circumstances test—2011. If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization						
b 10%-facts-and-circumstances test—2010. If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and stop here. Explain in Part IV how the organization meets the "facts and circumstances" test The organization qualifies as a publicly supported organization						
18 Private Foundation If the organization did not check a box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions						

Part IIIPart 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 in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public Support (Subtract line 7c from line 6.)						

Section B. Total Support						
Calendar year (or fiscal year beginning in)	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
13 Total support (Add lines 9, 10c, 11 and 12.)						
14 First Five Years If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage		
15 Public Support Percentage for 2011 (line 8 column (f) divided by line 13 column (f))	15	
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage		
17 Investment income percentage for 2011 (line 10c column (f) divided by line 13 column (f))	17	
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	
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 more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization		
b 33 1/3% support tests—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 18 is not more than 33 1/3%, check this box and stop here . The organization qualifies as a publicly supported organization		
20 Private Foundation If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		

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

Facts And Circumstances Test

Explanation

SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No 1545-0047

2011

Open to Public Inspection

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

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

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

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

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

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

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

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

- 1

Provide a description of the organization's direct and indirect political campaign activities on behalf of or in opposition to candidates for public office in Part IV
- 2

Political expenditures

▶ \$
- 3

Volunteer hours

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

- 1

Enter the amount of any excise tax incurred by the organization under section 4955

▶ \$
- 2

Enter the amount of any excise tax incurred by organization managers under section 4955

▶ \$
- 3

If the organization incurred a section 4955 tax, did it file Form 4720 for this year?

☐ Yes ☐ No
- 4a

Was a correction made?

☐ Yes ☐ No
- b

If "Yes," describe in Part IV

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

- 1

Enter the amount directly expended by the filing organization for section 527 exempt function activities

▶ \$
- 2

Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt funtion activities

▶ \$
- 3

Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b

▶ \$
- 4

Did the filing organization file Form 1120-POL for this year?

☐ Yes ☐ No
- 5

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

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

Part II-A

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

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

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing Organization's Totals	(b) Affiliated Group Totals												
1a	Total lobbying expenditures to influence public opinion (grass roots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)														
c	Total lobbying expenditures (add lines 1a and 1b)														
d	Other exempt purpose expenditures														
e	Total exempt purpose expenditures (add lines 1c and 1d)														
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000														
Over \$17,000,000	\$1,000,000														
g	Grassroots nontaxable amount (enter 25% of line 1f)														
h	Subtract line 1g from line 1a. If zero or less, enter -0-														
i	Subtract line 1f from line 1c. If zero or less, enter -0-														
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		☐ Yes ☐ No												

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

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) Total
2a Lobbying non-taxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots non-taxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Part II-B

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

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		179,084
g	Direct contact with legislators, their staffs, government officials, or a legislative body?		No	
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?	Yes		746,154
i	Other activities? If "Yes," describe in Part IV		No	
j	Total lines 1c through 1i			925,238
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		No	
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A

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

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

Part III-B

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

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

Part IV

Supplemental Information

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

Identifier	Return Reference	Explanation
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SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2011

Open to Public Inspection

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.

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

Part I

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

	(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year	
2	Aggregate contributions to (during year)	
3	Aggregate grants from (during year)	
4	Aggregate value at end of year	
5	Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	
	☐ Yes ☐ No	
6	Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit	
	☐ Yes ☐ No	

Part II

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

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

☐ Preservation of land for public use (e g , recreation or pleasure)

☐ Preservation of an historically importantly land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

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

	Held at the End of the Year
a	Total number of conservation easements
b	Total acreage restricted by conservation easements
c	Number of conservation easements on a certified historic structure included in (a)
d	Number of conservation easements included in (c) acquired after 8/17/06

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III

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

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

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

(i) Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

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

a Revenues included in Form 990, Part VIII, line 1

▶ \$ _____

b Assets included in Form 990, Part X

▶ \$ _____

Part III

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

3

Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV

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

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIV

Part V

Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current Year	(b)Prior Year	(c)Two Years Back	(d)Three Years Back	(e)Four Years Back
1a Beginning of year balance	98,294,963	104,017,758	98,561,352	97,341,571	
b Contributions	2,557,800	316,330	1,245,442	172,660	
c Investment earnings or losses	12,021,986	-2,402,463	5,785,214	510,787	
d Grants or scholarships					
e Other expenditures for facilities and programs	3,456,726	3,636,662	1,574,250	-536,334	
f Administrative expenses					
g End of year balance	109,418,023	98,294,963	104,017,758	98,561,352	

2

Provide the estimated percentage of the year end balance held as

a

Board designated or quasi-endowment ▶

b

Permanent endowment ▶ 73 000 %

c

Term endowment ▶ 27 000 %

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

3a(i)

Yes

No

3a(ii)

No

b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b

4

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

Part VI

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

Description of property	(a) Cost or other basis (investment)	(b)Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		7,753,232		7,753,232
b Buildings		846,551,004	452,851,877	393,699,127
c Leasehold improvements		34,301,579	20,943,962	13,357,617
d Equipment		694,057,672	447,419,873	246,637,799
e Other		41,496,292	6,421,038	35,075,254
Total. Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).)				696,523,029

Schedule D (Form 990) 2011

Part XIReconciliation of Change in Net Assets from Form 990 to Financial Statements			
1	Total revenue (Form 990, Part VIII, column (A), line 12)	1	2,613,397,252
2	Total expenses (Form 990, Part IX, column (A), line 25)	2	2,610,952,604
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	2,444,648
4	Net unrealized gains (losses) on investments	4	54,604,323
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-17,865,007
9	Total adjustments (net) Add lines 4 - 8	9	36,739,316
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	39,183,964

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

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

Part XIVSupplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Identifier	Return Reference	Explanation
DESCRIPTION OF UNCERTAIN TAX POSITIONS UNDER FIN 48	PART X	FIN 48 FOOTNOTE INCOME TAXES THE SYSTEM FOLLOWS A TWO-STEP APPROACH FOR THE FINANCIAL STATEMENT RECOGNITION AND MEASUREMENT OF A TAX POSITION TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THE SUBSTANTIAL MAJORITY OF UMASS MEMORIAL AND ITS AFFILIATE ENTITIES ARE RECOGNIZED BY THE INTERNAL REVENUE SERVICE AS TAX-EXEMPT UNDER SECTION 501 (C) (3) OF THE INTERNAL REVENUE CODE ACCORDINGLY, THESE ENTITIES WILL NOT INCUR ANY LIABILITY FOR FEDERAL INCOME TAXES EXCEPT FOR TAX ON UNRELATED BUSINESS INCOME CERTAIN AFFILIATES ARE TAXABLE ENTITIES THE MEASUREMENT OF THE AMOUNTS RECORDED AS A PROVISION FOR INCOME TAXES BASED UPON THE AFOREMENTIONED APPROACH IS NOT MATERIAL AND IS RECORDED AS PART OF SUPPLIES AND OTHER EXPENSE IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF OPERATIONS THE SYSTEM DOES NOT BELIEVE IT HAS ANY SIGNIFICANT UNCERTAIN TAX POSITIONS
PART XI, LINE 8 - OTHER ADJUSTMENTS		NET ASSETS RELEASED FROM RESTRICTIONS 3,517,603 PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT COST -21,041,562 BOOK/TAX DIFFERENCES FROM S CORP K-1 264,483 CHANGE IN BENEFICIAL INTERESTS IN PERPETUAL TRUSTS 8,453,509 MISCELLANEOUS -491 NET ASSETS RELEASED FROM RESTRICTION FOR PPE 1,459,814 TEMPORARY RESTRICTED FUND EXPENDITURES -5,851,897 GAIN/(LOSS) ON DISCONTINUED OPERATIONS -4,612,889 ALLOWANCE FOR UNCOLLECTIBLE PLEDGES -53,577 TOTAL TO SCHEDULE D, PART XI, LINE 8 -17,865,007
		PART V ENDOWMENT FUNDS QUESTION 3 A (I) ARE THERE ENDOWMENT FUNDS NOT IN THE POSSESSION OF THE ORGANIZATION THAT ARE HELD AND ADMINISTERED FOR THE ORGANIZATION BY (I) UNRELATED ORGANIZATIONS YES OR NO WING - YES BANK OF AMERICA HOLDS 3 TRUST FUNDS FOR WING MEMORIAL HOSPITAL DORNOE PARKER TRUST, RATHBONE 1950 TRUST, RATHBONE 1951 TRUST INTEREST IS PAID TO WING BANK OF AMERICA IS AN UNRELATED ORGANIZATION HEALTHALLIANCE HOSPITAL - YES BANK OF AMERICA MERRILL LYNCH HOLDS THE BERNARD W DOYLE TRUST FOR HEALTHALLIANCE HOSPITAL DISTRIBUTIONS ARE PAID TO HEALTHALLIANCE HOSPITAL BANK OF AMERICA MERRILL LYNCH IS AN UNRELATED ORGANIZATION BYN MELLON WEALTH MANAGEMENT HOLDS THE FOLLOWING TRUSTS FOR HEALTHALLIANCE HOSPITAL TRUST U/WILL ART 11 WILLIAM H CROPPER TRUST U/WILL PAR 15 WILLIAM H CROPPER TRUST U/WILL ART 18 WILLIAM H CROPPER TRUST UNDER 2ND CODICIL OF WILL OF WILLIAM H CROPPER TRUST U/WILL 4TH COD WILLIAM H CROPPER DISTRIBUTIONS ARE PAID TO HEALTHALLIANCE HOSPITAL BYN MELLON WEALTH MANAGEMENT IS AN UNRELATED ORGANIZATION PART V ENDOWMENT FUNDS QUESTION 4 PARENT - THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS ARE DIRECTED IN ACCORDANCE WITH THE DONOR'S INTENT INCLUDING THE PERSERVATION OF THE ORIGINAL GIFT AND VARIOUS PURPOSES INCLUDING CHARITY CARE, MEDICAL EDUCATION, RESEARCH, HEALTH CARE SERVICES, BUILDINGS AND EQUIPMENT HEALTHALLIANCE HOSPITAL - THE INTENDED USE OF THE ORGANIZATION'S ENDOWMENT FUNDS ARE DIRECTED IN ACCORDANCE WITH THE DONOR'S INTENT INCLUDING THE PRESERVATION OF THE ORIGINAL GIFT AND VARIOUS PURPOSES INCLUDING CHARITY CARE, MEDICAL EDUCATION, RESEARCH, HEALTH CARE SERVICES, BUILDINGS AND EQUIPMENT

Additional Data

Software ID:

Software Version:

EIN: 91-2155626

Name: UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

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

(a) Description of security or cateory (including name of security)	(b)Book value	(c) Method of valuation Cost or end-of-year market value
TIFF ABSOLUTE RETURN POOL (6,291 SHARES)	23,811,390	F
TIFF PRIVATE EQUITY PARTNERS 2006 (2,812,830 SHARES)	2,812,830	F
FRANK RUSSELL GLOBAL PRIVATE EQUITY FUND (497,714 SHARES)	497,714	F
GMO MULTI-STRATEGY FUND (OFFSHORE) LP (14,366,780 SHARES)	14,366,780	F
BENEFICIAL INTEREST IN TRUSTS	75,358,955	F
AETOS CAPITAL LONG/SHORT STRATEGIES (70,908 SHARES)	7,087,113	F
AETOS CAPITAL DISTRESSED INV STRATEGIES (23,360 SHARES)	2,948,074	F
AETOS CAPITAL MULTI-STRATEGY ARBITRAGE (39,011 SHARES)	4,264,513	F
MPPLTD/PORTFOLIO CLASS A (4,325 SHARES)	396,213	F
TIFF ABSOLUTE RETURN POOL CLASS C (3,876 SHARES)	6,778,150	F
MET WEST ENHANCED TALF STRATEGY FUND (2,141,376 SHARES)	2,141,376	F
LT CERTIFICATES OF DEPOSIT	2,805,306	F

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

1 (a) Description of Liability	(b) Amount
DUE TO UMASS MEDICAL SCHOOL	52,657,012
THIRD PARTY LIABILITIES	52,669,710
DUE TO RELATED PARTIES	32,485,565
ACCRUED PENSION POST RETIREMENT BENEFITS	373,471,828
O/S LOSS RESERVES	32,774,252
ESTIMATED MALPRACTICE COSTS	30,328,905
OTHER	1,158,124
ANNUITY PAYABLE	3,358,800
LT LIABILITY ARO	10,255,492
ACCRUED LT LIABILITIES	3,503,512
CLAIMS RESERVES	89,126
MEDICARE RESERVES	30,000

Open to Public Inspection

**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.

91-2155626

Part II Fundraising Events.

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

Revenue			(a) Event #1	(b) Event #2	(c) Other Events	(d) Total Events	
			PARENT-WINTER BALL	CNHEA GOLF TOURNAMENT	9	(Add col (a) through col (c))	
			(event type)	(event type)	(total number)		
1	Gross receipts		703,770	277,318	530,074	1,511,162	
2	Less Charitable contributions		411,704	130,937	341,487	884,128	
3	Gross income (line 1 minus line 2)		292,066	146,381	188,587	627,034	
Direct Expenses	4	Cash prizes					
	5	Non-cash prizes		41,412	22,188	63,600	
	6	Rent/facility costs		109,392	61,696	171,088	
	7	Food and beverages			1,205	1,205	
	8	Entertainment			2,200	2,200	
	9	Other direct expenses		292,066	16,817	118,968	427,851
	10	Direct expense summary Add lines 4 through 9 in column (d). ▶					(665,944)
	11	Net income summary Combine lines 3 and 10 in column (d). ▶					-38,910

Part III Gaming.

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

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

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

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

b If "No," Explain _____

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

b If "Yes," Explain _____

11

Does the organization operate gaming activities with nonmembers?

Yes

No

12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

Yes

No

13

Indicate the percentage of gaming activity operated in

a

The organization's facility

13a

b

An outside facility

13b

14

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

Name

Address

15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

Yes

No

b

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

c

If "Yes," enter name and address

Name

Address

16

Gaming manager information

Name

Gaming manager compensation \$

Description of services provided

Director/officer

Employee

Independent contractor

17

Mandatory distributions

a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

Yes

No

b

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

Part IV

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

Identifier	ReturnReference	Explanation
PART I, LINE 2B, COLUMN (III)	PART I, LINE 2B - FUNDRAISER ADDITIONAL INFORMATION	UMASS MEMORIAL FOUNDATION, INC IS IDENTIFIED AS THE ADMINISTRATOR OF THE PHILANTHROPIC ACTIVITIES OF THE REPORTING ENTITIES OF UMASS MEMORIAL HEALTH CARE, INC THIS INCLUDES THE COORDINATION OF ALL CHARITABLE WORK AND THE MANAGEMENT OF OFFICE OPERATIONS TO SUPPORT FUNDRAISING INCLUDING THE FOLLOWING PROCEDURES 1) ACTIVE DEVELOPMENT WORK 2) DONOR RELATIONS AND COMMUNICATIONS 3) SERVICES TO UMASS MEMORIAL STAFF 4) CONTRIBUTION REPORTS, DONOR RECORD FILES 5) TRANSFER OF CONTRIBUTIONS RECEIVED (CONTRIBUTIONS RECEIVED BY THE FOUNDATION THAT ARE DESIGNATED TO A UMASS MEMORIAL REPORTING ENTITY ARE DEPOSITED INTO A DESIGNATED ACCOUNT OF THE RESPECTIVE REPORTING ENTITY UPON RECEIPT) 6) EXPENDITURES OF CONTRIBUTIONS
PART I, LINE 2B, COLUMN (V)	PART I, LINE 2B - FUNDRAISER ADDITIONAL INFORMATION (CONTINUED)	UMASS MEMORIAL HEALTH CARE, INC PAYS UMASS MEMORIAL FOUNDATION, INC ITS PRORATA SHARE OF OPERATING EXPENSES BASED ON THE SPLIT OF UMASS MEMORIAL CONTRIBUTION RECEIPTS VERSUS THE OVERALL TOTAL CONTRIBUTION RECEIPTS AS COLLECTED BY THE FOUNDATION
PART II	SCHEDULE G - ADDITIONAL INFORMATION	PART II, COLUMN (A) EVENT #1 THE WINTER BALL WAS HELD BY THE PARENT PART II, COLUMN (B) EVENT #2 THE HOSPITAL GOLF TOURNEY WAS HELD BY CENTRAL NEW ENGLAND HEALTHALLIANCE, INC PART II, COLUMN (C) OTHER EVENTS (9 EVENTS REPORTED) ARE GOLF TOURNAMENT HELD BY WING MEMORIAL HOSPITAL CORPORATION SPEAKEASY HELD BY HEALTHALLIANCE HOSPITALS DENNEHY GOLF TOURNAMENT HELD BY HEALTH ALLIANCE HOME HEALTH AND HOSPICE, INC LOVELIGHT HELD BY HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC GOLF TOURNAMENT HELD BY THE PARENT OTHER EVENTS WERE HELD BY THE PARENT, GOLF TOURNAMENT WAS HELD BY MARLBOROUGH HOSPITAL, INC 50'S SOCK HOP DANCE HELD BY CLINTON HOSPITAL, AND SPANISH FOR KIDS HELD BY COMMUNITY HEALTHLINK

SCHEDULE H
(Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

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

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
91-2155626

Part I

Charity Care and Certain Other Community Benefits at Cost

		Yes	No	
1a	Did the organization have a charity care policy? If "No," skip to question 6a	1a	Yes	
b	If "Yes," is it a written policy?	1b	Yes	
2	If the organization had multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals ☒ Applied uniformly to all hospitals ☐ Generally tailored to individual hospitals ☐ Applied uniformly to most hospitals			
3	Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients during the tax year a Did the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing <i>free</i> care? If "Yes," indicate which of the following is the FPG family income limit for eligibility for free care ☐ 100% ☐ 150% ☒ 200% ☐ Other _____ % b Did the organization use FPG to determine eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☒ Other 600.000000000000 %	3a	Yes	
		3b	Yes	
c	If the organization did not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care			
4	Did the organization's policy provide free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's charity care expenses exceed the budgeted amount?	5b	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
6b	If "Yes," did the organization make it available to the public?	6b	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H			

7

Charity Care and Certain Other Community Benefits at Cost

Charity Care and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Chanty care at cost (from Worksheet 1)			56,809,542	18,057,409	38,752,133	2 320 %
b Medicaid (from Worksheet 3, column a)			277,037,741	245,169,480	31,868,261	1 910 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			40,604,623	36,178,232	4,426,391	0 270 %
d Total Chanty Care and Means-Tested Government Programs			374,451,906	299,405,121	75,046,785	4 500 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			4,277,489	2,492,731	1,784,758	0 110 %
f Health professions education (from Worksheet 5)			196,754,572	120,417,804	76,336,768	4 580 %
g Subsidized health services (from Worksheet 6)			94,492,754	83,152,350	11,340,404	0 680 %
h Research (from Worksheet 7)			0	0		0 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			4,474,942	2,056,000	2,418,942	0 150 %
j Total Other Benefits			299,999,757	208,118,885	91,880,872	5 520 %
k Total. Add lines 7d and 7j			674,451,663	507,524,006	166,927,657	10 020 %

Part II

Community Building Activities

Complete this table if the organization conducted any community building activities.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing		0	0		0 %
2	Economic development		0	0		0 %
3	Community support	435	9,326	0	9,326	0 %
4	Environmental improvements	15	24,000	0	24,000	0 %
5	Leadership development and training for community members	25	3,736	0	3,736	0 %
6	Coalition building		29,372	0	29,372	0 %
7	Community health improvement advocacy		5,229	0	5,229	0 %
8	Workforce development	1,649	834,480	70,012	764,468	0 050 %
9	Other		0	0		0 %
10	Total	2,124	906,143	70,012	836,131	0 050 %

Part III

Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

		Yes	No
1	Did the organization report bad debt expense in accordance with Heathcare Financial Management Association Statement No. 15?	1	Yes
2	Enter the amount of the organization's bad debt expense	2	8,731,362
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's charity care policy	3	1,877,640
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense. In addition, describe the costing methodology used in determining the amounts reported on lines 2 and 3, and rationale for including a portion of bad debt amounts as community benefit.		

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	376,854,867
6	Enter Medicare allowable costs of care relating to payments on line 5	6	378,576,904
7	Subtract line 6 from line 5. This is the surplus or (shortfall).	7	-1,722,037
8	Describe in Part VI the extent to which any shortfall reported in line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: ☐ Cost accounting system ☒ Cost to charge ratio ☐ Other		

Section C. Collection Practices

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

Part IV

Management Companies and Joint Ventures

(see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership%	(e) Physicians' profit % or stock ownership %
1 1 COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	PROVIDES INSURANCE	100 000 %	0 %	0 %
2 2 UMASS MEMORIAL INVESTMENT PARTNERSHIP LLP	MANAGES POOLED INVESTMENTS	100 000 %	0 %	0 %
3 3 UMASS MEMORIAL HEALTH ALLIANCE MRI CENTER LLC	MAGNETIC RESONANCE IMAGING CENTER	60 000 %	0 %	0 %
4 4 UMASS MEMORIAL MRI OF MARLBOROUGH LLC	MAGNETIC RESONANCE IMAGING CENTER	56 000 %	0 %	0 %
5 5 MEMORIAL OFFICE CONDOMINIUM TRUST	CONDO ASSOCIATION THAT OWNS MEDICAL OFFICE BUILDING	53 690 %	0 %	0 %
6 6 UMASS MEMORIAL MRI & IMAGING CENTER LLC	MAGNETIC RESONANCE IMAGING CENTER	50 000 %	0 %	0 %
7 7 NEW ENGLAND REHABILITATION SERVICES OF CENTRAL MASSACHUSETTS INC	ACUTE CARE REHABILITATION FACILITY	50 000 %	0 %	0 %
8 8 BIO LABS INC	CLINICAL LABORATORY	100 000 %	0 %	0 %
9 9 HEALTHALLIANCE WITH PHYSICIANS INC	PHYSICIAN ALLIANCE	50 000 %	0 %	0 %
10 10 SHIELDS IMAGING OF MASSACHUSETTS LLC	MANAGEMENT COMPANY FOR PET IMAGING	25 000 %	0 %	0 %
11 11 UMASS MEMORIAL SHIELDS PHARMACY LLC	PHARMACY SERVICES	50 000 %	0 %	0 %
12 12 116 BELMONT STREET INC	CONDO ASSOCIATION	63 040 %	0 %	0 %
13				

Section A. Hospital Facilities

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

Name and address

[illegible]

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)

UMASS MEMORIAL MEDICAL CENTER INC

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

Part V

Facility Information (continued)

		Yes	No	
10	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>600 000000000000%</u> If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☒ Income level b ☐ Asset level c ☐ Medical indigency d ☒ Insurance status e ☒ Uninsured discount f ☐ Medicaid/Medicare g ☒ State regulation h ☐ Other (describe in Part VI)	11	Yes	
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? 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)	13	Yes	

Billing and Collections

14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (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 making reasonable efforts to determine the patient's eligibility under the facility's FAP? 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 ☐ Body attachments e ☒ Other similar actions (describe in Part VI)	16	Yes	
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 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 e ☐ Other (describe in Part VI)			

Part V

Facility Information (continued)

Policy Relating to Emergency Medical Care

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

Individuals 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			
a	☐ 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			
c	☐ 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? If "Yes," explain in Part VI	20		No
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? If "Yes," explain in Part VI	21	Yes	

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)

HEALTHALLIANCE HOSPITAL INC

Name of Hospital Facility:

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

	Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 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 If "Yes," indicate what the Needs Assessment describes (check all that apply) a ☐ A definition of the community served by the hospital facility b ☐ Demographics of the community c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community d ☐ How data was obtained e ☐ The health needs of the community f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups g ☐ The process for identifying and prioritizing community health needs and services to meet those needs h ☐ The process for consulting with persons representing the community's interests i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs j ☐ Other (describe in Part VI)	1	
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ____		
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3	
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4	
5 Did the hospital facility make its Needs Assessment widely available to the public? If "Yes," indicate how the Needs Assessment was made widely available (check all that apply) a ☐ Hospital facility's website b ☐ Available upon request from the hospital facility c ☐ Other (describe in Part VI)	5	
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 ☐ Other (describe in Part VI)		
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7	
Financial Assistance Policy		
Did the hospital facility have in place during the tax year a written financial assistance policy that		
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care 200 0000000000000% If "No," explain in Part VI the criteria the hospital facility used	9	Yes

Part V

Facility Information (continued)

		Yes	No	
10	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>600 000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☒ Income level b ☐ Asset level c ☐ Medical indigency d ☒ Insurance status e ☐ Uninsured discount f ☐ Medicaid/Medicare g ☐ State regulation h ☐ Other (describe in Part VI)	11	Yes	
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? 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)	13	Yes	

Billing and Collections

14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (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 making reasonable efforts to determine the patient's eligibility under the facility's FAP? 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 ☐ Body attachments e ☒ Other similar actions (describe in Part VI)	16	Yes	
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 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 e ☒ Other (describe in Part VI)			

Part V

Facility Information (continued)

Policy Relating to Emergency Medical Care

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

Individuals 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			
a	☐ 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			
c	☐ 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? If "Yes," explain in Part VI	20		No
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? If "Yes," explain in Part VI	21	Yes	

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)

MARLBOROUGH HOSPITAL

Name of Hospital Facility:

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

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 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 If "Yes," indicate what the Needs Assessment describes (check all that apply) a ☐ A definition of the community served by the hospital facility b ☐ Demographics of the community c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community d ☐ How data was obtained e ☐ The health needs of the community f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups g ☐ The process for identifying and prioritizing community health needs and services to meet those needs h ☐ The process for consulting with persons representing the community's interests i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs j ☐ Other (describe in Part VI)	1		
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ____			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public? If "Yes," indicate how the Needs Assessment was made widely available (check all that apply) a ☐ Hospital facility's website b ☐ Available upon request from the hospital facility c ☐ Other (describe in Part VI)	5		
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 ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care 200 0000000000000% If "No," explain in Part VI the criteria the hospital facility used	9	Yes	

Part V

Facility Information (continued)

