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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 private foundations)

▶ Do not enter Social Security numbers on this form as it may be made public By law, the IRS generally cannot redact the information on the form

▶ Information about Form 990 and its instructions is at www.IRS.gov/form990

OMB No 1545-0047

2013

Open to Public Inspection

A For the 2013 calendar year, or tax year beginning 10-01-2013 , 2013, and ending 09-30-2014

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

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 province, country, and ZIP or foreign postal code
WORCESTER, MA 01604

D Employer identification number
91-2155626

E Telephone number
(508) 334-0496

G Gross receipts $ 2,928,945,702

F Name and address of principal officer
SERGIO MELGAR
306 BELMONT STREET
WORCESTER, MA 01604

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

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

H(c) Group exemption number ▶ 3642

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

J Website: ▶ WWW UMASSMEMORIAL ORG

K Form of organization ☑ Corporation ☐ Trust ☐ Association ☐ Other ▶ | **L** Year of formation | **M** State of legal domicile

Part I Summary

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

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	3	185
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	106
5	Total number of individuals employed in calendar year 2013 (Part V, line 2a)	5	15,338
6	Total number of volunteers (estimate if necessary)	6	1,239
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	2,794,065
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	9,831,011	11,687,383
9	Program service revenue (Part VIII, line 2g)	2,475,711,754	2,539,202,708
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	112,241,056	47,398,719
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,990,297	11,933,184
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,613,774,118	2,610,221,994
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	3,477,289	4,940,267
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)	1,241,420,589	1,292,502,919
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	301,241
b	Total fundraising expenses (Part IX, column (D), line 25) ▶1,048,233		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	1,317,174,393	1,246,056,328
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	2,562,072,271	2,543,800,755
19	Revenue less expenses Subtract line 18 from line 12	51,701,847	66,421,239

		Beginning of Current Year	End of Year
Net Assets or Fund Balances			
20	Total assets (Part X, line 16)	2,152,708,574	2,142,414,587
21	Total liabilities (Part X, line 26)	1,262,465,868	1,235,963,484
22	Net assets or fund balances Subtract line 21 from line 20	890,242,706	906,451,103

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

****** | 2015-07-30
Signature of officer | Date

SERGIO MELGAR EVP/CFO/TREASURER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
ALAN GAROFALO				P00744592

Firm's name ▶ FEELEY & DRISCOLL PC | Firm's EIN ▶ 04-2684828

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

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

Part III Statement of Program Service Accomplishments

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

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 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 $ 1,215,823,895 including grants of $ 2,864,353) (Revenue $ 1,507,452,920)

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 FY 2014 KEY STATISTICS - TOTAL DISCHARGES 36,690 TOTAL SURGICAL CASES 29,547 TOTAL ER VISITS 132,110

4b (Code) (Expenses $ 435,501,621 including grants of $) (Revenue $ 469,854,734)

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 $ 71,553,900 including grants of $ 2,000,000) (Revenue $ 303,694,576)

OTHER PROGRAM SERVICESOTHER UMASS MEMORIAL ENTITIES - UMASS 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 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

(Code) (Expenses $ 211,682,623 including grants of $ 75,914) (Revenue $ 261,293,734)

UMASS MEMORIAL COMMUNITY HOSPITALSTHE UMASS MEMORIAL COMMUNITY HOSPITALS (CLINTON HOSPITAL, HEALTH ALLIANCE HOSPITALS, INC , MARLBOROUGH HOSPITAL) 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 FY 2014 KEY STATISTICS -TOTAL DISCHARGES 10,949TOTAL SURGICAL CASES 8,202TOTAL ER VISITS 99,513

4d Other program services (Describe in Schedule O)

(Expenses $ 211,682,623 including grants of $ 75,914) (Revenue $ 261,293,734)

4e **Total program service expenses** ▶ 1,934,562,039

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 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	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	Yes	
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 and XII*	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 and XII is optional*	12b		No
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, Parts I and IV*	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		No
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		No
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I (see instructions)*	17	Yes	
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18	Yes	
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	Yes	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	**21**	Yes	
22	Did the organization report more than $5,000 of grants or other assistance to individuals in the United States on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	**23**	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	**24a**	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	**24b**		No
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	**24c**		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	**24d**		No
25a	**Section 501(c)(3) and 501(c)(4) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	**25a**		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	**25b**		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? *If so, complete Schedule L, Part II*	**26**	Yes	
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	**27**		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28a**	Yes	
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**	Yes	
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? *If "Yes," complete Schedule L, Part IV*	**28c**	Yes	
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	**29**	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**	Yes	
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	**34**	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	**35a**	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	**35b**	Yes	
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	**36**	Yes	
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b 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 or note to any line in this Part V . . . . . ☐

				Yes	No
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . .	1a	1,979		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c			
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	15,338		
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)	2b		Yes	
3a	Did the organization have unrelated business gross income of $1,000 or more during the year? . . .	3a		Yes	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation in Schedule O* . . .	3b		Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		Yes	
b	If "Yes," enter the name of the foreign country ▶ CJ See instructions for filing requirements for Form TD F 90-22 1, Report of Foreign Bank and Financial Accounts				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . .	5a			No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b			No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c			
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a			No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b			
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?	7a			No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b			
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c			No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e			No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . .	7f			No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g			
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h			
8	**Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.** Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8			
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the organization make any taxable distributions under section 4966?	9a			
b	Did the organization make a distribution to a donor, donor advisor, or related person?	9b			
10	**Section 501(c)(7) organizations.** Enter				
a	Initiation fees and capital contributions included on Part VIII, line 12 . . .	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?	12a			
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state? **Note.** See the instructions for additional information the organization must report on Schedule O	13a			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a			No
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O* . .	14b			

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

Check if Schedule O contains a response or note to any line in this Part VI . . . . . ☑

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	185		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O				
b	Enter the number of voting members included in line 1a, above, who are independent	1b	106		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	3			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			No
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	5			No
6	Did the organization have members or stockholders?	6		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a	The governing body?	8a		Yes	
b	Each committee with authority to act on behalf of the governing body?	8b		Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses in Schedule O*	9			No

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

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

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 ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year

20 State the name, 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

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

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

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

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

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
1b **Sub-Total** . . . . . ▶										
c **Total from continuation sheets to Part VII, Section A** . . . . ▶										
d **Total (add lines 1b and 1c)** . . . . . ▶								27,097,691	458,662	8,121,089

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 2,617

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
XEROX BUSINESS SVCS LLC PO BOX 201322 DALLAS TX 75320	I/S MANAGEMENT SERVICES	24,204,309
TURNER CONSTRUCTION 2 SEAPORT LANE BOSTON PA 02210	SEE FOOTNOTE A	7,936,272
MCKINSEY & CO INC US PO BOX 7247-7255 PHILADELPHIA MA 19170	CONSULTING SERVICES	5,575,000
MORRISON MANAGEMENT SPECIALISTS PO BOX 102299 ATLANTA GA 30368	DIETARY MANAGEMENT SERVICE	5,456,955
ARUP LABORATORIES INC 50 CHIPETA WAY SALT LAKE CITY UT 84108	LAB PROCESSING SERVICE	4,267,151

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 164

Part VIII Statement of Revenue

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

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a 80,100				
	b	Membership dues	1b				
	c	Fundraising events	1c 582,303				
	d	Related organizations	1d 493,916				
	e	Government grants (contributions)	1e 6,603,979				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f 3,927,085				
	g	Noncash contributions included in lines 1a-1f $	168,946				
	h	**Total.** Add lines 1a-1f		11,687,383			
Program Service Revenue			Business Code				
	2a	NET PATIENT SERVICE RE	900099	1,891,144,455	1,891,144,455		
	b	SPECIAL MEDICAID PAYME	900099	240,000,001	240,000,001		
	c	SYSTEM ALLOCATION REVE	900099	175,338,716	175,338,716		
	d	AFFILIATE RELATED PROG	900099	161,925,320	161,925,320		
	e	OTHER PSR & JV	900099	38,701,793	38,701,793		
	f	All other program service revenue		32,092,423	32,092,423		
	g	**Total.** Add lines 2a–2f		2,539,202,708			
	3	Investment income (including dividends, interest, and other similar amounts)		9,293,717	35,059	-4,860	9,263,518
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties		72,141			72,141
			(i) Real / (ii) Personal				
	6a	Gross rents	3,967,135 /				
	b	Less rental expenses	292,374 /				
	c	Rental income or (loss)	3,674,761 /				
	d	Net rental income or (loss)		3,674,761	1,839,015		1,835,746
			(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	327,398,201 / 28,682,789				
	b	Less cost or other basis and sales expenses	304,277,287 / 13,698,701				
	c	Gain or (loss)	23,120,914 / 14,984,088				
	d	Net gain or (loss)		38,105,002	175		38,104,827
Other Revenue	8a	Gross income from fundraising events (not including $ 582,303 of contributions reported on line 1c) See Part IV, line 18	a 389,867				
	b	Less direct expenses	b 455,346				
	c	Net income or (loss) from fundraising events		-65,479			-65,479
	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	OTHER REVENUE	900099	6,926,831	1,219,007	1,401,374	4,306,450
	b	LAB OUTREACH PROGRAM	621500	1,397,551		1,397,551	
	c	SUBLEASE INCOME	900099	-72,621			-72,621
	d	All other revenue					
	e	**Total.** Add lines 11a–11d		8,251,761			
	12	**Total revenue.** See Instructions		2,610,221,994	2,542,295,964	2,794,065	53,444,582

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States See Part IV, line 21	4,864,353	4,864,353		
2 Grants and other assistance to individuals in the United States See Part IV, line 22	75,914	75,914		
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	30,919,103	13,082,570	17,836,533	
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	976,038,165	788,433,042	187,221,300	383,823
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	69,770,540	56,601,909	13,163,463	5,168
9 Other employee benefits	145,292,191	112,234,490	33,029,770	27,931
10 Payroll taxes	70,482,920	55,862,755	14,604,825	15,340
11 Fees for services (non-employees)				
a Management	461,214	42,050	419,164	
b Legal	1,486,322	71,731	1,414,591	
c Accounting	977,004	35	976,969	
d Lobbying	229,322	229,322		
e Professional fundraising services See Part IV, line 17	301,241			301,241
f Investment management fees	1,032,187		1,032,187	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	51,341,403	39,389,520	11,834,868	117,015
12 Advertising and promotion	1,755,913	397,277	1,332,680	25,956
13 Office expenses	53,478,128	15,354,711	38,110,314	13,103
14 Information technology	3,337,164	2,730,609	606,555	
15 Royalties . .				
16 Occupancy	82,381,326	50,307,206	32,071,473	2,647
17 Travel	2,491,733	1,966,288	525,370	75
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	1,135,817	765,760	369,052	1,005
20 Interest	16,335,861	15,870,032	465,829	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	91,909,634	70,375,194	21,534,440	
23 Insurance	53,019,350	24,190,602	28,828,748	
24 Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O)				
a PURCHASED SERVICES	328,181,469	225,568,092	102,527,632	85,745
b MEDICAL SUPPLIES	240,830,784	196,865,408	43,965,376	
c MEDICAL EDUCATION SERVI	163,750,001	163,417,950	332,051	
d SYSTEM OVERHEAD ACTIVIT	120,121,816	74,120,503	46,001,313	
e All other expenses	31,799,880	21,744,716	9,985,980	69,184
25 **Total functional expenses.** Add lines 1 through 24e	2,543,800,755	1,934,562,039	608,190,483	1,048,233
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation Check here ▶ ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X . . . . . ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash–non-interest-bearing		88,620,545	1	91,339,673
	2	Savings and temporary cash investments		68,336,977	2	51,569,765
	3	Pledges and grants receivable, net		2,360,031	3	1,221,500
	4	Accounts receivable, net		285,713,717	4	262,415,754
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L		4,195,940	5	4,432,374
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L			6	
	7	Notes and loans receivable, net		32,068,443	7	41,989,817
	8	Inventories for sale or use		25,006,123	8	24,740,080
	9	Prepaid expenses and deferred charges		20,405,576	9	23,751,081
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 1,610,954,552			
	b	Less accumulated depreciation	10b 993,983,486	695,523,734	10c	616,971,066
	11	Investments—publicly traded securities		453,010,564	11	459,751,041
	12	Investments—other securities See Part IV, line 11		129,979,998	12	164,159,185
	13	Investments—program-related See Part IV, line 11		48,616,496	13	35,417,054
	14	Intangible assets		568,745	14	
	15	Other assets See Part IV, line 11		298,301,685	15	364,656,197
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		2,152,708,574	16	2,142,414,587
Liabilities	17	Accounts payable and accrued expenses		307,010,702	17	277,838,208
	18	Grants payable			18	584,353
	19	Deferred revenue		10,747,258	19	9,420,067
	20	Tax-exempt bond liabilities		354,202,240	20	340,791,673
	21	Escrow or custodial account liability Complete Part IV of Schedule D			21	
	22	Loans and other 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		71,017,624	23	45,087,007
	24	Unsecured notes and loans payable to unrelated third parties		27,491,001	24	32,590,236
	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		491,997,043	25	529,651,940
	26	**Total liabilities.** Add lines 17 through 25		1,262,465,868	26	1,235,963,484
Net Assets or Fund Balances		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☑ and complete lines 27 through 29, and lines 33 and 34.**				
	27	Unrestricted net assets		729,998,071	27	741,359,678
	28	Temporarily restricted net assets		80,424,280	28	86,449,119
	29	Permanently restricted net assets		79,820,355	29	78,642,306
		Organizations that do not follow SFAS 117 (ASC 958), 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		890,242,706	33	906,451,103
	34	Total liabilities and net assets/fund balances		2,152,708,574	34	2,142,414,587

Part XI Reconcilliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI . . . . . ☑

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,610,221,994
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,543,800,755
3	Revenue less expenses Subtract line 2 from line 1	3	66,421,239
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	890,242,706
5	Net unrealized gains (losses) on investments	5	-4,826,783
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-45,386,059
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	906,451,103

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII . . . . . ☑

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

Additional Data

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

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
ALFRED HOWARD MD DIRECTOR, UMM ACO, INC	37 00	X						261,974	0	25,525
ANDRIENI JULIA MD DIRECTOR UNTIL 4/2013, UMM MED GROUP, INC	31 00	X						201,374	0	12,351
BAGLEY PETER MD DIRECTOR, UMM ACO, INC	27 00	X						386,166	0	53,821
BROWN ALAN P MD DIRECTOR, UMBHS, INC	31 00	X						190,588	0	34,203
CARLUCCI DANIEL MD DIRECTOR, MARLBOROUGH HOSPITAL	32 00	X						337,376	0	41,314
CAVAGNARO CHARLES EIII MD DIRECTOR UNTIL 9/14, UMM HOSPITALS, INC	40 00	X						0	458,662	633,333
COFONE MICHAEL J TREASURER/DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X		X				354,671	0	33,495
CORBETT WILLIAM MD DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X						375,248	0	84,107
DALY SHEILA PRESIDENT, CLINTON HOSPITAL ASSOC , DIRECTOR HOSP	40 00	X		X				226,348	0	36,854
DICKSON ERIC W MD PRESIDENT & CEO/DIRECTOR, UMM HEALTH CARE, INC	40 00	X		X				761,102	0	156,798
DUNCAN DAVID DIRECTOR, COORDINATED PRIMARY CARE, INC	40 00	X						202,611	0	28,994
EISENSTOCK JORDAN MD DIRECTOR, UMM ACO, INC	40 00	X						189,631	0	32,991
FAIRCHILD DAVID MD PRESIDENT/DIRECTOR, UMM ACO, INC	40 00	X		X				440,772	0	148,280
FERGUSON R KEVIN MD DIRECTOR, UMM MED GROUP, INC	40 00	X						249,493	0	36,941
FERRUCCI JOSEPH MD DIRECTOR UNTIL 3/31/13, CMMIC, INC	32 00	X						376,901	0	40,553
FINBERG ROBERT W MD DIRECTOR, UMM HEALTH CARE, INC	20 00	X						283,734	0	110,497
GOTTLIEB PHILIP D MD DIRECTOR UNTIL 12/13, CLINTON HOSPITAL ASSOC	40 00	X						370,339	0	37,461
HARLAN DAVID MD DIRECTOR, UMM ACO, INC	20 00	X						182,645	0	34,452
KEATING TODD A TREASURER UNTIL 2/14, UMM HEALTH CARE, INC	40 00	X		X				576,413	0	897,748
KENNEDY KATHRYN MD DIRECTOR, UMM MED GROUP, INC	36 00	X						309,006	0	41,233
LAPIDAS GARY PRESIDENT UNTIL 1/18/13, UMM HEALTH VENTURES, INC	40 00	X		X				100,293	0	17,491
LAPRIORE CHERYL M PRESIDENT/DIRECTOR, UMM HEALTH VENTURES, INC	40 00	X		X				280,923	0	83,656
LASSER DANIEL H MD DIRECTOR, UMM MED GROUP, INC	20 00	X						247,205	0	26,787
MATTA LALITA MD DIRECTOR, UMM ACO, INC	24 00	X						28,919	0	6,073
MESSINA LOUIS MD DIRECTOR UNTIL 3/14, UMM MED GROUP, INC	33 00	X						626,730	0	61,111

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
METZMAKER JEFFREY N MD DIRECTOR, UMM MED GROUP, INC	29 00	X						435,631	0	38,497
MOORE KAREN PRESIDENT/DIRECTOR UNTIL 3/25/13, MARLBOROUGH HOSP	40 00	X		X				357,628	0	82,477
MULDOON PATRICK PRESIDENT, UMM MED CTR, INC ,	40 00	X		X				544,998	0	152,278
NOMPLEGGI DOMINIC MD DIRECTOR, UMM MED GROUP, INC	29 00	X						369,208	0	41,228
O'BRIEN JOHN G PRESIDENT & CEO UNTIL 2/25/13, UMM HEALTH CARE, IN	40 00	X		X				3,477,294	0	36,227
OKIKE O NSIDINANYA MD DIRECTOR, UMM HEALTH CARE, INC	40 00	X						511,675	0	40,771
O'LEARY DANIEL MD DIRECTOR, COORDINATED PRIMARY CARE, INC	25 00	X						171,244	0	4,675
ROACH STEVEN PRESIDENT/DIRECTOR, MARLBOROUGH HOSPITAL	40 00	X		X				50,929	0	6,807
ROSEN MAX P MD DIRECTOR, CMMIC, INC	24 00	X						402,765	0	16,961
SWENSON DANA E PRESIDENT/DIRECTOR, UMM REALTY, INC	40 00	X		X				265,644	0	128,932
SZYMANSKI CANDRA D INTERIM PRESIDENT UNTIL 12/13, MARLBOROUGH HOSPITA	40 00	X		X				230,795	0	157,161
TOSI STEPHEN E MD PRESIDENT, UMM MED GROUP, INC , DIRECTOR VARIOUS	40 00	X		X				808,548	0	284,139
YOUNG LYNDA M MD DIRECTOR, UMM HEALTH CARE, INC	1 00	X						29,040	0	107
ZIEDONIS DOUGLAS MD PRESIDENT/DIRECTOR, UMBHS, INC	20 00	X		X				210,680	0	39,251
ALLEN GAIL DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
ARNOW JONATHAN MD DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
BABINEAU ROBERT JR MD DIRECTOR, HEALTHALLIANCE HOSPITALS, 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, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
BOVENZI LESLIE DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
BUDD JOHN H DIRECTOR, UMASS MEMORIAL HEALTH CARE, 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
CARLSON MARY DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
CATALINA FERNANDO MD VICE CHAIRPERSON, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
CHERUBINI J PAUL DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
CLEMENTI JOHN DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
COLLINS MICHAEL MD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
CONNORS MARTIN JR DIRECTOR UNTIL 4/14, HEALTHALLIANCE HOSPITALS, INC	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
DENNEHY RAYMOND III CHAIRPERSON, HEALTH ALLIANCE HOME HEALTH AND HOSPI	1 00	X						0	0	0
DIGERONIMO ARTHUR P JR DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
DITULLIO DANIEL DIRECTOR UNTIL 9/30/14, CLINTON HOSPITAL FOUNDATIO	1 00	X						0	0	0
DOBECK PAM DIRECTOR UNTIL 9/30/14, CLINTON HOSPITAL FOUNDATIO	1 00	X						0	0	0
D'ONFRO PAUL CHAIRPERSON, HEALTHALLIANCE HOSPITALS, INC	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
GUARDIOLA ELVIRA DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
HENEBRY CLARK TREASURER/DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X		X				0	0	0
HEWITT FRANK DIRECTOR UNTIL 9/30/14, CLINTON HOSPITAL FOUNDATIO	1 00	X						0	0	0
HOLLISTER MATT FIRST VICE PRESIDENT UNTIL 9/30/14, CLINTON HOSPIT	1 00	X						0	0	0
HURLEY FRANCIS DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
JACOBSON M HOWARD EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
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
KNOX PETER DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
KUPFER BARBARA DIRECTOR, UMASS MEMORIAL ACCOUNTABLE CARE ORGANIZA	1 00	X						0	0	0
LENHARDT STEPHEN W SR EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, 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
MARTIN DONATA DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
MCGRAIL WILLIAM ESQUIRE CHAIRPERSON, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
MCGUIRE TONI DIRECTOR, UMASS MEMORIAL ACCOUNTABLE CARE ORGANIZA	1 00	X						0	0	0
MCMULLEN CYNTHIA M EDD EMERITA TRUSTEE, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
MCNAMARA MARY ELLEN DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
MELGAR SERGIO TREASURER, UMASS MEMORIAL HEALTH CARE, INC	40 00	X		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
MOLLOY ANN K DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
MORRILLY DARLENE DIRECTOR UNTIL 1/14, HEALTH ALLIANCE HOME HEALTH A	1 00	X						0	0	0
MURPHY MICHAEL D VICE CHAIRPERSON, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
NOONAN EDWARD J DIRECTOR UNTIL 9/14, UMASS MEMORIAL HOSPITALS, INC	1 00	X						0	0	0
PAEN GENARO DIRECTOR UNTIL 9/30/14, CLINTON HOSPITAL FOUNDATIO	1 00	X						0	0	0
PARRY EDWARD J III VICE CHAIRPERSON, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
PAULHUS ROBERT J JR DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X						0	0	0
PAULINO JEANNE DIRECTOR, CLINTON HOSPITAL ASSOCIATION	1 00	X		X				0	0	0
PEDERSON THORU EMERITUS TRUSTEE, UMASS MEMORIAL HEALTH CARE, 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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
PICI MICHAEL MD DIRECTOR, UMASS MEMORIAL ACCOUNTABLE CARE ORGANIZA	1 00	X						0	0	0
PONGOR PAUL J MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
PURCELL PHILIP E DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
RICHER GERALD P DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
RIVARD MICHAEL DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
SANCHEZ CAROL DIRECTOR, MARLBOROUGH 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, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
SIEGRIST RICHARD DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
STARR STANLEY B JR DIRECTOR UNTIL 9/30/14, CLINTON HOSPITAL FOUNDATIO	1 00	X						0	0	0
STECYK MARKIAN MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
TAYLOR HARVEY MD DIRECTOR, MARLBOROUGH HOSPITAL	1 00	X						0	0	0
WEISBERG OREN MD DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
WEYMOUTH DEBORAH PRESIDENT, HEALTHALLIANCE HOSPITALS, INC	40 00	X		X				0	0	0
WHITNEY MARY DIRECTOR, HEALTHALLIANCE HOSPITALS, INC	1 00	X						0	0	0
WILSON JACK DIRECTOR, UMASS MEMORIAL HEALTH CARE, INC	1 00	X						0	0	0
BRONHARD JOHN INTERIM TREASURER, CNEHA, INC	40 00			X				160,923	0	9,533
BROWN DOUGLAS S SECRETARY, UMM HEALTH CARE, INC , DIRECTOR VARIOUS	40 00			X				522,283	0	118,620
CROTEAU MAUREEN SECRETARY, CLINTON HOSPITAL ASSOC	40 00			X				54,530	0	23,177
D'AMBRA ANN-MARIA SECRETARY, MARLBOROUGH HOSPITAL	40 00			X				49,703	0	23,453
EKSTROM DEBORAH PRESIDENT, COMMUNITY HEALTHLINK, INC	40 00			X				230,448	0	77,223
FELDMANN ROBERT TREASURER UNTIL 7/7/14, CRIR, INC	40 00			X				277,239	0	77,055
GREENWOOD JOHN TREASURER, UMM ACO, INC	40 00			X				249,919	0	57,516
MCCUE STEVEN TREASURER, MARLBOROUGH HOSPITAL	40 00			X				183,669	0	33,143

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
MORABITO NANCY E SECRETARY UNTIL 3/28/13, CLINTON HOSPITAL ASSOC	32 00			X				46,509	0	3,847
MORIN LYNN A SECRETARY, CNEHA, INC	40 00			X				89,693	0	7,133
O'BRIEN WILLIAM SECRETARY, UMBHS, INC	40 00			X				118,133	0	40,517
OLSON JEFFREY TREASURER, CLINTON HOSPITAL ASSOC	40 00			X				154,309	0	27,708
SHAKMAN ALICE PRESIDENT, CMMIC, INC	40 00			X				292,804	0	54,868
SMITH FRANCIS W CLERK, UMM HEALTH VENTURES, INC	40 00			X				216,182	0	35,237
STREETER MICHELE TREASURER, UMM MED GROUP, INC	40 00			X				458,350	0	75,248
ANDERSON MILTON SR VP, CHIEF HR OFFICER UNTIL 9/14	40 00				X			543,659	0	869,300
BOLLAND ESHGHI KATHARINE VP, DEPUTY GENERAL COUNSEL	40 00				X			336,169	0	103,002
BRENCKLE GEORGE PHD SR VP, CHIEF INFORMATION OFFICER UNTIL 4/14	40 00				X			364,827	0	684,908
CYR JAMES P SR VP, HEART AND VASCULAR DISEASES	40 00				X			268,556	0	80,115
DALEY JENNIFER MD EXECUTIVE VP, CHIEF OPERATING OFFICER, UNTIL 3/18/	40 00				X			689,045	0	176,018
DAY THERESE VP, FINANCE / CFO OF MED CENTER	40 00				X			323,865	0	79,888
DIAMOND VICTORIA SR VP, OPERATIONS, UNTIL 1/14	40 00				X			310,410	0	507,670
FISHER BARBARA SR VP, OPERATIONS	40 00				X			270,015	0	104,607
HUDLIN MARGARET MD CHIEF MED OFFICER/VP PERIOPERATIVE SVCS	40 00				X			320,214	0	52,711
HYLKA SHARON SR VP, HOSPITAL ADMIN UNTIL 1/14	40 00				X			368,190	0	598,084
KLUGMAN ROBERT A MD CHIEF QUALITY OFFICER, UNTIL 9/30/13	40 00				X			358,783	0	62,384
PHILLIPS ROBERT A MD MED DIR, HEART & VASCULAR COE, UNTIL 6/7/13	40 00				X			366,763	0	125,872
RANDOLPH JOHN CHIEF COMPLIANCE OFFICER	40 00				X			218,534	0	59,546
THOMPSON DIANE SR VP, CHIEF NURSING OFFICER	40 00				X			222,088	0	107
IITSUKA CARLOS SR VP, STRATEGY & BUSINESS DEVELOPMENT	40 00				X			0	0	0
TAM STANLEY MD PHYSICIAN, CHIEF OF CARDIOTHORACIC SURGERY	30 00					X		725,274	0	41,260
LITWIN DEMETRIUS MD PHYSICIAN, CHAIR OF SURGERY DEPT	27 00					X		644,629	0	41,678
BOZORGZADEH ADEL MD PHYSICIAN, CHIEF OF ORGAN TRANSPLANTATION	32 00					X		641,376	0	41,466

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 (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
AYERS DAVID C MD PHYSICIAN, CHAIR OF ORTHOPEDICS AND PHYSICAL REHAB	33 00					X		621,324	0	40,800
BUSCONI BRIAN D MD PHYSICIAN, CHIEF OF ORTHOPEDICS	33 00					X		608,074	0	38,986
POLANOWICZ JOHN FORMER PRESIDENT UNTIL 5/6/11, MARLBOROUGH HOSPITA	0 00						X	217,576	0	0
BERGAN THOMAS FORMER PRESIDENT UNTIL 10/31/11, CMMIC, INC	0 00						X	147,085	0	2,829

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SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

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

▶ **Attach to Form 990 or Form 990-EZ.** ▶ **See separate instructions.**
▶ **Information about Schedule A (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) Name of supported organization	**(ii)** EIN	**(iii)** Type of organization (described on lines 1- 9 above or IRC section **(see instructions))**	**(iv)** Is the organization in col **(i)** listed in your governing document?		**(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 monetary support
			Yes	**No**	**Yes**	**No**	**Yes**	**No**	
Total									

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV)						
11 **Total support** (Add lines 7 through 10)						

12 Gross receipts from related activities, etc (see instructions) **12**

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2013 (line 6, column (f) divided by line 11, column (f)) **14**

15 Public support percentage for 2012 Schedule A, Part II, line 14 **15**

16a **33 1/3% support test—2013.** 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—2012.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶☐

17a **10%-facts-and-circumstances test—2013.** 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—2012.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part IV how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

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

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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) 2009	(b) 2010	(c) 2011	(d) 2012	(e) 2013	(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 2013 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2012 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2013** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2012** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2013.** 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—2012.** 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.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test		
Return Reference	Explanation	

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SCHEDULE C
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

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

▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **See separate instructions.** ▶ **Information about Schedule C (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.**

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2013

Open to Public Inspection

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

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

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

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

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

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

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

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

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

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

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

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

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

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

4a Was a correction made? ☐ **Yes** ☐ **No**

b If "Yes," describe in Part IV

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

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

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

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

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

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

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

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		
g Grassroots nontaxable amount (enter 25% of line 1f)		
h Subtract line 1g from line 1a If zero or less, enter -0-		
i Subtract line 1f from line 1c If zero or less, enter -0-		

If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:
Not over $500,000	20% of the amount on line 1e
Over $500,000 but not over $1,000,000	$100,000 plus 15% of the excess over $500,000
Over $1,000,000 but not over $1,500,000	$175,000 plus 10% of the excess over $1,000,000
Over $1,500,000 but not over $17,000,000	$225,000 plus 5% of the excess over $1,500,000
Over $17,000,000	$1,000,000

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

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

Lobbying Expenditures During 4-Year Averaging Period — Calendar year (or fiscal year beginning in)	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable 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)).