		Yes	No	
10	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>600 000000000000%</u> If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☒ Income level b ☐ Asset level c ☐ Medical indigency d ☒ Insurance status e ☒ Uninsured discount f ☐ Medicaid/Medicare g ☒ State regulation h ☐ Other (describe in Part VI)	11	Yes	
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? 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)	13	Yes	

Billing and Collections

14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (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 making reasonable efforts to determine the patient's eligibility under the facility's FAP? 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 ☐ Body attachments e ☒ Other similar actions (describe in Part VI)	16	Yes	
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 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 e ☐ Other (describe in Part VI)			

Part V

Facility Information (continued)

Policy Relating to Emergency Medical Care

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

Individuals 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			
a	☐ 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			
c	☐ 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? If "Yes," explain in Part VI	20		No
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? If "Yes," explain in Part VI	21	Yes	

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)

WING MEMORIAL HOSPITAL CORPORATION

Name of Hospital Facility:

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

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

Part V

Facility Information (continued)

		Yes	No	
10	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>600 000000000000%</u> If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☒ Income level b ☐ Asset level c ☐ Medical indigency d ☒ Insurance status e ☒ Uninsured discount f ☐ Medicaid/Medicare g ☒ State regulation h ☐ Other (describe in Part VI)	11	Yes	
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? 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)	13	Yes	

Billing and Collections

14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (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 making reasonable efforts to determine the patient's eligibility under the facility's FAP? 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 ☐ Body attachments e ☒ Other similar actions (describe in Part VI)	16	Yes	
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 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 e ☐ Other (describe in Part VI)			

Part V

Facility Information (continued)

Policy Relating to Emergency Medical Care

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

Individuals 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			
a	☐ 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			
c	☐ 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? If "Yes," explain in Part VI	20		No
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? If "Yes," explain in Part VI	21	Yes	

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)

CLINTON HOSPITAL ASSOCIATION

Name of Hospital Facility:_____

Line Number of Hospital Facility (from Schedule H, Part V, Section A):_____5_____

		Yes	No
Community Health Needs Assessment (Lines 1 through 7 are optional for 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 If "Yes," indicate what the Needs Assessment describes (check all that apply) a ☐ A definition of the community served by the hospital facility b ☐ Demographics of the community c ☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community d ☐ How data was obtained e ☐ The health needs of the community f ☐ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups g ☐ The process for identifying and prioritizing community health needs and services to meet those needs h ☐ The process for consulting with persons representing the community's interests i ☐ Information gaps that limit the hospital facility's ability to assess the community's health needs j ☐ Other (describe in Part VI)	1		
2 Indicate the tax year the hospital facility last conducted a Needs Assessment 20 ____			
3 In conducting its most recent Needs Assessment, did the hospital facility take into account input from persons who represent the community served by the hospital facility? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	3		
4 Was the hospital facility's Needs Assessment conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	4		
5 Did the hospital facility make its Needs Assessment widely available to the public? If "Yes," indicate how the Needs Assessment was made widely available (check all that apply) a ☐ Hospital facility's website b ☐ Available upon request from the hospital facility c ☐ Other (describe in Part VI)	5		
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 ☐ Other (describe in Part VI)			
7 Did the hospital facility address all of the needs identified in its most recently conducted Needs Assessment? If "No," explain in Part VI which needs it has not addressed together with the reasons why it has not addressed such needs	7		
Financial Assistance Policy			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
8 Explains eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	8	Yes	
9 Used federal poverty guidelines (FPG) to determine eligibility for providing free care? If "Yes," indicate the FPG family income limit for eligibility for free care <u>200 00000000000000</u> % If "No," explain in Part VI the criteria the hospital facility used	9	Yes	

Part V

Facility Information (continued)

		Yes	No	
10	Used FPG to determine eligibility for providing discounted care? If "Yes," indicate the FPG family income limit for eligibility for discounted care <u>600 000000000000%</u> If "No," explain in Part VI the criteria the hospital facility used	10	Yes	
11	Explained the basis for calculating amounts charged to patients? If "Yes," indicate the factors used in determining such amounts (check all that apply) a ☒ Income level b ☐ Asset level c ☐ Medical indigency d ☒ Insurance status e ☒ Uninsured discount f ☐ Medicaid/Medicare g ☒ State regulation h ☐ Other (describe in Part VI)	11	Yes	
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? 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)	13	Yes	

Billing and Collections

14	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (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 making reasonable efforts to determine the patient's eligibility under the facility's FAP? 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 ☐ Body attachments e ☒ Other similar actions (describe in Part VI)	16	Yes	
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 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 e ☐ Other (describe in Part VI)			

Part V

Facility Information (continued)

Policy Relating to Emergency Medical Care

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

Individuals 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			
a	☐ 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			
c	☐ 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? If "Yes," explain in Part VI	20		No
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? If "Yes," explain in Part VI	21	Yes	

Part V

Facility Information (continued)

Section C. Other Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size from largest to smallest)

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

Name and address		Type of Facility (Describe)
1	UMASS MEMORIAL LABORATORIES BIOTECH ONE 365 PLANTATION STREET WORCESTER, MA 01605	SATELLITE - LAB SERVICES
2	UMASS MEMORIAL MEDICAL CENTER(PATHOLOGY) BIOTECH THREE ONE INNOVATION DRIVE WORCESTER, MA 01605	SATELLITE - PATHOLOGY SERVICES
3	UMASS MEMORIAL MEDICAL CENTER AMBULANCE 23 WELL STREET WORCESTER, MA 01604	SATELLITE - AMBULANCE SERVICES
4	UMASS MEMORIAL MEDICAL CENTER AMBULANCE 100 PROVIDENCE STREET WORCESTER, MA 01604	SATELLITE - AMBULANCE SERVICES
5		
6		
7		
8		
9		
10		

Part VI

Supplemental Information

Complete this part to provide the following information

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

Identifier	ReturnReference	Explanation
		PART I, LINE 7 THE ECLIPSYS COST ACCOUNTING DATA WAS APPLIED FOR THE PATIENT CARE THAT SUSTAINED A LOSS CARE IS BILLED AT A PROCEDURE (CHARGE CODE) LEVEL AND THIS IS APPLIED TO THE PATIENT UTILIZATION THIS DATA INCLUDES ALL PATIENT SEGMENTS OF CARE EXCLUSIONS WERE APPLIED AS DIRECTED IN THE SCHEDULE THE COST TO CHARGE WAS ACHIEVED BY TAKING THE EXPENSES (EXCLUDING BAD DEBT) AND APPLYING THEM AGAINST THE GROSS CHARGES A COST CHARGE RATIO WAS APPLIED TO THE PATIENT CARE THAT WAS NOT BILLED TO HEALTH SAFETY NET (HSN), I E AMBULANCE SERVICES, MOBILE VAN PATIENT CARE, AND PRIMARY CARE WHERE THE PATIENT DID NOT FULLY COMPLETE THE FREE CARE APPLICATION THE ORGANIZATION REVIEWED PROGRAMS THAT WERE PROVIDED BUT WHICH INCURRED A FINANCIAL LOSS THE LOSS IS OBTAINED AFTER REDUCING THE CHARGES TO COST, LESS THE PAYMENTS THESE LOSSES ARE NOT INCLUDED IN PART I OR AS BAD DEBT IN PART III MEDICAID, SELF-PAY AND FREE CARE CASES AND VISITS WERE REMOVED FROM THE TOTAL PER THE INSTRUCTIONS THE SERVICES PROVIDED HAVE BEEN IDENTIFIED AS A COMMUNITY NEED AND IF THE ORGANIZATION NO LONGER OFFERED THE SERVICE, THE SERVICE WOULD BE UNAVAILABLE THE SERVICES RECOGNIZED ARE PSYCHIATRY, FAMILY AND COMMUNITY MEDICINE, NEPHROLOGY, BARRE PRIMARY CARE, PEDIATRIC PRIMARY CARE, AND MATERNITY SERVICES PROVIDED FOR DELIVERIES AND NORMAL NEWBORNS, EMERGENCY SERVICES, CARE MOBILE, PLUMLEY VILLAGE PRIMARY CARE, OPHTHALMOLOGY, AND TB CLINIC THE DATA REPRESENTS THE UMASS MEMORIAL MEDICAL CENTER AND THE MEMBER HOSPITALS, CLINTON, MARLBOROUGH, HEALTHALLIANCE AND WING MEMORIAL PART I, LINE 7B UNDER THE MEDICAID STATE PLAN, UMMHC IS ONE OF TWO HOSPITAL SYSTEMS IN THE STATE THAT QUALIFY AS ESSENTIAL MASSHEALTH HOSPITALS, WHICH PERMITS THE STATE TO PAY IT SUPPLEMENTAL PAYMENTS IN ADDITION TO UMMHC'S STANDARD MEDICAID PAYMENT THE STANDARD MEDICAID PAYMENT REIMBURSES UMMHC APPROXIMATELY 61% OF THE COST OF PROVIDING SERVICES TO MASSHEALTH PATIENTS MEDICAID SUPPLEMENTAL FUNDS PROVIDE ADDITIONAL REVENUE TO THE UMMHC HEALTH CARE SYSTEM IN RECOGNITION AND SUPPORT OF UMMHC'S SPECIAL RELATIONSHIP AND OBLIGATIONS TO THE STATE'S ONLY PUBLIC MEDICAL SCHOOL TO FURTHER ITS PUBLIC MISSION AS WELL AS ITS COMMITMENT TO ITS COMMUNITY AS THE REGIONS ONLY SAFETY NET HOSPITAL THESE SUPPLEMENTAL PAYMENTS ARE MADE PURSUANT TO A SPECIFIC PROVISION ON THE MEDICAID STATE PLAN

Identifier	ReturnReference	Explanation
		PART I, LINE 7G NO COST ATTRIBUTABLE TO A PHYSICIAN CLINIC IS INCLUDED IN SUBSIDIZED HEALTH SERVICES

Identifier	ReturnReference	Explanation
		PART I, L7 COL(F) BAD DEBT EXPENSE OF \$41,255,895 INCLUDED ON FORM 990, PART IX, LINE 25, COLUMN (A) WAS SUBTRACTED FROM TOTAL EXPENSES FOR PURPOSES OF CALCULATING THE PERCENTAGE OF COMMUNITY BENEFITS OF TOTAL COSTS AMOUNTS

Identifier	ReturnReference	Explanation
		PART II UMASS MEMORIAL HEALTH CARE RECOGNIZES COMMUNITY BUILDING ACTIVITIES AS BEING A PART OF THOSE 'SOCIAL DETERMINANTS OF HEALTH' THAT IMPACT THE HEALTH OF THE COMMUNITY WE INVEST IN EDUCATIONAL COLLABORATIVES, COALITION BUILDING, ADVOCACY EFFORTS, COMMUNITY GARDENS, WORKFORCE DEVELOPMENT AND LEADERSHIP TRAINING PROGRAMS THAT SUPPORT YOUTH WHO ARE AT RISK OF DEVELOPING POOR AND RISKY HEALTH BEHAVIORS AND ARE EXPERIENCING VIOLENCE DUE TO POVERTY WE ALSO INVEST IN ENVIRONMENTAL AND PHYSICAL IMPROVEMENT PROGRAMS SUCH AS BEAUTIFICATION OF LOW INCOME NEIGHBORHOOD PARKS TO ENABLE ACCESS TO SAFE PLAYGROUNDS THAT PROMOTE PHYSICAL ACTIVITY AS A WAY TO REDUCE OBESITY THESE PROGRAMS ARE BASED ON OUR COMMUNITY BENEFITS MISSION WHICH WAS RECOMMENDED BY A COMMUNITY BENEFITS ADVISORY COMMITTEE AND DRAWS INSPIRATION FROM THE WORLD HEALTH ORGANIZATION'S BROAD DEFINITION OF HEALTH, AS 'A STATE OF COMPLETE, PHYSICAL, MENTAL, AND SOCIAL WELL BEING AND NOT MERELY THE ABSENCE OF DISEASE ' BY ADOPTING THIS DEFINITION, UMASS MEMORIAL HEALTH CARE HAS EXPANDED ITS STRATEGY TO INCLUDE THE SOCIAL AND ECONOMIC OBSTACLES THAT PREVENT PEOPLE FROM ACHIEVING OPTIMAL HEALTH ALL OF OUR COMMUNITY BUILDING ACTIVITIES ARE THE RESULT OF AN IDENTIFIED NEED AND ENGAGE THE COMMUNITY THEY INCLUDE COLLABORATIVE EFFORTS, ADVOCACY ACTIVITIES AND PARTNERSHIPS THAT ENGAGE A BROAD ARRAY OF COMMUNITY STAKEHOLDERS IN ADDRESSING THESE UNMET SOCIAL DETERMINANTS OF HEALTH (COMMUNITY BUILDING ACTIVITIES) EXAMPLES INCLUDE - INNER-CITY YOUTH FROM PLUMLEY VILLAGE, A LOW INCOME HOUSING PROJECT, WORKED IN COLLABORATION WITH "KABOOM" AND RESIDENTS IN SECURING A LOCATION FOR A PLAYGROUND AND COMPLETING THE PHYSICAL AND BUILT ENVIRONMENT IMPROVEMENTS NEEDED FOR THE INSTALLATION OF A PLAYGROUND - CONDUCTING WALKING CLUBS WITH RESIDENTS TO PROMOTE PHYSICAL ACTIVITY AND HEALTHY WEIGHT - YOUTH SECURING AND PREPPING THE LAND FOR RESIDENTS TO PLANT A FOOD-SCAPE (PERENNIAL) FRUIT AND VEGETABLE GARDEN - FUNDING AND PROMOTING WORKFORCE OPPORTUNITIES FOR INNER-CITY YOUTH - ADVOCACY FOR PUBLIC HEALTH FUNDING THAT PROMOTES PREVENTION AND THE ACT FRESH CAMPAIGN TO ADDRESS HEALTHY WEIGHT POLICIES - CONDUCTING THE FACILITATION OF TRAINING PROGRAMS FOR COMMUNITY ORGANIZING RELATED TO FOOD PRODUCTION, HEALTHY WEIGHT AND LEAD SOIL TESTING - DEVELOPMENT OF A YOUTH-DRIVEN VIDEO PRODUCTION ON HEALTHY WEIGHT THAT WAS USED TO EDUCATE RESIDENTS OF PLUMLEY VILLAGE - SUPPORTING COALITION EFFORTS THAT PROMOTE LITERACY FOR THIRD GRADERS PART III, LINE 2 - A COST TO CHARGE RATIO AS DESCRIBED IN PART I LINE 7 WAS APPLIED TO THE ORGANIZATION'S BAD DEBT EXPENSE WHICH WAS THEN FURTHER REDUCED BY PAYMENTS FROM THE HEALTH SAFETY NET RELATED TO FREE CARE

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Identifier	ReturnReference	Explanation
		PART VI, LINE 2 ALL FIVE HOSPITALS ARE JOINING EFFORTS WITH THEIR RESPECTIVE COMMUNITIES TO COMPLETE THEIR COMMUNITY HEALTH NEEDS ASSESSMENT REQUIREMENT BY SEPTEMBER 30, 2013 EACH HAS ASSEMBLED A DIVERSE GROUP OF COMMUNITY STAKEHOLDERS THAT INCLUDE, BUT ARE NOT LIMITED TO, MEMBERS OF HEALTH AND HUMAN SERVICE ORGANIZATIONS, PHILANTHROPY, COMMUNITIES OF COLOR, FAITH-BASED ORGANIZATIONS AND HEALTH DEPARTMENTS AS PART OF THE GROUP THAT IS ASSISTING AND GUIDING THEIR ASSESSMENT THE FOLLOWING STRATEGIES ARE CONDUCTED BY THE HOSPITALS TO COMPLETE THE ASSESSMENT - CONDUCT KEY INFORMANT INTERVIEWS AND FOCUS GROUPS WITH COMMUNITY -BASED ORGANIZATIONS AND RESIDENTS- CONDUCT OUTREACH EFFORTS TO MEDICALLY- UNDERSERVED POPULATIONS AND CONVENE MEETINGS WITH NEIGHBORHOOD/COMMUNITY GROUPS- REVIEW PRIMARY AND SECONDARY DATA- CONDUCT ONLINE COMMUNITY SURVEY- ORGANIZE COMMUNITY FORUMS TO SHARE FINDINGS AND RELEASE OF FINAL REPORT - ORGANIZE TASK FORCES FOR FURTHER ACTION TO IDENTIFY PRIORITY AREAS THE FOLLOWING SOURCES INFORM AND ENHANCE OUR EFFORTS TO IDENTIFY PRIORITIES AND UNMET NEEDS - U S CENSUS 2010- HEALTHY PEOPLE 2020- NATIONAL PREVENTION STRATEGY- MASSACHUSETTS DEPARTMENT OF EDUCATION REPORTS INCLUDING LOCAL ENROLLMENT AND LANGUAGE DATA - MASSACHUSETTS DEPARTMENT OF EMPLOYMENT AND TRAINING- HOSPITAL UTILIZATION DATA - MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH/ MASSCHIP- DATA FROM VARIOUS CITY OF WORCESTER DEPARTMENTS INCLUDING , BUT NOT LIMITED TO, THE LOCAL DIVISION OF PUBLIC HEALTH, NEIGHBORHOOD SERVICES AND POLICE - INFORMATION COLLECTED FROM HEALTH CARE PROVIDERS, COMMUNITY GROUPS/UNDERSERVED POPULATIONS AND INDIVIDUALS WHO HAVE EXPERTISE ON COMMUNITY HEALTH ISSUES INPUT FROM THE REPRESENTATIVES OF THE COMMUNITY EACH OF OUR HOSPITALS HAS A DESIGNATED COMMUNITY BENEFITS PROGRAM STAFF THAT HAS JOINED EFFORTS WITH THEIR RESPECTIVE COMMUNITY AND TAKEN INTO ACCOUNT INPUT FROM COMMUNITY STAKEHOLDERS IN DEVELOPMENT OF THEIR COMMUNITY HEALTH NEEDS ASSESSMENT UMASS MEMORIAL MEDICAL CENTER UMASS MEMORIAL MEDICAL CENTER JOINED EFFORTS WITH THE WORCESTER DIVISION OF PUBLIC HEALTH (WDPH) AND COMMON PATHWAYS, A HEALTHY COMMUNITIES COALITION THAT IS COMPRISED OF 30+ HEALTH AND HUMAN SERVICE ORGANIZATIONS, IN THE DEVELOPMENT OF ITS NEEDS ASSESSMENT REPORT OVER AN EIGHT MONTH PERIOD FROM MAY TO DECEMBER 2012, THE DIRECTOR OF THE WDPH AND THE UMASS MEMORIAL VICE PRESIDENT OF COMMUNITY RELATIONS CO-CHAIR THE LEADERSHIP PROCESS TO DEVELOP A COMMUNITY HEALTH ASSESSMENT (CHA) AND COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) FOR THE GREATER WORCESTER REGION MORE THAN A TOTAL OF 3,000 INDIVIDUALS (INCLUDING PARTICIPANTS IN AN ONLINE COMMUNITY SURVEY) REPRESENTING DIVERSE INSTITUTIONS AND COMMUNITY ORGANIZATIONS FROM ACROSS THE REGION WORKED TOGETHER TO ESTABLISH A ROADMAP FOR THE FUTURE HEALTH OF THE REGION INPUT FROM COMMUNITY STAKEHOLDERS AND EXPERTS WERE TAKEN INTO ACCOUNT IN THE COMPLETION OF THE CHA AND CHIP REPORTS IN ADDITION, OUR HOSPITAL HAS A COMMUNITY BENEFITS ADVISORY COMMITTEE THAT PROVIDED GUIDANCE THE CHIP IS NOT INTENDED TO BE A STATIC REPORT, BUT IS INTENDED TO FOCUS AND GUIDE THE BEGINNING OF A CONTINUOUS HEALTH IMPROVEMENT PROCESS THAT WILL MONITOR AND EVALUATE HEALTH PRIORITIES AND SYSTEM CHANGES IN AN ONGOING MANNER THE GREATER WORCESTER CHIP PROVIDES AN APPROACH THAT IS STRUCTURED AND SPECIFIC ENOUGH TO GUIDE DECISIONS, AND FLEXIBLE ENOUGH TO RESPOND TO NEW HEALTH CHALLENGES ITS INCLUSIVE PROCESS REPRESENTS A COMMON FRAMEWORK FOR ALL STAKEHOLDERS TO USE WHEN IMPLEMENTING STRATEGIES FOR IMPROVING POPULATION HEALTH IN ADDITION TO THE COMMUNITY HEALTH NEEDS ASSESSMENT, THE CEO AND SENIOR LEADERSHIP WERE INVOLVED IN COMMUNITY-BASED EFFORTS RELATED TO NEEDS THAT WERE IDENTIFIED BY COMMUNITY STAKEHOLDERS SUCH AS INCLUDING, BUT NOT LIMITED TO, CO-CHAIRING THE PIONEERING HEALTHY COMMUNITIES (A HEALTHY WEIGHT COALITION), THE CITY OF WORCESTER YOUTH OFFICE, WORKFORCE CENTER YOUTH PROGRAMS AND THE WORCESTER COUNTY FOOD BANK OUR SENIOR LEADERSHIP, INCLUDING THE COMMUNITY BENEFITS VICE PRESIDENT ADDITIONALLY REMAINS IN CLOSE RELATIONSHIP WITH CITY GOVERNMENT, SCHOOLS, HEALTH CARE AND HUMAN SERVICE ORGANIZATIONS AND NEIGHBORHOOD RESIDENTS THE HECTOR REYES HOUSE, A LATINO SUBSTANCE ABUSE TREATMENT FACILITY, ADDITIONALLY REQUESTED A PSYCHIATRIST TO DO CONSULTING IN FY2013 AND AIDS PROJECT WORCESTER HAS ALSO REQUESTED A NURSE PRACTITIONER TO CONDUCT STD SCREENING AND TREATMENT FOR CHLAMYDIA, GONORRHEA AND SYPHILIS DUE TO THE CLOSING OF THE HEALTH AWARENESS CLINIC THE WORCESTER HOUSING AUTHORITY REQUESTED EXERCISE CLASSES FOR THEIR ELDERLY RESIDENTS CLINTON HOSPITAL IN 2011, CLINTON HOSPITAL PARTICIPATED IN THE DEVELOPMENT OF A COMMUNITY NEEDS ASSESSMENT REPORT TITLED, THE COMMUNITY NEEDS ASSESSMENT OF CENTRAL MASSACHUSETTS THE HOSPITAL WORKED WITH THE FOLLOWING ORGANIZATIONS TO COMPLETE THE ASSESSMENT HEALTHALLIANCE HOSPITAL, COMMUNITY HEALTH NETWORK OF NORTH CENTRAL MASSACHUSETTS (CHNAN9), THE JOINT COALITION ON HEALTH OF

Identifier	ReturnReference	Explanation
		NORTH CENTRAL MASSACHUSETTS AND THE MINORITY COALITION OF NORTH CENTRAL MASSACHUSETTS THE HOSPITAL IS IN THE PROCESS OF IDENTIFYING PRIORITIES AND DEVELOPING AN IMPLEMENTATION PL AN WHICH WILL BE COMPLETED IN FY2013 HEALTHALLIANCE HOSPITAL IN 2011, HEALTHALLIANCE HOSP ITAL PARTICIPATED IN THE DEVELOPMENT OF A COMMUNITY NEEDS ASSESSMENT REPORT TITLED, THE CO MMUNITY NEEDS ASSESSMENT OF CENTRAL MASSACHUSETTS THE HOSPITAL WORKED WITH THE FOLLOWING ORGANIZATIONS TO COMPLETE THE ASSESSMENT CLINTON HOSPITAL, COMMUNITY HEALTH NETWORK OF NO RTH CENTRAL MASSACHUSETTS (CHNA 9), THE JOINT COALITION ON HEALTH OF NORTH CENTRAL MASSACH USETTS AND THE MINORITY COALITION OF NORTH CENTRAL MASSACHUSETTS THE HOSPITAL IS IN THE P ROCESS OF IDENTIFYING PRIORITIES AND DEVELOPING AN IMPLEMENTATION PLAN WHICH WILL BE COMPL ETED IN FY2013 MARLBOROUGH HOSPITAL MARLBOROUGH HOSPITAL CONDUCTED ITS MOST RECENT COMMUNI TY HEALTH NEEDS ASSESSMENT IN FY2010/2011 WITH INPUT FROM A WIDE ARRAY OF COMMUNITY STAKEH OLDERS AND IS CURRENTLY DEVELOPING ITS PLAN TO UPDATE ITS CHNA AND WILL DEVELOP AN IMPELME NTATION PLAN DURING FY2013 THE MARLBOROUGH PUBLIC SCHOOLS REQUESTED ASSISTANCE WITH TRACK ING BMIS FOR ALL STUDENTS IN THE PUBLIC SCHOOLS WING MEMORIAL HOSPITAL WING MEMORIAL HOSPI TAL CONDUCTED ITS MOST RECENT NEEDS ASSESSMENT IN FY2010 AND IS IN THE PROCESS OF WORKING WITH SEVERAL AREA HOSPITALS AND COMMUNITY STAKEHOLDERS TO UPDATE ITS CHNA AND DEVELOP A CO MMUNITY HEALTH IMPROVEMENT PLAN WHICH WILL BE COMPLETED IN FY2013 OTHER COMMUNITY NEEDS A RE ALSO IDENTIFIED THROUGH AN ESTABLISHED WORKING RELATIONSHIP WITH THE BELCHERTOWN BOARD OF HEALTH AND AREA SCHOOLS

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

Identifier	ReturnReference	Explanation
		PART VI, LINE 4 GEOGRAPHICAL REACH - UMASS MEMORIAL HEALTH CARE SERVES APPROXIMATELY ONE MILLION RESIDENTS OF CENTRAL NEW ENGLAND OUR CENTRAL MASSACHUSETTS SERVICE AREA INCLUDES ALL SIXTY CITIES AND TOWNS IN WORCESTER COUNTY FROM THE NEW HAMPSHIRE BORDER IN THE NORTH TO THE CONNECTICUT AND RHODE ISLAND BORDERS IN THE SOUTH IT EXTENDS TO THE WEST INTO SEVE N TOWNS IN HAMPDEN COUNTY AND THREE TOWNS IN HAMPSHIRE COUNTY FIVE HOSPITALS SERVE THIS G EOGRAPHIC AREA REGIONAL DESCRIPTION - THE CENTRAL NEW ENGLAND REGION IS A MIX OF CITIES AN D URBANIZED CENTERS, SUBURBS, SMALL TOWNS AND RURAL AREAS WITH SOME AGRICULTURE SEVEN TOWNS IN OUR SERVICE AREA ARE DEFINED BY THE U S DEPARTMENT OF HEALTH, HEALTH RESOURCES AND SERVICES ADMINISTRATION (HRSA) AS RURAL BASED ON THEIR RURAL URBAN COMMUNITY AREA (RUCA) C ODES, HRSA HAS DESIGNATED THE CITY OF WORCESTER A HEALTH PROFESSIONAL SHORTAGE AREA (HPSA) IN PRIMARY CARE, MENTAL HEALTH AND DENTAL SERVICES DUE TO ITS LOWINCOME POPULATION SEVE RAL TOWNS AND CITIES IN THE NORTH COUNTY ARE DESIGNATE BY HRSA AS HPSAS AND AS HAVING MEDI CALLY-UNDERSERVED POPULATIONS (MUPS), ANOTHER DESIGNATION INDICATING NEED BECAUSE THEIR RE SIDENTS FACE ECONOMIC, LINGUISTIC AND CULTURAL BARRIERS TO CARE THE CITY OF WORCESTER HAS SEVERAL NEIGHBORHOODS WITH A SHORTAGE OF HEALTH PROVIDERS AND HRSA HAS DETERMINED THAT MA NY CENSUS TRACTS IN THE CITY ARE MEDICALLY-UNDERSERVED AREAS (MUAS) ECONOMIC CHARACTERISTI CS - THE U S CENSUS DATA FOR 2010 INDICATED THAT THE MEDIAN HOUSEHOLD INCOME FOR WORCESTE R COUNTY WAS \$29,316 FOR THE CITY OF WORCESTER, THE REGION'S LARGEST URBAN AREA, IT WAS C ONSIDERABLY LOWER AT \$23,135 ACCORDING TO THE CENSUS DATA, OF THE CITY'S TOTAL 181,045 RE SIDENTS, 19 4% ARE LIVING BELOW THE POVERTY LEVEL THE NUMBER OF CHILDREN UNDER THE AGE OF 18 LIVING BELOW THE POVERTY LEVEL ROSE TO 29 6% IN 2010 FROM 25% IN 2005-2009 (SOURCE U S CENSUS 2010 AND 2010 AMERICAN COMMUNITY SURVEY 1-YEAR ESTIMATES, U S CENSUS) THE UNE MPLOYMENT RATE IN WORCESTER COUNTY RANGED BETWEEN 9 3 IN JANUARY 2011 AND 7 2 IN DECEMBER 2011 (SOURCE MASSACHUSETTS EXECUTIVE OFFICE OF LABOR WORKFORCE AND DEVELOPMENT) THESE F ACTORS HAVE RESULTED IN A STRONG NEED FOR FOOD ASSISTANCE SERVICES FOR EXAMPLE, ACCORDING TO THE MASSACHUSETTS DEPARTMENT OF EDUCATION, 64% OF STUDENTS IN THE WORCESTER PUBLIC SCH OOL SYSTEM RECEIVE FREE SCHOOL LUNCH (SOURCE MASSACHUSETTS DEPARTMENT OF EDUCATION) SIN CE 2008, UMASS MEMORIAL HEALTH CARE FACILITIES HAVE FILED OVER 5,000 SNAP (FOOD STAMP) AND SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS AND CHILDREN (WIC) APPLICATIONS CENTRAL MASSACHUSETTS HAS ALSO BEEN HARD-HIT BY THE FORECLOSURES CRISIS BETWEEN 2006 AN D 2011, THERE WERE NEARLY 26,000 FORECLOSURES IN WORCESTER COUNTY (SOURCE REALTYRAC, THE WARREN GROUP) WHILE THE NUMBER OF FORECLOSURE PETITIONS IN THE REGION DECREASED IN 2011, THE TIME PERIOD FOR FORECLOSURES TO BE COMPLETED HAS INCREASED, SO AN UPTICK IS EXPECTED IN FORECLOSURES AS PREVIOUSLY FILED PETITIONS ARE COMPLETED IN THE COMING TWO YEARS DEMOGR APHC AND HEALTH FACTORS - THE DEMOGRAPHICS OF THE REGION VARY WIDELY ACROSS THE REGION WORCESTER COUNTY HAS A TOTAL POPULATION OF 798,552 AND IS 86% WHITE THE CITY OF WORCESTER IS A LEADING RESETTLEMENT SITE FOR IMMIGRANTS DUE TO ITS LOWER COST OF LIVING AND AVAILABL E SERVICES AND ACCOUNTS FOR THE GREATEST INCREASE OF DIVERSITY IN THE REGION ACCORDING TO U S CENSUS 2010 FIGURES, THE HISPANIC POPULATION AND OTHER NON-HISPANIC, NON-WHITE ETHNI C GROUPS HAVE NOTABLY INCREASED WHILE THE WHITE, NON-HISPANIC POPULATION HAS DECREASED TH E NUMBER OF HISPANICS LIVING IN THE CITY OF WORCESTER HAS GROWN BY 35% AND BY MORE THAN 46 % STATEWIDE OVER THE PAST 10 YEARS THE CITY'S FOREIGN BORN POPULATION IS SIGNIFICANTLY HI GHER THAN WORCESTER COUNTY AS A WHOLE, ACCOUNTING FOR THE MAJORITY OF THIS POPULATION IN T HE REGION THE CITY'S FOREIGN BORN POPULATION IS ALSO SIGNIFICANTLY HIGHER COMPARED TO THE NATION AND STATE OVERALL ADDING TO THIS DIVERSITY IS AN INFLUX OF IMMIGRANTS AND NEW ARR IVAL REFUGEES REFUGEES FROM IRAQ CURRENTLY ACCOUNT FOR THE GREATEST PERCENTAGE OF NEW IMM IGRANTS FOLLOWED BY REFUGEES FROM BHUTAN, BURMA AND LIBERIA THIS GROWING DIVERSITY HAS BR OADENED THE NEED FOR INTERPRETER SERVICES FOR MEDICAL CARE FOR EXAMPLE, IN ITS FISCAL YEA R 2012, UMASS MEMORIAL HEALTH CARE DELIVERED 144,320 DOCUMENTED INTERPRETATIONS FOR MEDICA L SERVICES IN OVER 133 LANGUAGES NINETY PERCENT OF ALL INTERPRETATIONS PROVIDED BY UMMHC WERE CONDUCTED IN SPANISH, PORTUGUESE, VIETNAMESE, ARABIC, ALBANIAN AND AMERICAN SIGN LAN GUAGE THE REMAINING TEN PERCENT WERE CONDUCTED IN OTHER "NON-PRIMARY" LANGUAGES, THE POOL OF WHICH CONSISTS OF 81 DIFFERENT LANGUAGES THE SENIOR POPULATION IN THE REGION ALSO CONTINUES TO GROW AS BABY BOOMERS REACH THE AGE OF 65 ACCORDING TO THE U S CENSUS, RESIDENT S BETWEEN THE AGES OF 20-64 ACCOUNT FOR THE MAJORITY OF THE POPULATION IN WORCESTER COUNTY AT 61% ACCESS TO CARE - APPROXIMATELY 90% OF PEOP

Identifier	ReturnReference	Explanation
		LE HAVE HEALTH INSURANCE DESPITE THIS, THERE REMAINS A CHURNING OF ENROLLMENTS WITH MANY DROPPING OFF HEALTH INSURANCE ENROLLMENT REMAINS AN ISSUE AS EVIDENCED BY UMMHC'S RATES O F ENROLLMENT ASSISTANCE IN HEALTH SAFETY NETWORK, COMMONWEALTH CARE AND MEDICAID APPLICATI ONS CHRONIC DISEASE OVERVIEW - OVERWEIGHT & OBESITY HIGH RATES OF OVERWEIGHT AND OBESITY ARE A LEADING PUBLIC HEALTH CONCERN IN THE REGION AND PARTICULARLY IN THE CITY OF WORCESTE R LOWER-INCOME RESIDENTS ARE SIGNIFICANTLY MORE LIKELY TO SUFFER FROM OBESITY AND OTHER D IET-RELATED HEALTH PROBLEMS NEARLY 70% OF HISPANIC ADULTS IN THE REGION WERE OVERWEIGHT O R OBESE, BUT WITHIN ETHNIC GROUPS, BLACKS WERE MORE LIKELY TO BE OBESE CHILDREN LIVING IN THE CITY OF WORCESTER ARE OVERWEIGHT AT HIGHER RATES THAN THE STATE AS A WHOLE OVERALL, THE AVERAGE FOR OBESE YOUTH ENTERING FIRST GRADE IN THE CITY OF WORCESTER IS 20 25% COMPARED TO THE NATIONWIDE AVERAGE OF 10% PARTICULARLY ALARMING IS A DRAMATIC INCREASE IN THE P AST DECADE OF OBESITY AMONG 1ST GRADERS IN THE ASIAN COMMUNITY IN WORCESTER COUNTY, OBE SI TY IS MORE PREVALENT AMONG MINORITY ETHNIC GROUPS AMONG ADULTS, NEARLY 70% OF HISPANICS WERE OVERWEIGHT OR OBESE, BUT WITHIN ETHNIC GROUPS, BLACKS WERE MORE LIKELY TO BE OBESE (S OURCE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH/MASSCHIP, DALE MAGEE, COMMISSIONER, WORCE STER DEPARTMENT OF PUBLIC HEALTH, HEALTH OF WORCESTER 2011 REPORT, WORCESTER PUBLIC SCHOOL S)- DIABETES THE PREVALENCE OF DIABETES AMONG WORCESTER COUNTY RESIDENTS IS SLIGHTLY LOWER THAN THE STATE AS A WHOLE DIABETES IS MORE PREVALENT AMONG BLACK AND HISPANIC POPULATI ONS AND THOSE 65 YEARS OLD AND OVER THE PREVALENCE OF HEART DISEASE IN THE REGION IS SIGN IFICANTLY HIGHER AMONG LOWER INCOME RESIDENTS - ASTHMA ASTHMA AFFECTS PEOPLE OF ALL AGES, RACES, GENDERS AND SOCIO-ECONOMIC STATUS, HOWEVER, IT OCCURS AT DISPROPORTIONATELY HIGHER RATES AMONG SOME ETHNIC AND RACIAL POPULATIONS THE PREVALENCE OF ASTHMA IS HIGHER AMONG FEMALES AND HISPANIC ADULTS IN WORCESTER COUNTY COMPARED TO THE STATE AND INCREASING AMONG CHILDREN AGES 0-19 YEARS OLD (SOURCE MDPH, MASSCHIP CUSTOMER REPORTS)CONTINUED ON SCHE DULE O

Identifier	ReturnReference	Explanation
		PART VI, LINE 5 UMASS MEMORIAL HEALTH CARE UTILIZES QUANTITATIVE AND QUALITATIVE DATA AND COMMUNITY PARTICIPATORY ENGAGEMENT AS A MEANS TO IDENTIFY ISSUES IMPACTING THE HEALTH OF THE COMMUNITY AS SUCH, ONE OF OUR KEY STRATEGIES IS ENSURING THAT OUR CLINICAL SYSTEM LEADERS ARE INVOLVED AND ACTIVELY PARTICIPATE IN AREA COALITIONS AND PLANNING EFFORTS THIS MEANS THAT WE ARE CONVENING MEETINGS WITH REPRESENTATIVES FROM VARIOUS NEIGHBORHOODS, COMMUNITY ORGANIZATIONS AND NEW IMMIGRANT GROUPS, SOLICITING INPUT AND RECOMMENDATIONS, PARTICIPATING IN COMMUNITY-BASED ETHNIC EVENTS AND CO-CHAIRING INITIATIVES FOR EXAMPLE, THE CEO OF THE CLINICAL SYSTEM AND MEMBERS OF OUR SENIOR LEADERSHIP CO-CHAIR COALITIONS AND PARTICIPATE AS MEMBERS OF MULTIPLE BOARDS THAT ARE ADDRESSING IDENTIFIED DISPARITIES AND PUBLIC HEALTH NEEDS IN WORCESTER WE'VE PLAYED AN IMPORTANT ROLE BY FUNDING THE POSITION OF THE DEPARTMENT OF PUBLIC HEALTH COMMISSIONER AND HAVE TAKEN A LEADERSHIP ROLE WITH THE DIRECTOR OF PUBLIC HEALTH IN THE PLANNING AND DEVELOPMENT OF THE COMMUNITY HEALTH NEEDS ASSESSMENT EACH HOSPITAL HAS DESIGNATED COMMUNITY BENEFITS STAFF THAT WORK WITHIN THEIR RESPECTIVE COMMUNITIES IN ADDITION, OUR HOSPITALS WORK CLOSELY WITH THEIR RESPECTIVE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH COMMUNITY HEALTH NETWORK AREAS IN ADDRESSING HEALTH NEEDS

Identifier	ReturnReference	Explanation
		PART VI, LINE 6 UMass MEMORIAL HEALTH CARE IS THE LARGEST NOT-FOR-PROFIT HEALTH CARE SYSTEM IN CENTRAL NEW ENGLAND THROUGH THE COLLECTIVE EFFORTS OF UMass MEMORIAL MEDICAL CENTER AND FOUR COMMUNITY HOSPITALS CLINTON HOSPITAL, HEALTH ALLIANCE HOSPITAL, MARLBOROUGH HOSPITAL AND WING MEMORIAL HOSPITAL AND MEDICAL CENTERS, WE ARE IMPROVING THE HEALTH OF THE PEOPLE OF CENTRAL NEW ENGLAND THROUGH EXCELLENCE IN CLINICAL CARE, SERVICE, TEACHING AND RESEARCH OUR FIVE HOSPITALS WORK WITH THEIR RESPECTIVE COMMUNITIES TO IDENTIFY AND PRIORITIZE COMMUNITY NEEDS OUR COMMUNITY BEEFITS MISSION WAS DEVELOPED AND RECOMMENDED BY A COMMUNITY BENEFITS ADVISORY COMMITTEE AND APPROVED BY THE BOARD OF TRUSTEES OF THE CLINICAL SYSTEM AND HAS BEEN ADOPTED BY ALL FIVE HOSPITALS A STANDING COMMUNITY BENEFITS COMMITTEE HAS BEEN ESTABLISHED AT THE BOARD OF TRUSTEE LEVEL TO OVERSEE THE CLINICAL SYSTEM'S RESPONSIBILITIES TO THE COMMUNITY AND TO STRENGTHEN OUR ORGANIZATIONAL COMMITMENT AND ACCOUNTABILITY EACH HOSPITAL'S COMMUNITY BENEFITS PROGRAM FOCUSES ON THE NEEDS OF UNDERSERVED POPULATIONS AND SUPPORTS ADDRESSING IDENTIFIED UNMET HEALTH NEEDS IN ADDITION, EACH HOSPITAL HAS ITS OWN COMMUNITY BENEFITS PROGRAM STAFF AND AS SUCH HAS DEVELOPED COMMUNITY LINKAGES WITHIN THEIR SERVICE AREA THAT ARE WORKING TOWARDS ADDRESSING THE HEALTH NEEDS OF THEIR RESPECTIVE COMMUNITY ALL FIVE HOSPITALS UMass MEMORIAL MEDICAL CENTER, CLINTON HOSPITAL, HEALTHALLIANCE HOSPITAL, MARLBOROUGH HOSPITAL AND WING MEMORIAL HOSPITAL FILE INDIVIDUAL COMMUNITY BENEFITS REPORTS WITH THE MASSACHUSETTS ATTORNEY GENERAL

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

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

2011

Open to Public Inspection

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

91-2155626

Part I General Information on Grants and Assistance

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

Part III **Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 (Form 990) if additional space is needed

[illegible]

- | | | | |
|----------|---|---|---|
| 2 | Enter total number of section 501(c)(3) and government organizations listed in the line 1 table | ▶ | 2 |
| 3 | Enter total number of other 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)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) SCHOLARSHIPS	28	56,000			

Part IV

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

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

Schedule J
(Form 990)

Compensation Information

OMB No 1545-0047

2011

Open to Public Inspection

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.

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

Questions Regarding Compensation

		Yes	No
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 ☐ Travel for companions ☒ Tax idemnification and gross-up payments ☐ Discretionary spending account	☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ 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 or provision 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 ☒ Independent compensation consultant ☒ Form 990 of other organizations	☒ Written employment contract ☒ Compensation survey or study ☒ Approval by the board or compensation committee	
4	During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4b	Yes
c	Participate in, or receive payment from, an equity-based compensation arrangement?	4c	No
	If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III		
	Only 501(c)(3) and 501(c)(4) organizations only must complete lines 5-9.		
5	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of		
a	The organization?	5a	No
b	Any related organization?	5b	No
	If "Yes," to line 5a or 5b, describe in Part III		
6	For persons listed in form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of		
a	The organization?	6a	No
b	Any related organization?	6b	No
	If "Yes," to line 6a or 6b, describe in Part III		
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	7	No
8	Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regs section 53 4958-4(a)(3)? If "Yes," describe in Part III	8	No
9	If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?	9	

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.

[illegible]

Part III Supplemental Information

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

Identifier	Return Reference	Explanation
	PART I, LINE 1A	SPLIT DOLLAR GROSS UP CALCULATIONS TO JOHN O'BRIEN AND WALTER ETTINGER WHICH ARE TREATED AS TAXABLE COMPENSATION
	PART I, LINE 4B	NAME OF PARTICIPANTS IN OR RECEIVING PAYMENT FROM A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN EXECUTIVES BERGAN, THOMAS \$27,800 BROWN, DOUGLAS S \$35,635 CAVAGNARO, CHARLES III, M D \$0 CHANDLER, WILLIS \$17,418 COFONE, MICHAEL J \$0 CORBETT, WILLIAM M D \$30,066 DALY, SHEILA \$13,981 DICKSON, ERIC, M D \$17,784 EKSTROM, DEBORAH \$14,568 FELDMANN, ROBERT \$0 FINBERG, ROBERT W, M D \$0 KEATING, TODD A \$40,228 LAPIDAS, GARY N \$43,484 MOORE, KAREN \$0 MULDOON, PATRICK L \$44,511 O'BRIEN, JOHN G \$0 POLANOWICZ, JOHN \$0 STREETER, MICHELE M \$25,666 SWENSON, DANA \$0 TOSI, STEPHEN E, M D \$153,272 SUBTOTAL EXECUTIVES \$464,413 KEY EMPLOYEES ANDERSON, MILTON C \$0 BLUTE, MICHAEL, M D \$0 BRECKLE, GEORGE, PH D \$31,590 BOLLAND, KATHERINE \$0 DALEY, JENNIFER M D \$0 DIAMOND, VICTORIA \$22,832 ETTINGER, WALTER H, M D \$70,618 FAIRCHILD, DAVID M D \$0 FISHER, BARBARA \$0 HYLKA, SHARON \$37,734 KLUGMAN, ROBERT, M D \$36,365 KRUGER, NANCY \$36,955 LAPRIORE, CHERYL M \$0 PHILLIPS, ROBERT A, M D \$74,455 RANDOLPH, JOHN \$0 WEBB, PATRICIA \$25,301 SUBTOTAL KEY EMPLOYEES \$335,850 FORMER O/D OR KEY EMPLOYEES ANDREW SUSSMAN \$56,183 SUBTOTAL FORMER \$56,183 TOTAL - ALL \$856,446
SUPPLEMENTAL INFORMATION	PART III	PART II - DISCLOSURES 1) JOHN O'BRIEN'S RETIREMENT AND OTHER DEFERRED COMPENSATION AMOUNT INCLUDES A CONTINGENT DEFERRED COMPENSATION ACCRUAL OF \$928,633 WHICH REMAINS THE PROPERTY OF UMASS MEMORIAL UNTIL AND UNLESS THE TERMS OF THE DEFERRED AGREEMENT ARE FULFILLED 2) THE ABOVE DIRECTORS RECEIVE NO COMPENSATION FOR THEIR ROLE AS DIRECTORS ALL COMPENSATION RECEIVED RELATES TO THEIR POSITION AS A PHYSICIAN/ADMINISTRATOR PART II - UNRELATED ORGANIZATION THE OFFICERS, DIRECTORS AND HIGHEST COMPENSATED EMPLOYEES LISTED IN PART II THAT RECEIVED COMPENSATION FROM AN UNRELATED ORGANIZATION WERE PAID FOR THEIR SERVICES RELATED TO MEDICAL RESEARCH, EDUCATION OF MEDICAL STUDENTS AND RESIDENT TRAINING AMOUNTS INCLUDE THEIR BASE COMPENSATION AND DEFERRED COMPENSATION FOR CALENDAR YEAR 2011 THE NAME OF THE UNRELATED ORGANIZATION IS UMASS MEDICAL SCHOOL PART III - UNRELATED ORGANIZATION COMPENSATION ANDRIENI, JULIA, M D \$94,903 BROWN, ALAN P, M D \$59,061 CARLUCCI, DANIEL, M D \$90,550 FERRUCCI, JOSEPH, M D \$254,202 FINBERG, ROBERT W, M D \$290,601 KENNEDY, KATHRYN, M D \$35,987 LASSER, DANIEL H, M D \$251,498 MESSINA, LOUIS, M D \$71,120 ZIEDONIS, DOUGLAS, M D \$207,867 AROUS, ELIAS J, M D \$150,248 DUNN, RAYMOND M, M D \$143,837 TAM, STANLEY, M D \$191,607 AYERS, DAVID C, M D \$156,709 WHOLEY, RICHARD M, M D \$82,250 TOTAL COMPENSATION \$2,080,440

Software ID:

Software Version:

EIN: 91-2155626

Name: UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
ANDRIENI JULIA MD	(i) (ii)	270,115 0	38,324 0	0 0	12,250 0	11,762 0	332,451 0	0 0
BROWN ALAN P MD	(i) (ii)	167,974 0	23,666 0	0 0	9,879 0	23,574 0	225,093 0	0 0
BROWN DOUGLAS S	(i) (ii)	361,891 0	142,242 0	35,635 0	161,396 0	22,712 0	723,876 0	35,635 0
CARLUCCI DANIEL MD	(i) (ii)	280,083 0	49,020 0	0 0	12,250 0	28,854 0	370,207 0	0 0
CAVAGNARO CHARLES III MD	(i) (ii)	299,018 0	84,670 0	0 0	152,788 0	25,374 0	561,850 0	0 0
CHANDLER WILLIS	(i) (ii)	262,570 0	68,968 0	17,418 0	78,438 0	19,997 0	447,391 0	17,418 0
COFONE MICHAEL J	(i) (ii)	238,991 0	32,192 0	1,232 0	761 0	21,960 0	295,136 0	0 0
CORBETT WILLIAM MD	(i) (ii)	288,325 0	78,493 0	30,066 0	69,854 0	20,766 0	487,504 0	30,066 0
DALY SHEILA	(i) (ii)	198,859 0	53,342 0	13,981 0	111,712 0	17,985 0	395,879 0	13,981 0
DICKSON ERIC M MD	(i) (ii)	386,455 0	116,550 0	19,161 0	67,330 0	61,093 0	650,589 0	17,784 0
FERGUSON R KEVIN MD	(i) (ii)	195,513 0	36,569 0	0 0	11,858 0	24,878 0	268,818 0	0 0
FERRUCCI JOSEPH MD	(i) (ii)	358,431 0	31,585 0	0 0	12,250 0	26,409 0	428,675 0	0 0
FINBERG ROBERT W MD	(i) (ii)	239,776 0	51,593 0	0 0	117,989 0	30,161 0	439,519 0	0 0
GOTTLIEB PHILIP D MD	(i) (ii)	231,596 0	137,971 0	0 0	12,250 0	23,572 0	405,389 0	0 0
KEATING TODD A	(i) (ii)	463,493 0	108,306 0	40,228 0	241,922 0	16,096 0	870,045 0	40,228 0
KENNEDY KATHRYN MD	(i) (ii)	230,036 0	54,872 0	0 0	12,250 0	28,836 0	325,994 0	0 0
LAPIDAS GARY N	(i) (ii)	360,855 0	75,601 0	43,484 0	185,585 0	10,366 0	675,891 0	43,484 0
LASSER DANIEL H MD	(i) (ii)	203,147 0	80,973 0	0 0	283,952 0	25,365 0	593,437 0	0 0

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
MAGUIRE DAVID L MD	(i) (ii)	200,000 0	39,285 0	396 0	9,622 0	1,530 0	250,833 0	0 0
MATTA LALITA MD	(i) (ii)	111,477 0	14,545 0	347 0	2,854 0	22,006 0	151,229 0	0 0
MESSINA LOUIS MD	(i) (ii)	401,510 0	224,284 0	0 0	12,250 0	27,325 0	665,369 0	0 0
MULDOON PATRICK L	(i) (ii)	382,214 0	78,135 0	44,511 0	176,542 0	31,180 0	712,582 0	44,511 0
O'BRIEN JOHN G	(i) (ii)	924,603 0	249,750 0	170,629 0	994,409 0	19,064 0	2,358,455 0	0 0
OKIKE O NSIDINANYA MD	(i) (ii)	365,324 0	20,701 0	0 0	28,008 0	26,801 0	440,834 0	0 0
O'LEARY DANIEL J MD	(i) (ii)	144,791 0	15,280 0	511 0	0 0	974 0	161,556 0	0 0
POLANOWICZ JOHN	(i) (ii)	98,740 0	0 0	818 0	54,898 0	18,655 0	173,111 0	0 0
SOAR BART MD	(i) (ii)	142,356 0	12,600 0	60 0	6,749 0	10,044 0	171,809 0	0 0
SWENSON DANA	(i) (ii)	228,884 0	61,597 0	0 0	103,745 0	20,766 0	414,992 0	0 0
TOSI STEPHEN E MD	(i) (ii)	330,820 0	106,040 0	215,625 0	241,165 0	25,619 0	919,269 0	153,272 0
WESOLOWSKI PAUL	(i) (ii)	167,637 0	41,500 0	524 0	1,704 0	4,832 0	216,197 0	0 0
ZIEDONIS DOUGLAS MD	(i) (ii)	186,287 0	34,520 0	0 0	11,479 0	27,162 0	259,448 0	0 0
ALLICON KEARY T	(i) (ii)	140,919 0	15,288 0	0 0	33,816 0	20,656 0	210,679 0	0 0
BERGAN THOMAS	(i) (ii)	192,154 0	26,199 0	66,731 0	141,499 0	10,069 0	436,652 0	213,211 0
DION JEFFREY	(i) (ii)	115,317 0	0 0	39,396 0	34,971 0	15,498 0	205,182 0	0 0
EKSTROM DEBORAH	(i) (ii)	187,953 0	35,106 0	15,322 0	117,429 0	25,301 0	381,111 0	14,568 0
FELDMANN ROBERT	(i) (ii)	241,409 0	61,028 0	0 0	160,409 0	21,297 0	484,143 0	0 0