	For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.	(a) Yes	(a) No	(b) Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?		No	
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No	
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		No	
e	Publications, or published or broadcast statements?		No	
f	Grants to other organizations for lobbying purposes?	Yes		168,338
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		60,984
i	Other activities?		No	
j	Total Add lines 1c through 1i			229,322
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 carry over lobbying and political expenditures from the prior year?	3		

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

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

Part IV Supplemental Information

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

Return Reference	Explanation

Part IV Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b
▶ Attach to Form 990. ▶ See separate instructions. ▶ Information about Schedule D (Form 990) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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 can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered "Yes" 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 education) ☐ Preservation of an historically important land area
☐ Protection of natural habitat ☐ Preservation of a certified historic structure
☐ Preservation of open space

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

		Held at the End of the Year
a Total number of conservation easements	2a	
b Total acreage restricted by conservation easements	2b	
c Number of conservation easements on a certified historic structure included in (a)	2c	
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d	

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

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

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

6 Staff and volunteer hours devoted to monitoring, inspecting, 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 section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

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

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

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

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

(i) 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 (ASC 958) 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 acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

- a ☐ Public exhibition
- b ☐ Scholarly research
- c ☐ Preservation for future generations
- d ☐ Loan or exchange programs
- e ☐ Other

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

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

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" 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 XIII and complete the following table

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

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

b If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII . . . . . ☐

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

		(a) Current year	(b) Prior year	b (c) Two years back	(d) Three years back	(e) Four years back
1a	Beginning of year balance	112,462,194	109,418,023	98,294,963	104,017,758	98,561,352
b	Contributions			2,557,800	316,330	1,245,442
c	Net investment earnings, gains, and losses	9,419,969	8,142,465	12,021,986	-2,402,463	5,785,214
d	Grants or scholarships					
e	Other expenditures for facilities and programs	-4,425,190	-5,098,294	3,456,726	3,636,662	1,574,250
f	Administrative expenses	-2,355,313				
g	End of year balance	115,101,660	112,462,194	109,418,023	98,294,963	104,017,758

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

- a Board designated or quasi-endowment ▶ 0 %
- b Permanent endowment ▶ 68 000 %
- c Temporarily restricted endowment ▶ 32 000 %

The percentages in lines 2a, 2b, and 2c should equal 100%

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by

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

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

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		15,629,645		15,629,645
b Buildings		833,637,012	489,830,840	343,806,172
c Leasehold improvements		23,378,136	13,435,108	9,943,028
d Equipment		709,550,207	486,892,951	222,657,256
e Other		28,759,552	3,824,587	24,934,965
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				616,971,066

Part VII **Investments—Other Securities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
Other See Additional Data Table		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶	164,159,185	

Part VIII **Investments—Program Related.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

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

Part IX **Other Assets.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1) DUE FROM RELATED PARTIES	121,611,051
(2) CSV LIFE INSURANCE	30,897
(3) MALPRACTICE TAIL COVERAGE	30,372,295
(4) LONG TERM SECURITY DEPOSITS	207,722
(5) OTHER NON-CURRENT ASSETS	171,841
(6) RECEIVABLE FROM MEDICAID	196,624,109
(7) DUE FROM THIRD PARTIES	15,638,282
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	364,656,197

Part X **Other Liabilities.** Complete if the organization answered 'Yes' to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1 (a) Description of liability	(b) Book value
Federal income taxes	
See Additional Data Table	
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	529,651,940

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information

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

Return Reference	Explanation
PART X, LINE 2	FIN 48 (ASC 740) 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
FORM 990, SCHEDULE D, PART V ENDOWMENT FUNDS QUESTION 3A(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 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 PRESERVATION 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

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

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

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
(3)Other (A) TIFF ABSOLUTE RETURN POOL (6,291 SHARES)	28,503,832	F
(B) TIFF PRIVATE EQUITY PARTNERS 2006 (2,390,322 SHARES)	2,390,322	F
(C) FRANK RUSSELL GLOBAL PRIVATE EQUITY FUND (287,046 SHARES)	287,046	F
(D) BENEFICIAL INTEREST IN TRUSTS	73,103,922	F
(E) AETOS CAPITAL LONG/SHORT STRATEGIES (70,908 SHARES)	8,174,982	F
(F) AETOS CAPITAL DISTRESSED INV STRATEGIES (23,360 SHARES)	3,567,615	F
(G) AETOS CAPITAL MULTI-STRATEGY ARBITRAGE (39,011 SHARES)	4,796,637	F
(H) MPPLTD/PORTFOLIO CLASS A (1,211 SHARES)	46,469	F
(I) TIFF ABSOLUTE RETURN POOL CLASS C (3,876 SHARES)	8,055,517	F
(J) OMEGA OVERSEAS (132,985 SHARES)	22,245,419	F
(K) GSO SPECIAL SITUATIONS (10,000 SHARES)	10,235,000	F
(L) TOURMALET MATAWIN OFFSHORE FUND VI LP (2,204,110 SHS)	2,204,110	F
(M) EASTWARD CAPITAL PARTNERS VI LP (428,314 SHARES)	428,314	F
(N) COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	120,000	F

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

1 **(a)** Description of Liability	**(b)** Book Value
DUE TO UMASS MEDICAL SCHOOL	66,763,991
THIRD PARTY LIABILITIES	55,678,833
DUE TO RELATED PARTIES	118,299,962
ACCRUED PENSION POST RETIREMENT BENEFITS	207,794,697
O/S LOSS RESERVES	32,733,688
ESTIMATED MALPRACTICE COSTS	30,372,295
OTHER	1,953,747
ANNUITY PAYABLE	2,483,332
LT LIABILITY ARO	9,983,450
ACCRUED LT LIABILITIES	3,468,820
CLAIMS RESERVES	89,125
MEDICARE RESERVES	30,000

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SCHEDULE G (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

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

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

▶ Information about Schedule G (Form 990 or 990-EZ) and its instructions is at *www.irs.gov/form990*.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

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

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

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

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization

	(i) Name and address of individual or entity (fundraiser)	**(ii)** Activity	**(iii)** Did fundraiser have custody or control of contributions? Yes	**(iii)** No	**(iv)** Gross receipts from activity	**(v)** Amount paid to (or retained by) fundraiser listed in col **(i)**	**(vi)** Amount paid to (or retained by) organization
1	UMASS MEMORIAL FOUNDATION INC 333 SOUTH STREET SHREWSBURY, MA 01545	FUNDRAISING		No	1,741,228	301,241	1,439,987
2							
3							
4							
5							
6							
7							
8							
9							
10							
Total . . . . . ▶					1,741,228	301,241	1,439,987

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

MA, NH

Part II **Fundraising Events.** Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than $5,000.

		(a) Event #1 PARENT-WINTER BALL (event type)	(b) Event #2 CNEHA GOLF TOURNAMENT (event type)	(c) Other events 10 (total number)	(d) Total events (add col (a) through col (c))
Revenue	1 Gross receipts	361,450	245,907	364,813	972,170
	2 Less Contributions	247,634	110,269	224,400	582,303
	3 Gross income (line 1 minus line 2)	113,816	135,638	140,413	389,867
Direct Expenses	4 Cash prizes				
	5 Noncash prizes		27,538	18,452	45,990
	6 Rent/facility costs		98,062	19,955	118,017
	7 Food and beverages				
	8 Entertainment			7,500	7,500
	9 Other direct expenses	113,816	22,065	147,958	283,839
	10 Direct expense summary Add lines 4 through 9 in column (d) ▶				(455,346)
	11 Net income summary Subtract line 10 from line 3, column (d) ▶				-65,479

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

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

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 Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
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
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 (10 EVENTS REPORTED) ARE 1 SPEAKEASY HELD BY HEALTHALLIANCE HOSPITALS 2 DENNEHY GOLF TOURNAMENT HELD BY HEALTH ALLIANCE HOME HEALTH AND HOSPICE, INC 3 LOVELIGHT HELD BY HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC 4 TEE UP FOR TOTS GOLF TOURNAMENT WAS HELD BY THE PARENT 5 LINKS TO THE FUTURE EVENT WAS HELD BY THE PARENT, 6 GOLF TOURNAMENT WAS HELD BY MARLBOROUGH HOSPITAL, INC 7 SPANISH FOR KIDS HELD BY COMMUNITY HEALTHLINK 8 MARANDA HOUSE MOTHER'S DAY FUNDRAISER WAS HELD BY COMMUNITY HEALTHLINK 9 DOG WALK PAWS FOR CAUSE WAS HELD BY COMMUNITY HEALTHLINK, AND 10 125TH ANNIVERSARY EVENT WAS HELD BY CLINTON HOSPITAL ASSOCIATION

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SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule H (Form 990) and its instructions is at *www.irs.gov/form990.*

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I Financial Assistance and Certain Other Community Benefits at Cost

			Yes	No
1a	Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b	If "Yes," was it a written policy?	1b	Yes	
2	If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year ☑ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities ☐ Generally tailored to individual hospital facilities			
3	Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for *free* care ☐ 100% ☐ 150% ☑ 200% ☐ Other _____ %	3a	Yes	
b	Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☐ 400% ☑ Other 60000 0000000000 %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4	Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b	Yes	
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		No
6a	Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b	If "Yes," did the organization make it available to the public?	6b	Yes	
	Complete the following table using the worksheets provided in the Schedule H instructions Do not submit these worksheets with the Schedule H			

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			38,040,739	22,431,653	15,609,086	0 890 %
b Medicaid (from Worksheet 3, column a)			324,419,180	293,624,509	30,794,671	1 750 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			30,164,562	28,146,549	2,018,013	0 110 %
d **Total** Financial Assistance and Means-Tested Government Programs			392,624,481	344,202,711	48,421,770	2 750 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			3,511,152	2,395,288	1,115,864	0 060 %
f Health professions education (from Worksheet 5)			223,630,447	151,469,450	72,160,997	4 110 %
g Subsidized health services (from Worksheet 6)			88,217,094	76,849,933	11,367,161	0 650 %
h Research (from Worksheet 7)			1,276,827	65,750	1,211,077	0 070 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)			3,260,000	2,780,304	479,696	0 030 %
j **Total.** Other Benefits			319,895,520	233,560,725	86,334,795	4 920 %
k **Total.** Add lines 7d and 7j			712,520,001	577,763,436	134,756,565	7 670 %

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

		(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1	Physical improvements and housing			0	0		
2	Economic development			0	0		
3	Community support			6,563	0	6,563	0 %
4	Environmental improvements			0	0		
5	Leadership development and training for community members			0	0		
6	Coalition building			3,548	0	3,548	0 %
7	Community health improvement advocacy			0	0		
8	Workforce development			202,403	0	202,403	0 010 %
9	Other			0	0		
10	**Total**			212,514		212,514	0 010 %

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 Explain in Part VI the methodology used by the organization to estimate this amount	2	4,743,675		
3	Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3	3,670,196		
4	Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements				

Section B. Medicare

5	Enter total revenue received from Medicare (including DSH and IME)	5	340,169,164		
6	Enter Medicare allowable costs of care relating to payments on line 5	6	364,432,400		
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-24,263,236		
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 (owned 10% or more by officers, directors, trustees, key employees, and physicians—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 %

Part V Facility Information

Section A. Hospital Facilities

(list in order of size from largest to smallest—see instructions)
How many hospital facilities did the organization operate during the tax year?
4

Name, address, primary website address, and state license number

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

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group UMASS MEMORIAL MEDICAL CENTER INC

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 1

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 12			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**		No
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url) WWW UMASSMEMORIALHEALTHCARE ORG/			
b	☑ Other website (list url) WWW WORCESTERMA GOV/			
c	☑ Available upon request from the hospital facility			
d	☑ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide 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 its 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 CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☑ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Residency			
i ☑ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to 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 on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			
Billing and Collections			
15 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?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other similar actions (describe in Section C)			
17 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 individual's eligibility under the facility's FAP?	**17**	Yes	
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 Section C)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- **d** ☑ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

		Yes	No
19 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?	**19**	Yes	
If "No," indicate why			
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)			

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

20 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 its 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)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**22**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group HEALTHALLIANCE HOSPITAL INC

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 2

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years begining on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☑ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 12			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**	Yes	
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url)			
b	☐ Other website (list url)			
c	☑ Available upon request from the hospital facility			
d	☑ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide 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 its 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 CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☑ Insurance status			
e ☐ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Residency			
i ☐ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☐ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to 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 on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☑ Other (describe in Part VI)			
Billing and Collections			
15 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?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other similar actions (describe in Section C)			
17 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 individual's eligibility under the facility's FAP?	**17**	Yes	
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 Section C)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- **d** ☑ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☑ Other (describe in Section C)

Policy Relating to Emergency Medical Care

		Yes	No
19 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?	**19**	Yes	
If "No," indicate why			
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)			

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

20 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 its 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)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**22**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group MARLBOROUGH HOSPITAL

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 3

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years begining on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☐ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☐ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 13			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**	Yes	
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url)			
b	☐ Other website (list url)			
c	☑ Available upon request from the hospital facility			
d	☑ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide 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 its 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 CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☑ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Residency			
i ☑ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to 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 on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			
Billing and Collections			
15 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?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other similar actions (describe in Section C)			
17 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 individual's eligibility under the facility's FAP?	**17**	Yes	
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 Section C)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- **d** ☑ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

		Yes	No
19 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?	**19**	Yes	
If "No," indicate why			
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)			

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

20 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 its 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)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**22**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or facility reporting group CLINTON HOSPITAL ASSOCIATION

If reporting on Part V, Section B for a single hospital facility only: line number of hospital facility (from Schedule H, Part V, Section A) 4

			Yes	No
Community Health Needs Assessment (Lines 1 through 8c are optional for tax years beginning on or before March 23, 2012)				
1	During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 9	**1**	Yes	
	If "Yes," indicate what the CHNA report describes (check all that apply)			
a	☑ A definition of the community served by the hospital facility			
b	☑ Demographics of the community			
c	☑ Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d	☑ How data was obtained			
e	☑ The health needs of the community			
f	☑ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g	☑ The process for identifying and prioritizing community health needs and services to meet the community health needs			
h	☑ The process for consulting with persons representing the community's interests			
i	☑ Information gaps that limit the hospital facility's ability to assess the community's health needs			
j	☐ Other (describe in Part VI)			
2	Indicate the tax year the hospital facility last conducted a CHNA 20 13			
3	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Part VI how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	**3**	Yes	
4	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Part VI	**4**	Yes	
5	Did the hospital facility make its CHNA report widely available to the public?	**5**	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url)			
b	☑ Other website (list url)			
c	☑ Available upon request from the hospital facility			
d	☐ Other (describe in Part VI)			
6	If the hospital facility addressed needs identified in its most recently conducted CHNA, indicate how (check all that apply as of the end of the tax year)			
a	☑ Adoption of an implementation strategy that addresses each of the community health needs identified through the CHNA			
b	☑ Execution of the implementation strategy			
c	☑ Participation in the development of a community-wide plan			
d	☑ Participation in the execution of a community-wide 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 its 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 CHNA? If "No," explain in Part VI which needs it has not addressed and the reasons why it has not addressed such needs	**7**		No
8a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	**8a**		No
b	If "Yes" to line 8a, did the organization file Form 4720 to report the section 4959 excise tax?	**8b**		
c	If "Yes" to line 8b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy		Yes	No
9 Did the hospital facility have in place during the tax year a written financial assistance policy that Explained eligibility criteria for financial assistance, and whether such assistance includes free or discounted care?	**9**	Yes	
10 Used federal poverty guidelines (FPG) to determine eligibility for providing *free* care?	**10**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for free care 200 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
11 Used FPG to determine eligibility for providing *discounted* care?	**11**	Yes	
If "Yes," indicate the FPG family income limit for eligibility for discounted care 600 000000000000% If "No," explain in Part VI the criteria the hospital facility used			
12 Explained the basis for calculating amounts charged to patients?	**12**	Yes	
If "Yes," indicate the factors used in determining such amounts (check all that apply)			
a ☑ Income level			
b ☐ Asset level			
c ☐ Medical indigency			
d ☑ Insurance status			
e ☑ Uninsured discount			
f ☐ Medicaid/Medicare			
g ☑ State regulation			
h ☐ Residency			
i ☐ Other (describe in Part VI)			
13 Explained the method for applying for financial assistance?	**13**	Yes	
14 Included measures to publicize the policy within the community served by the hospital facility?	**14**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The policy was posted on the hospital facility's website			
b ☑ The policy was attached to 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 on admission to the hospital facility			
f ☑ The policy was available upon request			
g ☐ Other (describe in Part VI)			
Billing and Collections			
15 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?	**15**	Yes	
16 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP			
a ☐ Reporting to credit agency			
b ☐ Lawsuits			
c ☐ Liens on residences			
d ☐ Body attachments			
e ☑ Other similar actions (describe in Section C)			
17 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 individual's eligibility under the facility's FAP?	**17**	Yes	
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 Section C)			

Part V Facility Information *(continued)*

18 Indicate which efforts the hospital facility made before initiating any of the actions listed in line 17 (check all that apply)

- **a** ☑ Notified individuals of the financial assistance policy on admission
- **b** ☑ Notified individuals of the financial assistance policy prior to discharge
- **c** ☑ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- **d** ☑ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- **e** ☐ Other (describe in Section C)

Policy Relating to Emergency Medical Care

		Yes	No
19 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?	**19**	Yes	
If "No," indicate why			
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)			

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

20 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 its 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)			
21 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**21**		No
If "Yes," explain in Part VI			
22 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**22**	Yes	
If "Yes," explain in Part VI			

Part V Facility Information *(continued)*

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

Form and Line Reference	Explanation
See Additional Data Table	

Part V Facility Information *(continued)*

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

How many non-hospital health care facilities did the organization operate during the tax year? 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 MED CENTER(PATHOLOGY) BIOTECH THREE ONE INNOVATION DRIVE WORCESTER, MA 01605	SATELLITE - PATHOLOGY SERVICES
3	UMASS MEMORIAL MED CENTER AMBULANCE 23 WELL STREET WORCESTER, MA 01604	SATELLITE - AMBULATORY SERVICES
4	UMASS MEMORIAL MED CENTER AMBULANCE 100 PROVIDENCE STREET WORCESTER, MA 01604	SATELLITE - AMBULATORY SERVICES
5		
6		
7		
8		
9		
10		

Part VI Supplemental Information

Provide the following information

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7, Part II and Part III, lines 2, 3, 4, 8 and 9b

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

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

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

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

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

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

Form and Line Reference	Explanation
PART II, COMMUNITY BUILDING ACTIVITIES	UMASS MEMORIAL MEDICAL CENTER RECOGNIZES COMMUNITY BUILDING ACTIVITIES AS BEING A PART OF THE "SOCIAL DETERMINANTS OF HEALTH" THAT IMPACT THE HEALTH OF THE COMMUNITY WE INVEST IN EDUCATIONAL COLLABORATIVES, COALITION BUILDING AND ADVOCACY EFFORTS, WORKFORCE DEVELOPMENT AND 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 "AS STATE OF COMPLETE, PHYSICAL, MENTAL AND SOCIAL WELL BEING AND NOT MERELY THE ABSENCE OF DISEASE " BY ADOPTING THIS DEFINITION, UMASS MEMORIAL MEDICAL CENTER 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 EXAMPLES INCLUDE - FUNDING AND PROMOTING WORKFORCE AND HEALTH CAREER DEVELOPMENT OPPORTUNITIES FOR INNER-CITY YOUTHHEALTHALLIANCE HOSPITAL FOR WORKFORCE DEVELOPMENT HEALTHALLIANCE HAS PROVIDED FINANCIAL ASSISTANCE THROUGH PROCEEDS FROM THE ANNUAL GOLF TOURNAMENT TO STUDENTS WHO WISH TO PURSUE A CAREER IN THE HEALTH CARE FIELD VIA AN INTERNSHIP PROGRAM PROVIDING FINANCIAL ASSISTANCE AND EXPERIENCE THROUGH HANDS ON PRACTICE AND OBSERVATION FOR COMMUNITY SUPPORT, COMMUNITY EMERGENCY PREPAREDNESS AND DRILLS ARE CONDUCTED IN COLLABORATION WITH THE LEOMINSTER AND FITCHBURG FIRE DEPARTMENTS AND MEDSTAR EMS

Form and Line Reference	Explanation
PART III, LINE 8	THE MEDICARE COSTS ARE OBTAINED FROM THE COST REPORT FOR INPATIENT, PSYCHIATRIC, CAPITAL, AND OUTPATIENT SERVICES IN ADDITION, FEE BASED SERVICES SUCH AS LABS, PT, OT, ETC , ARE DETERMINED THROUGH PS&R CHARGES TIMES OUTPATIENT COST TO CHARGE RATIO