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
FRAKER MURIEL E ESQUIRE	(i) (ii)	165,136 0	8,520 0	0 0	69,177 0	26,807 0	269,640 0	0 0
MCCUE STEVEN	(i) (ii)	158,766 0	28,501 0	0 0	15,274 0	18,785 0	221,326 0	0 0
O'BRIEN WILLIAM H	(i) (ii)	112,594 0	7,922 0	0 0	40,443 0	24,356 0	185,315 0	0 0
SMITH FRANCIS W	(i) (ii)	168,758 0	10,428 0	0 0	39,934 0	25,767 0	244,887 0	0 0
STREETER MICHELE M	(i) (ii)	274,665 0	69,091 0	25,666 0	142,778 0	20,736 0	532,936 0	25,666 0
ANDERSON MILTON C	(i) (ii)	128,288 0	7,788 0	9,000 0	14,494 0	7,969 0	167,539 0	0 0
BLUTE MICHAEL MD	(i) (ii)	516,074 0	125,508 0	0 0	109,030 0	32,998 0	783,610 0	0 0
BOLLAND KATHARINE	(i) (ii)	216,382 0	55,263 0	0 0	24,830 0	18,979 0	315,454 0	0 0
BRENCKLE GEORGE PHD	(i) (ii)	293,540 0	69,697 0	31,590 0	114,000 0	24,531 0	533,358 0	31,590 0
DALEY JENNIFER MD	(i) (ii)	457,364 0	101,308 0	0 0	104,524 0	33,263 0	696,459 0	0 0
DIAMOND VICTORIA	(i) (ii)	253,561 0	69,009 0	22,832 0	125,007 0	27,510 0	497,919 0	22,832 0
ETTINGER WALTER H MD	(i) (ii)	713,931 0	187,233 0	75,588 0	313,312 0	21,518 0	1,311,582 0	70,618 0
FAIRCHILD DAVID MD	(i) (ii)	199,275 0	19,471 0	0 0	21,725 0	11,040 0	251,511 0	0 0
FISHER BARBARA	(i) (ii)	242,945 0	63,877 0	0 0	101,787 0	22,846 0	431,455 0	0 0
HYLKA SHARON	(i) (ii)	297,856 0	79,784 0	37,734 0	254,150 0	21,518 0	691,042 0	37,734 0
KLUGMAN ROBERT MD	(i) (ii)	380,638 0	92,637 0	36,365 0	254,472 0	23,558 0	787,670 0	36,365 0
KRUGER NANCY	(i) (ii)	287,629 0	62,212 0	56,277 0	47,051 0	11,324 0	464,493 0	36,955 0
LAPRIORE CHERYL M	(i) (ii)	211,340 0	44,285 0	0 0	35,716 0	21,426 0	312,767 0	0 0

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

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported in prior Form 990 or Form 990-EZ
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation				
PHILLIPS ROBERT A MD	(i) (ii)	590,517 0	147,499 0	74,455 0	253,043 0	12,597 0	1,078,111 0	74,455 0
RANDOLPH JOHN T	(i) (ii)	190,451 0	46,132 0	0 0	138,821 0	24,518 0	399,922 0	0 0
AROUS ELIAS J MD	(i) (ii)	487,893 0	99,318 0	0 0	12,250 0	24,325 0	623,786 0	0 0
DUNN RAYMOND M MD	(i) (ii)	275,646 0	302,977 0	0 0	12,250 0	23,554 0	614,427 0	0 0
TAM STANLEY MD	(i) (ii)	509,003 0	53,942 0	0 0	12,250 0	26,409 0	601,604 0	0 0
AYERS DAVID C MD	(i) (ii)	528,513 0	33,620 0	0 0	12,250 0	26,424 0	600,807 0	0 0
WHOLEY RICHARD M MD	(i) (ii)	554,285 0	0 0	0 0	19,754 0	28,855 0	602,894 0	0 0
SUSSMAN ANDREW J	(i) (ii)	0 0	0 0	188,246 0	591 0	0 0	188,837 0	56,183 0

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
91-2155626

Part I Bond Issues

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

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired			1,290,000		1,290,000		549,000	
2	Amount of bonds defeased								
3	Total proceeds of issue	110,171,337		30,061,623		30,061,720		9,420,000	
4	Gross proceeds in reserve funds	10,709,415							
5	Capitalized interest from proceeds	5,411,300		460,511		620,382		223,544	
6	Proceeds in refunding escrow								
7	Issuance costs from proceeds	1,384,731		205,455		118,700		93,458	
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds	3,077,191							
10	Capital expenditures from proceeds	95,000,000		26,703,915		26,723,915		9,326,542	
11	Other spent proceeds								
12	Other unspent proceeds			3,152,253		3,219,105			
13	Year of substantial completion	2006		2012		2012		2009	
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
			X		X		X	X	
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X			X		X	X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

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?	A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
		X		X		X		X	
2	Is the bond issue a variable rate issue?		X	X		X		X	
3a	Has the organization or the governmental issuer entered into a hedge with respect to the bond issue?		X		X		X		X
b	Name of provider								
c	Term of hedge								
d	Was the hedge superintegrated?								
e	Was a hedge terminated?								
4a	Were gross proceeds invested in a GIC?		X		X		X		X
b	Name of provider								
c	Term of GIC								
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
5	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
6	Did the bond issue qualify for an exception to rebate?		X	X		X		X	

Part V

Procedures To Undertake Corrective Action

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 closing agreement program if self-remediation is not available under applicable regulations ☒ Yes ☐ No

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 I - BOND ISSUES	(A) ISSUER NAME	MHEFA - UMASS MEMORIAL, SERIES D MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F MHEFA - MARLBOROUGH HOSPITAL VARIABLE RATE, SERIES A MHEFA - UMASS MEMORIAL MASTER LEASE MHEFA - UMASS MEMORIAL MASTER LEASE MHEFA - UMASS MEMORIAL MASTER LEASE MHEFA - UMASS MEMORIAL MASTER LEASE MHEFA - UMASS MEMORIAL, SERIES G MDFA - UMASS MEMORIAL MASTER LEASE MDFA - UMASS MEMORIAL, SERIES H MDFA - UMASS MEMORIAL, MASTER LEASE
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES D	PART I COLUMN (C) CUSIP # 57586CLQ6 PART I COLUMN (F) DESCRIPTION OF PURPOSE COMPLETION OF THE EXPANSION OF THE EMERGENCY DEPT AND ROUTINE CAPITAL EQUIPMENT AND/OR RENOVATION PROJECTS
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E	PART I COLUMN (C) CUSIP # 57586EH27 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F	PART I COLUMN (C) CUSIP # 57586EH27 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS
PART I - BOND ISSUE	MHEFA - MARLBOROUGH HOSPITAL VARIABLE RATE, SERIES A	PART I COLUMN (F) DESCRIPTION OF PURPOSE PAY OFF HEFA POOL O LOAN, ER RENOVATIONS,EICU EQUIPMENT,CT SCAN LEASE,MAMMOGRAPHY UNIT
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES G	PART I COLUMN (C) CUSIP # 57586EUS8 - 57586EUT6 - 57586EUU3 - 57586EUV1 - 57586EUW9 - 57586EUX7 - 57586EVE8 - 57586EUY5 - 57586EVF5 - 57586EUZ2 - 57586EVG3 - 57586EVA6 - 57586EVH1 - 57586EVB4 - 57586EVJ7 - 57586EVC2 - 57586EVD0 PART I COLUMN (F) DESCRIPTION OF PURPOSE REFUNDING OF CENTRAL NEW ENGLAND HEALTH ALLIANCE SERIES A BOND (1993) AND MEDICAL CENTER OF CENTRAL MASSACHUSETTS, SERIES B (1992)
PART I - BOND ISSUE	MHEFA - UMASS MEMORIAL, SERIES H	PART I COLUMN (C) CUSIP # 57583UGP7 - 57583UGQ5 - 57583UGR3 - 57583UGS1 - 57583UGT9 - 57583UGU6 - 57583UGV4 - 57583UGW2 - 57583UHC5 - 57583UGX0 - 57583UGY8 - 57583UGZ5 - 57583UHA9 - 57583UHB7 PART I COLUMN (F) DESCRIPTION OF PURPOSE PARTIAL REFUNDING OF MEDICAL CENTER VARIABLE RATE SERIES A BONDS (1998), REFUNDING IN FULL OF CENTRAL NEW ENGLAND HEALTH ALLIANCE SERIES B BONDS (1998) AND UMASS MEMORIAL SERIES C (2001)
PART II - PROCEEDS	DIFFERENCE BETWEEN PART I, COLUMN(E) AND PART II, LINE 3	MHEFA - UMASS MEMORIAL, SERIES D COLUMN (E) ISSUE PRICE OF \$107,450,000, ADD ISSUE PREMIUM OF \$604,814, ADD INTEREST EARNED ON PROCEEDS OF \$3,077,191, LESS ISSUE DISCOUNT OF (\$960,668), EQUALS LINE 3 OF \$110,171,337 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E COLUMN (E) ISSUE PRICE OF \$30,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$61,623, EQUALS LINE 3 OF \$30,061,623 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F COLUMN (E) ISSUE PRICE OF \$30,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$61,720, EQUALS LINE 3 OF \$30,061,720 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF \$20,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$717,238, EQUALS LINE 3 OF \$20,717,238 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF \$20,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$152,952, EQUALS LINE 3 OF \$20,152,952 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF \$20,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$24,254, EQUALS LINE 3 OF \$20,024,254 MHEFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF \$20,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$5,301, EQUALS LINE 3 OF \$20,005,301 MHEFA - UMASS MEMORIAL, SERIES G COLUMN (E) ISSUE PRICE OF \$60,445,000, ADD ISSUE PREMIUM OF \$1,388,656 ADD INTEREST EARNED ON PROCEEDS OF \$180, EQUALS LINE 3 OF \$61,833,836 MDFA - UMASS MEMORIAL, SERIES H COLUMN (E) ISSUE PRICE OF \$90,990,000, ADD ISSUE PREMIUM OF \$1,303,778, EQUALS LINE 3 OF \$92,293,778 MDFA - UMASS MEMORIAL, MASTER LEASE COLUMN (E) ISSUE PRICE OF \$20,000,000, ADD INTEREST EARNED ON PROCEEDS OF \$12,480, EQUALS LINE 3 OF \$20,012,480

Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
91-2155626

Part I Bond Issues

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

Part II Proceeds

		A		B		C		D	
1	Amount of bonds retired	10,000,000		19,084,326		14,390,837		10,059,273	
2	Amount of bonds defeased								
3	Total proceeds of issue	10,000,000		20,717,238		20,152,952		20,024,254	
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds			95,814		209,888		389,523	
6	Proceeds in refunding escrow								
7	Issuance costs from proceeds			26,965		29,072		28,500	
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds			717,238		152,952			
10	Capital expenditures from proceeds	10,000,000		19,973,035		19,970,928		19,995,754	
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion	2006		2007		2009		2010	
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
			X		X		X		X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X		X		X	
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III Private Business Use

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

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

Part V

Procedures To Undertake Corrective Action

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 closing agreement program if self-remediation is not available under applicable regulations ☐ Yes ☒ No

Part VI

Supplemental Information

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

Identifier	Return Reference	Explanation
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Schedule K
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
91-2155626

Part I

Bond Issues

	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date Issued	(e) Issue Price	(f) Description of Purpose	(g) Defeased		(h) On Behalf of Issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	MHEFA-UMASS MEMORIAL SERIES G	04-2456011	57586EUS8	05-27-2010	60,445,000	SEE PART VI		X		X		X
B	MHEFA-UMASS MEMORIAL MASTER LEASE	04-3431814		12-09-2010	20,000,000	CAPITAL EQUIPMENT		X		X		X
C	MHEFA-UMASS MEMORIAL SERIES H	04-3431814	57583UGP7	08-10-2011	90,990,000	SEE PART VI		X		X		X
D	MDFA-UMASS MEMORIAL MASTER LEASE	04-3431814		12-28-2011	20,000,000	CAPITAL EQUIPMENT		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	9,375,000		5,632,807		2,325,000		2,397,111	
2	Amount of bonds defeased								
3	Total proceeds of issue	61,833,836		20,005,301		92,293,778		20,012,480	
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds	2,646,688		262,868		4,037,662		228,997	
6	Proceeds in refunding escrow	60,734,797				91,053,822			
7	Issuance costs from proceeds	1,099,039		33,031		1,235,315		29,000	
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds			5,301				12,480	
10	Capital expenditures from proceeds			19,966,969				17,237,482	
11	Other spent proceeds								
12	Other unspent proceeds					4,641		2,733,515	
13	Year of substantial completion	2010		2011		2011		2012	
14	Were the bonds issued as part of a current refunding issue?	Yes	No	Yes	No	Yes	No	Yes	No
			X		X	X			X
15	Were the bonds issued as part of an advance refunding issue?		X		X		X		X
16	Has the final allocation of proceeds been made?	X		X			X		X
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X		X	

Part III

Private Business Use

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

Part III

Private Business Use (Continued)

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

Part IV

Arbitrage

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

Part V

Procedures To Undertake Corrective Action

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 closing agreement program if self-remediation is not available under applicable regulations ☐ Yes ☒ No

Part VI

Supplemental Information

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

Identifier	Return Reference	Explanation
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Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number

91-2155626

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

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

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

2 Enter the amount of tax imposed on the organization managers or disqualified persons during the year under section 4958 ► \$ _____

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization ► \$ _____

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 26, or Form 990-EZ, Part V, line 38a

(a) Name of interested person and purpose	(b) Loan to or from the organization?		(c)Original principal amount	(d)Balance due	(e) In default?		(f) Approved by board or committee?		(g)Written agreement?	
	To	From			Yes	No	Yes	No	Yes	No
(1) FLOYD CONNELLY CSV OF LIFE INSURANCE - FORMER EXECUTIVE DIRECTOR OF CMMIC, INC		X	455,570	276,912		No	Yes		Yes	
(2) THOMAS CUMMINGS CSV OF LIFE INSURANCE - FORMER CEO OF MARLBOROUGH HOSPITAL		X	377,630	214,869		No	Yes		Yes	
(3) RICHARD H SCHEFFER CSV OF LIFE INSURANCE - FORMER CEO OF WING MEMORIAL CORP		X	26,660	40,471		No	Yes		Yes	
(4) WILLIAM J WILLIAMS CSV OF LIFE INSURANCE - FORMER OFFICER OF HEALTHALLIANCE HOSPITALS, INC		X	1,981,627	3,707,284		No	Yes		Yes	
Total ► \$ 4,239,536										

Part III Grants or Assistance Benefitting Interested Persons.

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

(a) Name of interested person	(b)Relationship between interested person and the organization	(c)Amount of grant or type of assistance

Part IV Business Transactions Involving Interested Persons.

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No

Part V Supplemental Information

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

Identifier	Return Reference	Explanation
PART II - LOANS FROM INTERESTED PERSONS	THE CASH VALUE OF LIFE INSURANCE POLICIES	NAME OF INTERESTED PERSON, TITLE, ORIGINAL PRINCIPAL AMOUNT, BALANCE DUETHOMAS CUMMINGS, FORMER CEO OF MARLBOROUGH HOSPITAL, \$377,630, \$214,869RICHARD H SCHEFFER, FORMER CEO OF WING MEMORIAL CORP , \$26,660, \$40,471WILLIAM J WILLIAMS, FORMER OFFICER OF HEALTHALLIANCE HOSPITALS, INC , \$1,981,627, \$3,707,284FLOYD CONNELLY, FORMER DIRECTOR OF CMMIC, INC , \$455,570, \$276,912TOTAL ORIGINAL PRINCIPAL AMOUNT \$2,841,487TOTAL BALANCE DUE \$4,239,536AMOUNTS DUE FROM CURRENT AND FORMER OFFICERS PERTAIN TO SPLIT DOLLAR LIFE INSURANCE POLICIES OF THE RESPECTED INDIVIDUALS THESE POLICIES WERE ORIGINATED AT VARIOUS TIMES DURING THE INSURED'S EMPLOYMENT WITH UMASS MEMORIAL HEALTH CARE, INC THE CORRESPONDING POLICY PREMIUMS WERE FUNDED BY THE EMPLOYER AS AN EMPLOYEE BENEFIT IN ACCORDANCE WITH IRS NOTICE 2002-8, TREASURY REGULATION 1 61-22 AND TREASURY REGULATION 1 7872-15, THESE PAYMENTS REQUIRE CLASSIFICATION AS LOANS DUE FROM THE INSURED THESE LOAN BALANCES ARE REFLECTED AT THE LOWER OF THE DISCOUNTED CASH SURRENDER VALUE OR DISCOUNTED CUMULATIVE PREMIUMS PAID
PART IV - BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS		SEVERAL OF OUR COMMUNITY HOSPITALS MAINTAIN LOCAL BANKING RELATIONSHIPS IN THEIR RESPECTIVE COMMUNITIES, WHICH HAVE BEEN ASSESSED AND MEET FAIR MARKET VALUE REQUIREMENTS THE VALUE OF THESE RESPECTIVE RELATIONSHIPS ARE WELL BELOW THE DISCLOSURE THRESHOLDS

Additional Data

Software ID:

Software Version:

EIN: 91-2155626

Name: UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
					No
ROBERT KLUGMAN MD	KEY EMPLOYEE	217,697	RENTAL OF PROPERTY - EXPENSE		No
					No
FERNANDO CATALINA MD	CURRENT DIRECTOR	311,508	RENTAL OF PROPERTY - INCOME		No
					No
MICHAEL J LYONS MD	CURRENT DIRECTOR	311,508	RENTAL OF PROPERTY - INCOME		No
JOHN CLEMENTI	CURRENT DIRECTOR	141,297	RENTAL OF PROPERTY - EXPENSE		No
ANTHONY J MERCADANTE	CURRENT DIRECTOR & FAMILY MEMBER OF NICHOLAS MERCADANTE	230,257	INDEPENDENT CONTACTOR ARRANGEMENT		No
EDWARD MANZI	CURRENT DIRECTOR	198,320	RENTAL OF PROPERTY - EXPENSE		No
					No
					No
ROBERT HAVELES	CURRENT DIRECTOR	99,541	INDEPENDENT CONTACTOR ARRANGEMENT		No

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
KATHERINE COOLIDGE	CURRENT DIRECTOR	63,910	INDEPENDENT CONTACTOR ARRANGEMENT		No
					No
WILLIAM F SULLIVAN SR	CURRENT DIRECTOR	46,452	INDEPENDENT CONTACTOR ARRANGEMENT		No
JOHN BUDD	CURRENT DIRECTOR	621,379	INDEPENDENT CONTACTOR ARRANGEMENT		No
					No
					No
SUSAN ETTINGER NP	FAMILY MEMBER OF WALTER ETTINGER, KEY EMPLOYEE UNTIL 1/20/12	29,066	EMPLOYMENT ARRANGEMENT		No
KATHLEEN HYLKA	FAMILY MEMBER OF SHARON HYLKA, KEY EMPLOYEE	95,396	EMPLOYMENT ARRANGEMENT		No
JOANNE D'ONFRO	FAMILY MEMBER OF PAUL D'ONFRO, DIRECTOR	47,308	EMPLOYMENT ARRANGEMENT		No
ELLEN CARLUCCI	FAMILY MEMBER OF DANIEL CARLUCCI, MD, DIRECTOR	97,627	EMPLOYMENT ARRANGEMENT		No
CHERYL SWENSON RN	FAMILY MEMBER OF DANA SWENSON, DIRECTOR	20,035	EMPLOYMENT ARRANGEMENT		No
KATHRYN C MAY	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER	42,898	EMPLOYMENT ARRANGEMENT		No

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

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
EILEEN HENRICKSON RN	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER	113,004	EMPLOYMENT ARRANGEMENT		No
KAREN BUCKLEY RN	FAMILY MEMBER OF MARY CARLSON, DIRECTOR	64,281	EMPLOYMENT ARRANGEMENT		No
ELAINE GRANVILLE RN	FAMILY MEMBER OF CHERYL LAPRIORE, KEY EMPLOYEE	61,511	EMPLOYMENT ARRANGEMENT		No

SCHEDULE M
(Form 990)

NonCash Contributions

OMB No 1545-0047

2011

Open to Public Inspection

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

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

Employer identification number
91-2155626

Part I

Types of Property

	(a) Check if applicable	(b) Number of Contributions or items contributed	(c) Contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining contribution amounts
1 Art—Works of art				
2 Art—Historical treasures				
3 Art—Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities—Publicly traded	X	2,816	104,682	FMV/SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ► ()				
26 Other ►()				
27 Other ►()				
28 Other ► ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement29

30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

Yes

No

b If "Yes," describe the arrangement in Part II

31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash contributions?

32a

Yes

b If "Yes," describe in Part II

33 If the organization did not report revenues in column (c) for a type of property for which column (a) is checked, describe in Part II

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

Cat No 51227J

Schedule M (Form 990) 2011

Part III

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

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

SCHEDULE O
(Form 990 or 990-EZ)**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or to provide any additional information.****► Attach to Form 990 or 990-EZ.****2011****Open to Public
Inspection**Department of the Treasury
Internal Revenue ServiceName of the organization
UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN**Employer identification number**

91-2155626

Identifier	Return Reference	Explanation
	FORM 990, PART VI, SECTION A, LINE 2	DISCLOSURE YEAR, DISCLOSING INDIVIDUAL, TITLE/ROLE, RELATIONSHIP WITH, RELATIONSHIP UMMHC 2012 - BUDD, JOHN, BOARD MEMBER, PAUL D'ONFRO (BUSINESS), ARTHUR BERGERON (BUSINESS), HARVARD PILGRIM HEALTH CARE (BOARD MEMBER) 2012 - PHILLIPS, ROBERT, KEY EMPLOYEE, JULIA ANDRIENI (FAMILY) VENTURES 2012, NONE MEDICAL GROUP 2012, NONE MEMBER ENTITIES HEALTH ALLIANCE 2012 - MERCANDANTE, ANTHONY, BOARD MEMBER, NICHOLAS MERCANDANTE (FAMILY) 2012 - MERCANDANTE, NICHOLAS, BOARD MEMBER, ANTHONY MERCANDANTE (FAMILY) CHL 2012 - EKSTROM, DEBORAH, BOARD MEMBER, FIDELITY MUTUAL HOLDING COMPANY (BOARD MEMBER) & FIDELITY COOPERATIVE BANK (BUSINESS) MARLBOROUGH 2012 - MURPHY, MICHAEL, BOARD MEMBER, DANIEL CARLUCCI (BUSINESS), RICHARD BENNETT (BUSINESS), JOHN POLANOWICZ (BUSINESS), PHILIP PURCELL (BUSINESS) WING 2012 - PHANEUF, JAMES, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS), EDWARD J NOONAN (BUSINESS), ROBERT S HAVELES (BUSINESS), JAMES ST AMAND (BUSINESS), PAUL SCULLY (BUSINESS), KATHERINE COOLIDGE (BUSINESS) 2012 - NOONAN, EDWARD, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS), JAMES ST AMAND (BUSINESS), JAMES PHANEUF (BUSINESS), KATHERINE COOLIDGE (BUSINESS), ROBERT S HAVELES (BUSINESS), PATRICK TURLEY (BUSINESS), ROLAND DESROCHERS (BUSINESS), ELAINE ANDERSON (BUSINESS) 2012 - DESROCHERS, ROLAND, BOARD MEMBER, CHARLES CAVAGNARO (BUSINESS), LINDA MITCHELL (BUSINESS) 2012 - TURLEY, PATRICK, BOARD MEMBER, LINDA MITCHELL (BUSINESS), EDWARD NOONAN (BUSINESS), RON CHRISTIANSEN (BUSINESS), PAUL SCULLY (BUSINESS) 2012 - HAVELES, ROBERT, BOARD MEMBER, EDWARD NOONAN (BUSINESS), JAMES PHANEUF (BUSINESS), LINDA MITCHELL (BUSINESS), PATRICK TURLEY (BUSINESS) 2012 - CHRISTIANSEN, RONALD, BOARD MEMBER, JAMES PHANEUF (BUSINESS), PATRICK TURLEY (BUSINESS), LINDA MITCHELL (BUSINESS) 2012 - SCULLY, PAUL, BOARD MEMBER, RON CHRISTIANSEN (BUSINESS), PATRICK TURLEY (BUSINESS), ROBERT HAVELES (BUSINESS), JAMES PHANEUF (BUSINESS), CHARLES CAVAGNARO (BUSINESS), KATHERINE COOLIDGE (BUSINESS), LINDA MITCHELL (BUSINESS), ELAINE ANDERSON (BUSINESS) CLINTON 2012 - NONE

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

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

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

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

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

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

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

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

Identifier	Return Reference	Explanation
CHANGES IN NET ASSETS OR FUND BALANCES	FORM 990, PART XI, LINE 5	NET UNREALIZED GAINS ON INVESTMENTS 54,604,323 NET ASSETS RELEASED FROM RESTRICTIONS 3,517,603 PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT COST -21,041,562 BOOK/TAX DIFFERENCES FROM S CORP K-1 264,483 CHANGE IN BENEFICIAL INTERESTS IN PERPETUAL TRUSTS 8,453,509 MISCELLANEOUS -491 NET ASSETS RELEASED FROM RESTRICTION FOR PPE 1,459,814 TEMPORARY RESTRICTED FUND EXPENDITURES -5,851,897 GAIN/(LOSS) ON DISCONTINUED OPERATIONS -4,612,889 ALLOWANCE FOR UNCOLLECTIBLE PLEDGES -53,577 TOTAL TO FORM 990, PART XI, LINE 5 36,739,316

Identifier	Return Reference	Explanation
GROUP RETURN	PAGE 1, LINE H(B) LIST OF AFFILIATED ORGANIZATIONS	THE CLINTON HOSPITAL ASSOCIATION, 201 HIGHLAND STREET, CLINTON, MA 01510 EIN 04-1185520 FISCAL YEAR END 9/30/2012 MARLBOROUGH HOSPITAL, 157 UNION STREET, MARLBOROUGH, MA 01752 EIN 04-2104693 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3374724 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL HOSPITALS, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3296271 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL HEALTH VENTURES, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 22-2605679 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL LABORATORIES, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3321703 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL MEDICAL CENTER, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3358564 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL MEDICAL GROUP, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-2911067 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL REALTY, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-2805630 FISCAL YEAR END 9/30/2012 WING MEMORIAL HOSPITAL CORP , 40 WRIGHT STREET, PALMER, MA 01069 EIN 22-2519813 FISCAL YEAR END 9/30/2012 UMASS MEMORIAL HEALTH CARE, INC (PARENT), 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3358566 FISCAL YEAR END 9/30/2012 COMMUNITY HEALTHLINK, INC , 72 JAQUES AVENUE, WORCESTER, MA 01610 EIN 04-2626179 FISCAL YEAR END 9/30/2012 CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER, INC , 367 PLANTATION STREET, WORCESTER, MA 01605 EIN 04-2981362 FISCAL YEAR END 9/30/2012 CENTRAL NEW ENGLAND HEALTHALLIANCE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3172496 FISCAL YEAR END 9/30/2012 COORDINATED PRIMARY CARE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3210002 FISCAL YEAR END 9/30/2012 HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC , 25 TUCKER ROAD, LEOMINSTER, MA 01453 EIN 04-2932308 FISCAL YEAR END 9/30/2012 HEALTHALLIANCE HOSPITALS, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-2103555 FISCAL YEAR END 9/30/2012 CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 06-1749208 FISCAL YEAR END 9/30/2012 CLINTON HOSPITAL FOUNDATION, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3357881 FISCAL YEAR END 9/30/2012

Identifier	Return Reference	Explanation
COMMUNITY INFORMATION - CONTINUED FROM SCHEDULE H	SCHEDULE H, PART VI - SUPPLEMENTAL INFORMATION - CONTINUED	- CANCER CANCER WAS THE SECOND LEADING CAUSE OF DEATH IN WORCESTER COUNTY IN 2008 (SOURCE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH/MASSCHIP, DALE MAGEE, COMMISSIONER, WORCESTER DEPARTMENT OF PUBLIC HEALTH, HEALTH OF WORCESTER, 2011 REPORT) OF THOSE DEATHS, LUNG CANCER ACCOUNTED FOR THE GREATEST PERCENTAGE OF CANCER-RELATED DEATHS WITH HIGH ASSOCIATION WITH SMOKING - SMOKING APPROXIMATELY 23% OF ADULTS IN THE CITY OF WORCESTER SMOKE COMPARED TO 17% IN THE STATE AND 15% IN THE NATION KEY HEALTH OBSERVATIONS IN CENTRAL MASSACHUSETTS FROM REGIONAL HEALTH FORUMS IN 2011 -RACIAL AND ETHNIC DISPARITIES ARE MAJOR FACTORS -HEALTH DISPARITIES IDENTIFIED AMONG LATINO AND BLACK POPULATIONS ACROSS SEVERAL INDICATORS ARE A MAJOR CONCERN -OVERWEIGHT/ OBESITY IS AN INCREASING HEALTH RISK THAT CONTRIBUTES TO RISING DIABETES INCIDENCE -THE PREVALENCE OF DIABETES AMONG WORCESTER COUNTY RESIDENTS IS SLIGHTLY LOWER THAN THE STATE AS A WHOLE HOWEVER, DIABETES IS MORE PREVALENT AMONG BLACK AND HISPANIC POPULATIONS AND THOSE 65 YEARS OLD AND OVER -HEART DISEASE IN THE CENTRAL MASSACHUSETTS REGION IS MORE PREVALENT AMONG MALES AND HISPANIC AND LOWER-INCOME POPULATIONS OVERALL RATES FOR HEART DISEASE IN WORCESTER COUNTY AND THE STATE ARE LOWER THAN THE NATIONAL MEDIAN -IN WORCESTER COUNTY, SMOKING IS MOST PREVALENT AMONG YOUNG ADULTS AND LOW INCOME RESIDENTS AND AT RATES SIGNIFICANTLY HIGHER THAN THE STATE AS A WHOLE AMONG THOSE GROUPS -PREVALENCE OF CHRONIC DISEASE AND RISKY BEHAVIORS SUCH AS SMOKING OCCUR AT HIGHER RATES AMONG THOSE WITH LESS THAN A HIGH SCHOOL DEGREE AND LOWER EDUCATIONAL ATTAINMENT -ACCORDING TO THE WORCESTER POLICE DEPARTMENT, THE CITY OF WORCESTER HAS MORE THAN 60 GANGS CONCENTRATED IN LOW INCOME NEIGHBORHOODS PROGRAMS THAT ADDRESS YOUTH VIOLENCE PREVENTION ARE VITAL TO ADDRESSING THIS CRITICAL PUBLIC HEALTH ISSUE, PARTICULARLY AMONG INNER-CITY, AT-RISK YOUTH IN PARTICULARLY, YOUTH HAVE IDENTIFIED HAVING JOBS AND WORKFORCE OPPORTUNITIES, SUCH AS INTERN AND MENTORSHIP PROGRAMS AS A KEY MEANS OF PREVENTING VIOLENCE AND GANG INVOLVEMENT AMONG YOUTH EMPLOYMENT OPPORTUNITIES ADDITIONALLY PROVIDE NEEDED FINANCES FOR LOW-INCOME YOUTH AS WELL AS EXPOSURE TO THE POSITIVE EXPERIENCE OF EARNING A PAYCHECK TO HELP BREAK THE CYCLE AND MINSETS OF POVERTY WORCESTER COUNTY'S RESIDENTS ARE DISPROPORTIONATELY AFFECTED BY -OBESITY/ OVERWEIGHT -INFANT MORTALITY RATES FOR BLACKS AND LATINOS (PARTICULARLY IN THE CITY OF WORCESTER) -SMOKING RATES -AIDS/ HIV AND HEPATITIS C (PARTICULARLY IN THE CITIES OF WORCESTER AND FITCHBURG) -HEROIN/ OPIODS-RELATED INCIDENTS AND DEATHS (PARTICULARLY IN THE CITIES OF WORCESTER AND FITCHBURG) -REPORTED CASES OF CHLAMYDIA INFECTION HAS BEEN INCREASING DRAMATICALLY OVER THE PAST DECADE, DUE PARTLY TO SUCCESSFUL SCREENING OF ASYMPTOMATIC INDIVIDUALS -THE CITY OF WORCESTER IS A LEADING RESETTLEMENT SITE FOR REFUGEES THIS GROWING DIVERSITY HAS BROADENED THE NEED FOR INTERPRETER SERVICES FOR MEDICAL CARE IN ITS FISCAL YEAR 2011, UMASS MEMORIAL HEALTH CARE DELIVERED 122,963 DOCUMENTED INTERPRETATIONS FOR MEDICAL SERVICES IN OVER 87 LANGUAGES HEALTH CARE SAFETY NET - UMASS MEMORIAL PROVIDES CARE TO THE LARGEST NUMBER OF LOW INCOME PATIENTS IN THE REGION SCHEDULE H PART III, LINE 2 A COST TO CHARGE RATIO AS DESCRIBED IN PART I, LINE 7 WAS APPLIED TO THE ORGANIZATION'S BAD DEBT EXPENSE WHICH WAS THEN FURTHER REDUCED BY PAYMENTS FROM THE HEALTH SAFETY NET RELATED TO FREE CARE

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

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

OMB No 1545-0047

2011

Open to Public Inspection

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

Employer identification number
91-2155626

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization	
						Yes	No
(1) UMASS MEMORIAL FOUNDATION INC 333 SOUTH STREET SHREWSBURY, MA 01545 04-3108190	FUNDRAISING SUPPORT	MA	501(C)(3)	11C	N/A		No
(2) HEALTH ALLIANCE REALTY CORPORATION 60 HOSPITAL ROAD LEOMINSTER, MA 01473 04-2560754	REAL ESTATE MANAGEMENT	MA	501(C)(2)		N/A		No

Part III

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of- year assets	(h) Disproporionate allocations?		(i) Code V—UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) UMASS MEMORIAL INVESTMENT PARTNERSHIP LLP ONE BIOTECH PARK 355 PLANTATION ST WORCESTER, MA 01605 04-3530755	INVESTMENT MANAGEMENT	MA	N/A	EXCLUDED 514	50,133,627	381,543,563		No	-11,240	Yes		100 000 %
(2) UMASS MEMORIAL MRI OF MARLBOROUGH LLC 157 UNION STREET MARLBOROUGH, MA 01752 20-2293995	MAGNETIC RESONANCE IMAGING	MA	MARLBOROUGH HOSPITAL	RELATED	536,518	334,535		No			No	56 000 %
(3) UMASS MEMORIAL HEALTH ALLIANCE MRI CENTER LLC 60 HOSPITAL ROAD LEOMINSTER, MA 01453 04-3561571	MAGNETIC RESONANCE IMAGING	MA	N/A	RELATED	1,009,909	1,171,958		No			No	60 000 %

Part IV

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership
(1) COMMONWEALTH PROFESSIONAL ASSURANCE CO LTD PO BOX 1051 GT GRAND CAYMAN CJ 98-0226143	INSURANCE	CJ	N/A	C	42,023,049	168,998,436	100 000 %
(2) MEMORIAL OFFICE CONDOMINIUM TRUST 306 BELMONT STREET WORCESTER, MA 01604 04-6616900	CONDOMINIUM ASSOCIATION	MA	UMASS MEMORIAL MEDICAL CENTER INC	T	27,752	487,211	53 690 %
(3) BIO-LAB INC 215 WEST STREET MILFORD, MA 01757 04-2708828	CLINICAL LABORATORY	MA	UMASS MEMORIAL HEALTH VENTURES INC	S	683,897	1,030,489	100 000 %
(4) 116 BELMONT ST INC CO APPLETON CORP 57 SUFFOLK STREET HOLYOKE, MA 01040 04-2717865	CONDOMINIUM ASSOCIATION	MA	UMASS MEMORIAL REALTY INC	C	237,313	153,886	63 040 %

Part V

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

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

1

During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

a

Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled entity

b

Gift, grant, or capital contribution to related organization(s)

c

Gift, grant, or capital contribution from related organization(s)

d

Loans or loan guarantees to or for related organization(s)

e

Loans or loan guarantees by related organization(s)

f

Sale of assets to related organization(s)

g

Purchase of assets from related organization(s)

h

Exchange of assets with related organization(s)

i

Lease of facilities, equipment, or other assets to related organization(s)

j

Lease of facilities, equipment, or other assets from related organization(s)

k

Performance of services or membership or fundraising solicitations for related organization(s)

l

Performance of services or membership or fundraising solicitations by related organization(s)

m

Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)

n

Sharing of paid employees with related organization(s)

o

Reimbursement paid to related organization(s) for expenses

p

Reimbursement paid by related organization(s) for expenses

q

Other transfer of cash or property to related organization(s)

r

Other transfer of cash or property from related organization(s)

Yes

No

1a

1b

1c

1d

1e

1f

1g

1h

1i

1j

1k

1l

1m

1n

1o

1p

1q

1r

No

Yes

Yes

No

No

No

No

No

No

Yes

No

Yes

No

Yes

Yes

Yes

Yes

Yes

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount involved	(d) Method of determining amount involved
(1) See Additional Data Table			
(2)			
(3)			
(4)			
(5)			
(6)			

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.

[illegible]

Part VII

Supplemental Information

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

Identifier	Return Reference	Explanation	
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Software ID:

Software Version:

EIN: 91-2155626

Name: UMASS MEMORIAL HEALTH CARE INC
& AFFILIATES - GROUP RETURN

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(1) COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	L	26,543,893	FAIR VALUE
(2) UMASS MEMORIAL MEDICAL CENTER INC	B	3,577,677	FAIR VALUE
(3) UMASS MEMORIAL MEDICAL GROUP INC	Q	96,997	FAIR VALUE
(4) UMASS MEMORIAL MEDICAL GROUP INC	L	3,941,023	FAIR VALUE
(5) UMASS MEMORIAL MEDICAL GROUP INC	N	932,361	FAIR VALUE
(6) WING MEMORIAL HOSPITAL CORPORATION	Q	300,000	FAIR VALUE
(7) UMASS MEMORIAL REALTY INC	J	4,354,039	FAIR VALUE
(8) UMASS MEMORIAL FOUNDATION INC	O	1,127,995	FAIR VALUE
(9) UMASS MEMORIAL HEALTH VENTURES INC	P	324,523	FAIR VALUE
(10) UMASS MEMORIAL LABORATORIES INC	P	1,536,890	FAIR VALUE
(11) UMASS MEMORIAL REALTY INC	P	369,565	FAIR VALUE
(12) MARLBOROUGH HOSPITAL	P	2,055,662	FAIR VALUE
(13) THE CLINTON HOSPITAL ASSOCIATION	P	1,525,993	FAIR VALUE
(14) WING MEMORIAL HOSPITAL CORPORATION	P	1,942,603	FAIR VALUE
(15) WING MEMORIAL HOSPITAL CORPORATION	N	102,648	FAIR VALUE
(16) CENTRAL NEW ENGLAND HEALTH ALLIANCE INC	P	2,389,423	FAIR VALUE
(17) UMASS MEMORIAL MEDICAL CENTER INC	P	136,580,498	FAIR VALUE
(18) UMASS MEMORIAL MEDICAL GROUP INC	P	38,031,793	FAIR VALUE
(19) CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER INC	P	108,087	FAIR VALUE
(20) COMMUNITY HEALTHLINK INC	P	577,462	FAIR VALUE

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

(a) Name of other organization	(b) Transaction type(a-r)	(c) Amount Involved (\$)	(d) Method of determining amount involved
(21) COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	P	20,052,061	FAIR VALUE
(22) UMASS MEMORIAL MEDICAL CENTER INC	C	6,201,996	FAIR VALUE
(23) UMASS MEMORIAL MEDICAL GROUP INC	R	63,360	FAIR VALUE
(24) CPC ASSET TRANSFER TO UMM MEDICAL GROUP	Q	53,437	FAIR VALUE
(25) UMM LABS ASSET TRANSFER TO UMM MEDICAL CENTER	Q	4,530,611	FAIR VALUE

UMass Memorial Health Care, Inc. and Affiliates

**Consolidated Financial Statements with
Supplemental Consolidating Information
September 30, 2012 and 2011**

UMass Memorial Health Care, Inc. and Affiliates
Index
September 30, 2012 and 2011

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Report of Independent Auditors

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

In our opinion, the accompanying consolidated balance sheets and the related consolidated statements of operations, of changes in net assets, and of cash flows present fairly, in all material respects, the financial position of UMass Memorial Health Care, Inc. and Affiliates (the "System") at September 30, 2012 and 2011, and the results of their operations, their changes in net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the System's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The 2012 and 2011 supplemental information is presented for the purpose of additional analysis of the consolidated financial statements rather than to present the financial position and results of operations of the individual entities. Accordingly, we do not express an opinion on the financial position and results of operations of the individual entities. However, the 2012 and 2011 supplemental information has been subjected to the auditing procedures applied in the audits of the 2012 and 2011 consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

A handwritten signature in cursive script that reads "PricewaterhouseCoopers LLP".

December 21, 2012

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Balance Sheets
September 30, 2012 and 2011

<i>(in thousands of dollars)</i>	2012	2011
Assets		
Current assets		
Cash and cash equivalents	\$ 215,999	\$ 224,204
Short-term investments	66,192	78,795
Current portion of assets whose use is limited	5,352	5,130
Patient accounts receivable, net of allowance for doubtful accounts of \$101,110 in 2012 and \$84,784 in 2011	326,822	220,698
Inventories	25,062	22,567
Prepaid expenses and other current assets	35,457	26,231
Due from the University of Massachusetts	23	-
Estimated settlements receivable from third-party payors	294	445
Total current assets	<u>675,201</u>	<u>578,070</u>
Assets whose use is limited		
Funds held in escrow under bond indenture agreements, net of current portion	21,240	18,758
Restricted investments	87,729	75,408
Captive insurance company investments	150,858	132,383
Total assets whose use is limited	<u>259,827</u>	<u>226,549</u>
Long-term investments	328,539	337,116
Property and equipment, net	708,015	690,570
Beneficial interest in trusts	16,930	14,827
Other assets	30,305	30,429
Total assets	<u>\$ 2,018,817</u>	<u>\$ 1,877,561</u>
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	\$ 166,428	\$ 132,995
Accrued compensation	142,430	134,276
Estimated settlements payable to third-party payors	14,604	17,667
Current portion of long-term debt	29,361	27,527
Due to the University of Massachusetts	52,941	9,313
Total current liabilities	<u>405,764</u>	<u>321,778</u>
Estimated settlements payable to third-party payors, net of current portion	38,389	43,793
Other noncurrent liabilities	47,675	44,810
Accrued pension and postretirement benefit obligations	373,472	359,707
Estimated professional liability costs	150,448	135,106
Long-term debt, net of current portion	399,545	410,570
Total liabilities	<u>1,415,293</u>	<u>1,315,764</u>
Commitments and contingencies		
Net assets		
Unrestricted	508,271	478,671
Temporarily restricted	41,628	31,843
Permanently restricted	53,625	51,283
Total net assets	<u>603,524</u>	<u>561,797</u>
Total liabilities and net assets	<u>\$ 2,018,817</u>	<u>\$ 1,877,561</u>

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

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Operations
Years Ended September 30, 2012 and 2011

<i>(in thousands of dollars)</i>	2012	2011
Unrestricted revenues, gains and other support		
Net patient service revenue	\$ 2,105,265	\$ 2,084,438
Net assets released from restrictions used for operations	4,256	5,561
Other revenue	184,350	184,946
Total revenues, gains and other support	<u>2,293,871</u>	<u>2,274,945</u>
Expenses		
Salaries, benefits and contracted labor	1,321,347	1,291,818
Supplies and other expense	787,797	770,542
Depreciation and amortization	94,018	89,198
Interest	15,811	18,242
Provision for bad debts	69,887	70,191
Total expenses	<u>2,288,860</u>	<u>2,239,991</u>
Income from operations	<u>5,011</u>	<u>34,954</u>
Nonoperating income (loss)		
Investment and other related income	6,951	7,413
Net realized and unrealized gain (loss) on investments	44,672	(10,093)
Actuarial increase in the present value of annuities	(3,195)	-
Loss on refunding of debt	-	(2,515)
Total nonoperating income (loss)	<u>48,428</u>	<u>(5,195)</u>
Excess of revenues over expenses	<u>53,439</u>	<u>29,759</u>
Other changes in net assets		
Loss on sale from discontinued operations	(4,613)	(1,809)
Net assets released from restrictions used for purchase of property and equipment	1,815	5,826
Pension-related changes other than net periodic benefit cost	(21,041)	(70,678)
Increase (decrease) in unrestricted net assets	<u>29,600</u>	<u>(36,902)</u>
Unrestricted net assets, beginning of year	<u>478,671</u>	<u>515,573</u>
Unrestricted net assets, end of year	<u>\$ 508,271</u>	<u>\$ 478,671</u>

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

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Changes in Net Assets
Years Ended September 30, 2012 and 2011

<i>(in thousands of dollars)</i>	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Net assets - September 30, 2010	\$ 515,573	\$ 37,537	\$ 51,674	\$ 604,784
Excess of revenues over expenses	29,759	-	-	29,759
Loss on sale from discontinued operations	(1,809)	-	-	(1,809)
Contributions	-	6,835	25	6,860
Investment and other related income	-	1,524	-	1,524
Net assets released from restrictions				
Used for purchase of property and equipment	5,826	(5,826)	-	-
Used for operations	-	(5,561)	-	(5,561)
Transfer made as a result of discontinued operations	-	(120)	-	(120)
Net realized gain on sale of investments	-	1,458	-	1,458
Contributions for property and equipment	-	393	-	393
Change in unrealized gains and losses on investments	-	(4,397)	-	(4,397)
Change in beneficial interest in trusts	-	-	(416)	(416)
Pension-related changes other than net periodic benefit cost	(70,678)	-	-	(70,678)
Total decrease in net assets	(36,902)	(5,694)	(391)	(42,987)
Net assets - September 30, 2011	478,671	31,843	51,283	561,797
Excess of revenues over expenses	53,439	-	-	53,439
Loss on sale from discontinued operations	(4,613)	-	-	(4,613)
Contributions	-	5,305	239	5,544
Investment and other related income	-	1,398	-	1,398
Net assets released from restrictions				
Used for purchase of property and equipment	1,815	(1,815)	-	-
Used for operations	-	(4,256)	-	(4,256)
Transfer made as a result of discontinued operations	-	(1,048)	-	(1,048)
Net realized loss on sale of investments	-	(2,651)	-	(2,651)
Contributions for property and equipment	-	803	-	803
Change in unrealized gains and losses on investments	-	12,049	-	12,049
Change in beneficial interest in trusts	-	-	2,103	2,103
Pension-related changes other than net periodic benefit cost	(21,041)	-	-	(21,041)
Total increase in net assets	29,600	9,785	2,342	41,727
Net assets - September 30, 2012	\$ 508,271	\$ 41,628	\$ 53,625	\$ 603,524

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

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Statements of Cash Flows
Years Ended September 30, 2012 and 2011

(in thousands of dollars)

	2012	2011
Cash flows from operating activities		
Change in net assets	\$ 41,727	\$ (42,987)
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Net unrealized (gain) loss on investments	(65,916)	19,560
Depreciation and amortization	94,018	89,198
Accretion on asset retirement obligation	559	547
Provision for bad debts	69,887	70,191
Net loss not yet recognized in net periodic pension cost	21,041	70,678
Actuarial increase in the present value of annuities	3,195	-
Net realized loss (gain) on sale of investments	10,379	(5,156)
Loss on refunding of debt	-	2,515
Restricted contributions	(3,805)	(7,045)
Loss (gain) on disposal of assets	267	(951)
Loss on sale from discontinued operations	402	-
Change in beneficial interest in trusts	(2,103)	416
(Decrease) increase in cash resulting from a change in		
Patient accounts receivable	(175,286)	(64,258)
Inventories, prepaid expenses and other current assets	(12,446)	854
Contributions receivable	(2,432)	(487)
Accounts payable, accrued expenses and accrued compensation	44,287	2,998
Estimated settlements with third-party payors	(8,316)	170,620
Due to the University of Massachusetts	43,474	(114,688)
Other noncurrent assets and liabilities	2,659	405
Accrued pension and postretirement benefit obligations	(6,666)	5,120
Estimated professional liability costs	15,342	2,404
Net cash provided by operating activities	70,267	199,934
Cash flows from investing activities		
Purchases of property and equipment	(120,794)	(97,352)
Proceeds on sale of discontinued operations	2,800	-
Purchases of investments	(656,883)	(569,133)
Proceeds from sales and maturities of investments	700,100	492,639
Proceeds from restricted contributions of securities	83	10
Net cash used in investing activities	(74,694)	(173,836)
Cash flows from financing activities		
Proceeds from restricted contributions	3,722	7,035
Cash received on contributions receivable for long-term purposes	2,071	823
Payments on long-term debt and capital lease obligations	(79,379)	(28,022)
Proceeds from borrowings under line of credit and long-term debt	69,808	20,000
Net cash used in financing activities	(3,778)	(164)
Net (decrease) increase in cash and cash equivalents	(8,205)	25,934
Cash and cash equivalents, beginning of year	224,204	198,270
Cash and cash equivalents, end of year	\$ 215,999	\$ 224,204

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

UMass Memorial Health Care, Inc. and Affiliates

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1. Description of the Organization

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

Hospitals

UMass Memorial Medical Center, Inc. (the "Medical Center") operates a 779-bed acute care hospital located on two principal campuses and provides a full range of services, including all major specialties and subspecialties of inpatient care and ambulatory care.

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

UMass Memorial Hospitals, Inc. is the sole corporate member of Clinton Hospital Association, a 41-bed community hospital located in Clinton, Massachusetts, Marlborough Hospital, a 79-bed community hospital located in Marlborough, Massachusetts, and Wing Memorial Hospital ("Wing"), a 74-bed community hospital located in Palmer, Massachusetts.

Physician Practices

UMass Memorial Medical Group, Inc. (the "Medical Group") is a UMass Memorial subsidiary that resulted from the merger of the Medical Group, UMass Community Physicians, Inc., and UMass Memorial Community Physician Group, Inc. The Medical Group is the principal provider of physician services to the System. The Medical Group consists of approximately 1,000 physicians who provide primary care and specialty services at various locations in and around Worcester, Massachusetts.

Other Providers

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

2. Summary of Significant Accounting Policies

Reporting Entity

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

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Use of Estimates

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

Revenue Recognition

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Under the terms of various agreements, regulations, and statutes, certain elements of third-party reimbursement are subject to negotiation, audit, and/or final determination by the third-party payors. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. Differences between preliminary estimates of net patient service revenue and final third-party settlements are included in net patient service revenue in the year in which the settlement or change in estimate occurs. Changes in prior year estimates, excluding the impact of Special Medicaid Payments, increased net patient service revenue by approximately \$23,945,000 in 2012 and \$3,370,000 in 2011.