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

Form and Line Reference	Explanation
PART VI, LINE 2	UMASS MEMORIAL MEDICAL CENTER COMPLETED ITS COMMUNITY HEALTH NEEDS ASSESSMENT BY ASSEMBLIN G A DIVERSE GROUP OF COMMUNITY STAKEHOLDERS THAT INCLUDE, BUT ARE NOT LIMITED TO, MEMBERS OF HEALTH AND HUMAN SERVICE ORGANIZATIONS, PHILANTHROPY, COMMUNITIES OF COLOR, NEIGHBORHOO D RESIDENTS, FAITH-BASED ORGANIZATIONS AND THE WORCESTER DIVISION OF PUBLIC HEALTH AS PART OF THE GROUP THAT ASSISTED AND GUIDED THE ASSESSMENT PROCESS THE HOSPITALS COMMUNITY BEN EFIT IMPLEMENTATION STRATEGY IS ALIGNED WITH THE CHIP THE OTHER NEEDS THAT ARE NOT INCLUD ED IN THE CHNA/CHIP ARE NOT BEING ADDRESSED BECAUSE THEY ARE NOT A PART OF THE FIVE IDENTI FIED PRIORITY CHIP DOMAIN AREAS AND DUE TO LIMITED FUNDING THE FOLLOWING STRATEGIES ARE C ONDUCTED TO COMPLETE THE ASSESSMENT - CONDUCT KEY INFORMANT INTERVIEWS AND FOCUS GROUPS WI TH COMMUNITY-BASED ORGANIZATIONS AND RESIDENTS- CONDUCT OUTREACH EFFORTS TO MEDICALLY-UNDE RSERVED POPULATIONS AND CONVENE MEETINGS WITH NEIGHBORHOOD/COMMUNITY GROUPS- REVIEWED PRIM ARY AND SECONDARY DATA- CONDUCT ONLINE COMMUNITY SURVEY- ORGANIZED COMMUNITY FORUMS TO SHA RE FINDINGS AND RELEASE OF FINAL REPORT - ORGANIZED TASK FORCES FOR FURTHER ACTION TO IDEN TIFY PRIORITY AREASTHE FOLLOWING SOURCES INFORM AND ENHANCE OUR EFFORTS TO IDENTIFY PRIORI TIES AND UNMET NEEDS - U S CENSUS 2010- HEALTHY PEOPLE 2020- NATIONAL PREVENTION STRATEGY - MASSACHUSETTS DEPARTMENT OF EDUCATION REPORTS INCLUDING LOCAL ENROLLMENT AND LANGUAGE DA TA - MASSACHUSETTS DEPARTMENT OF EMPLOYMENT AND TRAINING- HOSPITAL UTILIZATION DATA - MASS ACHUSETTS DEPARTMENT OF PUBLIC HEALTH/ MASSCHIP- DATA FROM VARIOUS CITY OF WORCESTER DEPAR TMENTS INCLUDING, BUT NOT LIMITED TO, THE LOCAL DIVISION OF PUBLIC HEALTH, NEIGHBORHOOD SE RVICES AND POLICE - INFORMATION COLLECTED FROM HEALTH CARE PROVIDERS, COMMUNITY GROUPS/UND ERSERVED POPULATIONS AND INDIVIDUALS WHO HAVE EXPERTISE ON COMMUNITY HEALTH ISSUES HEALTHA LLIANCE HOSPITAL THE COMMUNITY HEALTH ASSESSMENT PROCESS CONSISTED OF COMPREHENSIVE GATHER ING OF QUANTITATIVE (I E HEALTH STATUS INDICATORS) AND QUALITATIVE DATA, THROUGH FOCUS GR OUPS WITH COMMUNITY MEMBERS AND INTERVIEWS WITH COMMUNITY MEMBERS AND COMMUNITY LEADERS P ARTICIPANTS WERE DRAWN FROM AMONG COMMUNITY-BASED, EDUCATIONAL, CIVIC, GOVERNMENTAL, FAITH -BASED PROFESSIONALS, HEALTH CARE PROVIDERS, AND OTHERS, AND EVERY EFFOT WAS MADE TO ENSUR E RACIAL/ETHNIC, SOCIOECONOMIC, AND GEOGRAPHIC DIVERSITY IN THE COMPOSITION OF FOCUS GROUP S AND INTERVIEW PARTICIPANTS THIS ASSESSMENT WAS A JOINT EFFORT OF THE JOINT COALITION ON HEALTH (JCOH) AND THE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH'S COMMUNITY HEALTH NETWOR K AREA (CHNA 9), WHICH ALSO INCLUDES HEYWOOD HOSPITAL AND CLINTON HOSPITAL A COMMUNITY HE ALTH ASSESSMENT WAS CONDUCTED IN FY11 SO A COORDINATED PLAN HAS PRIORITIZED THE NEEDS OF T HE COMMUNITY MARLBOROUGH HOSPITAL THE COMMUNITY BENEFITS ADVISORY COUNCIL, COMPRISED OF ME MBERS OF DIFFERENT AGENCIES AND BUSINESSES IN THE AREA, HELPS TO IDENTIFY PROGRAMS IN SUPP ORT OF THE COMMUNITY PRIORITIES THE ASSESSMENT WAS COMPLETED IN CONJUNCTION WITH THE COMM UNITY COALITION OF METROWEST, EDWARD M KENNEDY COMMUNITY HEALTH CENTER, BOARDS OF HEALTH FROM MARLBORO AND HUDSON AND THE SOUTHBOROUGH MEDICAL GROUP CLINTON HOSPITAL BOTH QUANTITA TIVE AND QUALITATIVE DATA WERE COLLECTED FOR THE COMMUNITY HEALTH ASSESSMENT ALL DATA WER E GATHERED SYSTEMATICALLY UTILIZING THE FOLLOWING STANDARDS OR PRINCIPLES WHICH GUIDED THE METHODOLOGIES AND SOURCE SELECTIONS 1 AVAILABILITY OF MULTIPLE YEARS OF DATA ON STUDY EL EMENTS,2 SPECIFICITY OF DATA TO THE STUDY AREA COMMUNITIES,3 APPROPRIATENESS OF DATA COL LECTION METHODOLOGIES TO THE DATA SOURCE,4 BROAD PARTICIPATION AMOUNG THE STAKEHOLDER POP ULATIONS,5 BROAD RANGE OF INPUT FROM QUALITATIVE AND QUANTITATIVE SOURCES THE MAJORITY OF THE QUANTITATIVE DATA COLLECTED FOR THE CHA CAME FROM THE MASSACHUSETTS COMMUNITY HEALTH INFORMATION PROFILE (MASS CHIP) OTHER SOURCES INCLUDE THE MASSACHUSETTS DEPARTMENT OF PU BLIC HEALTH, THE UNITED STATES CENSUS BUREAU, THE MASSACHUSETTS DEPARTMENT OF WORKFORCE DE VELOPMENT, THE MASSACHUSETTS DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION, AND THE MAS SACHUSETTS BEHAVIORAL HEALTH PARTNERSHIP WHENEVER POSSIBLE, THREE YEARS OF DATA WERE USED FOR EACH MEASURE AND, WHEN FEASIBLE, DATA IS PROVIDED FOR INDIVIDUAL TOWNS QUALITATIVE DA TA WAS ELICITED TO ENHANCE, CLARIFY, AND ADD "COMMUNITY VOICES" AND REAL LIFE EXPERIENCES TO THE QUANTITATIVE DATA INCLUDED IN THE REPORT QUALITATIVE DATA ALSO PROVIDES A LENS INT O CURRENT CONDITIONS - ECONOMIC AND CULTURAL - WHICH QUANTITATIVE DATA CANNOT DUE TO THE L AGS BETWEEN DATA COLLECTION, REPORTING, AND RETRIEVAL FOR EXAMPLE, THE QUALITATIVE DATA P RESENTED HERE STRONGLY REFLECTS THE ECONOMIC CRISIS WHICH OCCURRED DURING THE QUALITATIVE DATA COLLECTION PROCESS BUT AFTER MUCH OF THE QUANTITATIVE DATA HAD ALREADY BEEN COLLECTED AND REPORTED QUALITATIVE DATA FOR THIS ASSESSMENT WAS GATHERED VIA FOCUS GROUPS WITH COMM UNITY MEMBERS AND THROUGH INTERVIEWS WITH COMMUNIT

Form and Line Reference	Explanation
PART VI, LINE 2	Y MEMBERS AND COMMUNITY LEADERS FOCUS GROUPS AND INTERVIEWS WERE CONDUCTED EVERY EFFORT WAS MADE TO ENSURE RACIAL/ETHIC, SOCIOECONOMIC, AND GEOGRAPHIC DIVERSITY IN THE COMPOSITIO N OF FOCUS GROUPS AND INTERVIEW PARTICIPANTS

Form and Line Reference	Explanation
PART VI, LINE 4	GEOGRAPHICAL REACH THE 2012 COMMUNITY HEALTH ASSESSMENT (CHA) AND SUBSEQUENT GREATER WORC ESTER COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) FOCUSES ON THE CITY OF WORCESTER AND THE OU TLYING COMMUNITIES OF SHREWSBURY, MILLBURY, WEST BOYLSTON, LEICESTER, AND HOLDEN, A SUB-SE CTION OF ITS PRIMARY SERVICE AREA THIS SPECIFIC GEOGRAPHIC AREA IS THE FOCUS FOR THE CITY OF WORCESTER DIVISION OF PUBLIC HEALTH REGIONALIZATION INITIATIVE, AND OVERLAPS WITH THE SERVICE AREA OF MANY OTHER LOCAL ORGANIZATIONS FOCUSING UMASS MEMORIALS CHNA ON THIS GEOG RAPHIC AREA FACILITATES THE ALIGNMENT OF THE HOSPITALS EFFORTS WITH COMMUNITY AND GOVERNME NTAL PARTNERS, SPECIFICALLY THE CITY HEALTH DEPARTMENT, THE AREA FEDERALLY QUALIFIED HEALT H CENTERS, AND COMMUNITY-BASED ORGANIZATIONS THIS FOCUS ALSO FACILITATES COLLABORATION WI TH THE CHIP ADVISORY COMMITTEE THAT IMPLEMENTS KEY STRATEGIES OF THE CHIP SO THAT FUTURE I NITIATIVES CAN BE DEVELOPED IN A MORE COORDINATED APPROACH REGIONAL DESCRIPTION THE CITY OF WORCESTER IS VERY ETHNICALLY-DIVERSE, CONSIDERABLY MORE SO THAN THE NATION AND STATE OV ERALL THE NUMBER OF HISPANICS LIVING IN THE CITY HAS GROWN BY 35% OVER THE PAST 10 YEARS REFUGEES FROM IRAQ CURRENTLY ACCOUNT FOR THE GREATEST PERCENTAGE OF NEW IMMIGRANTS (51%) FOLLOWED BY REFUGEES FROM BHUTAN, BURMA, LIBERIA AND OTHER AFRICAN NATIONS HEALTH RESOURC ES AND SERVICES ADMINISTRATION (HRSA) HAS DESIGNATED THE CITY OF WORCESTER A HEALTH PROFES SIONAL SHORTAGE AREA (HPSA) IN PRIMARY CARE, MENTAL HEALTH AND DENTAL SERVICES DUE TO ITS LOW INCOME POPULATION THE CITY OF WORCESTER HAS SEVERAL NEIGHBORHOODS WITH A SHORTAGE OF HEALTH PROVIDERS AND HRSA HAS DETERMINED THAT MANY CENSUS TRACTS IN THE CITY ARE MEDICALLY - UNDERSERVED AREAS (MUAS) ECONOMIC CHARACTERISTICS - THE U S CENSUS DATA FOR 2010 INDICAT ED THAT THE MEDIAN HOUSEHOLD INCOME FOR WORCESTER COUNTY WAS $29,316 FOR THE CITY OF WORC ESTER, THE REGION'S LARGEST URBAN AREA, IT WAS CONSIDERABLY LOWER AT $23,135 ACCORDING TO THE CENSUS DATA, OF THE CITY'S TOTAL 181,045 RESIDENTS, 19 4% ARE LIVING BELOW THE POVERT Y 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 COMMUNIT Y SURVEY 1-YEAR ESTIMATES, U S CENSUS) THE UNEMPLOYMENT RATE IN WORCESTER COUNTY RANGED BETWEEN 9 3 IN JANUARY 2011 AND 7 2 IN DECEMBER 2011 (SOURCE MASSACHUSETTS EXECUTIVE OFF ICE OF LABOR WORKFORCE AND DEVELOPMENT) THESE FACTORS HAVE RESULTED IN A STRONG NEED FOR FOOD ASSISTANCE SERVICES FOR EXAMPLE, ACCORDING TO THE MASSACHUSETTS DEPARTMENT OF EDUCAT ION, 64% OF STUDENTS IN THE WORCESTER PUBLIC SCHOOL SYSTEM RECEIVE FREE SCHOOL LUNCH (SOU RCE MASSACHUSETTS DEPARTMENT OF EDUCATION) DEMOGRAPHICS WORCESTER IS THE LARGEST SITE F OR REFUGEE RESETTLEMENT IN MASSACHUSETTS, WITH MORE THAN 1,600 REFUGEES RESETTLED IN THE C ITY IN THE PAST FIVE YEARS AS A RESULT, THE CITY OF WORCESTERS FOREIGN BORN POPULATION IS SIGNIFICANTLY HIGHER THAN WORCESTER COUNTY AS A WHOLE, ACCOUNTING FOR THE MAJORITY OF THI S POPULATION IN THE REGION ACCORDING TO U S CENSUS 2010 FIGURES, THE HISPANIC POPULATION AND OTHER NON-HISPANIC, NON-WHITE ETHNIC GROUPS IN THE CITY HAVE NOTABLY INCREASED WHILE THE WHITE, NON-HISPANIC POPULATION HAS DECREASED REFLECTING THIS DIVERSITY, NINETY PERCEN T OF ALL MEDICAL INTERPRETATIONS PROVIDED BY UMMHC ARE CONDUCTED IN SPANISH, PORTUGUESE, VIETNAMESE, ARABIC, ALBANIAN AND AMERICAN SIGN LANGUAGE THE REMAINING TEN PERCENT ARE CON DUCTED IN OTHER NON-PRIMARY LANGUAGES, THE POOL OF WHICH CONSISTS OF 81 DIFFERENT LANGUAGE S THE SENIOR POPULATION IN THE REGION ALSO CONTINUES TO GROW AS BABY BOOMERS REACH THE AG E OF 65 ACCORDING TO THE U S CENSUS, RESIDENTS BETWEEN THE AGES OF 20-64 ACCOUNT FOR THE MAJORITY OF THE POPULATION IN WORCESTER COUNTY AT 61% HEALTHALLIANCE HOSPITAL OUR TARGET POPULATIONS FOCUS ON MEDICALLY-UNDERSERVED AND VULNERABLE GROUPS OF ALL AGES IN NORTH CEN TRAL MASSACHUSETTS OUR MOST VULNERABLE POPULATIONS INCLUDE CHILDREN, ETHNIC AND LINGUISTI C MINORITIES AND THOSE LIVING IN POVERTY THESE POPULATIONS OFTEN BECOME ISOLATED AND DISE NFRANCHISED DUE TO NEGLIGENCE, MISPERCEPTIONS, AND EVEN FEAR THE COMMUNITY HEALTH AND ASS ESSMENT OF NORTH CENTRAL MA INCLUDES THE 27 CITIES AND TOWNS COVERED BY COMMUNITY HEALTH N ETWORK AREA 9 (CHNA9), INCLUDING THE CITIES OF FITCHBURG, LEOMINSTER, GARDNER, AND THE TOW NS OF ASHBURNHAM, ASHBY, AYER, BARRE, BERLIN, BOLTON, CLINTON, GROTON, HARDWICK, HARVARD, HUBBARDSTON, LANCASTER, LUNENBERG, NEW BRAINTREE, OAKHAM, PEPPERELL, PRINCETON, RUTLAND, S HIRLEY, STERLING, TEMPLETON, TOWNSEND, WESTMINSTER, AND WINCHENDON ELEVEN OF THESE CITIES AND TOWNS ARE ALSO WITHIN THE SERVICE AREA THE HOSPITAL IS ACTIVELY INVOLVED IN COALITIO N BUILDING THAT FOCUSES ON IMPROVING THE HEALTH OF THE COMMUNITY, INCLUDING THE JOINT COAL ITION ON HEALTH THE COALITION HAS BROUGHT POSITIVE CHANGE TO THE SERVICE AREA HEALTHALLI ANCE HOSPITAL IS ALSO ACTIVELY ENGAGED WITH THE CH

Form and Line Reference	Explanation
PART VI, LINE 4	NA 9, WHOSE GOAL IS CONTINUOUS IMPROVEMENT ON HEALTH STATUS, WITH A FOCUS ON HEALTH EQUALI TY AND ADDRESSING AND ELIMINATING HEALTH DISPARITIES CONTINUED ON SCHEDULE O

Form and Line Reference	Explanation
PART VI, LINE 5	UMASS MEMORIAL HAS A DESIGNATED COMMUNITY BENEFIT DEPARTMENT HOUSED WITHIN COMMUNITY RELATIONS THAT IS WHOLLY DEDICATED TO PROMOTING THE COMMUNITY BENEFIT AGENDA WITH A SPECIAL FOCUS ON COMMUNITY HEALTH IMPROVEMENT OUR COMMUNITY BENEFITS STAFF WORKS VERY CLOSELY WITH MULTIPLE COMMUNITY ORGANIZATIONS FORGING PARTNERSHIPS THE HOSPITAL HAS A STRONG AND LONGSTANDING PARTNERSHIP WITH THE WORCESTER DIVISION OF PUBLIC HEALTH WHICH HAS RESULTED IN SIGNIFICANT OPPORTUNITIES THAT HAVE LEVERAGED FUNDING AND IMPLEMENTATION OF PREVENTIVE COMMUNITY-CLINICAL LINKAGES IN ADDITION, WE WORK CLOSELY WITH THE TWO FEDERALLY QUALIFIED COMMUNITY HEALTH CENTERS AND LEVERAGE INTERNAL RESOURCES WITHIN THE SYSTEM TO INCREASE PROGRAM CAPACITY WHENEVER POSSIBLE THE COMMUNITY RELATIONS/COMMUNITY BENEFITS DEPARTMENT WORKS CLOSELY WITH PEDI-PRIMARY CARE, FAMILY AND COMMUNITY MEDICINE, PEDI-PULMONOLOGY AND PLUMLEY VILLAGE HEALTH SERVICES HEALTHALLIANCE HOSPITAL HEALTHALLIANCE HOSPITAL HAS A COMMUNITY BENEFIT PROGRAM WITHIN THE MARKETING/COMMUNICATIONS DEPARTMENT THAT IS RESPONSIBLE FOR PROMOTING THE COMMUNITY BENEFIT AGENDA FOCUSING ON COMMUNITY HEALTH IMPROVEMENT OUR COMMUNITY BENEFITS STAFF WORKS VERY CLOSELY WITH MULTIPLE COMMUNITY ORGANIZATIONS FORGING PARTNERSHIPS IN ADDITION, WE LEVERAGE INTERNAL RESOURCES WITHIN THE SYSTEM TO INCREASE PROGRAM CAPACITY WHENEVER POSSIBLE WE CONTINUE TO SUPPORT HEALTH EDUCATION AND SCREENINGS RELATED TO CHRONIC OCCLUSIVE PULMONARY DISEASE (COPD), HEART HEALTH, DEPRESSION, DIABETES, AND MENTAL/BEHAVIORAL HEALTH MARLBOROUGH HOSPITAL MARLBOROUGH HOSPITAL PARTICIPATES IN AREA EVENTS AND PROVIDES FACILITIES FOR SUPPORT GROUPS IN ADDITION, WHENEVER POSSIBLE WE LEVERAGE INTERNAL RESOURCES TO BUILD CAPACITY IN OUR PROGRAMMING AND WE HAVE STAFF THAT SUPPORTS COMMUNITY BENEFITS ACTIVITIES CLINTON HOSPITAL ASSOCIATION TARGET POPULATIONS FOR CLINTON HOSPITAL'S COMMUNITY BENEFITS INITIATIVES ARE IDENTIFIED THROUGH A COMMUNITY INPUT AND PLANNING PROCESS, COLLABORATIVE EFFORTS, AND A CHA WHICH IS CONDUCTED EVERY THREE YEARS

Form and Line Reference	Explanation
PART VI, LINE 6	UMASS MEMORIAL MEDICAL CENTER IS PART OF THE UMASS MEMORIAL HEALTH CARE SYSTEM (FOUR HOSPITALS TOTAL IN CENTRAL MASSACHUSETTS) EACH HOSPITAL HAS DESIGNATED COMMUNITY BENEFITS STAFF TO WORK WITH THEIR RESPECTIVE LOCAL COMMUNITIES EACH HOSPITAL IS RESPONSIBLE FOR DEVELOPING THEIR OWN COMMUNITY HEALTH NEEDS ASSESSMENT IN COLLABORATION WITH LOCAL COMMUNITY STAKEHOLDERS AND DEVELOPS A COMMUNITY BENEFIT IMPLEMENTATION STRATEGY FOR THEIR RESPECTIVE COMMUNITY

Form and Line Reference	Explanation
PART VI, LINE 7, REPORTS FILED WITH STATES	MA

Form and Line Reference	Explanation
PART VI LINE 7	YES, ALL FOUR HOSPITALS FILE INDIVIDUAL COMMUNITY BENEFIT REPORTS WITH THE MASSACHUSETTS ATTORNEY GENERAL'S OFFICE

Additional Data

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

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 3 YES, INPUT FROM DIVERSE PERSONS WHO REPRESENT THE COMMUNITY WAS TAKEN INTO ACCOUNT 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 COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) THE DIRECTOR OF THE WDPH AND THE UMASS MEMORIAL VICE PRESIDENT OF COMMUNITY RELATIONS CO-CHAIRED THE LEADERSHIP PROCESS TO DEVELOP A CHNA AND COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) FOR THE GREATER WORCESTER REGION DURING THE ASSESSMENT PROCESS, COMMUNITY MEMBERS WERE ENGAGED IN KEY INFORMANT INTERVIEWS, FOCUS GROUPS, AND COMMUNITY DIALOGUES, WHICH ALLOWED FOR COMMUNITY MEMBERS TO REVIEW AND DISCUSS A PRELIMINARY PROFILE OF THE REGION AND PROVIDE THEIR FEEDBACK ON COMMUNITY HEALTH-RELATED STRENGTHS, NEEDS, AND A VISION FOR THE FUTURE TEN COMMUNITY DIALOGUE SESSIONS WERE HELD FIVE SESSIONS IN WORCESTER, AND FIVE IN THE OUTLYING COMMUNITIES (ONE EACH IN SHREWSBURY, MILLBURY, WEST BOYLSTON, LEICESTER, AND HOLDEN) 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 OUR COMMUNITY BENEFITS PLAN ALIGNS WITH THE CHIP

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 3 THE COMMUNITY HEALTH ASSESSMENT PROCESS CONSISTED OF A COMPREHENSIVE GATHERING OF QUANTITATIVE (I E , HEALTH STATUS INDICATORS) AND QUALITATIVE DATA, THROUGH FOCUS GROUPS WITH COMMUNITY MEMBERS AND THROUGH INTERVIEWS WITH COMMUNITY MEMBERS AND COMMUNITY LEADERS PARTICIPANTS WERE DRAWN FROM AMONG COMMUNITY-BASED, EDUCATIONAL, CIVIC, GOVERNMENTAL, AND FAITH-BASED PROFESSIONALS, HEALTH CARE PROVIDERS, AND OTHERS, AND EVERY EFFORT WAS MADE TO ENSURE RACIAL/ETHNIC, SOCIOECONOMIC, AND GEOGRAPHIC DIVERSITY IN THE COMPOSITION OF FOCUS GROUPS AND INTERVIEW PARTICIPANTS THIS ASSESSMENT WAS A JOINT EFFORT OF THE JOINT COALITION ON HEALTH (JCOH) AND THE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH'S COMMUNITY HEALTH NETWORK AREA (CHNA 9), WHICH ALSO INCLUDES HEYWOOD HOSPITAL AND CLINTON HOSPITAL A COMMUNITY HEALTH ASSESSMENT WAS CONDUCTED IN FY11 SO A COORDINATED PLAN HAS PRIORITIZED THE NEEDS OF THE COMMUNITY

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 3 THE PROCESS INCLUDED GATHERING COMMUNITY INPUT, AS WELL AS ANALYSIS OF GENERAL DATA COLLECTED FROM THE HOSPITAL AND PUBLICLY AVAILABLE DATA SOURCES THE PROCESS ALSO INCORPORATED A SURVEY COMPONENT THAT WAS AVAILABLE IN ENGLISH, SPANISH AND PORTUGUESE, AS WELL AS KEY INFORMANT INTERVIEWS AND FOCUS GROUPS

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 3 CLINTON HOSPITAL HAS BEEN INVOLVED IN THE DEVELOPMENT OF THE COMMUNITY HEALTH NEEDS ASSESSMENT (CHA) AND UTILIZES THE INFORMATION IN THE CHA TO COLLABORATE WITH OTHER COMMUNITY BASED ORGANIZATIONS, SCHOOLS, DIVERSE STAKEHOLDERS, AND MEMBERS OF THE COMMUNITY TO ADOPT IMPLEMENTATION STRATEGIES THAT ADDRESS THE UNMET HEALTH NEEDS OF THE HOSPITAL'S CATCHMENT AREA

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 4 HEALTHALLIANCE HOSPITAL DID A COMMUNITY NEEDS ASSESSMENT WITH CLINTON HOSPITAL AND HEYWOOD HOSPITAL LINK HTTP WWW UMASSMEMORIALHEALTHCARE ORG/SITES/UMASS-MEMORIAL-HOSPITAL/FILES/DOCUMENTS/PATIENTS_VISITORS/HEALTHALLIANCE%20HOSPITAL%20BENEFITS%20PLAN%20FY13-FY14%20FINAL PDF

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 4 THE ASSESSMENT WAS DONE IN CONJUNCTION WITH THE METRO WEST MEDICAL CENTER

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 4 THE CHA WORK WAS COMPLETED WITH THE COMBINED EFFORTS OF THE MINORITY COALITION OF NORTH CENTRAL MASSACHUSETTS, THE SPANISH AMERICAN CENTER, CLEGHORN NEIGHBORHOOD CENTER, WHEAT, THREE PYRAMIDS, BEAUTIFUL GATE CHURCH, NEW HOPE COMMUNITY CHURCH, TWIN CITIES CDC, GARDNER CDC, MEMORIAL CONGREGATIONAL CHURCH, CMAHEC, MONTACHUSETT OPPORTUNITY COUNCIL AND MANY OTHER AGENCIES, INDIVIDUALS, AND THE FOLLOWING HOSPITALS, HEYWOOD HOSPITAL, HEALTHALLIANCE HOSPITAL, CLINTON HOSPITAL TOGETHER, THESE ENTITIES HAVE CAPITALIZED ON THEIR COMPLEMENTARY EXPERTISE AND HAVE PRODUCED A DOCUMENT THAT CAN BE USED BY STAKEHOLDERS FROM EVERY SECTOR OF THE COMMUNITY TO BETTER THE HEALTH AND WELFARE OF RESIDENTS OF NORTH CENTRAL MASSACHUSETTS

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 5D THE CHNA WAS PUBLICALLY ANNOUNCED TO THE COMMUNITY AT A PUBLIC EVENT ATTENDED BY MORE THAN 100 COMMUNITY STAKEHOLDERS AND HOSTED BY THE WORCESTER CITY MANAGER, WORCESTER DIRECTOR OF PUBLIC HEALTH, CEO OF UMASS MEMORIAL HEALTH CARE AND THE UMASS MEMORIAL VICE PRESIDENT OF COMMUNITY RELATIONS IN ADDITION, PRESENTATIONS HAVE BEEN MADE TO DIFFERENT GROUPS INCLUDING PHILANTHROPIC ORGANIZATIONS, PHYSICIANS AND STUDENTS AT UMASS MEDICAL SCHOOL AND THROUGH ON-GOING COMMUNITY ENGAGEMENT ACTIVITIES AND DISSEMINATION THROUGH COMMON PATHWAYS HEALTHY COMMUNITIES COALITION THE HOSPITAL AND WDPH ALSO ENGAGED IN VARIOUS MEDIA VENUES INCLUDING, PRINT AND ONLINE ARTICLES IN LOCAL NEWS AND COMMUNITY NEWSPAPERS, RADIO, PANEL DISCUSSIONS/INTERVIEWS TELEVISED ON WCCATV13 AND A FOCUS ISSUE OVERVIEWING EACH CHIP DOMAIN AREA

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 5D THE LAST COMMUNITY HEALTH ASSESSMENT WAS MADE AVAILABLE THROUGH OUR WEBSITE AND PRESENTATIONS TO VARIOUS ORGANIZATIONS AND COMMUNITY FORUMS THROUGHOUT OUR SERVICE AREAS THE COMMUNITY HEALTH ASSESSMENT IS ALSO AVAILABLE UPON REQUEST

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 5D INTERNAL COMMUNICATION WAS THROUGH MARLBOROUGH HOSPITAL'S EMPLOYEE NEWSLETTER AND PRESENTATIONS TO GROUPS INCLUDING MANAGEMENT MEETINGS AND BOARD OF TRUSTEES EXTERNAL COMMUNICATION WAS DONE BY PRESS RELEASE, POSTING ON MARLBOROUGH HOSPITAL'S WEB SITE AND FACEBOOK PAGE, AND A SUMMARY BOOKLET WAS DEVELOPED HIGHLIGHTS OF THE INFORMATION WILL BE ALSO BE PUBLISHED IN THE ANNUAL UMASS MEMORIAL HEALTH CARE, INC COMMUNITY BENEFIT REPORT LINK TO COMMUNITY NEEDS ASSESSMENT HTTP //WWW UMASSMEMORIALHEALTHCARE ORG/SITES/UMASS-MEMORIAL-HOSPITAL/FILES/DOCUMENTS/PATIENTS_VISITORS/MARLBOROUGH-HOSPITAL-COMMUNITY-HEALTH-NEEDS-ASSESSMENT-FOR-MARLBOROUGH-AND-HUDSON---SEPTEMBER-2013 PDF

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 5D THE COMMUNITY HEALTH ASSESSMENT (CHA) IS AVAILABLE ON CLINTON HOSPITAL, THE MASSACHUSETTS DEPARTMENT OF PUBLIC HEALTH'S COMMUNITY HEALTH NETWORK AREA OF NORTH CENTRAL, AND THE JOINT COALITION ON HEALTH (JCOH) WEBSITES WITH THE AVAILABILITY UPON REQUEST FROM ANY OF THE ORGANIZATIONS MENTIONED CLINTON HOSPITAL ALSO UNVEILS THE COMMUNITY HEALTH ASSESSMENT TO COMMUNITY GROUPS, COMMUNITY ADVISORY COMMITTEE, AND TO THE BOARD OF TRUSTEES

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 7 UMASS MEMORIAL MEDICAL CENTER'S COMMUNITY BENEFITS PLAN FUNDS AND SUPPORTS PROGRAMS AND EFFORTS THAT ADDRESS ALL PRIORITY AREAS IDENTIFIED IN THE COMMUNITY HEALTH NEEDS ASSESSMENT THESE PRIORITY AREAS ALIGN WITH THE GREATER WORCESTER COMMUNITY HEALTH IMPROVEMENT PLAN (CHIP) COMPLETED IN COLLABORATION WITH THE WORCESTER DIVISION OF PUBLIC HEALTH AND WIDE COMMUNITY INPUT

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 7 THE HOSPITAL RESPONDS TO PRIORITY HEALTH NEEDS IN MANY WAYS, AND IN TIMES THAT ARE CRITICAL FOR PATIENTS IN CRISIS IN ADDITION TO CHARITY CARE, INDIGENT CARE, A SIGNIFICANT NUMBER OF PROGRAMS AND SERVICES OFFERED ADDRESS THE PRIORITY NEEDS IDENTIFIED IN THE CHNA OUR HOSPITAL DOES NOT HAVE THE AVAILABLE RESOURCES TO DEVELOP INITIATIVES TO MEET EVERY PRIORITY HEALTH NEED IDENTIFIED, WHICH MAKES COLLABORATION WITH COMMUNITY ASSETS CRITICAL THE HOSPITAL IS NOT CURRENTLY ADDRESSING ALL CHRONIC CONDITIONS

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 7 THE HOSPITAL RESPONDS TO PRIORITY HEALTH NEEDS IN MANY WAYS, AND IN TIMES THAT ARE CRITICAL FOR PATIENTS IN CRISIS IN ADDITION TO CHARITY CARE, INDIGENT CARE, A SIGNIFICANT NUMBER OF PROGRAMS AND SERVICES OFFERED ADDRESS THE PRIORITY NEEDS IDENTIFIED IN THE 2013 CHNA OUR HOSPITAL DOES NOT HAVE THE AVAILABLE RESOURCES TO DEVELOP INITIATIVES TO MEET EVERY PRIORITY HEALTH NEED IDENTIFIED, WHICH MAKES COLLABORATION WITH COMMUNITY ASSETS CRITICAL THE HOSPITAL IS NOT CURRENTLY ADDRESSING ALL CHRONIC CONDITIONS

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 7 THE HOSPITAL RESPONDS TO PRIORITY HEALTH NEEDS IN MANY WAYS, AND IN TIMES THAT ARE CRITICAL FOR PATIENTS IN CRISIS IN ADDITION TO CHARITY CARE, INDIGENT CARE, A SIGNIFICANT NUMBER OF PROGRAMS AND SERVICES OFFERED ADDRESS THE PRIORITY NEEDS IDENTIFIED IN THE CHNA OUR HOSPITAL DOES NOT HAVE THE AVAILABLE RESOURCES TO DEVELOP INITIATIVES TO MEET EVERY PRIORITY HEALTH NEED IDENTIFIED, WHICH MAKES COLLABORATION WITH COMMUNITY ASSETS CRITICAL THE HOSPITAL IS NOT CURRENTLY ADDRESSING ALL CHRONIC CONDITIONS

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 14G 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

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 16E 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

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 16E 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

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 16E 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

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 16E 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

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 17E 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

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 17E 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

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 17E 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

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 17E 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

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 18E 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

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 20D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 20D 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

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 20D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 20D THE HOSPITAL FACILITY BILLS GROSS CHARGES WITH A 20% PROMPT PAY DISCOUNT

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

Form and Line Reference	Explanation
UMASS MEMORIAL MEDICAL CENTER, INC	PART V, SECTION B, LINE 22 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

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

Form and Line Reference	Explanation
HEALTHALLIANCE HOSPITAL, INC	PART V, SECTION B, LINE 22 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

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

Form and Line Reference	Explanation
MARLBOROUGH HOSPITAL	PART V, SECTION B, LINE 22 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

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

Form and Line Reference	Explanation
CLINTON HOSPITAL ASSOCIATION	PART V, SECTION B, LINE 22 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

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Schedule I (Form 990)

Department of the Treasury
Internal Revenue Service

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

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

▶ **Attach to Form 990**

▶ **Information about Schedule I (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I General Information on Grants and Assistance

1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . . ☑ Yes ☐ No

2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

Part II Grants and Other Assistance to Governments and Organizations in the United States.

Complete if the organization answered "Yes" to Form 990, Part IV, line 21, for any recipient that received more than $5,000. Part II can be duplicated if additional space is needed.

(a) Name and address of organization or government	(b) EIN	(c) IRC Code section if applicable	(d) Amount of cash grant	(e) Amount of non-cash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
(1) EDWARD M KENNEDY COMMUNITY HEALTH CENTER INC 19 TACOMA STREET WORCESTER,MA 01605	04-2513817		1,000,000				SUPPORT FOR HEALTH CENTER'S MISSION
(2) FAMILY HEALTH CENTER OF WORCESTER INC 26 QUEEN STREET WORCESTER,MA 01610	04-2485308		1,000,000				SUPPORT FOR HEALTH CENTER'S MISSION
(3) UNIVERSITY OF MA MEDICAL SCHOOL 55 LAKE AVE WORCESTER,MA 01655	04-3167352		2,000,000				ACADEMIC CHAIR FUNDING
(4) UNIVERSITY OF MA MEDICAL SCHOOL 55 LAKE AVE WORCESTER,MA 01655	04-3167352		200,000				MUSCULOSKELETAL CENTER EXCELLENCE GRANT
(5) UNIVERSITY OF MA MEDICAL SCHOOL 55 LAKE AVE WORCESTER,MA 01655	04-3167352		50,000				INTERVENTIONAL NEURORADIOLOGY RESEARCH
(6) UNIVERSITY OF MA MEDICAL SCHOOL 55 LAKE AVE WORCESTER,MA 01655	04-3167352		30,000				COMPLEX AORTIC ANEURYSM REPAIR STUDY

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

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. Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1) INTERNSHIPS	33	75,914			

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

Return Reference	Explanation
FORM 990, SCHEDULE I, PART I LINE 2	PART I LINE 2 MEDICAL CENTER 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 MEDICAL CENTER AS PART OF THE FUNDING AGREEMENT, BI-ANNUAL UPDATES WILL BE PROVIDED TO THE SENIOR VICE PRESIDENT FOR OPERATIONS OF THE MEDICAL CENTER RESPONSIBLE FOR THE MUSCULOSKELETAL CENTER OF EXCELLENCE PART I LINE 2 MEDICAL CENTER RESEARCH GRANTS WILL BE FUNDED ANNUALLY, FOLLOWING ANNUAL UPDATES PROVIDED BY THE DIVISION DIRECTOR AND/OR DEPARTMENT CHAIR TO THE SENIOR VICE PRESIDENT OF OPERATIONS RESPONSIBLE FOR THE RADIOLOGY DEPARTMENT AND THE INTERVENTIONAL NEURORADIOLOGY DIVISION PART I LINE 2 MEDICAL CENTER GRANT FUNDED ON A PER YEAR BASIS FOR THE DURATION OF THE STUDY, WITH ANNUAL COST RECONCILIATIONS PERFORMED AND PROVIDED TO THE MEDICAL CENTER PART II LINE 1(H) MEDICAL CENTER 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 PART II LINE 1(H) MEDICAL CENTER THESE GRANTS REPRESENT HIGHLY COLLABORATIVE PROJECTS AMONG THREE DEPARTMENTS (ORTHOPEDICS, MEDICINE (PHEUMATOLOGY) AND CELL BIOLOGY) THAT FOCUS ON THE ROLE OF MICRORNAS IN THE PATHOGENESIS OF RHEUMATOID ARTHRITIS AND OSTEOARTHRITIS, AND ADDRESS THE POTENTIAL ROLE OF MICRORNAS AS BIOMARKERS OF DISEASE PART II LINE 1(H) MEDICAL CENTER THIS GRANT ALLOWS THE MEDICAL SCHOOL TO RECEIVE A THREE YEAR RESEARCH GRANT FOR START UP FUNDING RESEARCH UNDER THE DIRECTOR OF THE MEDICAL SCHOOL'S DIVISION DIRECTOR FOR INTERVENTIONAL NEURORADIOLOGY PART II LINE 1(H) MEDICAL CENTER THE PRIMARY OBJECTIVE OF THE PRESENT STUDY IS TO EVALUATE THE SAFETY AND EFFICACY OF PHYSICIAN-MODIFICATION OF FDA-APPROVED OFF-THE-SHELF ENDOVASCULAR GRAFTS IN THE TREATMENT OF PATIENTS WITH COMPLEX ABDOMINAL OR THROCOABDOMINAL ANEURYSMS OR ULCERS PART I LINE 2 HEALTHALLIANCE HOSPITALS, INC PRIOR TO THE DISTRIBUTION OF ANY AND ALL SCHOLARSHIP/INTERNSHIP FUNDS, HEALTHALLIANCE REQUIRES VERIFICATION OF PROGRAM ENROLLMENT FROM ALL RECIPIENTS

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Schedule J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

▶ **Complete if the organization answered "Yes" to Form 990, Part IV, line 23.**
▶ **Attach to Form 990.** ▶ **See separate instructions.**
▶ **Information about Schedule J (Form 990) and its instructions is at *www.irs.gov/form990*.**

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I Questions Regarding Compensation

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

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

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

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

(A) Name and Title	**(B)** Breakdown of W-2 and/or 1099-MISC compensation			**(C)** Retirement and other deferred compensation	**(D)** Nontaxable benefits	**(E)** Total of columns (B)(i)-(D)	**(F)** Compensation reported as deferred in prior Form 990
	(i) Base compensation	**(ii)** Bonus & incentive compensation	**(iii)** Other reportable compensation				
See Additional Data Table							

Part III Supplemental Information

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

Return Reference	Explanation
PART I, LINES 4A-B	PART I, LINE 4A RECEIVE A SEVERANCE PAYMENT OR CHANGE-OF-CONTROL PAYMENT THE FOLLOWING INDIVIDUALS RECEIVED OR HAD DEFERRED SEVERANCE IN THE REPORTING PERIOD INCLUDED IN SCH J COL BIII KAREN MOORE $175,478 JENNIFER DALEY, M D $105,048 INCLUDED IN SCH J COL C CHARLES E CAVAGNARO III, M D $569,783 TODD A KEATING $819,964 CANDRA D SZYMANSKI $152,662 MILTON ANDERSON $740,207 GEORGE BRENCKLE, PH D $567,912 VICTORIA DIAMOND $437,043 SHARON HYLKA $581,383 THE DEFERRED SEVERANCE REPORTED ON SCH J COL C IS THE MAXIMUM POTENTIAL OBLIGATION FOR UMMHC AND AFFILIATES THESE SEVERANCE COSTS ARE OFFSET IN PART BY THE RECIPIENTS GAINING EMPLOYMENT THEREFORE, THEIR OVERALL SEVERANCE BENEFIT COULD BE SUBSTANTIALLY LOWER PART I, LINE 4B NAME OF PARTICIPANTS IN OR RECEIVING PAYMENT FROM A SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN EXECUTIVES BROWN, DOUGLAS S $38,688 CAVAGNARO, CHARLES III, M D $0 CORBETT, WILLIAM M D $24,982 DALY, SHEILA $0 DICKSON, ERIC, M D $0 EKSTROM, DEBORAH $15,224 FAIRCHILD, DAVID, M D $21,172 FELDMANN, ROBERT $0 FINBERG, ROBERT W , M D $0 GREENWOOD, JOHN $15,607 KEATING, TODD A $39,801 LAPIDAS, GARY N $43,028 LAPRIORE, CHERYL M $19,807 MOORE, KAREN $17,170 MULDOON, PATRICK L $35,174 O'BRIEN, JOHN G $0 ROACH, STEVEN $0 SHAKMAN, ALICE $21,020 STREETER, MICHELE M $20,455 SWENSON, DANA $4,905 TOSI, STEPHEN E , M D $232,684 SUBTOTAL EXECUTIVES $549,717 KEY EMPLOYEES ANDERSON, MILTON C $0 BOLLAND ESHGHI, KATHARINE $19,617 BRENCKLE, GEORGE, PH D $30,125 CYR, JAMES P $17,608 DALEY, JENNIFER M D $62,021 DAY, THERESE $21,575 DIAMOND, VICTORIA $22,802 FISHER, BARBARA $0 HUDLIN, MARGARET, M D $0 HYLKA, SHARON $36,673 KLUGMAN, ROBERT, M D $36,319 PHILLIPS, ROBERT A , M D $72,987 RANDOLPH, JOHN $0 THOMPSON, DIANE $0 SUBTOTAL KEY EMPLOYEES $319,729 FORMER O/D OR KEY EMPLOYEES POLANOWICZ, JOHN $48,731 BERGAN, THOMAS $52,745 SUBTOTAL FORMER $101,476 TOTAL - ALL $970,922 PART II - DISCLOSURES 1) DURING CY13 THE MAJORITY OF THE AMOUNT REPORTED IN JOHN O'BRIEN'S COLUMN BIII - OTHER REPORTABLE COMPENSATION ($2,715,210) WAS DUE TO A PAYOUT OF RETIREMENT FUNDS REPRESENTING THE CULMINATION OF MANY YEARS OF RETIREMENT CONTRIBUTIONS, WHICH WERE PREVIOUSLY REPORTED AS DEFERRED COMPENSATION IN THOSE PRIOR YEARS 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 2013 THE NAME OF THE UNRELATED ORGANIZATION IS UMASS MEDICAL SCHOOL PART III - UNRELATED ORGANIZATION COMPENSATION ALFRED, HOWARD, M D $24,667 ANDRIENI, JULIA, M D $67,287 BAGLEY, PETER, M D $137,240 BROWN, ALAN P , M D $63,251 CARLUCCI, DANIEL, M D $90,647 FERRUCCI, JOSEPH, M D $109,250 FINBERG, ROBERT W , M D $302,113 HARLAN, DAVID, M D $166,944 KENNEDY, KATHRYN, M D $35,403 LASSER, DANIEL H , M D $259,918 MESSINA, LOUIS, M D $141,653 METZMAKER, JEFFREY N , M D $140,107 NOMPLEGGI, DOMINIC, M D $170,502 ROSEN, MAX P , M D $254,200 ZIEDONIS, DOUGLAS, M D $215,714 TAM, STANLEY, M D $201,856 LITWIN, DEMETRIUS, M D $276,119 BOZORGZADEH, ADEL, M D $139,250 AYERS, DAVID C , M D $185,672 BUSCONI, BRIAN, M D $136,750 TOTAL COMPENSATION $3,118,543

Additional Data

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

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				
ALFRED HOWARD MD DIRECTOR, UMM ACO, INC	(I) (II)	238,246 0	23,728 0	0 0	13,542 0	11,983 0	287,499 0	0 0
ANDRIENI JULIA MD DIRECTOR UNTIL 4/2013, UMM MED GROUP	(I) (II)	201,374 0	0 0	0 0	1,665 0	10,686 0	213,725 0	0 0
BAGLEY PETER MD DIRECTOR, UMM ACO, INC	(I) (II)	239,415 0	146,751 0	0 0	25,568 0	28,253 0	439,987 0	0 0
BROWN ALAN P MD DIRECTOR, UMBHS, INC	(I) (II)	168,038 0	22,550 0	0 0	9,868 0	24,335 0	224,791 0	0 0
CARLUCCI DANIEL MD DIRECTOR, MARLBOROUGH HOSPITAL	(I) (II)	282,117 0	55,259 0	0 0	13,060 0	28,254 0	378,690 0	0 0
CAVAGNARO CHARLES EIII MD DIRECTOR UNTIL 9/14, UMM HOSPITALS,	(I) (II)	0 315,930	0 137,750	0 4,982	0 598,775	0 34,558	0 1,091,995	0 0
COFONE MICHAEL J TREASURER/DIRECTOR, COORDINATED PRIM	(I) (II)	269,145 0	72,332 0	13,194 0	7,369 0	26,126 0	388,166 0	0 0
CORBETT WILLIAM MD DIRECTOR, MARLBOROUGH HOSPITAL	(I) (II)	300,981 0	49,285 0	24,982 0	62,591 0	21,516 0	459,355 0	24,982 0
DALY SHEILA PRESIDENT, CLINTON HOSPITAL ASSOC ,	(I) (II)	205,558 0	20,790 0	0 0	18,095 0	18,759 0	263,202 0	0 0
DICKSON ERIC W MD PRESIDENT & CEO/DIRECTOR, UMM HEALTH	(I) (II)	647,455 0	112,000 0	1,647 0	102,652 0	54,146 0	917,900 0	0 0
DUNCAN DAVID DIRECTOR, COORDINATED PRIMARY CARE,	(I) (II)	160,138 0	35,457 0	7,016 0	6,643 0	22,351 0	231,605 0	0 0
EISENSTOCK JORDAN MD DIRECTOR, UMM ACO, INC	(I) (II)	135,172 0	34,570 0	19,889 0	9,718 0	23,273 0	222,622 0	0 0
FAIRCHILD DAVID MD PRESIDENT/DIRECTOR, UMM ACO, INC	(I) (II)	380,776 0	38,824 0	21,172 0	123,478 0	24,802 0	589,052 0	21,172 0
FERGUSON R KEVIN MD DIRECTOR, UMM MED GROUP, INC	(I) (II)	204,432 0	45,061 0	0 0	12,736 0	24,205 0	286,434 0	0 0
FERRUCCI JOSEPH MD DIRECTOR UNTIL 3/31/13, CMMIC, INC	(I) (II)	350,002 0	25,514 0	1,385 0	13,096 0	27,457 0	417,454 0	0 0
FINBERG ROBERT W MD DIRECTOR, UMM HEALTH CARE, INC	(I) (II)	250,236 0	33,498 0	0 0	79,745 0	30,752 0	394,231 0	0 0
GOTTLIEB PHILIP D MD DIRECTOR UNTIL 12/13, CLINTON HOSPIT	(I) (II)	231,396 0	138,943 0	0 0	12,977 0	24,484 0	407,800 0	0 0
HARLAN DAVID MD DIRECTOR, UMM ACO, INC	(I) (II)	149,645 0	33,000 0	0 0	9,440 0	25,012 0	217,097 0	0 0
KEATING TODD A TREASURER UNTIL 2/14, UMM HEALTH CAR	(I) (II)	478,739 0	57,873 0	39,801 0	881,071 0	16,677 0	1,474,161 0	39,801 0
KENNEDY KATHRYN MD DIRECTOR, UMM MED GROUP, INC	(I) (II)	221,573 0	80,094 0	7,339 0	12,979 0	28,254 0	350,239 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				
LAPRIORE CHERYL M PRESIDENT/DIRECTOR, UMM HEALTH VENT	(I) (II)	235,835 0	25,281 0	19,807 0	61,342 0	22,314 0	364,579 0	19,807 0
LASSER DANIEL H MD DIRECTOR, UMM MED GROUP, INC	(I) (II)	206,500 0	40,705 0	0 0	0 0	26,787 0	273,992 0	0 0
MESSINA LOUIS MD DIRECTOR UNTIL 3/14, UMM MED GROUP,	(I) (II)	534,026 0	92,704 0	0 0	32,864 0	28,247 0	687,841 0	0 0
METZMAKER JEFFREY N MD DIRECTOR, UMM MED GROUP, INC	(I) (II)	296,014 0	139,617 0	0 0	12,750 0	25,747 0	474,128 0	0 0
MOORE KAREN PRESIDENT/DIRECTOR UNTIL 3/25/13, MA	(I) (II)	110,133 0	0 0	247,495 0	57,412 0	25,065 0	440,105 0	258,967 0
MULDOON PATRICK PRESIDENT, UMM MED CTR, INC ,	(I) (II)	451,366 0	58,458 0	35,174 0	119,680 0	32,598 0	697,276 0	35,174 0
NOMPLEGGI DOMINIC MD DIRECTOR, UMM MED GROUP, INC	(I) (II)	224,938 0	144,270 0	0 0	12,975 0	28,253 0	410,436 0	0 0
O'BRIEN JOHN G PRESIDENT & CEO UNTIL 2/25/13, UMM H	(I) (II)	325,762 0	0 0	3,151,532 0	25,658 0	10,569 0	3,513,521 0	1,879,899 0
OKIKE O NSIDINANYA MD DIRECTOR, UMM HEALTH CARE, INC	(I) (II)	426,137 0	85,538 0	0 0	13,169 0	27,602 0	552,446 0	0 0
O'LEARY DANIEL MD DIRECTOR, COORDINATED PRIMARY CARE,	(I) (II)	146,707 0	23,875 0	662 0	1,977 0	2,698 0	175,919 0	0 0
ROSEN MAX P MD DIRECTOR, CMMIC, INC	(I) (II)	367,765 0	35,000 0	0 0	12,750 0	4,211 0	419,726 0	0 0
SWENSON DANA E PRESIDENT/DIRECTOR, UMM REALTY, INC	(I) (II)	236,445 0	24,294 0	4,905 0	107,418 0	21,514 0	394,576 0	4,905 0
SZYMANSKI CANDRA D INTERIM PRESIDENT UNTIL 12/13, MARLB	(I) (II)	213,601 0	15,667 0	1,527 0	156,400 0	761 0	387,956 0	0 0
TOSI STEPHEN E MD PRESIDENT, UMM MED GROUP, INC , DIRE	(I) (II)	435,312 0	65,638 0	307,598 0	256,909 0	27,230 0	1,092,687 0	232,684 0
ZIEDONIS DOUGLAS MD PRESIDENT/DIRECTOR, UMBHS, INC	(I) (II)	193,430 0	17,250 0	0 0	10,998 0	28,253 0	249,931 0	0 0
BRONHARD JOHN INTERIM TREASURER, CNEHA, INC	(I) (II)	149,964 0	10,709 0	250 0	3,099 0	6,434 0	170,456 0	0 0
BROWN DOUGLAS S SECRETARY, UMM HEALTH CARE, INC , DI	(I) (II)	431,069 0	52,526 0	38,688 0	95,114 0	23,506 0	640,903 0	38,688 0
EKSTROM DEBORAH PRESIDENT, COMMUNITY HEALTHLINK, INC	(I) (II)	194,292 0	20,053 0	16,103 0	48,583 0	28,640 0	307,671 0	15,224 0
FELDMANN ROBERT TREASURER UNTIL 7/7/14, CRIR, INC	(I) (II)	251,395 0	25,844 0	0 0	54,241 0	22,814 0	354,294 0	0 0
GREENWOOD JOHN TREASURER, UMM ACO, INC	(I) (II)	209,312 0	25,000 0	15,607 0	35,468 0	22,048 0	307,435 0	15,607 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				
MCCUE STEVEN TREASURER, MARLBOROUGH HOSPITAL	(I) (II)	174,930 0	8,739 0	0 0	10,965 0	22,178 0	216,812 0	0 0
O'BRIEN WILLIAM SECRETARY, UMBHS, INC	(I) (II)	115,151 0	2,982 0	0 0	15,166 0	25,351 0	158,650 0	0 0
OLSON JEFFREY TREASURER, CLINTON HOSPITAL ASSOC	(I) (II)	139,610 0	14,699 0	0 0	3,230 0	24,478 0	182,017 0	0 0
SHAKMAN ALICE PRESIDENT, CMMIC, INC	(I) (II)	252,560 0	19,224 0	21,020 0	43,114 0	11,754 0	347,672 0	21,020 0
SMITH FRANCIS W CLERK, UMM HEALTH VENTURES, INC	(I) (II)	184,952 0	31,230 0	0 0	8,723 0	26,514 0	251,419 0	0 0
STREETER MICHELE TREASURER, UMM MED GROUP, INC	(I) (II)	367,250 0	70,645 0	20,455 0	53,710 0	21,538 0	533,598 0	20,455 0
ANDERSON MILTON SR VP, CHIEF HR OFFICER UNTIL 9/14	(I) (II)	402,965 0	124,694 0	16,000 0	837,328 0	31,972 0	1,412,959 0	0 0
BOLLAND ESHGHI KATHARINE VP, DEPUTY GENERAL COUNSEL	(I) (II)	287,117 0	29,435 0	19,617 0	79,688 0	23,314 0	439,171 0	19,617 0
BRENCKLE GEORGE PHD SR VP, CHIEF INFORMATION OFFICER UN	(I) (II)	303,499 0	31,203 0	30,125 0	659,074 0	25,834 0	1,049,735 0	30,125 0
CYR JAMES P SR VP, HEART AND VASCULAR DISEASES	(I) (II)	232,157 0	18,791 0	17,608 0	57,803 0	22,312 0	348,671 0	17,608 0
DALEY JENNIFER MD EXECUTIVE VP, CHIEF OPERATING OFFICE	(I) (II)	374,942 0	57,935 0	256,168 0	143,722 0	32,296 0	865,063 0	716,043 0
DAY THERESE VP, FINANCE / CFO OF MED CENTER	(I) (II)	285,339 0	16,951 0	21,575 0	57,576 0	22,312 0	403,753 0	21,575 0
DIAMOND VICTORIA SR VP, OPERATIONS, UNTIL 1/14	(I) (II)	267,195 0	20,413 0	22,802 0	494,283 0	13,387 0	818,080 0	22,802 0
FISHER BARBARA SR VP, OPERATIONS	(I) (II)	250,541 0	19,474 0	0 0	81,093 0	23,514 0	374,622 0	0 0
HUDLIN MARGARET MD CHIEF MED OFFICER/VP PERIOPERATIVE S	(I) (II)	293,964 0	26,250 0	0 0	27,893 0	24,818 0	372,925 0	0 0
HYLKA SHARON SR VP, HOSPITAL ADMIN UNTIL 1/14	(I) (II)	307,917 0	23,600 0	36,673 0	575,772 0	22,312 0	966,274 0	36,673 0
KLUGMAN ROBERT A MD CHIEF QUALITY OFFICER, UNTIL 9/30/13	(I) (II)	302,464 0	20,000 0	36,319 0	42,420 0	19,964 0	421,167 0	36,319 0
PHILLIPS ROBERT A MD MED DIR, HEART & VASCULAR COE, UNTIL	(I) (II)	292,776 0	1,000 0	72,987 0	120,613 0	5,259 0	492,635 0	72,987 0
RANDOLPH JOHN CHIEF COMPLIANCE OFFICER	(I) (II)	197,881 0	20,653 0	0 0	35,236 0	24,310 0	278,080 0	0 0
THOMPSON DIANE SR VP, CHIEF NURSING OFFICER	(I) (II)	193,153 0	0 0	28,935 0	0 0	107 0	222,195 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				
IITSUKA CARLOS SR VP, STRATEGY & BUSINESS DEVELOPM	(I)	0	0	0	0	0		0
	(II)	0	0	0	0	0		0
TAM STANLEY MD PHYSICIAN, CHIEF OF CARDIOTHORACIC S	(I)	539,726	185,548	0	13,803	27,457	766,534	0
	(II)	0	0	0	0	0	0	0
LITWIN DEMETRIUS MD PHYSICIAN, CHAIR OF SURGERY DEPT	(I)	553,527	91,102	0	13,425	28,253	686,307	0
	(II)	0	0	0	0	0	0	0
BOZORGZADEH ADEL MD PHYSICIAN, CHIEF OF ORGAN TRANSPLANT	(I)	470,712	170,664	0	13,212	28,254	682,842	0
	(II)	0	0	0	0	0	0	0
AYERS DAVID C MD PHYSICIAN, CHAIR OF ORTHOPEDICS AND	(I)	607,449	13,875	0	13,343	27,457	662,124	0
	(II)	0	0	0	0	0	0	0
BUSCONI BRIAN D MD PHYSICIAN, CHIEF OF ORTHOPEDICS	(I)	502,217	105,857	0	13,239	25,747	647,060	0
	(II)	0	0	0	0	0	0	0
POLANOWICZ JOHN FORMER PRESIDENT UNTIL 5/6/11, MARLB	(I)	0	0	217,576	0	0	217,576	48,731
	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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	57586EHZ7	05-22-2009	30,000,000	SEE PART VI		X		X		X
C	MHEFA-UMASS MEMORIAL VARIABLE RATE SERIES F	04-2456011	57586EJA0	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		2,710,000	2,710,000	975,000
2	Amount of bonds legally defeased				
3	Total proceeds of issue	110,277,415	30,062,453	30,062,772	9,420,000
4	Gross proceeds in reserve funds	10,709,415			
5	Capitalized interest from proceeds	5,411,300	308,592	517,293	208,184
6	Proceeds in refunding escrows				
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	3,183,269			
10	Capital expenditures from proceeds	95,000,000	29,856,998	29,944,072	9,326,542
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2006	2012	2012	2009