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

Other Operating Revenue

In fiscal years 2012 and 2011, the System received incentive payments relating to Electronic Health Records (EHR) of \$15,103,000 and \$2,833,000, respectively, as part of the American Recovery and Reinvestment Act of 2009 ("ARRA"). The provisions of the ARRA allow for incentive payments to eligible hospitals and providers that implement and meaningfully use EHR technology by 2014. Incentive payments are contingent upon meeting certain data capture and data sharing capabilities accompanied by additional requirements for meeting increased clinical quality measures. Management believes all contingencies have been met and therefore these incentives have been recorded within Other Operating Revenue in the accompanying financial statements.

Fair Value of Financial Instruments

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

Income Taxes

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

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other expense in the accompanying consolidated statements of operations. The System does not believe it has any significant uncertain tax positions.

Excess of Revenues Over Expenses

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

Cash and Cash Equivalents

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

Inventories

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

Investment and Other Related Income

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

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

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

Assets Whose Use is Limited

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

Donor-Restricted Gifts

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

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

Split-Interest Agreement

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

Property and Equipment

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

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

Asset Retirement Obligation

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

Impairment of Long-Lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever circumstances indicate that the carrying amount of an asset may not be recoverable. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to dispose.

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Deferred Financing Costs

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

Temporarily and Permanently Restricted Net Assets

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

UMass Memorial and its affiliates have interpreted Massachusetts' Uniform Prudent Management of Institutional Funds Act (UPMIFA), as requiring realized and unrealized gains on permanently restricted net assets to be retained as temporarily restricted net assets until appropriated by the Board and expended. UPMIFA allows the Board to appropriate an amount of the net appreciation as is prudent considering UMass Memorial and its affiliates' long- and short-term needs, present and anticipated financial requirements, expected total return on its investments, price-level trends, and general economic conditions. Amounts appropriated by the Board for expenditure during the years ended September 30, 2012 and 2011 amounted to \$1,929,000 and \$1,165,000, respectively. These amounts are recorded as net assets released from restrictions.

Estimated Professional Liability Costs

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

Pension, Postretirement, and Postemployment Benefit Plans

The System recognizes the funded status of each defined pension, retiree health care, and postemployment benefit plans.

Self-Insurance

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

Recent Accounting Pronouncements

Testing Goodwill for Impairment

In September 2011, the Financial Accounting Standards Board (FASB) issued new guidance related to testing goodwill for impairment. This guidance simplifies how entities test goodwill for impairment. The update permits entities to first assess qualitative factors to determine whether it is more likely than not that the fair value of a reporting unit is less than its carrying value as a basis for determining where it is necessary to perform the two-step goodwill impairment test. This guidance will become effective for the System in fiscal year 2013 and is not expected to have a material impact to the consolidated financial statements.

Presentation of Patient Related Bad Debt

In July 2011, the FASB issued new guidance related to the accounting by health care entities for all or a certain portion of the amount billed or billable to patients and amounts related to deductibles.

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and copays for which payment is highly uncertain. Specifically, this guidance requires that health care entities present bad debt expense associated with net patient service revenue as an offset to net patient service revenue within the statement of operations and changes in net assets. Additionally, the guidance requires enhanced disclosure of the policies for recognizing revenue and assessing bad debts, as well as qualitative and quantitative information about changes in the allowance for doubtful accounts. This guidance will become effective for the System in fiscal year 2013 and is not expected to have a material impact to the consolidated financial statements.

Supplemental Disclosures for Cash Flows

Following are disclosures related to the statement of cash flows

<i>(in thousands of dollars)</i>	2012	2011
Cash paid for interest	\$ 17,381	\$ 20,884
Capital leases	380	153
Property and equipment included in accounts payable and due to the University of Massachusetts	12,267	22,097
Funds held in escrow utilized to pay off debt	-	7,269

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

<i>(in thousands of dollars)</i>	2011
Other assets	\$ 196
Funds held in escrow	(7,269)
Net assets surrendered	<u>\$ (7,073)</u>
Liabilities assumed	4,558

Reclassifications

Certain amounts in the 2011 financial statements have been reclassified to conform to the 2012 presentation.

3. Charity Care and Community Benefit Programs

Charity Care

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

Management estimates that the cost associated with the charity care provided by UMass Memorial and its affiliates was approximately \$62,218,000 and \$60,603,000 during the years ended September 30, 2012 and 2011, respectively. Such costs have been estimated based on the ratio of expenses (excluding bad debt expense) to established patient service charges. Massachusetts

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law provides coverage for healthcare services via the Health Safety Net. During 2012 and 2011, the System received reimbursement from the Commonwealth of Massachusetts in the amounts of \$14,995,000 and \$14,268,000, respectively from this program.

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

Community Benefit Programs

UMass Memorial Health Care and its affiliates have a strong history of working closely with many stakeholders and supporting programs that address health disparities to improve the health and quality of life in Central Massachusetts through its community benefits programs.

Building on the World Health Organization (WHO) definition of health as a “state of complete physical, mental, and social well-being, and not merely the absence of disease”, UMass Memorial and its affiliates, like WHO, understand that there are a host of social determinant factors that impact the ability to achieve optimal health.

In adopting the definition of health, UMass Memorial and its affiliates charge themselves with the duty of improving access to care and responding to those socio-cultural and economic barriers that negatively impact the health and well-being of individuals and the community. UMass Memorial and its affiliates utilize quantitative and qualitative data to identify and develop strategies to address the needs of the medically-underserved in Central Massachusetts.

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

- Underinsured/uninsured
- Populations living in poverty
- Youth at risk
- Ethnic and linguistic minorities
- Public health
- Residents of targeted low-income neighborhoods
- Elders
- Overweight and obesity/healthy weight

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

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- Programs and collaborative efforts that improve access to care (e.g. Care Mobile program, support of oral health initiatives, medical services for low-income elderly, outreach and support to immigrant/refugee communities, capacity building at community health centers)
- Provision of education and prevention programs and collaborative efforts that support community-based literacy and health literacy and screenings as a means to improving health
- Support of programs that promote positive development for at-risk youth as a way to address substance abuse, tobacco, mental health and violence prevention (e.g. after-school programming activities, academic enrichment, workforce initiatives, leadership development, advocacy and public health-related policy initiatives, social norms campaigns and onsite mental health services at youth-serving organizations)
- Development and support of strategies that enhance and strengthen local public health infrastructure and efforts
- Obesity/healthy weight efforts (e.g. access to physical activity, food insecurity, community gardens, veggie mobile, cooking/nutrition education, BMI measurements and related policy development)
- Programs that promote health equity by addressing health disparities (e.g. support community-based outreach initiatives for ethnic and linguistic populations, tobacco reduction efforts, substance abuse residential recovery program for Latino males, elder medical care at public housing and Latino-based organizations)
- Coalition building efforts and partnerships that engage local residents and community stakeholders in identifying and planning solutions to address community deficits and strengthening assets (e.g. development of Community Health Assessment (CHA), Community Health Improvement Plan (CHIP), collaboration with Common Pathways (CHNA 8), Pioneering Healthy Communities, and other collaborative efforts with local policy groups)

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

4. Third-Party Reimbursement and Uncompensated Care

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

Medicare

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

Certain transplant services and medical education costs related to Medicare beneficiaries are paid based on a cost-reimbursement methodology, subject to certain limits. Hospitals are reimbursed for cost-reimbursable items at a tentative rate, with final settlement determined after submission of

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annual cost reports and audits thereof by the Medicare fiscal intermediary. Certain other outpatient services are reimbursed according to fee screens.

Other Payor Arrangements

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

Special Medicaid Payments

During 2012 and 2011, the Division of Medical Assistance ("DMA") revised certain of UMass Memorial's affiliates' standard Medicaid rates for unreimbursed charges related to providing services to patients eligible for medical assistance under Title XIX or to low-income patients ("Special Medicaid Payments"). Special Medicaid Payments totaling \$188,000,000 in 2012 and 2011, respectively, were recognized as net patient service revenue in the accompanying consolidated financial statements. Special Medicaid Payments of \$164,548,000 recorded as a receivable in 2010, were received in fiscal 2011.

Health Safety Net

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

5. Assets Whose Use is Limited and Investments

UMass Memorial and certain of its affiliates have combined the management of certain of their investments in the UMass Memorial Investment Partnership, LLP (the "Partnership"). Each of the participating affiliates reports its proportionate share of the Partnership's investments in its financial statements. Pooled investment income and gains and losses of the Partnership are allocated to the participating affiliates based on their respective units in the Partnership. Investments held within the Partnership totaled approximately \$381,543,000 and \$331,188,000 as of September 30, 2012 and 2011, respectively.

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

<i>(in thousands of dollars)</i>	2012	2011
Cash investments	\$ 92,047	\$ 71,310
Private equity funds	3,311	3,568
Hedge funds	101,980	89,613
Bonds and notes	201,205	290,278
Common stocks	56,398	38,244
Mutual funds	204,193	153,367
Other investments	776	1,210
Subtotal	659,910	647,590
Beneficial interest in trusts	16,930	14,827
Other assets	6,038	6,736
	<u>\$ 682,878</u>	<u>\$ 669,153</u>

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

<i>(in thousands of dollars)</i>	2012	2011
Short-term investments	\$ 66,192	\$ 78,795
Current portion of assets whose use is limited	5,352	5,130
Assets whose use is limited		
Funds held in escrow under bond indenture agreements		
Debt service funds	5	239
Debt service reserve funds	10,815	10,848
Project funds	10,420	7,671
	21,240	18,758
Restricted investments	87,729	75,408
Captive insurance company investments	150,858	132,383
Long-term investments	328,539	337,116
Subtotal	659,910	647,590
Beneficial interest in trusts	16,930	14,827
Other assets	6,038	6,736
	<u>\$ 682,878</u>	<u>\$ 669,153</u>

Funds held in escrow under bond indenture agreements include the debt service funds for payments of principal and interest, and project funds for property and equipment acquisitions. Included in total investments as of September 30, 2012 and 2011, were pending sales of \$1,212,000 and \$5,182,000 and purchases of \$1,597,000 and \$2,831,000, respectively.

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

<i>(in thousands of dollars)</i>	2012	2011
Interest, dividend and other related income		
Other operating revenue	\$ 3,131	\$ 3,684
Nonoperating revenue	6,951	7,413
Temporarily restricted	1,398	1,524
Net realized (losses) gains on sale of investments		
Other operating revenue	1,467	(1,372)
Nonoperating revenue	(9,195)	5,070
Temporarily restricted	(2,651)	1,458
Change in net unrealized gains and losses on investments		
Nonoperating revenue	53,867	(15,163)
Temporarily restricted	12,049	(4,397)
Permanently restricted	2,103	(416)
	<u>\$ 69,120</u>	<u>\$ (2,199)</u>

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

- *Level 1* - Observable inputs such as quoted prices for identical assets and liabilities in active markets,
- *Level 2* - Inputs, other than the quoted prices for similar assets and liabilities, that are observable either directly or indirectly in active markets, and
- *Level 3* - Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions

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

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The following fair value hierarchy table presents information about the System's financial assets measured at fair value on a recurring basis based upon the lowest level of significant input to the valuations as of September 30, 2012 and 2011

<i>(in thousands of dollars)</i>	Level 1	Level 2	Level 3	September 30, 2012
Financial assets				
Investments				
Cash investments	\$ 92,047	\$ -	\$ -	\$ 92,047
Private equity funds	-	-	3,311	3,311
Hedge funds	-	38,674	63,306	101,980
Bonds and notes	61,339	137,725	2,141	201,205
Common stocks	56,398	-	-	56,398
Mutual funds	130,516	73,677	-	204,193
Other investments	776	-	-	776
Total investments at fair value	341,076	250,076	68,758	659,910
Beneficial interest in trusts	-	-	16,930	16,930
Other assets	6,038	-	-	6,038
Total financial assets at fair value	\$ 347,114	\$ 250,076	\$ 85,688	\$ 682,878

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

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

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The following table presents the activity for the year for all assets categorized as Level 3 for the years ended September 30, 2012 and 2011

	<i>(in thousands of dollars)</i>				
	Private Equity Funds	Hedge Funds	Bonds and Notes	Beneficial Interest in Trusts	Total
Fair Value, September 30, 2011	\$ 3,568	\$ 56,578	\$ 3,429	\$ 14,827	\$ 78,402
Realized gains	90	(48)	(13)	-	29
Unrealized gains (losses)	(3)	4,979	(60)	-	4,916
Purchases	350	3,310	-	-	3,660
Sales	(694)	(1,513)	(1,215)	-	(3,422)
Change in value of beneficial interest in trusts	-	-	-	2,103	2,103
Fair Value, September 30, 2012	\$ 3,311	\$ 63,306	\$ 2,141	\$ 16,930	\$ 85,688
	Private Equity Funds	Hedge Funds	Bonds and Notes	Beneficial Interest in Trusts	Total
Fair Value, September 30, 2010	\$ 3,044	\$ 56,953	\$ 3,643	\$ 15,243	\$ 78,883
Realized gains	282	19	314	-	615
Unrealized gains	366	(91)	(58)	-	217
Purchases	425	3,294	-	-	3,719
Sales	(549)	(3,597)	(470)	-	(4,616)
Change in value of beneficial interest in trusts	-	-	-	(416)	(416)
Fair Value, September 30, 2011	\$ 3,568	\$ 56,578	\$ 3,429	\$ 14,827	\$ 78,402

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The System uses Net Asset Value (NAV) to determine the fair value of its investments which (a) do not have a readily determinable fair market value and (b) prepare their financial statements consistent with the measurement principles of an investment company or have the attributes of an investment company. The following table summarizes the key provisions for the System's alternative investments as of September 30, 2012

(in thousands of dollars)

Investment Level 2	Strategy	NAV	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Timing to Draw Commitments	Redemption Terms	Redemption Restrictions	Redemption Restrictions in Place at Year End
Hedge Fund	Multi-strategy, equities, commodities, currencies, and fixed income securities	\$ 37,878	3	N/A	\$ -	N/A	May withdraw all or any part of its distributable amount the first day of any fiscal period (first business day of the month) with 14 days advance written notice	Payments for withdrawals will be made no later than 30 business days after the effective date of withdrawal. A reasonable reserve for the Partner's share of any future expenses or definite or contingent liabilities of the Partnership that have not been taken into account will be held until the next occurring audit	N/A
Bonds and Notes	Portfolio primarily of senior floating rate loans (Senior Loans)	9,370	1	N/A	-	N/A	Redemption requests are generally paid one month after the redemption request contingent on Fund liquidation constraints	Redemption requests must be for amounts of \$100,000 or more	N/A
Mutual Fund	Capital growth through investment in a professionally managed portfolio of international securities	15,535	1	N/A	-	N/A	Requires written notice at least 5 business days prior to the dealing date	The redemption of Units is subject to certain restrictions and limitations set forth in the Trust Agreement (Suspension of Subscriptions, Redemptions and Valuations)	N/A
Mutual Fund	Exchange-traded funds, open-end, mutual funds, and private investment funds	23,405	1	N/A	-	N/A	May be redeemed on any business day upon request	N/A	N/A
Mutual Fund	Combination of collective funds, Treasury bills and notes, corporate obligations, commercial paper, repurchase agreements obligations of government sponsored enterprises, and the CF Charitable Temporary Investment Fund	30,007	1	N/A	-	N/A	May be redeemed within 2 business days upon written request	N/A	N/A
Mutual Fund	Common stocks, preferred stocks, convertible securities, depositary receipts and rights and warrants to buy common stocks	4,730	1	N/A	-	N/A	May be redeemed on each day that the NY SE is open	N/A	N/A
		<u>\$ 120,925</u>	<u>8</u>		<u>\$ -</u>				

N/A = not applicable

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(in thousands of dollars)

Investment	Strategy	NAV	# of Funds	Remaining Life	\$ Amount of Unfunded Commitments	Timing to Draw Commitments	Redemption Terms	Redemption Restrictions	Redemption Restrictions in Place at Year End
Private Equity	Global private equity	\$ 3,311	3	4 to 7 years 3 months	\$ 1,149	Term of agreement	Restricted	Amount, timing and form of distributions determined by the fund	NR
Hedge Fund	Arbitrage, distressed investments, long/short equity and fixed income	14,300	3	N/A	-	N/A	Redemptions are valued one month after the repurchase request (the "Valuation Date") and generally paid one month after Valuation Date contingent on Fund liquidation constraints	Quarterly only if there has been a tender offer by the fund	Redemption restrictions have been met at year end
Hedge Fund	Arbitrage, hedged equity and special situations	39,747	3	N/A	-	N/A	December 31 with 100 days written notice	Redemptions are permitted on December 31 subject to 100 days written notice, after a lock-up period of 3 years if members do not redeem shares at end of lock-up, they will be subject to a new lock-up period of 3 years	Lock up provisions reset December 31, 2011 through December 31, 2013
Hedge Fund	Private investments in funds and hedge funds	8,207	1	N/A	-	N/A	Any calendar quarter on or after the 12th month of initial investment	95 days written notice	Redemption restrictions have been met at year end
Hedge Fund	Mult-strategy	1,052	2	N/A	-	N/A	Currently liquidating positions	Distribution made as positions are liquidated	Redemptions are in process
Fixed Income	US asset backed securities currently in auto student, credit card and small business loans	2,141	1	Life of US federal government TALF program or life of fund loans, whichever is longer	-	N/A	No right of redemption	NR	NR
		\$ 68,758	13		\$ 1,149				

N/A = not applicable
NR = not redeemable

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6. Property and Equipment

Property and equipment consist of the following at September 30

<i>(in thousands of dollars)</i>	2012	2011
Land and land improvements	\$ 21,260	\$ 21,251
Buildings and building improvements	890,853	841,895
Major movable and fixed equipment	702,318	640,302
	<u>1,614,431</u>	<u>1,503,448</u>
Less Accumulated depreciation and amortization	942,361	893,410
	<u>672,070</u>	<u>610,038</u>
Construction in progress	35,945	80,532
Property and equipment, net	<u>\$ 708,015</u>	<u>\$ 690,570</u>

Depreciation expense (excluding amortization of capital lease assets of \$1,069,000 and \$1,215,000 for the years ended September 30, 2012 and 2011, respectively) amounted to approximately \$92,563,000 and \$87,604,000 for the years ended September 30, 2012 and 2011, respectively

In connection with the Merger (Note 1), the University transferred to UMass Memorial substantially all of the assets of the Clinical Services Division, except to the extent that the assets were shared by the University. With respect to such shared assets, the University and UMass Memorial have entered into a 99-year occupancy and shared services agreement (the "Occupancy Agreement") under which the University has granted UMass Memorial the right to use such assets for the term of the agreement. UMass Memorial has agreed to maintain and be responsible for 50% of the capital costs under this agreement (Note 13). The Occupancy Agreement provides that if the University ceases operating a medical school, UMass Memorial and the University will enter into a lease at the then fair value of the related space, adjusted to give effect to any improvements subsequent to the Merger and the debt assumed by UMass Memorial at the date of the Merger.

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

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7. Long-Term Debt

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

<i>(in thousands of dollars)</i>	Interest Rate at September 30, 2012	Final Maturity	2012	2011
Massachusetts Development Finance Agency ("MDFA") Revenue Bonds				
UMass Memorial, Series A	5 0%-5 25%	2028	\$ 36,070	\$ 38,735
UMass Memorial Variable Rate, Series B	0 578%	2023	15,900	16,900
UMass Memorial, Series D	5 0%-5 25%	2033	107,450	107,450
UMass Memorial Variable Rate, Series E	1 2%-1 23%	2035	28,710	29,370
UMass Memorial Variable Rate, Series F	2 11%	2035	28,710	29,370
UMass Memorial, Series G	4 0%-5 0%	2022	51,070	55,650
UMass Memorial, Series H	4 0%-5 5%	2031	88,665	90,990
Marlborough Hospital Variable Rate, Series A	2 44%	2034	8,871	9,064
Master leases and subleases, and other notes payable	0%-8 65%	2013 - 2038	59,914	56,554
Capital lease obligations (Note 8)			1,909	2,225
Total debt			427,269	436,308
Less Net unamortized original issue premium (discount)			1,637	1,789
Less Current portion			(29,361)	(27,527)
Long-term debt, net			<u>\$ 399,545</u>	<u>\$ 410,570</u>

Revenue Bonds and Notes Payable

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

Issuance of Debt

In January 2012, UMass Memorial and the Medical Center (the "Obligated Group") entered into an agreement to remarket MDFA Revenue Bonds, Series E in the amount of \$29,370,000 under a new Index Floating Rate Mode effective through April 15, 2015.

In December 2011, the Obligated Group entered into a Master Lease and Sublease agreement with MDFA and a commercial bank. Proceeds from the agreement of \$20,000,000 are to be used for the purchase of medical equipment used in health care operations throughout the System. Principal and interest payments under the terms of the agreement will be due over a period of 72 months and will bear at least 1.59%. The acquired equipment collateralizes the borrowing under the agreement.

In August 2011, the Obligated Group entered into an agreement with the MDFA to issue MDFA Revenue Bonds, UMass Memorial Series H in the amount of \$90,990,000. The proceeds from the sale were used to refund all or a portion of the MDFA Revenue Bonds, UMass Memorial Issue Series A (1998), UMass Memorial Issue, Series C (2001) and Central New England Health Alliance

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Obligated Group Issue, Series B (1998), and certain costs of issuance. As a result of this transaction, the Medical Center and Central New England Health Alliance, Inc. reported net losses on the refunding of debt in the amount of \$2,146,000 and \$369,000, respectively.

In December 2010, the Obligated Group entered into a Master Lease and Sublease agreement with MDFA and a commercial bank. Proceeds from the agreement of \$20,000,000 were used for the purchase of medical equipment used in health care operations throughout the System. Principal and interest payments under the terms of the agreement are due over a period of 72 months and will bear at least 1.63%. The acquired equipment collateralizes the borrowing under the agreement.

Certain of the affiliates have borrowed funds from other affiliates. Total outstanding notes payable between the affiliates were \$29,138,000 and \$31,189,000 at September 30, 2012 and 2011, respectively. The notes bear interest at rates ranging from 2.86% - 5.3% and are due between 2013 and 2038. The notes are recorded as notes receivable and notes payable to affiliates in the consolidating financial statements.

Line of Credit

The Medical Center has a revolving line of credit with a commercial bank to borrow up to \$25,000,000 at September 30, 2012 at a variable interest rate, which generally approximates the bank's prime rate. There is no amount outstanding under this agreement at September 30, 2012. This line of credit will expire in January 2013. The interest rate is a rate per year equal to the Bank's Prime Rate. The Prime Rate is the rate of interest publicly announced from time to time by the Bank as its Prime Rate. Optional interest rates are available and represent the LIBOR Rate plus 60 percentage points. The interest rate at the close of business on September 30, 2012 was 0.84%.

Debt Covenants

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

Principal Payments and Sinking Fund Requirements

Annual principal payments and sinking fund requirements on long-term debt for the next five years and thereafter are as follows at September 30, 2012:

(in thousands of dollars)

2013	\$	29,209
2014		26,763
2015		27,855
2016		22,033
2017		19,487
Thereafter		301,922
Total long-term debt	\$	<u>427,269</u>

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Interest Paid

Total interest paid during 2012 and 2011 was approximately \$17,381,000 and \$20,884,000, respectively. Interest capitalized as a component of the cost of assets constructed was approximately \$2,209,000 and \$2,264,000 in 2012 and 2011, respectively.

Fair Value

The fair value of UMass Memorial and its affiliates' fixed rate revenue bonds is based on quoted market prices. Other debt instruments have variable interest rates and management believes that their carrying values approximate fair value. The fair value of all outstanding debt amounted to approximately \$446,990,000 and \$443,506,000 as of September 30, 2012 and 2011, respectively.

8. Leases

UMass Memorial and its affiliates lease certain office and clinical equipment under leases with terms exceeding one year. Rent expense under operating leases was approximately \$31,023,000 and \$35,113,000 for the years ended September 30, 2012 and 2011, respectively.

During 2012 and 2011, UMass Memorial and its affiliates entered into capital leases totaling \$380,000 and \$153,000, respectively.

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

<i>(in thousands of dollars)</i>	2012	2011
Equipment	\$ 22,628	\$ 28,752
Accumulated amortization	16,250	21,693
Net unamortized balance	<u>\$ 6,378</u>	<u>\$ 7,059</u>

Amortization of assets recorded under capital leases of approximately \$1,069,000 and \$1,215,000 in 2012 and 2011, respectively, is recorded in depreciation and amortization expense.

Future minimum lease payments under noncancelable capital leases and operating leases consisted of the following at September 30, 2012:

<i>(in thousands of dollars)</i>	Capital Leases	Operating Leases
2013	\$ 739	\$ 24,779
2014	405	20,433
2015	304	18,420
2016	278	17,280
2017	227	14,705
Thereafter	132	83,331
Total minimum lease payments	2,085	<u>\$ 178,948</u>
Less: Amounts representing interest	176	
Present value of net minimum lease payments	<u>\$ 1,909</u>	

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Minimum payments have not been reduced by minimum sublease rentals of \$13,416,000 due in the future under noncancelable subleases

The Obligated Group has a 99-year office building lease through 2097 with the University, which requires UMass Memorial to make annual rental payments, which are included in the above table. In addition to the rental component, the agreement requires the Obligated Group to pay certain operating expenses related to the leased building. During the years ended September 30, 2012 and 2011, operating expenses paid by the Obligated Group to the University amounted to approximately \$960,000 and \$1,087,000, respectively.