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?	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 %		0 %		0 %		0 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %		0 %		0 %	
6	Total of lines 4 and 5	0 580 %		0 %		0 %		0 %	
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?	X		X		X		X	
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X	X		X		X	
4a	Has the organization or the governmental issuer entered into a qualified 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 the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		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?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?		X	X		X		X	

Part V Procedures To Undertake Corrective Action

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

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

Return Reference	Explanation
PART I - BOND ISSUES	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 MASTER LEASE MHEFA - UMASS MEMORIAL, SERIES G MDFA - UMASS MEMORIAL MASTER LEASE MDFA - UMASS MEMORIAL, SERIES H MDFA - UMASS MEMORIAL, MASTER LEASE MDFA - UMASS MEMORIAL, MASTER LEASE

Return Reference	Explanation
PART I - BOND ISSUE	PART I COLUMN (C) CUSIP # 57586CLP8 PART I COLUMN (F) DESCRIPTION OF PURPOSE COMPLETION OF THE EXPANSION OF THE EMERGENCY DEPT AND ROUTINE CAPITAL EQUIPMENT AND/OR RENOVATION PROJECTS

Return Reference	Explanation
PART I - BOND ISSUE	PART I COLUMN (C) CUSIP # 57586EHZ7 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS

Return Reference	Explanation
PART I - BOND ISSUE	PART I COLUMN (C) CUSIP # 57586EJA0 PART I COLUMN (F) DESCRIPTION OF PURPOSE RENOVATION, EQUIPPING AND CONSTRUCTION FOR CLINICAL, SUPPORT SERVICE AND INFRASTRUCTURE PROJECTS

Return Reference	Explanation
PART I - BOND ISSUE	PART I COLUMN (F) DESCRIPTION OF PURPOSE PAY OFF HEFA POOL O LOAN, ER RENOVATIONS, EICU EQUIPMENT, CT SCAN LEASE, MAMMOGRAPHY UNIT

Return Reference	Explanation
PART I - BOND ISSUE	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)

Return Reference	Explanation
PART I - BOND ISSUE	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)

Return Reference	Explanation
PART II - PROCEEDS	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 $3,183,269, LESS ISSUE DISCOUNT OF ($960,668), EQUALS LINE 3 OF $110,277,415 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES E COLUMN (E) ISSUE PRICE OF $30,000,000, ADD INTEREST EARNED ON PROCEEDS OF $62,453, EQUALS LINE 3 OF $30,062,453 MHEFA - UMASS MEMORIAL VARIABLE RATE, SERIES F COLUMN (E) ISSUE PRICE OF $30,000,000, ADD INTEREST EARNED ON PROCEEDS OF $62,772, EQUALS LINE 3 OF $30,062,772 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, 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 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 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 $13,504, EQUALS LINE 3 OF $20,013,504 MDFA - UMASS MEMORIAL MASTER LEASE COLUMN (E) ISSUE PRICE OF $20,000,000, ADD INTEREST EARNED ON PROCEEDS OF $723, EQUALS LINE 3 OF $20,000,723

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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 Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule K (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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	20,000,000	20,000,000	16,978,713
2	Amount of bonds legally defeased				
3	Total proceeds of issue	10,000,000	20,717,238	20,152,952	20,024,254
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds			19,679	163,876
6	Proceeds in refunding escrows				
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	24,254
10	Capital expenditures from proceeds	10,000,000	19,973,035	19,970,928	19,971,500
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2006	2007	2009	2010

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		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 ▶	0 %		0 %		0 %		0 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %		0 %		0 %	
6	Total of lines 4 and 5	0 %		0 %		0 %		0 %	
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?	X		X		X		X	
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X		X
4a	Has the organization or the governmental issuer entered into a qualified 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 the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		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?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

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

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

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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 Part VI.
▶ Attach to Form 990. ▶ See separate instructions.
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OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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	MDFA-UMASS MEMORIAL MASTER LEASE	04-3431814		12-09-2010	20,000,000	CAPITAL EQUIPMENT		X		X		X
C	MDFA-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	18,575,000	12,270,030	10,850,000	8,930,649
2	Amount of bonds legally defeased				
3	Total proceeds of issue	61,833,836	20,005,301	92,293,778	20,013,504
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	2,284,688	156,173	4,347,869	208,789
6	Proceeds in refunding escrows	60,734,797		91,585,463	
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		13,504
10	Capital expenditures from proceeds		19,966,969		19,971,000
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2010	2011	2011	2013

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

Part III Private Business Use

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

Part III Private Business Use *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
3a	Are there any management or service contracts that may result in private business use of bond-financed property?		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 ▶	0 %		0 %		0 %		0 %	
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %		0 %		0 %	
6	Total of lines 4 and 5	0 %		0 %		0 %		0 %	
7	Does the bond issue meet the private security or payment test?		X		X		X		X
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		X
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X		X		X		X	

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T?	X		X		X		X	
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?								
b	Exception to rebate?								
c	No rebate due?								
	If you checked "No rebate due" in line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X		X		X
4a	Has the organization or the governmental issuer entered into a qualified 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 the hedge terminated?								

Part IV Arbitrage *(Continued)*

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
5a	Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X		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?								
6	Were any gross proceeds invested beyond an available temporary period?		X		X		X		X
7	Has the organization established written procedures to monitor the requirements of section 148?	X		X		X		X	

Part V Procedures To Undertake Corrective Action

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

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

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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▶ Attach to Form 990. ▶ See separate instructions.
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OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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	MDFA-UMASS MEMORIAL MASTER LEASE	04-3431814		08-14-2013	20,000,000	CAPITAL EQUIPMENT		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	3,509,826			
2	Amount of bonds legally defeased				
3	Total proceeds of issue	20,000,723			
4	Gross proceeds in reserve funds				
5	Capitalized interest from proceeds	209,864			
6	Proceeds in refunding escrows				
7	Issuance costs from proceeds	36,810			
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds	723			
10	Capital expenditures from proceeds	19,963,190			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2013			

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?		X						
15	Were the bonds issued as part of an advance refunding issue?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	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						
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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 of bond-financed property?		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						
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 %						
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶		0 %						
6	Total of lines 4 and 5		0 %						
7	Does the bond issue meet the private security or payment test?		X						
8a	Has there been a sale or disposition of any of the bond financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b	If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of								
c	If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1 141-12 and 1 145-2?								
9	Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1 141-12 and 1 145-2?	X							

Part IV Arbitrage

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

Part IV Arbitrage *(Continued)*

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

Part V Procedures To Undertake Corrective Action

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

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

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Schedule L (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Transactions with Interested Persons

▶ Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b.
▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.
▶ Information about Schedule L (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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) Relationship between disqualified person and organization	(c) Description of transaction	(d) Corrected? Yes	No

2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section 4958 . . . . . ▶ $

3 Enter the amount of tax, if any, on line 2, above, reimbursed by the organization . . . . . ▶ $

Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

(a) Name of interested person	(b) Relationship with organization	(c) Purpose of loan	(d) Loan to or from the organization? To	From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	No	(h) Approved by board or committee? Yes	No	(i) Written agreement? Yes	No
(1) FLOYD CONNELLY	FORMER EXECUTIVE DIRECTOR OF CMMIC, INC	CSV OF LIFE INSURANCE		X	455,570	279,108		No	Yes		Yes	
(2) THOMAS CUMMINGS	FORMER CEO OF MARLBOROUGH HOSPITAL	CSV OF LIFE INSURANCE		X	377,630	217,279		No	Yes		Yes	
(3) WILLIAM J WILLIAMS	FORMER OFFICER OF HEALTHALLIANCE HOSPITALS, INC	CSV OF LIFE INSURANCE		X	1,981,627	3,935,987		No	Yes		Yes	
Total ▶ $						4,432,374						

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 assistance	(d) Type of assistance	(e) Purpose of assistance

Part IV Business Transactions Involving Interested Persons.

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

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

Part V Supplemental Information

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

Return Reference	Explanation
SCH L, PART II, LOANS TO AND FROM INTERESTED PERSONS	NAME OF INTERESTED PERSON, TITLE, ORIGINAL PRINCIPAL AMOUNT, BALANCE DUETHOMAS CUMMINGS, FORMER CEO OF MARLBOROUGH HOSPITAL, $377,630, $217,279WILLIAM J WILLIAMS, FORMER OFFICER OF HEALTHALLIANCE HOSPITALS, INC , $1,981,627, $3,935,987FLOYD CONNELLY, FORMER DIRECTOR OF CMMIC, INC , $455,570, $279,108TOTAL ORIGINAL PRINCIPAL AMOUNT $2,814,827TOTAL BALANCE DUE $4,432,374AMOUNTS DUE FROM 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
SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS	SEVERAL OF OUR COMMUNITY HOSPITALS MAINTAIN LOCAL BANK ACCOUNTS IN THEIR RESPECTIVE COMMUNITIES EACH ALSO HAS TRUSTEES FROM THESE BANKS ON THEIR BOARDS THESE BANKING RELATIONSHIPS HAVE BEEN ASSESSED, MEET FAIR MARKET VALUE REQUIREMENTS, AND ARE VALUED WELL BELOW THE DISCLOSURE THRESHOLDS

Additional Data

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

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**
(1) ROBERT KLUGMAN MD	KEY EMPLOYEE (UNTIL 9/30/13)	210,071	RENTAL OF PROPERTY - EXPENSE		No
(2) FERNANDO CATALINA MD	BOD	290,261	RENTAL OF PROPERTY - INCOME		No
(3) ANTHONY J MERCADANTE	BOD	437,279	PHYSICIAN SERVICES WERE PROVIDED TO HA HOSPITALS, INC BY CARDIOLOGY INTERNISTS OF LEOMINSTER, INC , OF WHICH ANTHONY J MERCADANTE'S BROTHER, NICHOLAS MERCADANTE, IS A PRINCIPAL		No
(4) EDWARD MANZI	BOD	209,570	RENTAL OF PROPERTY - EXPENSE		No
(5) ERIC W DICKSON MD	OFFICER/BOD	300,197	ED SERVICES WERE PROVIDED TO HA HOSPITALS, INC BY WACHUSETT EMERGENCY PHYSICIANS PC, A COMPANY WHICH CONTRACTS ED SERVICES FROM PRINCETON BIO-MEDICAL, A COMPANY WHICH IS CO-OWNED BY ERIC W DICKSON, M D & HIS SPOUSE CATHERINE JONES, M D		No
(6) JOHN H BUDD (OF COUNSEL)	CURRENT DIRECTOR	840,118	LEGAL SERVICES WERE PROVIDED TO UMM HEALTH CARE, INC AND UMM MEDICAL CENTER, INC BY MIRICK, O'CONNELL, DEMALLIE, & LOUGEE, LLP JOHN H BUDD IS OF COUNSEL TO THIS LAW FIRM BUT PERFORMED NO WORK FOR UMM AND/OR AFFILIATED ENTITIES		No
(7) KATHLEEN HYLKA	FAMILY MEMBER OF SHARON HYLKA, KEY EMPLOYEE (JANUARY 2014 RETIREMENT)	94,947	EMPLOYMENT ARRANGEMENT W/ UMM MEDICAL CENTER, INC		No
(8) JOANNE D'ONFRO	FAMILY MEMBER OF PAUL D'ONFRO, DIRECTOR	48,634	EMPLOYMENT ARRANGEMENT W/ HA HOSPITALS, INC		No
(9) ELLEN CARLUCCI	FAMILY MEMBER OF DANIEL CARLUCCI, M D , DIRECTOR	124,725	EMPLOYMENT ARRANGEMENT W/ MARLBOROUGH HOSPITAL		No
(10) KATHRYN C MAY	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER OF CHL, INC	42,647	EMPLOYMENT ARRANGEMENT W/ UMM MEDICAL CENTER, INC		No
(11) EILEEN HENRICKSON RN	FAMILY MEMBER OF DEBORAH EKSTROM, OFFICER OF CHL, INC	114,568	EMPLOYMENT ARRANGEMENT W/ UMM MEDICAL CENTER, INC		No
(12) KAREN BUCKLEY RN	FAMILY MEMBER OF MARY CARLSON, DIRECTOR OF MARLBOROUGH HOSPITAL	63,507	EMPLOYMENT ARRANGEMENT W/ MARLBOROUGH HOSPITAL		No
(13) ELAINE GRANVILLE RN	FAMILY MEMBER OF CHERYL LAPRIORE, CURRENT OFFICER & DIRECTOR	80,830	EMPLOYMENT ARRANGEMENT W/ UMM MEDICAL CENTER, INC		No
(14) JOSHUA P SZYMANSKI	FAMILY MEMBER OF CANDRA SZYMANSKI, OFFICER & DIRECTOR (UNTIL 12/13)	26,392	EMPLOYMENT ARRANGEMENT W/ MARLBOROUGH HOSPITAL		No

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SCHEDULE M (Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash 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	7	168,946	FMV/SELLING PRICE
10 Securities—Closely held stock				
11 Securities—Partnership, LLC, or trust interests				
12 Securities—Miscellaneous				
13 Qualified conservation contribution—Historic structures				
14 Qualified conservation contribution—Other				
15 Real estate—Residential				
16 Real estate—Commercial				
17 Real estate—Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ▶ (_____)				
26 Other ▶ (_____)				
27 Other ▶ (_____)				
28 Other ▶ (_____)				

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

		Yes	No
30a	During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 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?		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?	Yes	
32a	Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?	Yes	
b	If "Yes," describe in Part II		
33	If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II		

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

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

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SCHEDULE N (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Liquidation, Termination, Dissolution, or Significant Disposition of Assets

- Complete if the organization answered "Yes" to Form 990, Part IV, lines 31 or 32; or Form 990-EZ, line 36.
- Attach certified copies of any articles of dissolution, resolutions, or plans.
- Attach to Form 990 or 990-EZ.
- Information about Schedule N (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Part I Liquidation, Termination, or Dissolution. Complete this part if the organization answered "Yes" to Form 990, Part IV, line 31, or Form 990-EZ, line 36. Part I can be duplicated if additional space is needed.

1 (a) Description of asset(s) distributed or transaction expenses paid	(b) Date of distribution	(c) Fair market value of asset(s) distributed or amount of transaction expenses	(d) Method of determining FMV for asset(s) distributed or transaction expenses	(e) EIN of recipient	(f) Name and address of recipient	(g) IRC section of recipient(s) (if tax-exempt) or type of entity
CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC - CASH	09-30-2014	83,542	BOOK VALUE	22-2605679	UMASS MEMORIAL HEALTH VENTURES INC 306 BELMONT STREET WORCESTER, MA 01604	501(C)(3)
CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC - NOTES RECEIVABLE	09-30-2014	1,665	BOOK VALUE	22-2605679	UMASS MEMORIAL HEALTH VENTURES INC 306 BELMONT STREET WORCESTER, MA 01604	501(C)(3)
CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC - OTHER ASSETS	09-30-2014	13,760	BOOK VALUE	22-2605679	UMASS MEMORIAL HEALTH VENTURES INC 306 BELMONT STREET WORCESTER, MA 01604	501(C)(3)
CLINTON HOSPITAL FOUNDATION (EIN 04-3357881) - CASH	09-30-2014	123,505	BOOK VALUE	04-1185520	CLINTON HOSPITAL ASSOCIATION 201 HIGHLAND STREET CLINTON, MA 01510	501(C)(3)
CLINTON HOSPITAL FOUNDATION (EIN 04-3357881) - PLEDGES RECEIVABLE	09-30-2014	281,149	BOOK VALUE	04-1185520	CLINTON HOSPITAL ASSOCIATION 201 HIGHLAND STREET CLINTON, MA 01510	501(C)(3)

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization			
a	Become a director or trustee of a successor or transferee organization?	2a	Yes	
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		No
c	Become a direct or indirect owner of a successor or transferee organization?	2c		No
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's liquidation, termination, or dissolution?	2d		No
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ▶			

Part I Liquidation, Termination, or Dissolution *(continued)*

Note. If the organization distributed all of its assets during the tax year, then Form 990, Part X, column (B), line 16 (Total assets), and line 26 (Total liabilities), should equal -0-

			Yes	No
3	Did the organization distribute its assets in accordance with its governing instrument(s)? If "No," describe in Part III	3	Yes	
4a	Is the organization required to notify the attorney general or other appropriate state official of its intent to dissolve, liquidate, or terminate?	4a	Yes	
b	If "Yes," did the organization provide such notice?	4b	Yes	
5	Did the organization discharge or pay all of its liabilities in accordance with state laws?	5	Yes	
6a	Did the organization have any tax-exempt bonds outstanding during the year?	6a		No
b	Did the organization discharge or defease all of its tax-exempt bond liabilities during the tax year in accordance with the Internal Revenue Code and state laws?	6b		
c	If "Yes" to line 6b, describe in Part III how the organization defeased or otherwise settled these liabilities If "No," explain in Part III			

Part II Sale, Exchange, Disposition, or Other Transfer of More Than 25% of the Organization's Assets.

Complete this part if the organization answered "Yes" to Form 990, Part IV, line 32, or Form 990-EZ, line 36. Part II can be duplicated if additional space is needed.

1	**(a)** Description of asset(s) distributed or transaction expenses paid	**(b)** Date of distribution	**(c)** Fair market value of asset(s) distributed or amount of transaction expenses	**(d)** Method of determining FMV for asset(s) distributed or transaction expenses	**(e)** EIN of recipient	**(f)** Name and address of recipient	**(g)** IRC section of recipient(s) (if tax-exempt) or type of entity

			Yes	No
2	Did or will any officer, director, trustee, or key employee of the organization			
a	Become a director or trustee of a successor or transferee organization?	2a		
b	Become an employee of, or independent contractor for, a successor or transferee organization?	2b		
c	Become a direct or indirect owner of a successor or transferee organization?	2c		
d	Receive, or become entitled to, compensation or other similar payments as a result of the organization's significant disposition of assets?	2d		
e	If the organization answered "Yes" to any of the questions on lines 2a through 2d, provide the name of the person involved and explain in Part III ▶			

Part III **Supplemental Information.** Provide the information required by Part I, lines 2e and 6c, and Part II, line 2e. Also complete this part to provide any additional information.

Return Reference	Explanation
PART I, LINE 2E	PERSON(S) INVOLVED SEVERAL OF THE DIRECTORS OF THE ORGANIZATION ARE ALREADY OFFICERS AND/OR DIRECTORS OF THE TRANSFEREE ORGANIZATION BOTH ORGANIZATIONS ARE INCLUDED IN THIS GROUP RETURN - GROUP EXEMPTION #3642 THIS INCLUDES TODD A KEATINGGARY N LAPIDASFRANCIS W SMITHPAUL KANGASJOHN H BUDDFREDERICK G CROCKEREDWARD J PARRY IIIGERARD P RICHERJOHN G O'BRIENCHERYL LAPRIOREERIC W DICKSON, M D CAITLIN RAYMOND INTERNATIONAL REGISTRY WAS MERGED INTO ANOTHER ORGANIZATION WITHIN THE UMASS MEMORIAL SYSTEM SEE ATTACHED MERGER DOCUMENTS THE CLINTON FOUNDATION WAS MERGED INTO ANOTHER ORGANIZATION WITHIN THE UMASS MEMORIAL SYSTEM SEE ATTACHED MERGER DOCUMENTS

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SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

Employer identification number
91-2155626

Return Reference	Explanation
FORM 990, PART VI, SECTION A, LINE 2	DISCLOSURE YEAR, DISCLOSING INDIVIDUAL, TITLE/ROLE, RELATIONSHIP WITH, RELATIONSHIP UMMHC 2013 - BUDD, JOHN, BOARD MEMBER, PAUL D'ONFRO (BUSINESS), ARTHUR BERGERON (BUSINESS) 2013 - BENNETT, RICHARD, BOARD MEMBER, MARLBOROUGH HOSPITAL (BUSINESS) 2013 - PHILLIPS, ROBERT, KEY EMPLOYEE, JULIA ANDRIENI (FAMILY) VENTURES 2013 - BUDD, JOHN, BOARD MEMBER, PAUL D'ONFRO (BUSINESS), ARTHUR BERGERON (BUSINESS) MEMBER ENTITIES HEALTH ALLIANCE 2013 - CONNORS, MARTIN, BOARD MEMBER, CONFIDENTIAL (BUSINESS) 2013 - CLEMENTI, JOHN, BOARD MEMBER, 80 ERDMAN WAY LLC (BUSINESS) 2013 - CATALINA, FERNANDO, BOARD MEMBER, BOYS & GIRLS CLUB (BUSINESS) CHL 2013 - EKSTROM, DEBORAH, CEO, FIDELITY COOPERATIVE BANK (BUSINESS), FIDELITY MUTUAL HOLDING COMPANY (BUSINESS) MARLBOROUGH 2013 - BENNETT, RICHARD, BOARD MEMBER, MARLBOROUGH SAVINGS BANK (BUSINESS) 2013 - CARLUCCI, DANIEL, BOARD MEMBER, MICHAEL MURPHY (BUSINESS), RICHARD BENNETT (BUSINESS), ELLEN CARLUCCI (FAMILY) WING 2013 - CAVAGNARO, CHARLES, PRESIDENT & CEO, PAUL SCULLY (BUSINESS), STEPHEN LOWELL (BUSINESS), JAMES PHANEUF (BUSINESS), EDWARD NOONAN (BUSINESS), RON CHRISTIANSON (BUSINESS) CLINTON 2013 - PAULHAUS, JR , ROBERT, BOARD MEMBER, PAUL CHERUBINI (BUSINESS) UMM ACO 2013 - NONE UMM MED GROUP 2013 - NONE

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

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

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 GUARANTEES, 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

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

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 12C	PAGE 6 SECTION B POLICIES LINE 12C 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

Return Reference	Explanation
FORM 990, PART VI, SECTION B, LINE 15	PAGE 6 SECTION B POLICIES LINE 15B 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 COPMLETE 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

Return Reference	Explanation
FORM 990, PART VI, SECTION C, LINE 19	PAGE 6 LINE 19 UMASS MEMORIAL MAKES ITS 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

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

Return Reference	Explanation
FORM 990, PART XI, LINE 9	NET ASSETS RELEASED FROM RESTRICTIONS FOR OPERATIONS 1,399,888 PENSION RELATED CHANGES OTHER THAN NET PERIODIC BENEFIT COST -36,397,693 CHANGE IN BENEFICIAL INTERESTS IN PERPETUAL TRUSTS 5,383,263 MISCELLANEOUS -647 NET ASSETS RELEASED FROM RESTRICTION FOR PPE 1,847,105 TEMPORARY RESTRICTED FUND EXPENDITURES -3,295,765 GAIN/(LOSS) ON DISCONTINUED OPERATIONS 12,981 ALLOWANCE FOR UNCOLLECTIBLE PLEDGES -21,732 GAIN/(LOSS) ON TRANSFER OF MEMBERSHIP INTEREST -14,313,460 TRANSFERS FROM RELATED PARTIES 1

Return Reference	Explanation
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 9/30/2014 MARLBOROUGH HOSPITAL, 157 UNION STREET, MARLBOROUGH, MA 01752 EIN 04-2104693 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL BEHAVIORAL HEALTH SYSTEM, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3374724 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL HOSPITALS, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3296271 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL HEALTH VENTURES, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 22-2605679 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL MEDICAL CENTER, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3358564 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL MEDICAL GROUP, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-2911067 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL REALTY, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-2805630 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL HEALTH CARE, INC (PARENT), 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3358566 FISCAL YEAR END 9/30/2014 COMMUNITY HEALTHLINK, INC , 72 JAQUES AVENUE, WORCESTER, MA 01610 EIN 04-2626179 FISCAL YEAR END 9/30/2014 CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER, INC , 367 PLANTATION STREET, WORCESTER, MA 01605 EIN 04-2981362 FISCAL YEAR END 9/30/2014 CENTRAL NEW ENGLAND HEALTHALLIANCE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3172496 FISCAL YEAR END 9/30/2014 COORDINATED PRIMARY CARE, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-3210002 FISCAL YEAR END 9/30/2014 HEALTHALLIANCE HOME HEALTH AND HOSPICE, INC , 25 TUCKER ROAD, LEOMINSTER, MA 01453 EIN 04-2932308 FISCAL YEAR END 9/30/2014 HEALTHALLIANCE HOSPITALS, INC , 60 HOSPITAL ROAD, LEOMINSTER, MA 01453 EIN 04-2103555 FISCAL YEAR END 9/30/2014 CAITLIN RAYMOND INTERNATIONAL REGISTRY, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 06-1749208 FISCAL YEAR END 9/30/2014 CLINTON HOSPITAL FOUNDATION, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 04-3357881 FISCAL YEAR END 9/30/2014 UMASS MEMORIAL ACCOUNTABLE CARE ORGANIZATION, INC , 306 BELMONT STREET, WORCESTER, MA 01604 EIN 46-2871359 FISCAL YEAR END 9/30/2014

Return Reference	Explanation
SCHEDULE H, PART VI - SUPPLEMENTAL INFORMATION - CONTINUED	MARLBOROUGH HOSPITAL BETWEEN 2000 AND 2011, MARLBOROUGH EXPERIENCED THE GREATEST POPULATION INCREASED FROM 36,255 TO 38,087 (5 1%), NEARLY TWICE AS LARGE OF A PERCENT CHANGE AT THE STATE LEVEL (2 6%) HUDSON'S POPULATION ALSO EXCEEDED THE STATE'S POPULATION AT 4 0% IN TERMS OF AGE DISTRIBUTION, MOST OF MARLBOROUGH'S POPULATION WAS BETWEEN THE AGES OF 25 TO 44 YEARS OLD (32 4%) WHILE HUDSON'S POPULATION HAD THE GREATEST PERCENT BETWEEN 45 TO 64 YEARS OLD (29 7%) QUANTITATIVE DATA ALSO ILLUSTRATE THAT JUST OVER THREE-FOURTHS OF THE MASSACHUSETTS POPULATION IS WHITE (76 9%) WHICH WAS LARGELY CONSISTENT WITH MARLBOROUGH (79 2%) BOTH AT THE STATE LEVEL AND IN MARLBOROUGH, THE HISPANIC POPULATION WAS THE NEXT LARGEST RACIAL/ETHNIC GROUP (9 3% AND 9 2%, RESPECTIVELY) HUDSON'S POPULATION FOLLOWED A SIMILAR PATTERN, THE PROPORTION OF ITS POPULATION THAT IDENTIFIED AS WHITE WAS EVEN LARGER (90 5%) ENGLISH, PORTUGUESE AND SPANISH ARE THE PREDOMINANT LANGUAGE FOR THE COMMUNITIES THE HOSPITAL SERVES WING MEMORIAL HOSPITAL THE COMMUNITY WING MEMORIAL HOSPITAL AND MEDICAL CENTERS SERVES INCLUDES 17 TOWNS IN HAMPDEN, WORCESTER AND HAMPSHIRE COUNTIES AGAWAM, BELCHERTOWN, BRIMFIELD, CHICOPEE, EAST LONGMEADOW, HAMPDEN, HOLLAND, LONGMEADOW, LUDLOW, MONSON, PALMER, SPRINGFIELD, WALES, WARE, WARREN, WEST BROOKFIELD AND WILBRAHAM THE TOWNS THAT MAKE UP THE PRIMARY SERVICE AREA INCLUDE BELCHERTOWN, LUDLOW, MONSON, PALMER, WARREN AND WILBRAHAM THE TOWNS THAT MAKE UP THE SECONDARY SERVICE AREA INCLUDE BRIMFIELD, GRANBY, HAMPDEN, WALES AND WARE TARGET POPULATIONS FOR WING MEMORIAL'S COMMUNITY BENEFITS INITIATIVES FOCUS ON MEDICALLY-UNDERSERVED AND VULNERABLE GROUPS OF ALL AGES IN WING MEMORIAL'S SERVICE AREA THE MOST VULNERABLE POPULATIONS INCLUDE CHILDREN, ELDERS, INDIVIDUALS WHO ARE OBESE/OVERWEIGHT, THOSE LIVING IN POVERTY, AND THE UNDERINSURED/UNINSURED CLINTON HOSPITAL ASSOCIATION TARGET POPULATIONS FOR CLINTON HOSPITAL'S COMMUNITY BENEFITS INITIATIVES ARE IDENTIFIED THROUGH A COMMUNITY INPUT AND PLANNING PROCESS, COLLABORATIVE EFFORTS WITH A BROAD ARRAY OF STAKEHOLDERS, AND THE DEVELOPMENT OF A COMMUNITY HEALTH NEEDS ASSESSMENT (CHA) WHICH IS CONDUCTED EVERY THREE YEARS CLINTON HOSPITAL COLLABORATES WITH THE COMMUNITY HEALTH NETWORK AREA 9 (CHNA 9), A LOCAL COALITION OF PUBLIC, NON-PROFIT, AND PRIVATE SECTORS WORKING TOGETHER TO BUILD HEALTHIER COMMUNITIES IN MASSACHUSETTS THROUGH COMMUNITY-BASED PREVENTION PLANNING AND HEALTH PROMOTION OTHER PARTNERS INCLUDE KEY STAKEHOLDERS SUCH AS RESIDENTS, CONSUMERS, COALITIONS, COMMUNITIES OF FAITH, BUSINESSES, SCHOOLS, HEALTH AND HUMAN SERVICE ORGANIZATIONS AND LOCAL AND STATE GOVERNMENTS OUR TARGET POPULATIONS FOCUS ON MEDICALLY-UNDERSERVED AND VULNERABLE GROUPS OF ALL AGES, AS FOLLOWS - ELDERLY - YOUTH/CHILDREN - POPULATIONS LIVING IN POVERTY - UNDERSERVED/UNINSURED - ETHNIC AND LINGUISTIC MINORITIES CLINTON HOSPITAL PRIMARILY SERVES THE COMMUNITIES OF CLINTON, BERLIN, BOLTON, LANCASTER AND STERLING WITH POPULATIONS OF 13,606, 2,866, 4,897, 7,582 AND 9,564 RESPECTIVELY THE POPULATION OF THE TOTAL SERVICE AREA IS 36,759 CLINTON HAS A POPULATION OF 13,606 THE MAJORITY OF CLINTON RESIDENTS ARE WHITE NON-HISPANIC (84%), FOLLOWED BY HISPANIC (11 6%) AND BLACK NON-HISPANIC (1 80%) THE CLINTON HOSPITAL SERVICE AREA IS ALSO PRIMARILY WHITE NON-HISPANIC (88%), FOLLOWED BY HISPANIC (6 4%), AND BLACK NON-HISPANIC (2 8%) CLINTON HOSPITAL'S COMMUNITY BENEFITS PLAN FOCUSES ON THE NEEDS OF CLINTON DUE TO ITS LARGE CONCENTRATION OF DIVERSE, VULNERABLE POPULATIONS

Return Reference	Explanation
SCHEDULE H, PART V, QUESTION 13	HEALTHALLIANCE HOSPITAL FINANCIAL ASSISTANCE - HAH EMPLOYS A STAFF OF FINANCIAL COUNSELORS, CERTIFIED APPLICATION 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, CERTIFIED APPLICATION COUNSELORS, CUSTOMER SERVICE REPRESENTATIVES AND GAURANTOR COLLECTORS PROVIDE POTENTIALLY ELIGIBLE PATIENTS WITH THE APPROPRIATE METHODS OF APPLYING FOR HEALTH CARE COVERAGE AS LISTED ON THE MASSACHUSETTS CONNECTORCARE WEBSITE.

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SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990. ▶ See separate instructions.
▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2013

Open to Public Inspection

Name of the organization
UMASS MEMORIAL HEALTH CARE INC & AFFILIATES

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 (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) 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)(3)	N/A	N/A		No
(3) WING MEMORIAL HOSPITAL CORPORATION 40 WRIGHT STREET PALMER, MA 01069 22-2519813	HOSPITAL	MA	501(C)(3)	3	N/A		No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) Disproportionate allocations? No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) General or managing partner? No	(k) Percentage ownership
(1) UMASS MEMORIAL INVESTMENT PARTNERSHIP LLP ONE BIOTECH PARK 355 PLANTATION ST WORCESTER, MA 01605 04-3530755	INVESTMENT MANAGEMENT	MA	N/A	EXCLUDED 514	37,784,350	457,383,409		No	-4,860	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	583,958	351,727		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	1,013,065	1,275,329		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	(i) Section 512 (b)(13) controlled entity? Yes	(i) Section 512 (b)(13) controlled entity? No
(1) COMMONWEALTH PROFESSIONAL ASSURANCE CO LTD PO BOX 1051 GT GRAND CAYMAN CJ 98-0226143	INSURANCE	CJ	N/A	C	5,550,915	191,248,501	100 000 %		No
(2) MEMORIAL OFFICE CONDOMINIUM TRUST 306 BELMONT STREET WORCESTER, MA 01604 04-6616900	CONDOMINIUM ASSOCIATION	MA	UMASS MEMORIAL MEDICAL CENTER INC	T		453,097	53 690 %		No
(3) BIO-LAB INC 215 WEST STREET MILFORD, MA 01757 04-2708828	CLINICAL LABORATORY	MA	UMASS MEMORIAL HEALTH VENTURES INC	S	1,401,374	2,257,921	100 000 %		No
(4) 116 BELMONT ST INC CO APPLETON CORP 57 SUFFOLK STREET HOLYOKE, MA 01040 04-2717865	CONDOMINIUM ASSOCIATION	MA	UMASS MEMORIAL REALTY INC	C	240,844	228,660	63 040 %		No

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

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

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate 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		Yes	No	

Part VII Supplemental Information

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

Return Reference	Explanation

Additional Data

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

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

(a) Name of other organization	(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	L	25,811,705	FAIR VALUE
UMASS MEMORIAL MEDICAL CENTER INC	B	303,161	FAIR VALUE
UMASS MEMORIAL MEDICAL GROUP INC	Q	599,572	FAIR VALUE
UMASS MEMORIAL HEALTH VENTURES INC	P	354,454	FAIR VALUE
UMASS MEMORIAL REALTY INC	P	380,795	FAIR VALUE
MARLBOROUGH HOSPITAL	P	3,262,903	FAIR VALUE
THE CLINTON HOSPITAL ASSOCIATION	P	1,573,160	FAIR VALUE
WING MEMORIAL HOSPITAL CORPORATION	P	1,893,016	FAIR VALUE
CENTRAL NEW ENGLAND HEALTH ALLIANCE INC	P	4,332,522	FAIR VALUE
UMASS MEMORIAL MEDICAL CENTER INC	P	154,038,955	FAIR VALUE
UMASS MEMORIAL MEDICAL GROUP INC	P	40,011,021	FAIR VALUE
CENTRAL MASSACHUSETTS MAGNETIC IMAGING CENTER INC	P	118,974	FAIR VALUE
COMMUNITY HEALTHLINK INC	P	579,294	FAIR VALUE
UMASS MEMORIAL MEDICAL GROUP INC	B	359,006	FAIR VALUE
UMASS MEMORIAL REALTY INC	J	3,673,497	FAIR VALUE
THE CLINTON HOSPITAL ASSOCIATION	B	328,835	FAIR VALUE
COMMONWEALTH PROFESSIONAL ASSURANCE COMPANY LTD	P	36,137,297	FAIR VALUE
UMASS MEMORIAL HEALTH VENTURES INC	S	21,000,000	FAIR VALUE

UMass Memorial Health Care, Inc. and Affiliates

Consolidated Financial Statements with Supplemental Consolidating Information
September 30, 2014 and 2013

UMass Memorial Health Care, Inc. and Affiliates
Index
September 30, 2014 and 2013

Independent Auditor's Report

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

We have audited the accompanying consolidated financial statements of UMass Memorial Health Care, Inc. and Affiliates (the "System"), which comprise the consolidated balance sheets as of September 30, 2014 and 2013, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the consolidated financial statements based on our audits. We conducted our audits 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the System's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the System's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of UMass Memorial Health Care, Inc. and Affiliates at September 30, 2014 and 2013, and the results of their operations, changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matter

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The consolidating information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves and other additional procedures, in accordance with auditing standards generally accepted in the United States of America. In our opinion, the consolidating information is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole. The consolidating information is presented for purposes of additional analysis of the consolidated financial statements rather than to present the financial position and results of operations of the individual entities and is not a required part of the consolidated financial statements. Accordingly, we do not express an opinion on the financial position and results of operations of the individual entities.

December 23, 2014

UMass Memorial Health Care, Inc. and Affiliates
Consolidated Balance Sheets
September 30, 2014 and 2013

(in thousands of dollars)	2014	2013
Assets		
Current assets		
Cash and cash equivalents	$ 121,684	$ 116,298
Short-term investments	36,926	36,502
Current portion of assets whose use is limited	6,705	6,358
Patient accounts receivable, net of allowance for doubtful accounts of $58,323 in 2014 and $71,172 in 2013	241,148	269,487
Inventories	24,763	25,013
Prepaid expenses and other current assets	44,682	33,798
Due from the University of Massachusetts	-	586
Estimated settlements receivable from third-party payors	212,262	160,650
Total current assets	688,170	648,692
Assets whose use is limited		
Funds held in escrow under bond indenture agreements, net of current portion	12,009	17,829
Restricted investments	81,889	81,278
Captive insurance company investments	172,258	168,768
Total assets whose use is limited	266,156	267,875
Long-term investments	431,473	407,768
Property and equipment, net	628,373	706,653
Beneficial interest in trusts	15,675	17,258
Other assets	49,076	61,378
Total assets	$ 2,078,923	$ 2,109,624
Liabilities and Net Assets		
Current liabilities		
Accounts payable and accrued expenses	$ 142,275	$ 175,240
Accrued compensation	138,477	139,707
Estimated settlements payable to third-party payors	16,477	20,229
Current portion of long-term debt	27,772	69,029
Due to the University of Massachusetts	67,033	61,762
Total current liabilities	392,034	465,967
Estimated settlements payable to third-party payors, net of current portion	39,232	38,944
Other noncurrent liabilities	25,192	26,569
Accrued pension and postretirement benefit obligations	207,794	182,918
Estimated self-insurance costs	171,955	172,203
Long-term debt, net of current portion	363,932	362,671
Total liabilities	1,200,139	1,249,272
Commitments and contingencies		
Net assets		
Unrestricted	778,744	761,488
Temporarily restricted	47,906	44,987
Permanently restricted	52,134	53,877
Total net assets	878,784	860,352
Total liabilities and net assets	$ 2,078,923	$ 2,109,624

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, 2014 and 2013

(in thousands of dollars)	2014	2013
Unrestricted revenues, gains and other support		
Net patient service revenue	$ 2,152,087	$ 2,000,578
Less Provision for bad debts	(43,989)	(44,375)
Net patient service revenue less provision for bad debts	2,108,098	1,956,203
Net assets released from restrictions used for operations	2,985	5,713
Other revenue	141,125	132,267
Total revenues, gains and other support	2,252,208	2,094,183
Expenses		
Salaries, benefits and contracted labor	1,293,021	1,278,126
Supplies and other expense	798,014	767,548
Depreciation and amortization	92,905	91,421
Interest	14,441	14,395
Total expenses	2,198,381	2,151,490
Income (loss) from operations before nonrecurring income and expenses	53,827	(57,307)
(Loss) gain on sale of business (Note 14)	(9,155)	107,509
Expenses associated with sale of business (Note 14)	853	(17,718)
Expenses associated with reduction in force (Note 15)	(16,478)	-
Income from operations after nonrecurring income and expenses	29,047	32,484
Nonoperating income (loss)		
Investment and other related income	5,490	6,728
Net realized and unrealized gain on investments	26,115	33,773
Actuarial change in the present value of annuities	190	(439)
Total nonoperating income	31,795	40,062
Excess of revenues over expenses	60,842	72,546
Other changes in net assets		
Gain on sale from discontinued operations (Note 16)	1,439	1,260
Loss on transfer of membership interest (Note 16)	(11,187)	-
Net assets released from restrictions used for purchase of property and equipment	2,560	1,496
Pension-related changes other than net periodic benefit cost	(36,398)	177,915
Increase in unrestricted net assets	17,256	253,217
Unrestricted net assets, beginning of year	761,488	508,271
Unrestricted net assets, end of year	$ 778,744	$ 761,488

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, 2014 and 2013

(in thousands of dollars)	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Net assets - September 30, 2012	$ 508,271	$ 41,628	$ 53,625	$ 603,524
Excess of revenues over expenses	72,546	-	-	72,546
Gain on sale from discontinued operations	1,260	-	-	1,260
Contributions	-	2,519	-	2,519
Investment and other related income	-	1,305	-	1,305
Net assets released from restrictions				
Used for purchase of property and equipment	1,496	(1,496)	-	-
Used for operations	-	(5,766)	-	(5,766)
Net realized gain on sale of investments	-	2,210	-	2,210
Contributions of property and equipment	-	99	-	99
Change in unrealized gains and losses on investments	-	4,488	-	4,488
Change in beneficial interest in trusts and other	-	-	252	252
Pension-related changes other than net periodic benefit cost	177,915	-	-	177,915
Total increase in net assets	253,217	3,359	252	256,828
Net assets - September 30, 2013	761,488	44,987	53,877	860,352
Excess of revenues over expenses	60,842	-	-	60,842
Gain on sale from discontinued operations	1,439	-	-	1,439
Loss on transfer of membership interest	(11,187)	(1,038)	(2,195)	(14,420)
Contributions	-	3,674	-	3,674
Investment and other related income	-	1,110	-	1,110
Net assets released from restrictions				
Used for purchase of property and equipment	2,560	(2,560)	-	-
Used for operations	-	(2,985)	-	(2,985)
Net realized gain on sale of investments	-	5,609	-	5,609
Change in unrealized gains and losses on investments	-	(891)	-	(891)
Change in beneficial interest in trusts and other	-	-	452	452
Pension-related changes other than net periodic benefit cost	(36,398)	-	-	(36,398)
Total increase (decrease) in net assets	17,256	2,919	(1,743)	18,432
Net assets - September 30, 2014	$ 778,744	$ 47,906	$ 52,134	$ 878,784

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, 2014 and 2013

(in thousands of dollars)	2014	2013
Cash flows from operating activities		
Change in net assets	$ 18,432	$ 256,828
Adjustments to reconcile change in net assets		
to net cash provided by (used in) operating activities		
Net unrealized loss (gain) on investments	504	(29,099)
Depreciation and amortization	92,905	95,010
Accretion on asset retirement obligation	575	497
Provision for bad debts	44,830	47,140
Net (gain) loss not yet recognized in net periodic pension cost	36,398	(177,915)
Actuarial change in the present value of annuities	(190)	439
Net realized (gain) loss on sale of investments	(38,050)	(16,779)
Restricted contributions	(3,274)	(2,195)
Loss (gain) on sale of business segment	9,155	(107,509)
Loss on disposal of assets	1,477	34
(Gain) loss on sale from discontinued operations	(266)	806
Loss on transfer of membership interest	14,420	-
Change in beneficial interest in trusts	(452)	(328)
(Decrease) increase in cash resulting from a change in		
Patient accounts receivable	(21,676)	10,157
Inventories, prepaid expenses and other current assets	(11,194)	(124)
Contributions receivable	(400)	(347)
Accounts payable, accrued expenses and accrued compensation	(6,090)	(6,288)
Estimated settlements with third-party payors	(64,327)	(154,176)
Due to the University of Massachusetts	5,858	9,283
Other noncurrent assets and liabilities	12,988	(20,296)
Accrued pension and postretirement benefit obligations	(9,677)	(12,235)
Estimated self-insurance costs	415	21,755
Net cash used in operating activities of discontinuing operations	(1,431)	-
Net cash provided by (used in) operating activities	80,930	(85,342)
Cash flows from investing activities		
Purchases of property and equipment	(68,615)	(90,069)
Cash associated with the sale of business segment	(853)	87,445
Proceeds on the transfer of membership interest	39,675	-
Net cash used in investing activities of discontinuing operations	(846)	-
Purchases of investments	(463,057)	(299,165)
Proceeds from sales and maturities of investments	453,358	286,450
Proceeds from restricted contributions of securities	88	32
Net cash used in investing activities	(40,250)	(15,307)
Cash flows from financing activities		
Proceeds from restricted contributions	3,186	2,163
Payments on notes issued associated with sale of business segment	-	(4,623)
Net cash provided by financing activities of discontinuing operations	618	-
Cash received on contributions receivable for long-term purposes	855	614
Payments on long-term debt and capital lease obligations	(45,578)	(43,720)
Proceeds from borrowings under line of credit and long-term debt	5,625	46,514
Net cash (used in) provided by financing activities	(35,294)	948
Net increase (decrease) in cash and cash equivalents	5,386	(99,701)
Cash and cash equivalents, beginning of year	116,298	215,999
Cash and cash equivalents, end of year	$ 121,684	$ 116,298

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

1. Description of the Organization

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

Hospitals
UMass Memorial Medical Center, Inc (the "Medical Center") operates a 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 110 beds

UMass Memorial Hospitals, Inc is the sole corporate member of Clinton Hospital Association, a 41-bed community hospital located in Clinton, Massachusetts, and Marlborough Hospital, a 79-bed community hospital located in Marlborough, Massachusetts UMass Memorial Hospitals, Inc was the sole corporate member of Wing Memorial Hospital until September 1, 2014 (Note 16)

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 1,020 physicians who provide primary care and specialty services at various locations in and around Worcester, Massachusetts

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

2. Summary of Significant Accounting Policies

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

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements Estimates also affect the reported amounts of revenue and expenses during the reporting period The System's significant estimates include the allowance for doubtful patient accounts receivable, valuation of its investments, estimated contractual allowances and settlements due from and to third-party payors, estimated professional liability costs, asset retirement obligations, estimated useful lives, 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 $16,819,000 in 2014 and $9,537,000 in 2013

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 Revenue
In fiscal years 2014 and 2013, the System received incentive payments relating to Electronic Health Records ("EHR") of $12,773,000 and $6,651,000, 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 Revenue in the consolidated statement of operations

UMass Memorial Health Ventures, Inc ("Ventures"), an affiliate of UMass Memorial, has a joint venture ownership interest in Fairlawn Rehabilitation Hospital with HealthSouth Corporation On June 1, 2014, Ventures sold a 30% partial interest of its ownership to its joint venture partner, HealthSouth Corporation After completing this partial sale, Ventures has retained a 20% ownership interest in Fairlawn Rehabilitation Hospital Ventures recognized a $16,500,000 gain on the partial sale of its interest which has been recorded within Other Revenue in the consolidated statement of operations

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

Testing Financial Assets for Impairment
The System conducts an annual assessment to determine whether it is more likely than not that the fair value of each of its intangible assets are less than their respective carrying values If there are any such indications present, the System is required to make a formal estimate of the recoverable amount This assessment did not have a material impact on the consolidated financial statements

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

Excess of Revenues Over Expenses
The consolidated statements of operations and changes in net assets include excess of revenues over expenses Changes in unrestricted net assets that are excluded from excess of revenues over expenses include the gain on sale from discontinued operations, loss on transfer of membership interest (see Note 16), 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 certificates of deposit and 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 readily determinable 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 fair 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 are included in prepaid expenses and other current assets Unconditional promises to give that are expected to be collected in future years are recorded at the present value of their estimated future cash flows in other assets The discount on those amounts is computed using the interest rate applicable to the year in which the promises are received Amortization of the discount is included in contribution revenue

Unconditional promises to give 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 conditions 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 contract 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 recorded over the estimated useful lives 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

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-term 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, 2014 and 2013 amounted to $875,000 and $2,325,000, 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

Provision for Bad Debts
Accounting guidance requires that health care entities present provision for bad debts 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 qualitative and quantitative information about changes in the allowance for doubtful accounts Bad debts associated with activities other than patient service revenue will continue to be reported as an operating expense

Allowance for Doubtful Accounts
Patient accounts receivable are reduced by an allowance for doubtful accounts In evaluating the collectability of patient accounts receivable, the System analyzes its past history and identifies trends for each of its major categories of revenue (inpatient, outpatient and professional) to estimate the appropriate allowance for doubtful accounts and provision for bad debts Management regularly reviews data about these major categories of revenue in evaluating the sufficiency of the allowance for doubtful accounts Throughout the year, the System, after all reasonable collection efforts have been exhausted, will write off the difference between the standard rates (or discounted rates if negotiated) and the amounts actually collected against the allowance for doubtful accounts In addition to the review of the categories of revenue, management monitors the write offs against established allowances as of a point in time to determine the appropriateness of the underlying assumptions used in estimating the allowance for doubtful accounts

The consolidated balance sheets include patient accounts receivable, net of an allowance for doubtful accounts of $58,323,000 and $71,172,000 as of September 30, 2014 and 2013, respectively Management attributes this change in the allowance for doubtful accounts due to a decrease in accounts receivable and improvement in the aging where more current accounts are reflected in the current year Bad debt expense for nonpatient related accounts receivable is reflected in operating expense on the statements of operations Patient related bad debt expense is reflected as a reduction in patient service revenue in the statements of operations

Net patient service revenue, before the provision for bad debts for the years ended September 30, 2014 and 2013 is comprised of third-party payor revenue of $2,131,438,000 and $1,981,996,000 and self-pay revenue of $20,649,000 and $18,582,000, respectively

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

(in thousands of dollars)	2014	2013
Cash paid for interest	$ 16,025	$ 16,050
Property and equipment included in accounts payable and due to the University of Massachusetts	8,729	18,156

During fiscal year 2014, Central Massachusetts Magnetic Imaging Center, Inc , a wholly owned subsidiary of UMass Memorial, sold its operations to a partially owned joint venture entity During fiscal year 2013, the Medical Center sold a business segment (Note 14) In conjunction with the sales, assets received and liabilities incurred were as follows

(in thousands of dollars)	2014	2013
Prepaid expenses and other current assets	$ 874	$ (1,870)
Property and equipment	(1,732)	(2,647)
Other assets	(9,744)	32,975
Net assets received	$ (10,602)	$ 28,458
Liabilities incurred	$ 2,300	$ (3,771)

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 $33,967,000 and $58,226,000 for the years ended September 30, 2014 and 2013, respectively Such costs have been estimated based on the ratio of expenses (excluding provision for bad debt expense) to established patient service revenue charges Massachusetts law provides coverage for healthcare services via the Health Safety Net During 2014 and 2013, the System received reimbursement from the Commonwealth of Massachusetts in the amounts of $5,913,000 and $16,808,000, 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 has 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 charges 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

The Community Benefit Strategic Implementation Plan
UMass Memorial's Community Benefit Strategic Implementation Plan aligns with the priorities identified by the 2013-2015 Community Health Assessment and Community Health Improvement Plan ("CHIP") developed in collaboration with the Worcester Division of Public Health

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

UMass Memorial target populations include the following

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

A partial listing of the UMass Memorial programs include the following

- The UMass Memorial Asthma Home Visiting Intervention Pilot in Bell Hill was expanded under the Prevention and Wellness Trust Fund grant award to the City of Worcester to a comprehensive model Partners for the expanded program include, two community health centers, the Worcester Public Schools, the Worcester Head Start Program and Community Legal Aid This home visiting model is being implemented to address high rates of pediatric asthma in the City of Worcester Asthma is prevalent among low income populations living in public housing and older housing stock and particularly among Hispanic and Black populations This evidence-based pilot program links clinical and community partners and

utilizes culturally-competent Community Health Workers to assess and address asthma triggers in the home

- Working in collaboration with Clark University, UMass Memorial is supporting the establishment of an Academic Health Department that is going to support the Community Health Improvement Plan that is anchored at the Worcester Division of Public Health

- A Care Mobile program provides medical and dental services to vulnerable populations in ten neighborhood sites and a preventive dental service to 22 schools These programs address the high incidence of dental caries due to a lack of fluoridation in the City's water supply

- Programs and collaborative efforts that improve access to care (e g 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 with the City of Worcester Division of Public Health

- Obesity/healthy weight efforts (e g access to physical activity, food insecurity, community gardens, veggie mobile, cooking/nutrition education, body mass index 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, and elder medical care at public housing)

- 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"), CHIP, collaboration with Common Pathways and the Worcester Free Clinics Coalition)

- Other efforts include, partnerships to improve access to healthy food, education that focuses on, heart health for elders, healthy aging for seniors and disabled

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

4. Third-Party Reimbursement and Uncompensated Care

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

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

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

Other Payor Arrangements
The System's acute care hospitals have entered into other payment arrangements with BlueCross BlueShield of Massachusetts ("Blue Cross"), the Massachusetts Executive Office of Health and Human Services ("EOHHS"), certain commercial insurance carriers, Health Maintenance Organizations ("HMO"), 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

Risk Arrangement
During 2014, the System's acute care hospitals and Medical Group entered its second year in a risk arrangement with Blue Cross covering HMO members comprising of fully and self insured accounts This agreement is referred to as the Alternative Quality Contract ("AQC") and is effective for four years

Special Medicaid Payments
During 2014 and 2013, 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 $240,000,000 in 2014 and $176,750,000 in 2013, respectively, were recognized as net patient service revenue in the accompanying consolidated financial statements Special Medicaid Payments of $212,000,000 and $160,000,000 were recorded as a receivable as of September 30, 2014 and 2013 The 2013 Special Medicaid Payment was received in December 2013

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 $457,383,000 and $424,243,000 as of September 30, 2014 and 2013, respectively

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

(in thousands of dollars)	**2014**	**2013**
Cash investments	$ 68,544	$ 74,605
Private equity funds	15,544	2,965
Hedge funds	150,192	115,987
Bonds and notes	138,845	220,464
Common stocks	64,119	67,790
Mutual funds	301,937	235,831
Other investments	2,079	861
Subtotal	741,260	718,503
Beneficial interest in trusts	15,675	17,258
Other assets	4,990	4,701
	$ 761,925	$ 740,462