9. Temporarily and Permanently Restricted Net Assets

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

<i>(in thousands of dollars)</i>	2012	2011
Charity care	\$ 1,268	\$ 716
Medical education	2,239	1,925
Research	5,871	4,843
Health care services	10,939	8,453
Buildings and equipment	3,727	3,358
Accumulated gains available for Board appropriation for the use and purposes established by donors	17,584	12,548
	<u>\$ 41,628</u>	<u>\$ 31,843</u>

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

<i>(in thousands of dollars)</i>	2012	2011
Investments to be held in perpetuity, the income from which is expendable to support health care services or other purposes designated by the donor	\$ 36,695	\$ 36,456
Beneficial interest in perpetual trusts	16,930	14,827
	<u>\$ 53,625</u>	<u>\$ 51,283</u>

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Pledges

Pledges consist of unconditional written promises to contribute to the System in the future. Pledges are reported at their present value, net of discounts and allowances, discounted at rates ranging from 1.00% to 3.82% and 2.7% to 5.63% at September 30, 2012 and 2011, respectively. At September 30, 2012 and 2011, pledges are expected to be received in the following time frame:

<i>(in thousands of dollars)</i>	2012	2011
In one year or less	\$ 1,012	\$ 1,660
Between one year and five years	1,644	558
	<u>2,656</u>	<u>2,218</u>
Discount to present value	(135)	(50)
Less: Allowance for unfulfilled pledges	<u>(177)</u>	<u>(52)</u>
Pledges receivable	<u>\$ 2,344</u>	<u>\$ 2,116</u>

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

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

- The duration and preservation of the fund
- The purposes of the System and the donor restricted endowment fund
- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the System
- The investment policies of the System

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

(in thousands of dollars)

	2012		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	\$ 6,467	\$ 22,634	\$ 29,101
Income unrestricted	11,117	30,991	42,108
	<u>\$ 17,584</u>	<u>\$ 53,625</u>	<u>\$ 71,209</u>
	2011		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	\$ 4,714	\$ 21,192	\$ 25,906
Income unrestricted	7,834	30,091	37,925
	<u>\$ 12,548</u>	<u>\$ 51,283</u>	<u>\$ 63,831</u>

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

(in thousands of dollars)

	2012		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	\$ 12,548	\$ 51,283	\$ 63,831
Contributions	-	239	239
Investment return			
Investment and other related income	657	-	657
Net appreciation (realized and unrealized)	6,237	-	6,237
Total investment return	6,894	-	6,894
Appropriation of endowment assets for expenditure	(1,858)	-	(1,858)
Change in beneficial interest in trusts	-	2,103	2,103
Endowment net assets, end of year	<u>\$ 17,584</u>	<u>\$ 53,625</u>	<u>\$ 71,209</u>

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(in thousands of dollars)

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

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

The Wachusett Area Emergency Services Fund

UMass Memorial has established an irrevocable fund (the "Fund") for the benefit of the towns of Barre, Holden, Hubbardston, New Braintree, North Brookfield, Oakham, Paxton, Princeton, Rutland, Sterling, and West Boylston. The fund, originally established in the amount of \$2,500,000, is invested with the System's other pooled funds. The fair value of the Fund amounted to approximately \$2,384,000 and \$2,224,000 at September 30, 2012 and 2011, respectively. Annual distributions of income from the Fund are restricted to the provision of certain emergency medical services.

10. Benefit Plans

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

Defined Contribution Retirement Plans

UMass Memorial and its affiliates make annual contributions to their defined contribution plans based on specific percentages of annual compensation and/or employee contributions. Pension expense related to these defined contribution plans was approximately \$22,288,000 and \$25,087,000 for the years ended September 30, 2012 and 2011, respectively.

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Defined Benefit Retirement Plans

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

During fiscal year 2012, the Medical Center amended its plan provisions for certain groups of participants in its defined benefit plans. This resulted in a lower benefit obligation as of September 30, 2012, and a reduced net periodic pension cost in fiscal year 2012. The most significant provisions include a change to a career average formula and a revised definition of pay which will become effective in January 2017.

Funded Status

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

The amounts in unrestricted net assets as of September 30, 2012 that are not yet recognized as a component of net periodic benefit cost are as follows:

<i>(in thousands of dollars)</i>	Pension	Postretirement Benefits	Total
Net prior service cost	\$ (48,300)	\$ 434	\$ (47,866)
Net actuarial loss	420,142	11,353	431,495

Changes in plan assets and benefit obligations recognized in unrestricted net assets during 2012 include:

Current year actuarial net loss	\$ (95,463)
Current year plan amendment	54,461
Amortization of prior actuarial net loss	22,359
Amortization of prior service cost	(2,398)
	<u>\$ (21,041)</u>

The amounts in unrestricted net assets as of September 30, 2012 that are expected to be recognized as a component of net periodic benefit cost during fiscal 2013 are as follows:

<i>(in thousands of dollars)</i>	Pension	Postretirement Benefits	Total
Net prior service cost	\$ (4,320)	\$ 324	\$ (3,996)
Net actuarial loss	28,010	652	28,662

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

<i>(in thousands of dollars)</i>	Pension Benefits	
	2012	2011
Accumulated benefit obligation	\$ 804,678	\$ 581,567
Change in projected benefit obligation		
Projected benefit obligation	\$ 753,113	\$ 642,150
Service cost	42,724	40,439
Interest cost	37,371	35,927
Amendments	(54,461)	-
Actuarial loss	125,060	53,339
Benefits paid	(24,253)	(17,901)
Expenses paid	(894)	(841)
Projected benefit obligation	\$ 878,660	\$ 753,113
Change in plan assets		
Fair value of plan assets	423,877	387,914
Actual return on plan assets	71,682	(2,958)
Employer contributions	71,076	57,663
Benefits paid	(24,253)	(17,901)
Expenses paid	(894)	(841)
Fair value of plan assets	541,488	423,877
Funded status at end of year	\$ (337,172)	\$ (329,236)

The amounts recognized in the consolidated balance sheets for the defined benefit plans on a combined basis as of September 30, 2012 and 2011 were as follows

<i>(in thousands of dollars)</i>	2012	2011
Amounts recognized in the consolidated balance sheet consist of the following		
Accounts payable and accrued expenses	\$ (450)	\$ (260)
Accrued pension and postretirement obligations	(336,722)	(328,976)
	\$ (337,172)	\$ (329,236)

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

	2012	2011
Discount rate	4 03-4 23%	5 35-5 37%
Rate of compensation increase (based on age and position classification)	7 00-2 00%	7 00-3 25%

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

Asset Category	2012	2011
Cash investments	3 %	2 %
Private equity funds	1 %	1 %
Hedge funds	4 %	9 %
Bonds and notes	27 %	31 %
Common stocks	15 %	14 %
Mutual funds	50 %	43 %

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

Asset Category	2012	2011
Cash investments	0 %	0 %
Private equity funds	1 %	1 %
Hedge funds	6 %	12 %
Bonds and notes	27 %	27 %
Common stocks	15 %	15 %
Mutual funds	51 %	45 %

The following table presents the assets of the defined benefit plans as of September 30, 2012 and 2011, measured at fair value on a recurring basis using the fair value hierarchy described in Note 5. Included in the asset totals of \$541,488,000 and \$423,877,000 as of September 30, 2012 and 2011, were pending sales of \$0 and \$92,000 and purchases of \$0 and \$550,000, respectively.

<i>(in thousands of dollars)</i>	Level 1	Level 2	Level 3	September 30, 2012
Cash investments	\$ 14,700	\$ -	\$ -	\$ 14,700
Private equity funds	-	-	3,266	3,266
Hedge funds	-	-	24,309	24,309
Bonds and notes	30,734	112,987	2,178	145,899
Common stocks	80,021	-	-	80,021
Mutual funds	148,329	124,964	-	273,293
Total investments at fair value	<u>\$ 273,784</u>	<u>\$ 237,951</u>	<u>\$ 29,753</u>	<u>\$ 541,488</u>

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

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

The following table presents the activity for the year for all assets categorized as Level 3 for the years ended September 30, 2012 and 2011

<i>(in thousands of dollars)</i>	Private Equity Funds	Hedge Funds	Bonds and Notes	September 30, 2012
Fair value, October 1, 2011	\$ 3,568	\$ 23,206	\$ 3,390	\$ 30,164
Realized gains	163	-	(21)	142
Unrealized gains (losses)	(121)	1,130	(136)	873
Purchases	340	1,119	-	1,459
Sales	(684)	(1,146)	(1,055)	(2,885)
Fair value, September 30, 2012	<u>\$ 3,266</u>	<u>\$ 24,309</u>	<u>\$ 2,178</u>	<u>\$ 29,753</u>

<i>(in thousands of dollars)</i>	Private Equity Funds	Hedge Funds	Bonds and Notes	September 30, 2011
Fair value, October 1, 2010	\$ 3,044	\$ 18,779	\$ 4,770	\$ 26,593
Realized gains	282	48	314	644
Unrealized gains (losses)	366	2,865	(1,007)	2,224
Purchases	425	3,324	-	3,749
Sales	(549)	(1,810)	(469)	(2,828)
Transfers in and/or (out) of Level 3	-	-	(218)	(218)
Fair value, September 30, 2011	<u>\$ 3,568</u>	<u>\$ 23,206</u>	<u>\$ 3,390</u>	<u>\$ 30,164</u>

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

In selecting the expected long-term rate of return on assets, UMass Memorial and its affiliates considered the average rate of earnings expected on the funds invested or to be invested to provide for the benefits of these plans. This included considering the trusts' asset allocation and

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the expected returns likely to be earned over the life of the plan. This basis is consistent with the prior year.

UMass Memorial and its affiliates expect to contribute approximately \$60,846,000 to their defined benefit pension plans during the year ending September 30, 2013.

Estimated Future Benefit Payments

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

(in thousands of dollars)

2013	\$	49,740
2014		50,793
2015		53,101
2016		57,646
2017		60,600
2018 through 2022		350,978

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

(in thousands of dollars)

	2012	2011
Net periodic benefit cost		
Service cost	\$ 42,724	\$ 40,439
Interest cost	37,371	35,927
Expected return on plan assets	(37,921)	(33,370)
Net amortization	19,272	16,383
Net periodic benefit cost	<u>\$ 61,446</u>	<u>\$ 59,379</u>

Assumptions used in determining net periodic benefit cost of the defined benefit plans were:

	2012	2011
Discount rate	4.50-5.37%	5.75%
Rate of compensation increase (based on age and position classification)	7.00-2.00%	7.00-3.25%
Expected return on plan assets	7.50%	7.75%

UMass Memorial Postretirement Medical Benefits

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

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

<i>(in thousands of dollars)</i>	Postretirement Medical Benefits	
	2012	2011
Change in accumulated postretirement benefit obligation		
Accumulated postretirement benefit obligation	\$ 31,115	\$ 30,964
Service cost	509	478
Interest cost	1,661	1,770
Actuarial loss/(gain)	4,164	(1,755)
Benefits paid	(310)	(342)
Accumulated postretirement benefit obligation	<u>37,139</u>	<u>31,115</u>
Change in plan assets		
Fair value of plan assets	-	-
Actual return on plan assets	-	-
Employer contributions	310	342
Benefits paid	(310)	(342)
Fair value of plan assets	<u>-</u>	<u>-</u>
Funded status at end of year	<u>\$ (37,139)</u>	<u>\$ (31,115)</u>

The amounts recognized in the consolidated balance sheets for the post-retirement benefit plans as of September 30, 2012 and 2011 were as follows

<i>(in thousands of dollars)</i>	2012	2011
Accounts payable and accrued expenses	\$ (389)	\$ (384)
Accrued pension and postretirement obligations	<u>(36,750)</u>	<u>(30,731)</u>
	<u>\$ (37,139)</u>	<u>\$ (31,115)</u>

The discount rate used for determining the benefit obligation was 4.23% and 5.37% as of September 30, 2012 and 2011, respectively

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

UMass Memorial and its affiliates expect to contribute approximately \$318,000 to its postretirement benefit plans during the year ending September 30, 2013.

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Estimated Future Benefit Payments

The following benefit payments related to the postretirement benefit plan are expected to be paid during the period ended September 30.

(in thousands of dollars)

2013	\$	318
2014		370
2015		436
2016		516
2017		602
2018 through 2022		4,718

Estimated Medicare Part D Subsidies

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

(in thousands of dollars)

2013	\$	26
2014		29
2015		33
2016		36
2017		41
2018 through 2022		340

The assumed health care cost trend rate used in measuring the postretirement medical benefit obligation was 8.0% in 2012, declining gradually to 5% by 2017 and remaining level thereafter. Assumed health care cost trend rates have a significant effect on the amounts reported for the postretirement benefit plan. A one-percentage-point change in the assumed health care cost trend rates would have the following effects:

<i>(in thousands of dollars)</i>	1 Percentage Point Increase	1 Percentage Point Decrease
Effect on total of service and interest cost	\$ 2,689	\$ (1,768)
Effect on postretirement benefit obligation	46,432	(29,999)

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

<i>(in thousands of dollars)</i>	2012	2011
Net periodic benefit cost		
Service cost	\$ 509	\$ 19
Interest cost	1,661	1,595
Net amortization	689	852
Net periodic benefit cost	<u>\$ 2,859</u>	<u>\$ 2,466</u>

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

	2012	2011
Discount rate	5.37 %	5.75 %
Current year health care cost trend rate	8.00 %	8.50 %
Ultimate year health care cost trend rate	5.00 %	5.00 %

11. Commitments and Contingencies

Self-Insurance

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

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

CPAC estimates that the expected claims liabilities at September 30, 2012 and 2011, on an undiscounted basis, are approximately \$170 million and \$148 million, respectively, assuming losses are limited to \$5 million for professional liability and \$3 million for general liability per individual claim, respectively. These amounts are discounted at 3% at September 30, 2012 and 2011 over an estimated payout period of 12 years.

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Excess Liability Coverage

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

Surety Bond

UMass Memorial and its affiliates have surety bonds in the aggregate amount of \$16,030,000 related to two workers' compensation self-insurance programs.

CMS Notice of Disallowance

Following a 2009 audit report by the Office of Audit Services of the Office of Inspector General of the United States Health & Human Services (the "OIG"), under which the Commonwealth of Massachusetts' Medicaid Program returned approximately \$1.5 million in federal financial participation ("FFP") to the Centers for Medicare and Medicaid Services ("CMS") regarding supplemental Medicaid payments to the Medical Center from fiscal years 2000 through and including 2005, CMS informed the Commonwealth on February 7, 2011, of its intention to disallow \$25.5 million in FFP for the same supplemental payments made to UMass Memorial for a subset of the same time period (2000 through 2003). The stated reason for the disallowance is that the state had not complied with the time limit for claiming payment for Medicaid expenditures. The Commonwealth has filed a request for reconsideration of the disallowance. On April 13, 2012, CMS issued a letter to the Commonwealth affirming the disallowance except with respect to \$8.1 million for supplemental payments for FY 2003 which CMS acknowledges were claimed timely. Management worked with the Commonwealth to file an appeal to the Department of Health and Human Services Departmental Appeals Board on June 12, 2012. Pursuant to the appeal process, the Commonwealth and CMS will exchange legal briefs and supporting documentation during the fall of 2012 for review by the Board. The state Medicaid agency has not recouped any funds from UMass Memorial as a result of the disallowance or the prior return of funds related to the OIG audit report, although there can be no assurance such a recoupment will not be asserted.

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

Other Contingencies

UMass Memorial and its affiliates are parties to various legal proceedings and potential claims arising in the ordinary course of business. In addition, the health care industry as a whole is subject to numerous laws and regulations of federal, state, and local governments. Compliance with these laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at the time. Recently, government activity has

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increased with respect to investigations and allegations concerning possible violations by health care providers of regulations. These could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from patient services. Management believes that the System and its affiliates are in compliance with current laws and regulations and does not believe that these matters will have a material adverse effect on its consolidated financial statements.

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

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

The motions for reconsideration were then heard and on December 20, 2010, UMass Memorial's Motion for Reconsideration was granted resulting in the dismissal of the remaining state claims. All remaining federal claims were subsequently dismissed. The First Circuit Court of Appeals heard oral arguments on the consolidated appeals on November 10, 2011. On April 18, 2012, the First Circuit issued an opinion affirming the District Court's dismissal of the entire state court action, but vacated the District Court's dismissal of the federal claims and remanded the case to permit the plaintiffs an opportunity to amend their complaint to cure its defects. The plaintiffs did not file a writ with the Supreme Court challenging the dismissal of the state court actions within the permitted time frame, but did file a third amended complaint with the District Court on July 9, 2012. The third amended complaint alleges only violations of the Fair Labor Standards Act ("FLSA"). UMass Memorial filed a partial motion to dismiss the third amended complaint on July 30, 2012, seeking dismissal of all defendants other than the Medical Center and dismissal of the collective action allegations. There can be no assurance as to the outcome of any appeal. Management does not believe that this matter will have an adverse effect on its consolidated financial statements.

The offices of the New Hampshire Attorney General ("NH AG"), the New Hampshire Insurance Department, the Massachusetts Attorney General ("MA AG"), and the Rhode Island Attorney General ("RI AG") reviewed marketing and billing practices in connection with bone marrow donor recruitment drives conducted by the Caitlin Raymond International Registry ("CRIR") from approximately 2008 through 2010. The practices at issue concern human leukocyte antigen, or HLA, testing that is required for potential bone marrow donors to become listed on the CRIR registry. The review by the NH AG and MA AG included issues raised in consumer complaints from CRIR donors, some of whom alleged being unaware that their insurers would be billed or

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being unaware of the cost of the HLA testing. The NH AG and MA AG each separately announced resolutions on February 2, 2012 through the entry of two Consent Judgments to which the parties had agreed. Pursuant to the terms of the two Consent Judgments, UMass Memorial Health Ventures, Inc. and CRIR expressly deny any violation of law, but agree to specific changes in donor recruitment, compensation and management practices, payments totaling \$520,000 in Massachusetts and \$350,000 in New Hampshire and capping the rates for HLA testing going forward. UMass Memorial has resolved all issues raised by commercial payers related to HLA testing. In July of 2012, the RI AG requested a meeting to follow up the materials it had received in response to its request for documents in July of 2011. The volume of bone marrow donor recruitment in Rhode Island was significantly less than in either Massachusetts or New Hampshire. There can be no assurance as to the outcome of the RI AG's ongoing review, but management does not believe that this matter will have an adverse effect on its consolidated financial statements.

As a result of certain payer audits and ongoing internal review, the Medical Center's laboratory has refunded payments received for certain urine drug screening tests conducted on samples submitted to the Medical Center labs by three independent toxicology labs. The toxicology labs collected urine samples for their sober home clients and submitted them to the Medical Center's labs for testing in accordance with the sober home clinicians' orders. The Medical Center has initiated refunds to Medicare and Medicaid for claims related to testing for the three toxicology labs because the referring toxicology labs and their sober home clients have not produced sufficient documentation to support the clinical necessity for the tests. To date, the Medical Center has refunded \$935,125 to Medicare and informed the Commonwealth of Massachusetts of a \$1,340,000 refund to Medicaid. Additional refunds for urine drug screening tests are anticipated. There can be no assurance as to the outcome of this matter. Management does not believe that this matter will have an adverse effect on its consolidated financial statements.

12. Concentration of Credit Risk

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

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

	2012	2011
Medicare	19 %	18 %
Medicaid	10 %	15 %
Commercial insurance and HMOs	49 %	40 %
Patients	15 %	20 %
Other	7 %	7 %
	<u>100 %</u>	<u>100 %</u>

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13. Transactions with the University

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

- The Obligated Group was granted the right to occupy certain portions of the University's Worcester campus (the "Occupancy and Shared Services Agreement"). The University and the Medical Center agreed to share responsibility for various capital and operating expenses related to the occupied premises (Note 6)
- UMass Memorial and its affiliates agreed to make certain payments to the University including (1) an annual fee of \$12 million (plus an inflation adjustment), which totaled approximately \$17,678,000 and \$17,170,000 for the years ended September 30, 2012 and 2011, respectively, so long as the University continues to operate a medical school with substantial numbers of students and amounts of research funding, and (2) a percent of the net combined operating income of UMass Memorial and its affiliates (with certain exceptions) based on an agreed-upon formula ("Participation Payment", this amount may be adjusted under certain conditions if the University's ongoing programs and research activities substantially decrease) UMass Memorial incurred expense of approximately \$0 and \$1,626,000 for the years ended September 30, 2012 and 2011, respectively, pursuant to the agreed-upon formula
- The University leased certain employees to the Medical Center and the Medical Group during a transition period which ended in 2008 and pursuant to which the Medical Center agreed to indemnify the University for substantially all liabilities relating to such leased employees. Certain physicians remained leased employees until April 30, 2011. In addition, the System contracts for certain University employees for medical residency, physician and other services. The costs of the leased and contracted employees are reported as salaries, benefits, and contracted labor in the accompanying consolidated financial statements. Total payroll expense related to these employees for the years ended September 30, 2012 and 2011 was \$60,014,000 and \$64,558,000, respectively.

The cost incurred for fringe benefits related to these employees for the years ended September 30, 2012 and 2011 was approximately \$12,552,000 and \$13,353,000, respectively.

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

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

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

- The Medical Center agreed to segregate a portion of its unrestricted net assets, totaling approximately \$15.5 million at September 30, 2001, to be designated as Department Education Funds (the "Ed Funds"). During 2002, the Medical Center transferred the balance of the Ed Funds to the Medical Group and the Medical Group segregated these funds within

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its unrestricted net assets. These funds will be used principally for the academic pursuits of the physicians employed by the Medical Group. The balance of the Ed Funds at September 30, 2012 is approximately \$42 million. The Ed Funds will be funded by the Medical Group in an amount of at least \$6.6 million in fiscal 2013. The use of the Ed Funds will be controlled jointly by the Chancellor of the University and the Chief Executive Officer of UMass Memorial. In addition, the Chancellor of the Medical School and the Chief Executive Officer of the System must approve the annual operating budget of each clinical department in the Medical Group.

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

Purchased Services

The Obligated Group reimburse and are reimbursed by the University for certain common services purchased and provided. The net services purchased by the Obligated Group amounted to \$20,989,000 and \$18,174,000 for 2012 and 2011, respectively.

Due to the University

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

<i>(in thousands of dollars)</i>	2012	2011
Medical education services and participation payment	\$ 44,812	\$ 2,388
Accrued compensation and benefits	1,655	2,622
Accounts payable - net of accounts receivable	3,646	3,113
Other	2,805	1,190
Total due to the University, net	<u>\$ 52,918</u>	<u>\$ 9,313</u>

Medical Education Services

As part of the academic affiliation between the University and the Medical Center and pursuant to the enabling legislation creating UMass Memorial, the University is the exclusive academic and medical teaching affiliate of the Medical Center. In connection with this affiliation, the Medical Center and other UMass Memorial affiliates compensate the University for the cost of teaching and education services and support it contributes to the delivery of medical care by the Medical Center and other UMass Memorial affiliates. The cost of these services was approximately \$135,750,000 for 2012 and for 2011, respectively. The cost for these educational services is recorded as supplies and other expense. As of September 30, 2012 and 2011, \$44,812,000 and \$2,388,000 of this was recorded as a liability due to the University, respectively. Certain of the amounts due to and from the University are subject to settlement between the System and the University. Management has recorded its best estimate of the amounts due to and from the University. Differences between current estimates of such assets and liabilities and final settlements are included in operations in the year in which the settlement or change in estimate occurs. Management does not expect such differences to be material to the consolidated financial position, results of operations, or cash flows of the System. As of September 30, 2012 and 2011, UMass Memorial has an amount due from the University of approximately \$23,000 and \$0, respectively.

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14. Discontinued Operation

During fiscal year 2012, certain assets of UMass Memorial Medical Center Home Health and Hospice, an operating segment of the Medical Center, were sold to VNA Care Network and Hospice effective September 19, 2012. The table below summarizes the loss recognized on the sale of this asset group.

<i>(in thousands of dollars)</i>	Consolidated
Proceeds from sale	\$ 2,800,000
Net book value of assets sold and related costs of sale	
Fixed assets	184,000
Incremental transaction costs	3,018,000
	<u>3,202,000</u>
Loss on sale	<u>\$ (402,000)</u>

The operations and sale of these assets are presented in the statement of operations as a discontinued operation. Included within the discontinued operations caption are the respective loss on the sale of assets and the loss from operations. Included in the 2012 loss on the discontinued operation is a loss on the sale of assets of \$402,000 and an operating loss prior to the sale of \$4,211,000.

Net revenues applicable to the discontinued operation were \$11,861,000 and \$15,612,000 for the years ended September 30, 2012 and 2011, respectively.

The cash flow amounts related to the discontinued operations are presented within the respective aggregated categories of the consolidated statement of cash flows.

15. Functional Expenses

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

<i>(in thousands of dollars)</i>	2012	2011
Health care services	\$ 1,997,170	\$ 1,922,510
General and administrative	291,690	317,481
	<u>\$ 2,288,860</u>	<u>\$ 2,239,991</u>

16. Subsequent Events

The System recognizes in the consolidated financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the consolidated balance sheet. The System does not recognize subsequent events that provide evidence about conditions that did not exist at the date of the consolidated balance sheet but arose after the consolidated balance sheet date but before the consolidated financial statements are issued. For these purposes, UMass Memorial has evaluated events occurring subsequent to the consolidated

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balance sheet date through December 21, 2012, the date the consolidated financial statements were issued

On October 1, 2012, UMass Memorial Laboratories, Inc, a wholly owned subsidiary of UMass Memorial Health Ventures, Inc merged with the Medical Center. The respective net assets of UMass Memorial Laboratories, Inc. and any corresponding activities will subsequently be reflected within the Medical Center.

On October 16, 2012, the Medical Center entered into a purchase and sale agreement to sell the tangible and intangible assets pertaining to its outreach laboratory business segment. Management expects the sale to be completed in January 2013.

Other than this activity, there were no other subsequent events that required recognition in the consolidated financial statements. Additionally, there were no unrecognized subsequent events that required disclosure.