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

(in thousands of dollars)	2014	2013
Short-term investments	$ 36,926	$ 36,502
Current portion of assets whose use is limited	6,705	6,358
Assets whose use is limited		
Funds held in escrow under bond indenture agreements		
Debt service funds	13	-
Debt service reserve funds	11,996	10,495
Project funds	-	7,334
	12,009	17,829
Restricted investments	81,889	81,278
Captive insurance company investments	172,258	168,768
Long-term investments	431,473	407,768
Subtotal	741,260	718,503
Beneficial interest in trusts	15,675	17,258
Other assets	4,990	4,701
	$ 761,925	$ 740,462

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, 2014 and 2013, were pending sales of $578,000 and $837,000 and purchases of $742,000 and $519,000, respectively

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

(in thousands of dollars)	2014	2013
Interest, dividend and other related income		
Other operating revenue	$ 2,948	$ 3,925
Nonoperating revenue	5,490	6,728
Temporarily restricted	1,110	1,305
Net realized (losses) gains on sale of investments		
Other operating revenue	6,713	4,880
Nonoperating revenue	25,728	9,737
Temporarily restricted	5,609	2,210
Change in net unrealized gains and losses on investments		
Nonoperating revenue	387	24,036
Temporarily restricted	(891)	4,488
Permanently restricted	612	328
	$ 47,706	$ 57,637

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

UMass Memorial primarily uses market values as provided by the custodian along with consideration of the prices as provided by the investment managers These market values are set with reference to market activity for highly liquid assets such as U S Treasury and agency securities and agency residential mortgage-backed securities, and matrix pricing for other asset classes, such as commercial mortgage and other asset-backed securities Values for corporate bonds, convertible bonds and municipal bonds may be determined using discounted cash flow pricing models considering adjustments for spreads and prepayments for the instruments Prices for fixed income securities may also be priced using dealer quotes

Management has ongoing procedures in place to evaluate and monitor new and ongoing third party valuations including regular communication with investment advisors, quarterly performance benchmarking, and the review of partnership financial statements

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, 2014 and 2013

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2014
Financial assets				
Investments				
Cash investments	$ 68,544	$ -	$ -	$ 68,544
Private equity funds	-	-	15,544	15,544
Hedge funds	-	49,316	100,876	150,192
Bonds and notes	13,123	125,722	-	138,845
Common stocks	64,119	-	-	64,119
Mutual funds	183,985	117,952	-	301,937
Other investments	1,443	636	-	2,079
Total investments at fair value	331,214	293,626	116,420	741,260
Beneficial interest in trusts	-	-	15,675	15,675
Other assets	4,990	-	-	4,990
Total financial assets at fair value	$ 336,204	$ 293,626	$ 132,095	$ 761,925

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2013
Financial assets				
Investments				
Cash investments	$ 74,605	$ -	$ -	$ 74,605
Private equity funds	-	-	2,965	2,965
Hedge funds	-	42,506	73,481	115,987
Bonds and notes	60,191	160,273	-	220,464
Common stocks	67,790	-	-	67,790
Mutual funds	148,420	87,411	-	235,831
Other investments	861	-	-	861
Total investments at fair value	351,867	290,190	76,446	718,503
Beneficial interest in trusts	-	-	17,258	17,258
Other assets	4,701	-	-	4,701
Total financial assets at fair value	$ 356,568	$ 290,190	$ 93,704	$ 740,462

The following table presents the activity for the year for all assets categorized as Level 3 for the years ended September 30, 2014 and 2013

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	Beneficial Interest in Trusts	Total
Fair Value, September 30, 2013	$ 2,965	$ 73,481	$ -	$ 17,258	$ 93,704
Realized gains	420	(15)	-	-	405
Unrealized gains	224	5,726	-	-	5,950
Purchases	13,331	22,000	-	-	35,331
Sales	(1,396)	(316)	-	-	(1,712)
Change in value of beneficial interest in trusts	-	-	-	(1,583)	(1,583)
Fair Value, September 30, 2014	$ 15,544	$ 100,876	$ -	$ 15,675	$ 132,095

	Private Equity Funds	Hedge Funds	Bonds and Notes	Beneficial Interest in Trusts	Total
Fair Value, September 30, 2012	$ 3,311	$ 63,306	$ 2,141	$ 16,930	$ 85,688
Realized gains	350	5	6	-	361
Unrealized gains (losses)	(224)	6,302	-	-	6,078
Purchases	160	4,200	-	-	4,360
Sales	(632)	(332)	(2,147)	-	(3,111)
Change in value of beneficial interest in trusts	-	-	-	328	328
Fair Value, September 30, 2013	$ 2,965	$ 73,481	$ -	$ 17,258	$ 93,704

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, 2014 and 2013

(in thousands of dollars)

2014 Level 2 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
Hedge Fund	Multi-strategy equities commodities currencies and fixed income securities	$ 49 316	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
Mutual Fund	Portfolio primarily of senior floating rate loans (Senior Loans)	10 042	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	20 358	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 private investment funds	27 655	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	24 403	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	7 459	1	N/A	-	N/A	May be redeemed on each day that the NYSE is open	N/A	N/A
Mutual Fund	Senior secured debt loans notes bonds	10 094	1	N/A	-	N/A	Monthly liquidity with 30 days written notice	N/A	N/A
Mutual Fund	International Commingled Funds	7 448	1	N/A	-	N/A	Liquidation allowed weekly	N/A	N/A
		$ 156 775	10		$ -				

N/A = not applicable

(in thousands of dollars)

2013 Level 2 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
Hedge Fund	Multi-strategy equities commodities currencies and fixed income securities	$ 42 506	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)	9 795	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	19 423	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 private investment funds	26 297	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	36 949	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	4 742	1	N/A	-	N/A	May be redeemed on each day that the NYSE is open	N/A	N/A
		$ 139 712	8		$ -				

N/A = not applicable

(in thousands of dollars)

2014 Level 3

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	$ 2 677	3	3 to 5 years 3 months	$ 269	Term of agreement	Restricted	Amount timing and form of distributions determined by the fund	Not redeemable
Hedge Fund	Arbitrage distressed investments long/short equity and fixed income	16 540	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	49 132	4	N/A	-	N/A	December 31 or on calendar quarter associated with investment date applicable to each class of shares each with 100 days notice	Redemptions are permitted on December 31 or on calendar quarter associated with investment date subject to 100 days written notice after a lock-up period of 1 or 3 years If members do not redeem shares at end of lock-up they will be subject to a new lock-up period of 1 or 3 years applicable to each class of shares	Lock up provisions reset December 31 2013 through December 31 2015
Hedge Fund	Private investments in funds and hedge funds	12 623	1	N/A	-	N/A	Any calendar quarter on or after the 12th month of initial investment	95 days written notice	Redemption restrictions have been met at year end
Hedge Fund	Multi-strategy	336	5	N/A	-	N/A	Currently liquidating positions	Distribution made as positions are liquidated	Redemptions are in process
Private Equity	Structured debt products	428	1	N/A	2 546	On call	N/A	N/A	N/A
Private Equity	Event Driven Strategy in stressed and distressed segments of corporate credit market	10 235	1	N/A	-	N/A	Redemptions are valued at a per share price based on the Net Asset Value of series with 90 days written notice	As of the first calendar quarter-end occurring immediately after the end of the 11th month following the date of issuance	Redemption restrictions have not been met
Private Equity	Debt financing	2 204	1	N/A	480	On call	Redemptions are not permitted	Redemptions are not permitted	Redemption restrictions have not been met
Hedge Fund	Investment in securities and other investments to achieve above-average capital growth	22 245	1	N/A	-	N/A	45 days written notice required for redemption	Class B Shares may not be redeemed until shares held for a continuous period of at least 12 months Thereafter redeemable as of December 31 of each year on 45 days written notice	Redemption restrictions have not been met
		$ 116 420	20		$ 3 295				

N/A = not applicable

(in thousands of dollars)

2013 Level 3

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	$ 2 965	3	3 to 5 years 3 months	$ 989	Term of agreement	Restricted	Amount timing and form of distributions determined by the fund	Not redeemable
Hedge Fund	Arbitrage distressed investments long/short equity and fixed income	15 321	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	45 619	4	N/A	-	N/A	December 31 or on calendar quarter associated with investment date applicable to each class of shares each with 100 days notice	Redemptions are permitted on December 31 or on calendar quarter associated with investment date subject to 100 days written notice after a lock-up period of 1 or 3 years If members do not redeem shares at end of lock-up they will be subject to a new lock-up period of 1 or 3 years applicable to each class of shares	Lock up provisions reset December 31 2013 through December 31 2015
Hedge Fund	Private investments in funds and hedge funds	11 867	1	N/A	-	N/A	Any calendar quarter on or after the 12th month of initial investment	95 days written notice	Redemption restrictions have been met at year end
Hedge Fund	Multi-strategy	674	2	N/A	-	N/A	Currently liquidating positions	Distribution made as positions are liquidated	Redemptions are in process
		$ 76 446	13		$ 989				

N/A = not applicable

6. Property and Equipment

Property and equipment consist of the following at September 30

(in thousands of dollars)	2014	2013
Land and land improvements	$ 21,608	$ 23,375
Buildings and building improvements	872,108	898,037
Major movable and fixed equipment	712,612	692,069
	1,606,328	1,613,481
Less Accumulated depreciation and amortization	1,010,546	978,721
	595,782	634,760
Construction in progress	32,591	71,893
Property and equipment, net	$ 628,373	$ 706,653

Depreciation expense (excluding amortization of capital lease assets of $657,000 and $1,001,000 for the years ended September 30, 2014 and 2013, respectively) amounted to approximately $91,866,000 and $90,049,000 for the years ended September 30, 2014 and 2013, 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 consolidated balance sheets of the Clinical Services Division on the date of the Merger The net book value of the assets covered by the Occupancy Agreement at the date of the Merger was approximately $56,000,000

7. Long-Term Debt

Long-term debt consists of the following at September 30

(in thousands of dollars)	Interest Rate at September 30, 2014	Final Maturity	2014	2013
Massachusetts Development Finance Agency ("MDFA") Revenue Bonds				
UMass Memorial, Series A	5 00%	2028	$ 33,275	$ 33,275
UMass Memorial Variable Rate, Series B	0 290%	2023	13,700	14,800
UMass Memorial, Series D	5 0%-5 25%	2033	107,450	107,450
UMass Memorial Variable Rate, Series E	1 09%-1 10%	2035	27,290	28,015
UMass Memorial Variable Rate, Series F	1 31%	2035	27,290	28,015
UMass Memorial, Series G	4 0%-5 0%	2022	41,870	46,600
UMass Memorial, Series H	4 0%-5 5%	2031	80,140	85,900
Marlborough Hospital Variable Rate, Series A	2 44%	2034	8,445	8,663
Line of Credit	0 15%	2014	-	10,000
Master leases and subleases, and other notes payable	0%-6 34%	2014 - 2044	50,040	66,271
Capital lease obligations (Note 8)			872	1,226
Total debt			390,372	430,215
Less Net unamortized original issue premium (discount)			1,332	1,485
Less Current portion			(27,772)	(69,029)
Long-term debt, net			$ 363,932	$ 362,671

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

Issuance of Debt
In May 2009, UMass Memorial and the Medical Center entered into an agreement with Massachusetts Health and Educational Facilities Authority ("MHEFA" currently MDFA) to issue MHEFA Variable Rate Demand Revenue bonds, Series F In February 2014, the Obligated Group entered into an agreement with the same financial institution to extend the tender date to May 2016

In August 2013, UMass Memorial and the Medical Center (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 15% The acquired equipment collateralizes the borrowing under the agreement

In January 2012, 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 On December 22, 2014, UMass Memorial and the financial institution have agreed to extend this option date for a period of three to five years

In November 2014, Marlborough Hospital entered into an agreement with a commercial bank to amend its Series A debt ($8,445,000 outstanding as of September 30, 2014) to waive its initial tender date of November 24, 2014 (the next tender date is November 24, 2019)

Certain of the affiliates have borrowed funds from other affiliates Total outstanding notes payable between the affiliates was $33,479,000 and $27,799,000 at September 30, 2014 and 2013, respectively The notes bear interest at rates ranging from 1 25% - 5 26% and are due between 2015 and 2044 The notes are recorded as notes receivable and notes payable to affiliates in the consolidated financial statements

Line of Credit
The Medical Center had a revolving line of credit with a commercial bank to borrow up to $25,000,000 at September 30, 2013 at a variable interest rate, which generally approximates the bank's prime rate The amount outstanding under this agreement at September 30, 2013 was $10,000,000 There was no amount outstanding at September 30, 2014 This line of credit expired in November 2014 and UMass Memorial opted not to renew it

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, 2014

(in thousands of dollars)

2015	$ 27,619
2016	25,610
2017	23,114
2018	21,400
2019	19,942
Thereafter	272,687
Total long-term debt	$ 390,372

Interest Paid
Total interest paid during 2014 and 2013 was approximately $16,025,000 and $16,050,000, respectively Interest capitalized as a component of the cost of assets constructed was approximately $1,336,000 and $1,986,000 in 2014 and 2013, 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 As of September 30, 2014 and 2013, the estimated fair values of bonds payable based on Level 2 inputs was $402,082,000 and $437,037,000, respectively The fair value of bonds payable generally represents a mid-market estimate, a market bid and/or market ask, or any other price or estimate within a market spread

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 $27,364,000 and $30,740,000 for the years ended September 30, 2014 and 2013, respectively

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

(in thousands of dollars)	2014	2013
Property and equipment	$ 20,709	$ 21,286
Less Accumulated amortization	17,644	17,564
Net unamortized balance	$ 3,065	$ 3,722

Amortization of assets recorded under capital leases of approximately $657,000 and $1,001,000 in 2014 and 2013, 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, 2014

(in thousands of dollars)	Capital Leases	Operating Leases
2015	$ 302	$ 23,740
2016	277	23,534
2017	225	20,693
2018	150	16,772
2019	-	12,556
Thereafter	-	84,994
Total minimum lease payments	954	$ 182,289
Less Amounts representing interest	82	
Present value of net minimum lease payments	$ 872	

Minimum payments have not been reduced by minimum sublease rentals of $1,722,000 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, 2014 and 2013, operating expenses paid by the Obligated Group to the University amounted to approximately $859,000 and $990,000, respectively

9. Temporarily and Permanently Restricted Net Assets

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

(in thousands of dollars)	2014	2013
Charity care	$ 1,468	$ 1,395
Medical education	2,476	2,367
Research	7,326	6,789
Health care services	12,927	11,110
Buildings and equipment	2,258	3,848
Accumulated gains available for Board appropriation for the use and purposes established by donors	21,451	19,478
	$ 47,906	$ 44,987

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

(in thousands of dollars)	2014	2013
Investments to be held in perpetuity, the income from which is expendable to support health care services or other purposes designated by the donor	$ 36,459	$ 36,619
Beneficial interest in perpetual trusts	15,675	17,258
	$ 52,134	$ 53,877

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, at discount rates ranging from 1 00% to 2 52% and 1 00% to 2 64% at September 30, 2014 and 2013, respectively At September 30, 2014 and 2013, pledges are expected to be received in the following time frame

(in thousands of dollars)	2014	2013
In one year or less	$ 575	$ 768
Between one year and five years	881	1,437
More than five years	-	10
	1,456	2,215
Less Discount to present value	(85)	(130)
Less Allowance for unfulfilled pledges	(95)	(159)
Pledges receivable, net	$ 1,276	$ 1,926

Endowment

The System's endowment consists of approximately 184 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 absent explicit donor stipulations to the contrary As a result, the System classifies as permanently restricted net assets, (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the System in a manner consistent with the standard of prudence prescribed by UPMIFA In accordance with UPMIFA, the System considers the following factors in making a determination to appropriate or accumulate endowment funds

- The duration and preservation of the fund
- The purposes of the System and the donor restricted endowment fund

- General economic conditions
- The possible effect of inflation and deflation
- The expected total return from income and the appreciation of investments
- Other resources of the System
- The investment policies of the System

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

(in thousands of dollars)	2014		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	$ 7,705	$ 23,239	$ 30,944
Income unrestricted	13,746	28,895	42,641
	$ 21,451	$ 52,134	$ 73,585

	2013		
	Temporarily Restricted	Permanently Restricted	Total
Donor restricted endowment funds			
Income restricted	$ 7,167	$ 22,620	$ 29,787
Income unrestricted	12,311	31,257	43,568
	$ 19,478	$ 53,877	$ 73,355

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

(in thousands of dollars)	2014		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ 19,478	$ 53,877	$ 73,355
Investment return			
Investment and other related income	984	-	984
Net appreciation (realized and unrealized)	3,533	-	3,533
Total investment return	4,517	-	4,517
Gifts	6	-	6
Appropriation of endowment assets for expenditure	(2,550)	-	(2,550)
Change in beneficial interest in trusts and other	-	(1,743)	(1,743)
Endowment net assets, end of year	$ 21,451	$ 52,134	$ 73,585

(in thousands of dollars)	2013		
	Temporarily Restricted	Permanently Restricted	Total
Endowment net assets, beginning of year	$ 17,584	$ 53,625	$ 71,209
Investment return			
Investment and other related income	659	-	659
Net appreciation (realized and unrealized)	4,604	-	4,604
Total investment return	5,263	-	5,263
Appropriation of endowment assets for expenditure	(3,369)	-	(3,369)
Change in beneficial interest in trusts and other	-	252	252
Endowment net assets, end of year	$ 19,478	$ 53,877	$ 73,355

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

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 $24,940,000 and $24,910,000 for the years ended September 30, 2014 and 2013, respectively

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

During fiscal year 2013, the Medical Center amended its plan provisions for participants in its defined benefit plans This resulted in a lower benefit obligation as of September 30, 2013, and a reduced net periodic pension cost 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, 2014 and 2013 that are not yet recognized as a component of net periodic benefit cost are as follows

(in thousands of dollars)	2014		
	Pension	Postretirement Benefits	Total
Net prior service cost (benefit)	$ (73,690)	$ -	$ (73,690)
Net actuarial loss	308,330	7,470	315,800

	2013		
	Pension	Postretirement Benefits	Total
Net prior service cost (benefit)	$ (81,202)	$ 110	$ (81,092)
Net actuarial loss	283,525	3,280	286,805

Changes in plan assets and benefit obligations recognized in unrestricted net assets during 2014 and 2013 include

(in thousands of dollars)	2014	2013
Current year actuarial net (gain) loss	$ (47,883)	$ 115,739
Plan amendment	-	40,414
Amortization of prior actuarial net loss	18,887	28,950
Amortization of prior service cost	(7,402)	(7,188)
	$ (36,398)	$ 177,915

The amounts in unrestricted net assets as of September 30, 2014 that are expected to be recognized as a component of net periodic benefit cost during fiscal 2015 are as follows

(in thousands of dollars)	Pension	Postretirement Benefits	Total
Net prior service cost	$ 7,503	$ -	$ 7,503
Net actuarial loss	(19,828)	(376)	(20,204)

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

(in thousands of dollars)	Pension Benefits 2014	2013
Accumulated benefit obligation	$ 876,015	$ 762,058
Change in projected benefit obligation		
Projected benefit obligation	$ 775,978	$ 878,660
Service cost	38,155	41,734
Interest cost	38,286	34,660
Amendments	-	(40,414)
Actuarial loss (gain)	58,987	(98,684)
Benefits paid	(37,343)	(39,520)
Expenses paid	(957)	(458)
Projected benefit obligation	$ 873,106	$ 775,978
Change in plan assets		
Fair value of plan assets	622,522	541,488
Actual return on plan assets	58,448	51,059
Employer contributions	57,186	69,953
Benefits paid	(37,343)	(39,520)
Expenses paid	(957)	(458)
Fair value of plan assets	699,856	622,522
Funded status, end of year	$ (173,250)	$ (153,456)

The amounts recognized in the consolidated balance sheets for the defined benefit plans on a combined basis as of September 30, 2014 and 2013 were as follows

(in thousands of dollars)	2014	2013
Amounts recognized in the consolidated balance sheet consist of the following		
Accounts payable and accrued expenses	$ (2,327)	$ (1,596)
Accrued pension and postretirement obligations	(170,923)	(151,860)
	$ (173,250)	$ (153,456)

UMass Memorial and its affiliates used the following assumptions in determining its September 30 projected benefit obligation amounts

	2014	2013
Discount rate	4 27-4 47%	4 92-5 11%
Rate of compensation increase (based on age and position classification)	5 60-2 10%	6 25-2 75%

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

Asset Category	2014	2013
Cash investments	2 %	1 %
Private equity funds	2 %	0 %
Hedge funds	9 %	9 %
Bonds and notes	23 %	25 %
Common stocks	16 %	16 %
Mutual funds	48 %	49 %

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

Asset Category	2014	2013
Cash investments	0 %	0 %
Private equity funds	9 %	1 %
Hedge funds	5 %	9 %
Bonds and notes	28 %	27 %
Common stocks	40 %	16 %
Mutual funds	18 %	47 %

The following table presents the assets of the defined benefit plans as of September 30, 2014 and 2013, measured at fair value on a recurring basis using the fair value hierarchy described in Note 5 Included in the asset totals of $699,856,000 and $622,522,000 as of September 30, 2014 and 2013, were pending sales of $1,203,000 and $2,278,000 and purchases of $3,003,000 and $3,916,000, respectively

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2014
Cash investments	$ 17,278	$ -	$ -	$ 17,278
Private equity funds	-	-	17,214	17,214
Hedge funds	-	24,923	37,215	62,138
Bonds and notes	18,454	141,857	-	160,311
Common stocks	111,225	-	-	111,225
Mutual funds	163,862	167,828	-	331,690
Total investments at fair value	$ 310,819	$ 334,608	$ 54,429	$ 699,856

(in thousands of dollars)	Level 1	Level 2	Level 3	September 30, 2013
Cash investments	$ 9,280	$ -	$ -	$ 9,280
Private equity funds	-	-	2,965	2,965
Hedge funds	-	22,279	34,475	56,754
Bonds and notes	32,657	122,734	-	155,391
Common stocks	98,560	-	-	98,560
Mutual funds	169,147	130,425	-	299,572
Total investments at fair value	$ 309,644	$ 275,438	$ 37,440	$ 622,522

The following table presents the activity for the year for all assets categorized as Level 3 for the years ended September 30, 2014 and 2013

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	September 30, 2014
Fair value, October 1, 2013	$ 2,965	$ 34,475	$ -	$ 37,440
Realized gains (losses)	420	(15)	-	405
Unrealized gains	276	2,794	-	3,070
Purchases (sales)	13,553	(39)	-	13,514
Fair value, September 30, 2014	$ 17,214	$ 37,215	$ -	$ 54,429

(in thousands of dollars)	Private Equity Funds	Hedge Funds	Bonds and Notes	September 30, 2013
Fair value, October 1, 2012	$ 3,266	$ 24,309	$ 2,178	$ 29,753
Realized gains (losses)	386	(19)	5	372
Unrealized gains (losses)	(134)	2,763	(36)	2,593
Purchases (sales)	(553)	7,422	(2,147)	4,722
Fair value, September 30, 2013	$ 2,965	$ 34,475	$ -	$ 37,440

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

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

UMass Memorial and its affiliates expect to contribute approximately $56,000,000 to their defined benefit pension plans during the year ending September 30, 2015

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)	
2015	$ 51,200
2016	54,150
2017	58,086
2018	60,919
2019	62,033
2020 through 2024	314,546

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

(in thousands of dollars)	2014	2013
Net periodic benefit cost		
Service cost	$ 38,155	$ 41,734
Interest cost	38,286	34,660
Expected return on plan assets	(43,064)	(41,425)
Net amortization	11,286	20,786
Net periodic benefit cost	$ 44,663	$ 55,755

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

	2014	2013
Discount rate	4 92-5 11%	4 03-4 23%
Rate of compensation increase (based on age and position classification)	6 25-2 75%	5 50-2 00%
Expected return on plan assets	7 00 %	7 50 %

UMass Memorial Postretirement Medical Benefits

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

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

	Postretirement Medical Benefits	
(in thousands of dollars)	**2014**	**2013**
Change in accumulated postretirement benefit obligation		
Accumulated postretirement benefit obligation	$ 31,426	$ 37,139
Service cost	257	449
Interest cost	1,597	1,565
Actuarial loss (gain)	4,280	(7,421)
Benefits paid	(287)	(306)
Accumulated postretirement benefit obligation	37,273	31,426
Change in plan assets		
Fair value of plan assets	-	-
Actual return on plan assets	-	-
Employer contributions	287	306
Benefits paid	(287)	(306)
Fair value of plan assets	-	-
Funded status, end of year	$ (37,273)	$ (31,426)

The amounts recognized in the consolidated balance sheets for the post-retirement benefit plans as of September 30, 2014 and 2013 were as follows

(in thousands of dollars)	2014	2013
Accounts payable and accrued expenses	$ (402)	$ (368)
Accrued pension and postretirement obligations	(36,871)	(31,058)
	$ (37,273)	$ (31,426)

The discount rate used for determining the benefit obligation was 4 47% and 5 11% as of September 30, 2014 and 2013, 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 $402,000 to its postretirement benefit plans during the year ending September 30, 2015

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)

2015	$	402
2016		485
2017		566
2018		665
2019		772
2020 through 2024		5,703

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)

2015	$	25
2016		27
2017		29
2018		33
2019		39
2020 through 2024		339

The assumed health care cost trend rate used in measuring the postretirement medical benefit obligation was 7 50% in 2014, declining gradually to 5 00% by 2019 and remaining level thereafter Assumed health care cost trend rates have a significant effect on the amounts reported for the postretirement benefit plan A one-percentage-point change in the assumed health care cost trend rates would have the following effects

(in thousands of dollars)	1 Percentage Point Increase	1 Percentage Point Decrease
Effect on total of service and interest cost	$ 2,278	$ (1,520)
Effect on postretirement benefit obligation	8,610	(6,703)

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

(in thousands of dollars)	2014	2013
Net periodic benefit cost		
Service cost	$ 257	$ 449
Interest cost	1,597	1,565
Net amortization	199	976
Net periodic benefit cost	$ 2,053	$ 2,990

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

	2014	2013
Discount rate	5 11 %	4 23 %
Current year health care cost trend rate	7 50 %	7 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, 2014 and 2013, on an undiscounted basis, are approximately $175 million and $172 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, 2014 and 2013 over an estimated payout period of 12 years

Excess Liability Coverage
UMass Memorial and its affiliates have excess liability coverage of $50 million for malpractice losses in excess of $5 million per individual claim and for annual aggregate malpractice losses in excess of $60 million on a claims-made basis The existence of this reinsurance coverage does not relieve UMass Memorial and its affiliates of its primary obligation with respect to losses incurred UMass Memorial and its affiliates would be liable for claims ceded to reinsurers in the event such reinsurers were unable to meet their obligations 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 $14,800,000 related to two workers' compensation self-insurance programs

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

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 and Human Services (the "OIG"), under which the Commonwealth of Massachusetts' (the "Commonwealth") 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 was that the Commonwealth had not complied with the time limit for claiming payment for Medicaid expenditures The Commonwealth 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 fiscal year 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 (the "DAB") on June 12, 2012 After the Commonwealth filed its brief with the Board, CMS submitted its brief in May 2013 and asked the Board to increase the disallowance of the federal share from $17 million to $21 million due to an earlier CMS calculation error UMass Memorial intervened in

the matter and contested the proposed increase in the disallowance A hearing on the appeal was held on June 18, 2013