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(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 6,441	\$ 113,327	\$ 33,249	\$ 37,433	\$ 3,084	\$ 20,359	\$ 1,463	\$ 643	\$ 215,999
Short-term investments	3,934	15,804	26,575	6,327	160	13,242	150	-	66,192
Current portion of assets whose use is limited	-	5,328	24	-	-	-	-	-	5,352
Patient accounts receivable, net	-	251,221	31,493	37,313	5,792	670	-	333	326,822
Inventories	-	20,930	4,073	45	-	-	-	14	25,062
Prepaid expenses and other current assets	12,127	10,103	4,860	4,309	657	2,708	693	-	35,457
Current portion of notes receivable from affiliates	-	1,573	-	-	-	-	-	(1,573)	-
Due from related parties	2,727	18,044	337	5,633	11	1,098	1,061	(28,911)	-
Due from the University of Massachusetts	-	-	-	23	-	-	-	-	23
Estimated settlements receivable from third-party payors	-	-	294	-	-	-	-	-	294
Total current assets	25,229	436,330	100,905	91,083	9,704	38,077	3,367	(29,494)	675,201
Assets whose use is limited									
Funds held in escrow under bond indenture agreements - net of current portion	-	19,911	1,329	-	-	-	-	-	21,240
Restricted investments	62,388	-	25,341	-	-	-	-	-	87,729
Captive insurance company investments	150,858	-	-	-	-	-	-	-	150,858
Total assets whose use is limited	213,246	19,911	26,670	-	-	-	-	-	259,827
Long-term investments	113,732	125,142	51,538	24,224	100	7,903	5,900	-	328,539
Property and equipment, net	6	523,487	148,957	6,236	11,318	4,910	12,486	615	708,015
Beneficial interest in trusts	7,249	58,431	9,681	-	-	-	-	(58,431)	16,930
Notes receivable from affiliates - net of current portion	-	27,565	-	-	-	-	-	(27,565)	-
Other assets	636	21,354	8,379	18,605	305	11,553	704	(31,231)	30,305
Total assets	\$ 360,098	\$ 1,212,220	\$ 346,130	\$ 140,148	\$ 21,427	\$ 62,443	\$ 22,457	\$ (146,106)	\$ 2,018,817

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(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Liabilities and Net Assets									
Current liabilities									
Accounts payable and accrued expenses	\$ 25,604	\$ 111,244	\$ 18,831	\$ 4,714	\$ 1,937	\$ 3,040	\$ 956	\$ 102	\$ 166,428
Accrued compensation	6,687	64,799	14,816	52,100	2,500	1,484	44	-	142,430
Estimated settlements payable to third-party payors	106	9,826	2,638	2,034	-	-	-	-	14,604
Current portion of long-term debt	-	27,608	799	-	954	-	-	-	29,361
Current portion of notes payable to affiliates	-	-	1,573	-	-	-	-	(1,573)	-
Due to related parties	13,670	5,050	7,121	1,393	938	739	-	(28,911)	-
Due to the University of Massachusetts	1,970	50,576	285	-	-	18	92	-	52,941
Total current liabilities	48,037	269,103	46,063	60,241	6,329	5,281	1,092	(30,382)	405,764
Estimated settlements payable to third-party payors net of current portion									
Other noncurrent liabilities	21,370	18,439	3,920	642	42	35	2,626	601	47,675
Accrued pension and postretirement benefit obligations	-	363,335	10,137	-	-	-	-	-	373,472
Estimated professional liability costs	150,050	9,937	1,756	18,077	704	223	30	(30,329)	150,448
Notes payable to affiliates net of current portion	-	-	27,565	-	-	-	-	(27,565)	-
Long-term debt, net of current portion	-	380,567	13,413	-	5,565	-	-	-	399,545
Total liabilities	219,457	1,071,327	110,697	78,960	13,240	5,539	3,748	(87,675)	1,415,293
Net assets									
Unrestricted	82,210	82,462	198,703	61,188	8,095	56,904	18,709	-	508,271
Temporarily restricted	32,220	32,220	9,374	-	34	-	-	(32,220)	41,628
Permanently restricted	26,211	26,211	27,356	-	58	-	-	(26,211)	53,625
Total net assets	140,641	140,893	235,433	61,188	8,187	56,904	18,709	(58,431)	603,524
Total liabilities and net assets	\$ 360,098	\$ 1,212,220	\$ 346,130	\$ 140,148	\$ 21,427	\$ 62,443	\$ 22,457	\$ (146,106)	\$ 2,018,817

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

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Assets									
Current assets									
Cash and cash equivalents	\$ 11,126	\$ 123,286	\$ 37,123	\$ 25,672	\$ 2,659	\$ 21,892	\$ 2,046	\$ 400	\$ 224,204
Short-term investments	2,165	47,048	13,130	3,017	140	12,644	651	-	78,795
Current portion of assets whose use is limited	-	5,099	31	-	-	-	-	-	5,130
Patent accounts receivable net	-	155,966	22,945	35,360	5,344	753	-	330	220,698
Inventories	-	18,346	4,161	44	-	-	-	16	22,567
Prepaid expenses and other current assets	5,968	6,081	5,652	5,249	467	2,129	685	-	26,231
Current portion of notes receivable from affiliates	-	1,761	-	-	-	-	45	(1,806)	-
Due from related parties	1,928	17,208	567	7,257	12	12	989	(27,973)	-
Estimated settlements receivable from third-party payors	-	-	445	-	-	-	-	-	445
Total current assets	21,187	374,795	84,054	76,599	8,622	37,430	4,416	(29,033)	578,070
Assets whose use is limited									
Funds held in escrow under bond indenture agreements, net of current portion	-	17,436	1,322	-	-	-	-	-	18,758
Restricted investments	53,573	-	21,885	-	-	-	-	-	75,408
Captive insurance company investments	132,383	-	-	-	-	-	-	-	132,383
Total assets whose use is limited	185,906	17,436	23,207	-	-	-	-	-	226,549
Long-term investments	100,842	145,543	43,403	23,603	80	17,691	5,954	-	337,116
Property and equipment, net	7	500,830	152,352	5,684	11,514	9,363	10,021	799	690,570
Beneficial interest in trusts	6,129	52,081	8,698	-	-	-	-	(52,081)	14,827
Notes receivable from affiliates - net of current portion	-	29,383	-	-	-	-	-	(29,383)	-
Other assets	670	22,857	7,121	16,665	282	11,192	512	(28,870)	30,429
Total assets	\$ 314,741	\$ 1,142,925	\$ 318,835	\$ 122,551	\$ 20,498	\$ 75,676	\$ 20,903	\$ (138,568)	\$ 1,877,561

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

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

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Statement of Operations Information
Year Ended September 30, 2012
(In thousands of dollars)

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Memorial Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Unrestricted revenues, gains and other support									
Net patient service revenue	\$ -	\$ 1,347,185	\$ 353,585	\$ 333,894	\$ 59,619	\$ 7,300	\$ -	\$ 3,682	\$ 2,105,265
Net assets released from restrictions used for operations	1,667	1,540	1,003	46	-	-	-	-	4,256
Other revenue	197,214	22,818	20,045	138,157	2,673	119,060	15,908	(331,525)	184,350
Total revenues, gains and other support	198,881	1,371,543	374,633	472,097	62,292	126,360	15,908	(327,843)	2,293,871
Expenses									
Salaries, benefits and contracted labor	76,547	622,151	190,357	373,975	41,166	21,313	458	(4,620)	1,321,347
Supplies and other expense	147,900	622,215	138,190	78,105	19,417	90,048	13,998	(322,076)	787,797
Depreciation and amortization	1	72,242	16,349	1,529	990	1,753	954	198	94,018
Interest	-	14,966	1,943	2	318	-	53	(1,471)	15,811
Provision for bad debts	-	27,729	13,796	19,041	97	9,077	21	126	69,887
Total expenses	224,448	1,359,303	360,635	472,652	61,988	122,193	15,484	(327,843)	2,288,860
Income (loss) from operations	(25,567)	12,240	13,998	(555)	304	4,167	424	-	5,011
Non-operating income (loss)									
Investment and other related income	3,133	2,287	951	427	-	38	115	-	6,951
Net realized and unrealized gain on investments	23,909	13,279	4,124	2,456	-	245	659	-	44,672
Actuarial increase in the present value of annuities	(3,195)	-	-	-	-	-	-	-	(3,195)
Total non-operating income	23,847	15,566	5,075	2,883	-	283	774	-	48,428
Excess (deficiency) of revenues over expenses	(1,720)	27,806	19,073	2,328	304	4,450	1,198	-	53,439
Other changes in net assets									
Loss on sale from discontinued operations	-	(4,613)	-	-	-	-	-	-	(4,613)
Net assets released from restrictions used for purchase of property and equipment	-	990	741	-	84	-	-	-	1,815
Pension-related changes other than net periodic benefit cost	-	(18,316)	(2,725)	-	-	-	-	-	(21,041)
Transfers (to) from related parties	5,792	(12,352)	(634)	11,043	23	(4,724)	852	-	-
Increase (decrease) in unrestricted net assets	4,072	(6,485)	16,455	13,371	411	(274)	2,050	-	29,600
Unrestricted net assets, beginning of year	78,138	88,947	182,248	47,817	7,684	57,178	16,659	-	478,671
Unrestricted net assets, end of year	\$ 82,210	\$ 82,462	\$ 198,703	\$ 61,188	\$ 8,095	\$ 56,904	\$ 18,709	\$ -	\$ 508,271

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

	UMass Memorial Health Care, Inc.	UMass Memorial Medical Center, Inc.	UMass Hospitals, Inc.	UMass Memorial Medical Group, Inc.	UMass Memorial Behavioral Health Systems, Inc.	UMass Memorial Health Ventures, Inc.	UMass Memorial Realty, Inc.	Eliminations and Consolidating Entries	Consolidated
Unrestricted revenues, gains and other support									
Net patient service revenue	\$ -	\$ 1,328,810	\$ 359,529	\$ 327,064	\$ 57,051	\$ 7,965	\$ -	\$ 4,019	\$ 2,084,438
Net assets released from restrictions used for operations	1,752	2,717	1,054	33	5	-	-	-	5,561
Other revenue	184,343	19,798	18,581	124,199	2,161	133,615	13,901	(311,652)	184,946
Total revenues, gains and other support	186,095	1,351,325	379,164	451,296	59,217	141,580	13,901	(307,633)	2,274,945
Expenses									
Salaries, benefits and contracted labor	72,255	598,531	195,698	366,858	39,219	24,973	499	(6,215)	1,291,818
Supplies and other expense	128,816	588,530	140,039	74,850	18,443	107,950	12,665	(300,751)	770,542
Depreciation and amortization	1	65,453	17,254	1,595	1,029	2,785	847	234	89,198
Interest	98	16,734	2,112	2	337	-	51	(1,092)	18,242
Provision for bad debts	-	33,658	15,561	13,754	48	6,967	12	191	70,191
Total expenses	201,170	1,302,906	370,664	457,059	59,076	142,675	14,074	(307,633)	2,239,991
Income (loss) from operations	(15,075)	48,419	8,500	(5,763)	141	(1,095)	(173)	-	34,954
Non-operating income (loss)									
Investment and other related income	3,006	2,623	1,274	334	-	44	132	-	7,413
Net realized and unrealized loss on investments	(3,477)	(4,235)	(1,239)	(869)	-	(113)	(160)	-	(10,093)
Loss on refunding of debt	-	(2,146)	(369)	-	-	-	-	-	(2,515)
Total non-operating loss	(471)	(3,758)	(334)	(535)	-	(69)	(28)	-	(5,195)
Excess (deficiency) of revenues over expenses	(15,546)	44,661	8,166	(6,298)	141	(1,164)	(201)	-	29,759
Other changes in net assets									
Loss on sale from discontinued operations	-	(1,809)	-	-	-	-	-	-	(1,809)
Net assets released from restrictions used for purchase of property and equipment	-	4,767	831	-	228	-	-	-	5,826
Pension-related changes other than net periodic benefit cost	-	(69,028)	(1,650)	-	-	-	-	-	(70,678)
Transfers (to) from related parties	22,227	(13,116)	(226)	15,018	183	(24,806)	720	-	-
Increase (decrease) in unrestricted net assets	6,681	(34,525)	7,121	8,720	552	(25,970)	519	-	(36,902)
Unrestricted net assets, beginning of year	71,457	123,472	175,127	39,097	7,132	83,148	16,140	-	515,573
Unrestricted net assets end of year	\$ 78,138	\$ 88,947	\$ 182,248	\$ 47,817	\$ 7,684	\$ 57,178	\$ 16,659	\$ -	\$ 478,671

Additional Data

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

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

4d. Other program services					
(Code	) (Expenses \$	335,677,948	including grants of \$	56,000) (Revenue \$	396,846,429)
OTHER UMASS MEMORIAL ENTITIESUMASS MEMORIAL HAS A NUMBER OF SUBSIDIARY ENTITIES THAT FUNCTION PRIMARILY TO DELIVER HEALTH CARE TO PATIENTS OR TO SUPPORT THE DELIVERY OF HEALTH CARE TO PATIENTS OF HEALTH CARE TO PATIENTS OF UMASS MEMORIAL THEY ACCOMPLISH THIS THROUGH THE DELIVERY OF HEALTH CARE SERVICES WITHOUT REGARD TO THE PATIENT'S ABILITY TO PAY THEY ALSO ACCOMPLISH THIS BY PROVIDING SUPPORT, OVERSIGHT, ADMINISTRATIVE SERVICES OR PATIENT ADVOCACY SERVICES TO THE PATIENTS OF UMASS MEMORIAL, CENTRAL NEW ENGLAND, AND OTHER GEOGRAPHIES					

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
ANDRIENI JULIA MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	31 00	X						308,439	0	24,012	
BROWN ALAN P MD DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	31 00	X						191,640	0	33,453	
BROWN DOUGLAS S SECRETARY, UMASS MEMORIAL HEALTH CARE, INC	40 00	X		X				539,768	0	184,108	
CARLUCCI DANIEL MD DIRECTOR, MARLBOROUGH HOSPITAL	32 00	X						329,103	0	41,104	
CAVAGNARO CHARLES III MD PRESIDENT, WING MEMORIAL HOSPITAL	40 00	X		X				383,688	0	178,162	
CHANDLER WILLIS DIRECTOR UNTIL 12/31/11, CLINTON HOSPITAL ASSOCIAT	40 00	X						348,956	0	98,435	
COFONE MICHAEL J TREASURER, DIRECTOR, CENTRAL NEW ENGLAND HEALTHALL	40 00	X		X				272,415	0	22,721	
CORBETT WILLIAM MD DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X						396,884	0	90,620	
DALY SHEILA PRESIDENT, DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X		X				266,182	0	129,697	
DICKSON ERIC M MD PRESIDENT, UMASS MEMORIAL MEDICAL GROUP, INC	40 00	X		X				522,166	0	128,423	
FERGUSON R KEVIN MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	40 00	X						232,082	0	36,736	
FERRUCCI JOSEPH MD DIRECTOR, CMMIC, INC	32 00	X						390,016	0	38,659	
FINBERG ROBERT W MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	20 00	X						291,369	0	148,150	
GOTTLIEB PHILIP D MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X						369,567	0	35,822	
KEATING TODD A TREASURER & CFO, DIRECTOR, UMASS MEMORIAL HEALTH C	40 00	X		X				612,027	0	258,018	
KENNEDY KATHRYN MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	36 00	X						284,908	0	41,086	
LAPIDAS GARY N PRESIDENT, DIRECTOR, UMASS MEMORIAL HEALTH VENTURE	40 00	X		X				479,940	0	195,951	
LASSER DANIEL H MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	20 00	X						284,120	0	309,317	
MAGUIRE DAVID L MD DIRECTOR, WING MEMORIAL HOSPITAL	40 00	X						239,681	0	11,152	
MATTA LALITA MD DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X						126,369	0	24,860	
MESSINA LOUIS MD DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	36 00	X						625,794	0	39,575	
MOORE KAREN PRESIDENT, MARLBOROUGH HOSPITAL	40 00	X		X				46,795	0	1,104	
MULDOON PATRICK L PRESIDENT, DIRECTOR, CENTRAL NEW ENGLAND HEALTHALL	40 00	X		X				504,860	0	207,722	
O'BRIEN JOHN G PRESIDENT & CEO , DIRECTOR, UMASS MEMORIAL HEALTH C	40 00	X		X				1,344,982	0	1,013,473	
OKIKE O NSIDINANYA MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	40 00	X						386,025	0	54,809	

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
O'LEARY DANIEL J MD DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X						160,582	0	974	
PAPPAS ARTHUR MD DIRECTOR, UMASS MEMORIAL HOSPITALS, INC	16 00	X						14,186	0	10,498	
POLANOWICZ JOHN PRESIDENT, UNTIL 5/6/11, MARLBOROUGH HOSPITAL	40 00	X		X				99,558	0	73,553	
SOAR BART MD DIRECTOR, WING MEMORIAL HOSPITAL	40 00	X						155,016	0	16,793	
SWENSON DANA DIRECTOR, UMASS MEMORIAL REALTY, INC	40 00	X						290,481	0	124,511	
TOSI STEPHEN E MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION	40 00	X						652,485	0	266,784	
WESOLOWSKI PAUL DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X						209,661	0	6,536	
ZIEDONIS DOUGLAS MD PRESIDENT, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM	20 00	X		X				220,807	0	38,641	
ALLEN GAIL DIRECTOR, HEALTH ALLIANCE HOSPITALS, INC	1 00	X						0	0	0	
ANDERSON ELAINE DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
ANTONIONI ROBERT DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0	
BABINEAU ROBERT JR MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
BENNETT DAVID L CHAIRPERSON, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
BENNETT RICHARD K DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
BERGERON ARTHUR DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0	
BERKEY DENNIS D EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
BERRY SARAH G EMERITA TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
BOUDREAU NORMAN DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
BOVENZI LESLIE DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
BUDD JOHN H DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
CARLSON MARY DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0	
CATALINA FERNANDO MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
CHERUBINI J PAUL DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0	
CHRISTENSEN RONALD DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
CLEMENTI JOHN VICE CHAIRPERSON, CENTRAL NEW ENGLAND HEALTHALLIAN	1 00	X						0	0	0	

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
COLLINS MICHAEL MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CONNORS MARTIN JR DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
COOLIDGE KATHERINE VICE CHAIRPERSON, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
CORNELL LOIS D DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CROCKER FREDERICK G DIRECTOR, UMASS MEMORIAL HEALTH VENTURES, INC	1 00	X						0	0	0
D'ALELIO EDWARD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
DAVIS DIX F EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
DELROSARIO GENE MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION, UNTIL 2/24	1 00	X						0	0	0
DENNEHY RAYMOND III DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0
DIGERONIMO ARTHUR P JR DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
DITULLIO DANIEL DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
DOBECK PAM DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
D'ONFRO PAUL CHAIRPERSON, CENTRAL NEW ENGLAND HEALTHALLIANCE, I	1 00	X						0	0	0
FITCH ROGER DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
FLOTTE TERENCE MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
GIBLIN DAVID R DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
GRAY JENNIFER DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
HAVELES ROBERT DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
HENEBRY CLARK TREASURER & CLERK, CLINTON FDN, DIRECTOR, CLINTON	1 00	X		X				0	0	0
HEWITT FRANK DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
HOLLISTER MATT FIRST VICE PRESIDENT, CLINTON HOSPITAL FOUNDATION,	1 00	X						0	0	0
JACOBSON M HOWARD EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
JOHNSON JOANNE DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
KANGAS PAUL DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
KAPLAN DANIEL DIRECTOR, UMASS MEMORIAL MEDICAL GROUP, INC	1 00	X						0	0	0

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

(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)							(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former				
KATSOUNAKIS THEA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
KELLEHER WILLIAM D JR DIRECTOR, UNTIL 4/30/12, UMASS MEMORIAL HEALTH VEN	1 00	X						0	0	0	
LENHARDT STEPHEN W SR EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
LOWELL STEVEN DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
LYONS CYNTHIA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
LYONS MICHAEL MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
MACNEILL HARRIS L DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
MANZI EDWARD DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0	
MCGRAIL WILLIAM ESQUIRE CHAIRPERSON, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0	
MCMAHON RICHARD MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0	
MCMULLEN CYNTHIA M EDD EMERITA TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
MCMAMARA MARY ELLEN DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
MENDOZA STEVEN DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0	
MERCADANTE ANTHONY J DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0	
MITCHELL LINDA DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
MOLLOY ANN K DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0	
MORRILLY DARLENE DIRECTOR, HEALTH ALLIANCE HOME HEALTH AND HOSPICE,	1 00	X						0	0	0	
MURPHY MICHAEL D VICE CHAIRPERSON, MARLBOROUGH HOSPITAL	1 00	X						0	0	0	
NOONAN EDWARD J DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	
PAEN GENARO DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0	
PARRY EDWARD J III VICE CHAIRPERSON, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
PAULINO JEANNE PRESIDENT, CLINTON HOSPITAL FOUNDATION, INC	1 00	X		X				0	0	0	
PEDERSON THORU EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0	
PEREZ JUDGE LUIS DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0	
PHANEUF JAMES CHAIRPERSON, WING MEMORIAL HOSPITAL	1 00	X						0	0	0	

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(A) Name and Title	(B) Average hours per week	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PURCELL PHILIP E DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
RICHER GERALD P DIRECTOR, MARLBOROUGH HOSPITAL & UMM HEALTH VENTUR	1 00	X						0	0	0
RIVARD MICHAEL DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
SANCHEZ CAROL DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
SCULLY PAUL DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
SEYMOUR-ROUTE PAULETTE PHD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
SHEA JOHN ESQUIRE DIRECTOR, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM,	1 00	X						0	0	0
SHELTON ROBERT LESLIE MD DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
SIMMONS IRINA DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
ST AMAND JAMES DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
STARR STANLEY B JR DIRECTOR, CLINTON HOSPITAL FOUNDATION, INC	1 00	X						0	0	0
STECYK MARKIAN MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
SULLIVAN WILLIAM F SR DIRECTOR, UMASS MEMORIAL HEALTH VENTURES, INC	1 00	X						0	0	0
TAYLOR HARVEY MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
TURLEY PATRICK DIRECTOR, WING MEMORIAL HOSPITAL	1 00	X						0	0	0
WHITNEY MARY DIRECTOR, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	1 00	X						0	0	0
WILSON JACK DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
YOUNG LYNDA M EMERITA TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
ALLICON KEARY T TREASURER, WING MEMORIAL HOSPITAL	40 00			X				156,207	0	54,472
BERGAN THOMAS PRESIDENT, UNTIL 10/31/11, CMMIC, INC	40 00			X				285,084	0	151,568
D'AMBRA ANN-MARIA SECRETARY, MARLBOROUGH HOSPITAL	40 00			X				47,722	0	24,340
DION JEFFREY TREASURER, UNTIL 9/9/11, MARLBOROUGH HOSPITAL	40 00			X				154,713	0	50,469
EKSTROM DEBORAH PRESIDENT, COMMUNITY HEALTHLINK, INC	40 00			X				238,381	0	142,730
FELDMANN ROBERT TREASURER, UMASS MEMORIAL LABORATORIES, INC	40 00			X				302,437	0	181,706
FRAKER MURIEL E ESQUIRE SECRETARY, UNTIL 3/27/12, UMASS MEMORIAL MEDICAL G	40 00			X				173,656	0	95,984

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		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MCCUE STEVEN TREASURER, CLINTON HOSPITAL & MARLBOROUGH HOSPITAL	40 00			X				187,267	0	34,059
MILLER LAUREN B SECRETARY, WING MEMORIAL HOSPITAL	40 00			X				77,261	0	11,444
MORABITO NANCY E SECRETARY, CLINTON HOSPITAL ASSOCIATION	40 00			X				52,538	0	3,880
MORIN LYNN A SECRETARY, CENTRAL NEW ENGLAND HEALTHALLIANCE, INC	40 00			X				73,865	0	5,445
O'BRIEN WILLIAM H SECRETARY, UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM	40 00			X				120,516	0	64,799
SMITH FRANCIS W CLERK, UMM HEALTH VENTURES & UMM MED GROUP, INC	40 00			X				179,186	0	65,701
STREETER MICHELE M TREASURER, UMASS MEMORIAL MEDICAL GROUP, INC	40 00			X				369,422	0	163,514
ANDERSON MILTON C SR VP, CHIEF OF HR	40 00				X			145,076	0	22,463
BLUTE MICHAEL MD DIRECTOR, UNTIL 3/31/12, CANCER CENTER OF EXCELLEN	40 00				X			641,582	0	142,028
BOLLAND KATHARINE VP, DEPUTY GENERAL COUNSEL	40 00				X			271,645	0	43,809
BRENCKLE GEORGE PHD SR VP, CHIEF INFORMATION OFFICER	40 00				X			394,827	0	138,531
DALEY JENNIFER MD EXECUTIVE VP, CHIEF OPERATING OFFICER	40 00				X			558,672	0	137,787
DIAMOND VICTORIA SR VP, OPERATIONS	40 00				X			345,402	0	152,517
ETTINGER WALTER H MD PRESIDENT - MEDICAL CENTER, UNTIL 1/20/12	40 00				X			976,752	0	334,830
FAIRCHILD DAVID MD SR VP, CLINICAL INTEGRATION	40 00				X			218,746	0	32,765
FISHER BARBARA SR VP, OPERATIONS	40 00				X			306,822	0	124,633
HYLKA SHARON SR VP, HOSPITAL ADMIN	40 00				X			415,374	0	275,668
KLUGMAN ROBERT MD CHIEF QUALITY OFFICER	40 00				X			509,640	0	278,030
KRUGER NANCY SR VP, CHIEF NURSING OFFICER	40 00				X			406,118	0	58,375
LAPRIORE CHERYL M CHIEF OF STAFF	40 00				X			255,625	0	57,142
PHILLIPS ROBERT A MD MED DIR, HEART & VASCULAR COE	40 00				X			812,471	0	265,640
RANDOLPH JOHN T VP, CHIEF COMPLIANCE OFFICER	40 00				X			236,583	0	163,339
WEBB PATRICIA SR VP, CHIEF HR OFFICER, UNTIL 1/2/11	40 00				X			31,301	0	52,162
AROUS ELIAS J MD PHYSICIAN, ASSOC CHIEF MEDICAL OFFICER, CHIEF OF	32 00					X		587,211	0	36,575
DUNN RAYMOND M MD PHYSICIAN, CHIEF OF PLASTIC & RECONSTRUCTIVE SURGE	31 00					X		578,623	0	35,804

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TAM STANLEY MD PHYSICIAN, CHIEF OF CARDIOTHORACIC SURGERY - MED G	30 00					X		562,945	0	38,659
AYERS DAVID C MD PHYSICIAN, CHAIR OF ORTHOPEDICS AND PHYSICAL REHAB	33 00					X		562,133	0	38,674
WHOLEY RICHARD M MD PHYSICIAN, CARDIOVASULAR MEDICINE - MED GROUP	36 00					X		554,285	0	48,609
SUSSMAN ANDREW J FORMER SR VP, CHIEF OPS OFFICER, MED CTR, UNTIL 8	0 00						X	188,246	0	591