On September 30, 2013, the DAB issued its decision reversing the CMS disallowance of approximately $21 5 million in FFP based on a finding that the claim for FFP had been timely, and sustaining the disallowance of approximately $4 25 million in FFP based on the OIG's audit report finding that the relevant expenditures were not authorized by the Commonwealth plan The Commonwealth Medicaid Agency has not recouped any funds from UMass Memorial as a result of the disallowance or, as noted above, for the prior return of funds related to the OIG audit report, although it is expected that such a recoupment will be asserted The Medical Center has sufficient reserves to reimburse the Commonwealth for the amount sustained by the decision

Urine Drug Screening Test Audits and Refunds – 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, Medicaid, managed Medicaid, managed Medicare and other governmental and commercial plans 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 or initiated refunds of approximately $7,903,000 to governmental and commercial payors UMass Memorial does not anticipate additional material refunds related to this matter

Privacy Breach – A purported class action lawsuit was filed against the Medical Center alleging damages arising from a data information breach by a former employee who is under criminal indictment for identity theft and larceny At this time, UMass Memorial is only aware of one plaintiff represented in the case UMass Memorial has retained experienced counsel to defend the case There can be no assurance as to the outcome of this matter

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 United States 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

	2014	2013
Medicare	18 %	24 %
Medicaid	20 %	10 %
Commercial insurance and HMOs	40 %	34 %
Patients	19 %	25 %
Other	3 %	7 %
	100 %	100 %

13. Transactions with the University

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

- 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 $12,000,000 (plus an inflation adjustment), which totaled approximately $18,476,000 and $18,221,000 for the years ended September 30, 2014 and 2013, 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", the participation payment may be adjusted under certain conditions if the University's ongoing programs and research activities substantially decrease)

- The System contracts University employees for medical residency, physician and other services The cost of these contracted employees is 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, 2014 and 2013 was $64,658,000 and $61,541,000, respectively

  The cost incurred for fringe benefits related to these employees for the years ended September 30, 2014 and 2013 was approximately $13,411,000 and $12,678,000, respectively

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

- The Medical Center agreed to segregate a portion of its unrestricted net assets, totaling approximately $15 5 million at September 30, 2001, to be designated as Department Education Funds (the "Ed Funds") During 2002, the Medical Center transferred the balance of the Ed Funds to the Medical Group and the Medical Group segregated these funds within its unrestricted net assets The balance of the Ed Funds at September 30, 2014 is approximately $42 million These funds have been frozen until such time as the Chancellor of

the University (the "Chancellor") and the Chief Executive Officer of UMass Memorial (the "CEO") mutually agree to release any and all of these funds

In September of 2011, the Medical Group established Academic Investment Funds (the "AIF") at the University The Medical Group has transferred $6 6 million in 2014 and 2013 to the AIF, and in 2014, UMass Memorial Health Care, Inc (the "Parent") has also committed to fund $1 0 million to the AIF These amounts have been recorded as expense in the accompanying statement of operations In fiscal year 2015, the Medical Group anticipates funding the AIF by approximately $6 6 million The use of the AIF is controlled jointly by the Chancellor and the CEO In addition, the Chancellor and the CEO jointly approve the annual operating budgets of each clinical department in the Medical Group

The following significant transactions with the University have been recorded in income from 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 $22,995,000 and $20,772,000 for 2014 and 2013, respectively

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

(in thousands of dollars)	2014	2013
Medical education services	$ 58,062	$ 58,062
Accrued compensation and benefits	2,550	24
Accounts payable - net of accounts receivable	4,117	713
Other	2,304	2,377
Total due to the University, net	$ 67,033	$ 61,176

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 $163,750,000 and $129,252,000 for 2014 and 2013, respectively The cost for these educational services is recorded as supplies and other expense As of September 30, 2014 and 2013, the liability due to the University was $58,062,000 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 balance sheets, results of operations, or cash flows of the System As of September 30, 2014 and 2013, UMass Memorial has an amount due from the University of approximately $0 and $586,000, respectively

14. Sale of UMass Memorial Lab Outreach Business

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 were recognized as a transfer to the Medical Center

Certain assets and the operations of the clinical and anatomic laboratory outreach businesses owned by the Medical Center were sold to Quest Diagnostics, effective January 3, 2013 The sales agreements include a transitional period of 18-24 months to complete the full transition of service The consideration received in conjunction with the sale was a combination of cash and an option to purchase an equity interest in a newly formed Quest Diagnostics subsidiary resulting in a gain of $107 5 million The expenses associated with this sale of business were $17 7 million

The valuation of the joint venture option was reassessed in fiscal year 2014 and the value was decreased by $10 2 million offset by a $1 0 million adjustment to proceeds from sale These two transactions combined resulted in a loss on sale of $9 2 million in 2014 Expenses associated with the sale of this business were reduced by $0 9 million in 2014

These amounts are separately stated within the consolidated statements of operations The table below summarizes the (loss) gain recognized on the sale transaction and associated expenses

(in thousands of dollars)	2014	2013
Proceeds from sale	$ -	$ 127,398
Adjustment to proceeds from sale	(9,155)	-
Net book value of assets sold and related costs of sale		
Property and equipment	-	2,647
Incremental transaction costs	-	17,242
	-	19,889
(Loss) gain on sale	$ (9,155)	$ 107,509
Expenses associated with sale of business	$ 853	$ (17,718)

15. Reduction in force

During fiscal year 2014, UMass Memorial and certain affiliates had a reduction in force Total expenses of the System in the amount of $16,478,000 were incurred in conjunction with a strategic initiative aimed at reducing staffing levels and operating losses Such costs consist of severance payouts, associated benefits and unemployment costs

16. Discontinued Operations

Effective September 1, 2014, Wing Memorial Hospital (“Wing”) was assumed by Baystate Health ("Baystate") via a membership substitution Substantially all assets and liabilities transferred to Baystate on that date As a result of the transfer, a loss on transfer of membership interest of $11 2 million was recorded in unrestricted net assets The consolidated financial statements for all periods present the operations of Wing as a discontinued operation For the eleven month period ended August 31, 2014 and year ended 2013, Wing reported revenue of $74 9 million and $92 7 million, respectively, and excess of revenue over expenses of $1 4 million and $2 8 million, respectively, in discontinued operations in the statement of changes in net assets As of August 31,

2014, assets held for sale were $77 7 million and liabilities held for sale were $23 9 million The assets and liabilities held for sale consisted of

(in thousands of dollars)

Patient accounts receivable	$ 7,668	Current liabilities	$ 79
Other current assets	13,471	Accounts payable and accrued expenses	7,769
Property and equipment, net	42,928	Current portion of long-term debt	547
Restricted investments	974	Long-term debt, net of current portion	13,204
Other assets	12,614	Other noncurrent liabilities	2,264
Total Assets	$ 77,655	Total Liabilities	$ 23,863

During fiscal year 2013, certain assets and the operations of Caitlin Raymond International Registry, a wholly owned subsidiary of UMass Memorial Health Ventures, Inc , were transitioned to National Donor Marrow Program in a cashless exchange effective September 29, 2013

The table below summarizes the loss recognized on the sale of these asset groups

(in thousands of dollars)	2014	2013
Proceeds from sale	$ 39,675	$ -
Net book value of assets sold and related costs of sale		
Property and equipment, net	42,928	69
Other Net Assets	6,661	-
Incremental transaction costs	1,273	737
	50,862	806
Loss on sale	$ (11,187)	$ (806)

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 2014 and 2013 loss on the discontinued operations is a loss on the transfer of membership interest of $11,187,000 and $0, respectively, and an operating gain prior to the sale of $1,439,000 and $1,260,000, respectively

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

17. Functional Expenses

UMass Memorial and its affiliates provide general health care services to residents within its geographic location Expenses related to providing these services, including the 2014 expenses related to the reduction of force (Note 15), are as follows for the years ended September 30

(in thousands of dollars)	2014	2013
Health care services	$ 1,773,210	$ 1,739,723
General and administrative	441,649	411,767
	$ 2,214,859	$ 2,151,490

18. 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 sheets The System does not recognize subsequent events that provide evidence about conditions that did not exist at the date of the consolidated balance sheets but arose after the consolidated balance sheets date but before the consolidated financial statements are issued For these purposes, UMass Memorial has evaluated events occurring subsequent to the consolidated balance sheets date through December 23, 2014, the date the consolidated financial statements were issued

Other than the extension of the Series E option date disclosed in Note 7, there were no other subsequent events that required recognition or disclosure in the consolidated financial statements

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2014
(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	$ 3,301	$ 42,469	$ 21,606	$ 26,538	$ 3,717	$ 17,271	$ 6,056	$ 726	$ 121,684
Short-term investments	1,604	6,288	9,059	10,098	52	9,825	-	-	36,926
Current portion of assets whose use is limited	-	5,931	27	747	-	-	-	-	6,705
Patient accounts receivable, net	-	174,269	24,441	35,599	8,457	-	-	382	241,148
Inventories	-	21,573	3,167	-	-	-	-	23	24,763
Prepaid expenses and other current assets	6,575	24,940	5,671	3,730	675	2,403	688	-	44,682
Current portion of notes receivable from affiliates	-	1,293	-	-	-	-	-	(1,293)	-
Due from related parties	46,655	23,763	35	30,584	-	8	684	(101,729)	-
Estimated settlements receivable from third-party payors	-	182,456	29,806	-	-	-	-	-	212,262
Total current assets	58,135	482,982	93,812	107,296	10,901	29,507	7,428	(101,891)	688,170
Assets whose use is limited									
Funds held in escrow under bond indenture agreements, net of current portion	-	10,685	1,324	-	-	-	-	-	12,009
Restricted investments	56,081	-	25,808	-	-	-	-	-	81,889
Captive insurance company investments	172,258	-	-	-	-	-	-	-	172,258
Total assets whose use is limited	228,339	10,685	27,132	-	-	-	-	-	266,156
Long-term investments	195,253	114,274	59,518	39,804	172	15,388	7,064	-	431,473
Property and equipment, net	-	466,138	128,326	6,647	13,166	-	13,826	270	628,373
Beneficial interest in trusts	7,622	65,051	8,053	-	-	-	-	(65,051)	15,675
Notes receivable from affiliates - net of current portion	-	31,625	-	-	-	-	-	(31,625)	-
Other assets	159	41,132	6,099	19,342	306	12,556	623	(31,141)	49,076
Total assets	$ 489,508	$ 1,211,887	$ 322,940	$ 173,089	$ 24,545	$ 57,451	$ 28,941	$ (229,438)	$ 2,078,923

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2014
(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	$ 26,109	$ 84,120	$ 18,278	$ 9,067	$ 2,071	$ 1,394	$ 1,113	$ 123	$ 142,275
Accrued compensation	7,871	83,836	10,268	53,135	2,913	407	47	-	138,477
Estimated settlements payable to third-party payors	-	7,403	193	8,881	-	-	-	-	16,477
Current portion of long-term debt	-	26,398	834	-	540	-	-	-	27,772
Current portion of notes payable to affiliates	-	-	1,128	-	165	-	-	(1,293)	-
Due to related parties	1,907	66,457	26,804	4,898	1,627	36	-	(101,729)	-
Due to the University of Massachusetts	3,368	62,577	268	819	-	-	1	-	67,033
Total current liabilities	39,255	310,791	57,773	76,800	7,316	1,837	1,161	(102,899)	392,034
Estimated settlements payable to third-party payors, net of current portion	-	29,070	5,702	3,860	600	-	-	-	39,232
Other noncurrent liabilities	2,483	17,242	2,328	501	48	-	2,079	511	25,192
Accrued pension and postretirement benefit obligations	-	201,658	6,136	-	-	-	-	-	207,794
Estimated self-insurance costs	171,694	10,181	515	19,342	566	-	31	(30,374)	171,955
Notes payable to affiliates, net of current portion	-	-	31,290	-	335	-	-	(31,625)	-
Long-term debt, net of current portion	-	344,961	11,738	-	7,233	-	-	-	363,932
Total liabilities	213,432	913,903	115,482	100,503	16,098	1,837	3,271	(164,387)	1,200,139
Net assets									
Unrestricted	211,025	232,933	172,529	72,586	8,387	55,614	25,670	-	778,744
Temporarily restricted	38,543	38,543	9,361	-	2	-	-	(38,543)	47,906
Permanently restricted	26,508	26,508	25,568	-	58	-	-	(26,508)	52,134
Total net assets	276,076	297,984	207,458	72,586	8,447	55,614	25,670	(65,051)	878,784
Total liabilities and net assets	$ 489,508	$ 1,211,887	$ 322,940	$ 173,089	$ 24,545	$ 57,451	$ 28,941	$ (229,438)	$ 2,078,923

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2013
(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	$ 1,606	$ 42,886	$ 19,083	$ 22,547	$ 2,198	$ 24,837	$ 2,547	$ 594	$ 116,298
Short-term investments	1,714	9,388	19,505	2,062	120	3,713	-	-	36,502
Current portion of assets whose use is limited	-	6,093	79	186	-	-	-	-	6,358
Patient accounts receivable, net	-	189,425	37,798	34,047	7,145	713	-	359	269,487
Inventories	-	20,871	4,135	-	-	-	-	7	25,013
Prepaid expenses and other current assets	6,803	15,163	4,209	5,654	528	748	693	-	33,798
Current portion of notes receivable from affiliates	-	1,375	-	-	-	-	-	(1,375)	-
Due from related parties	15,718	57,242	155	31,463	1	160	666	(105,405)	-
Due from the University of Massachusetts	-	-	-	586	-	-	-	-	586
Estimated settlements receivable from third-party payors	-	125,200	35,450	-	-	-	-	-	160,650
Total current assets	25,841	467,643	120,414	96,545	9,992	30,171	3,906	(105,820)	648,692
Assets whose use is limited									
Funds held in escrow under bond indenture agreements, net of current portion	-	16,505	1,324	-	-	-	-	-	17,829
Restricted investments	54,439	-	26,839	-	-	-	-	-	81,278
Captive insurance company investments	168,768	-	-	-	-	-	-	-	168,768
Total assets whose use is limited	223,207	16,505	28,163	-	-	-	-	-	267,875
Long-term investments	149,924	142,386	67,945	30,219	130	10,603	6,561	-	407,768
Property and equipment, net	-	496,964	173,838	5,857	12,531	1,535	15,451	477	706,653
Beneficial interest in trusts	7,057	60,280	10,201	-	-	-	-	(60,280)	17,258
Notes receivable from affiliates - net of current portion	-	25,835	-	-	-	-	-	(25,835)	-
Other assets	78	52,621	7,586	19,005	303	12,111	657	(30,985)	61,378
Total assets	$ 406,107	$ 1,262,234	$ 408,149	$ 151,626	$ 22,956	$ 54,420	$ 26,575	$ (222,443)	$ 2,109,624

UMass Memorial Health Care, Inc. and Affiliates
Supplemental Consolidating Balance Sheet Information
September 30, 2013
(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	$ 26,737	$ 113,107	$ 24,610	$ 5,551	$ 1,759	$ 2,377	$ 997	$ 102	$ 175,240
Accrued compensation	6,728	64,733	13,321	51,599	2,741	543	42	-	139,707
Estimated settlements payable to third-party payors	100	14,738	752	4,639	-	-	-	-	20,229
Current portion of long-term debt	-	67,766	836	-	427	-	-	-	69,029
Current portion of notes payable to affiliates	-	-	1,375	-	-	-	-	(1,375)	-
Due to related parties	361	43,505	57,854	1,055	2,445	185	-	(105,405)	-
Due to the University of Massachusetts	1,978	59,468	316	-	-	-	-	-	61,762
Total current liabilities	35,904	363,317	99,064	62,844	7,372	3,105	1,039	(106,678)	465,967
Estimated settlements payable to third-party payors, net of current portion	-	27,517	7,289	3,538	600	-	-	-	38,944
Other noncurrent liabilities	3,235	16,319	3,672	534	42	54	2,179	534	26,569
Accrued pension and postretirement benefit obligations	-	178,838	4,080	-	-	-	-	-	182,918
Estimated self-insurance costs	171,859	9,891	1,470	18,477	646	14	30	(30,184)	172,203
Notes payable to affiliates, net of current portion	-	-	25,835	-	-	-	-	(25,835)	-
Long-term debt, net of current portion	-	344,070	12,570	-	6,031	-	-	-	362,671
Total liabilities	210,998	939,952	153,980	85,393	14,691	3,173	3,248	(162,163)	1,249,272
Net assets									
Unrestricted	134,829	262,002	215,645	66,233	8,205	51,247	23,327	-	761,488
Temporarily restricted	34,337	34,337	10,648	-	2	-	-	(34,337)	44,987
Permanently restricted	25,943	25,943	27,876	-	58	-	-	(25,943)	53,877
Total net assets	195,109	322,282	254,169	66,233	8,265	51,247	23,327	(60,280)	860,352
Total liabilities and net assets	$ 406,107	$ 1,262,234	$ 408,149	$ 151,626	$ 22,956	$ 54,420	$ 26,575	$ (222,443)	$ 2,109,624

UMass Memorial Health Care, Inc and Affiliates
Supplemental Consolidating Statement of Operations Information
Year Ended September 30, 2014
(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	$ -	$ 1 449 372	$ 272 634	$ 359 985	$ 62 905	$ 3 665	$ -	$ 3 526	$ 2 152 087
Less Provision for bad debts	-	(17 596)	(8 572)	(17 146)	(34)	(527)	-	(114)	(43 989)
Net patient service revenue less provision for bad debts	-	1 431 776	264 062	342 839	62 871	3 138	-	3 412	2 108 098
Net assets released from restrictions used for operations	564	303	1 759	359	-	-	-	-	2 985
Other revenue	216 310	79 866	14 109	128 514	2 781	27 156	14 708	(342 319)	141 125
Total revenues gains and other support	216 874	1 511 945	279 930	471 712	65 652	30 294	14 708	(338 907)	2 252 208
Expenses									
Salaries benefits and contracted labor	70 866	651 163	139 717	389 278	45 602	2 402	383	(6 390)	1 293 021
Supplies and other expense	140 324	743 520	119 358	89 649	18 509	2 424	13 622	(329 392)	798 014
Depreciation and amortization	-	75 370	13 686	1 401	1 031	208	1 003	206	92 905
Interest	-	14 539	1 726	2	328	-	17	(2 171)	14 441
Total expenses	211 190	1 484 592	274 487	480 330	65 470	5 034	15 025	(337 747)	2 198 381
Income (loss) from operations before nonrecurring income and expenses	5 684	27 353	5 443	(8 618)	182	25 260	(317)	(1 160)	53 827
(Loss) gain on sale of business (Note 14)	-	(9 155)	-	-	-	-	-	-	(9 155)
Expenses associated with sale of business (Note 14)	-	853	-	-	-	-	-	-	853
Expenses associated with reduction in force (Note 15)	(4 539)	(9 057)	(1 719)	(1 163)	-	-	-	-	(16 478)
Income (loss) from operations after nonrecurring income and expenses	1 145	9 994	3 724	(9 781)	182	25 260	(317)	(1 160)	29 047
Non-operating income (loss)									
Investment and other related income	2 564	1 799	647	364	-	18	98	-	5 490
Net realized and unrealized gain on investments	13 224	8 037	2 896	1 478	-	76	404	-	26 115
Actuarial change in the present value of annuities	190	-	-	-	-	-	-	-	190
Total non-operating income	15 978	9 836	3 543	1 842	-	94	502	-	31 795
Excess (deficiency) of revenues over expenses	17 123	19 830	7 267	(7 939)	182	25 354	185	(1 160)	60 842
Other changes in net assets									
Gain on sale from discontinued operations (Note 16)	-	-	266	-	-	13	-	1 160	1 439
Gain (loss) on transfer of membership interest (Note 16)	38 402	-	(49 589)	-	-	-	-	-	(11 187)
Net assets released from restrictions used for purchase of property and equipment	-	21	2 539	-	-	-	-	-	2 560
Pension-related changes other than net periodic benefit cost	-	(33 846)	(2 552)	-	-	-	-	-	(36 398)
Transfers (to) from related parties	20 671	(15 074)	(1 047)	14 292	-	(21 000)	2 158	-	-
Increase (decrease) in unrestricted net assets	76 196	(29 069)	(43 116)	6 353	182	4 367	2 343	-	17 256
Unrestricted net assets beginning of year	134 829	262 002	215 645	66 233	8 205	51 247	23 327	-	761 488
Unrestricted net assets end of year	$ 211 025	$ 232 933	$ 172 529	$ 72 586	$ 8 387	$ 55 614	$ 25 670	$ -	$ 778 744

UMass Memorial Health Care, Inc and Affiliates
Supplemental Consolidating Statement of Operations Information
Year Ended September 30, 2013
(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	$ -	$ 1 325 661	$ 270 648	$ 332 706	$ 61 004	$ 6 967	$ -	$ 3 592	$ 2 000 578
Less Provision for bad debts	-	(12 787)	(11 253)	(19 750)	(51)	(468)	-	(66)	(44 375)
Net patient service revenue less provision for bad debts	-	1 312 874	259 395	312 956	60 953	6 499	-	3 526	1 956 203
Net assets released from restrictions used for operations	2 410	1 291	1 698	314	-	-	-	-	5 713
Other revenue	205 288	85 511	12 296	134 838	2 006	9 542	15 704	(332 918)	132 267
Total revenues gains and other support	207 698	1 399 676	273 389	448 108	62 959	16 041	15 704	(329 392)	2 094 183
Expenses									
Salaries benefits and contracted labor	79 264	639 361	142 814	373 307	43 213	5 228	410	(5 471)	1 278 126
Supplies and other expense	153 334	705 144	112 091	84 762	18 459	2 924	13 236	(322 402)	767 548
Depreciation and amortization	-	74 220	12 874	1 680	899	421	1 123	204	91 421
Interest	-	14 654	1 092	60	297	-	15	(1 723)	14 395
Total expenses	232 598	1 433 379	268 871	459 809	62 868	8 573	14 784	(329 392)	2 151 490
Income (loss) from operations before nonrecurring income and expenses	(24 900)	(33 703)	4 518	(11 701)	91	7 468	920	-	(57 307)
Gain on sale of business (Note 14)	-	106 199	-	-	-	1 310	-	-	107 509
Expenses associated with sale of business (Note 14)	-	(17 064)	-	-	-	(654)	-	-	(17 718)
Income (loss) from operations after nonrecurring income and expenses	(24 900)	55 432	4 518	(11 701)	91	8 124	920	-	32 484
Non-operating income (loss)									
Investment and other related income	2 674	2 694	772	446	-	22	120	-	6 728
Net realized and unrealized gain (loss) on investments	16 972	10 807	3 421	1 979	(1)	56	539	-	33 773
Actuarial change in the present value of annuities	(439)	-	-	-	-	-	-	-	(439)
Total non-operating income (loss)	19 207	13 501	4 193	2 425	(1)	78	659	-	40 062
Excess (deficiency) of revenues over expenses	(5 693)	68 933	8 711	(9 276)	90	8 202	1 579	-	72 546
Other changes in net assets									
Gain (loss) on sale from discontinued operations (Note 15)	-	60	2 795	-	-	(1 595)	-	-	1 260
Net assets released from restrictions used for purchase of property and equipment	-	486	990	-	20	-	-	-	1 496
Pension-related changes other than net periodic benefit cost	-	172 631	5 284	-	-	-	-	-	177 915
Transfers (to) from related parties	58 312	(62 570)	(838)	14 321	-	(12 264)	3 039	-	-
Increase (decrease) in unrestricted net assets	52 619	179 540	16 942	5 045	110	(5 657)	4 618	-	253 217
Unrestricted net assets beginning of year	82 210	82 462	198 703	61 188	8 095	56 904	18 709	-	508 271
Unrestricted net assets end of year	$ 134 829	$ 262 002	$ 215 645	$ 66 233	$ 8 205	$ 51 247	$ 23 327	$ -	$ 761 488

IDENTIFICATION NO. 06-1749208

IDENTIFICATION NO. 22-2605679
Filing Fee: $35.00

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

ARTICLES OF *~~CONSOLIDATION~~ / *MERGER

(General Laws, Chapter 180, Section 10)
Domestic and Domestic Corporations

*~~Consolidation~~ / *merger of Caitlin Raymond International Registry, Inc.

and UMass Memorial Health Ventures, Inc.,

the constituent corporations, into

UMass Memorial Health Ventures, Inc,

*one of the constituent corporations / *~~a new corporation.~~

The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows.

1. The agreement of *~~consolidation~~ / *merger was duly adopted in accordance and compliance with the requirements of General Laws, Chapter 180, Section 10.

2. That if any of the constituent corporations constitutes a public charity, then the resulting or surviving corporation shall be a public charity.

3 The resulting or surviving corporation shall furnish a copy of the agreement of *~~consolidation~~ / *merger to any of its members or to any person who was a stockholder or member of any constituent corporation upon written request and without charge.

4. The effective date of the *~~consolidation~~ / *merger determined pursuant to the agreement of *~~consolidation~~ / *merger shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than thirty days after the date of filing.

5 **(For a merger)**
(a) The following amendments to the Articles of Organization of the surviving corporation have been effected pursuant to the agreement of merger:

C ☐
P ☐
M ☐
RA ☐

PC

*Delete the inapplicable word

(For a consolidation)
(b) The purpose of the resulting corporation is to engage in the following activities:

**(c) The resulting corporation may have one or more classes of members. If it does, the designation of such class or classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the bylaws of the corporation or may be set forth below:

**(d) Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

6. The information contained in Item 6 is not a permanent part of the Articles of Organization of the *~~resulting~~ / *surviving corporation.

(a) The street address of the *~~resulting~~ / *surviving corporation in Massachusetts is: (post office boxes are not acceptable)

One Biotech Park, 365 Plantation Street, Worcester, MA 01605

*Delete the inapplicable word. **If there are no provisions state "None"

(b) The name, residential address and post office address of each director and officer of the *~~resulting~~ / *surviving corporation is:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President.	PLEASE SEE ATTACHED LIST		
Treasurer			
Clerk			
Directors:			

(c) The fiscal year (i.e tax year) of the *resulting / *surviving corporation shall end on the last day of the month of:

September

(d) The name and business address of the resident agent, if any, of the *resulting / *surviving corporation is

n/a

The undersigned officers of the several constituent corporations listed herein further state under the penalties of perjury as to their respective corporations that the agreement of *consolidation / *merger has been duly executed on behalf of such corporations and duly approved by the members / stockholders / directors of such corporations in the manner required by General Laws, Chapter 180, Section 10.

TO BE EXECUTED ON BEHALF OF EACH CONSTITUENT CORPORATION

_____ *President / *~~Vice President~~

_____ *Clerk / *~~Assistant Clerk~~

of Caitlin Raymond International Registry, Inc.

(Name of constituent corporation)

_____ *President / *~~Vice President~~

_____ *Clerk / *~~Assistant Clerk~~

of UMass Memorial Health Ventures, Inc.

(Name of constituent corporation)

*Delete the inapplicable words

UMASS MEMORIAL HEALTH VENTURES INC.
Federal I.D. Number: 22-2605679

Name of Directors (or Officers Having the Powers of Directors Of Office	Resident Address	Expiration of Term of Office
John H. Budd	17 Drury Lane Worcester, MA 01609	2015
Frederick G. Crocker	60 Asnebumskit Road Paxton, MA 01602	2015
Paul Kangas (Chairperson)	23 Bridle Path Franklin, MA 02038	2015
Cheryl Lapriore (President)	27 Birch Lane Shrewsbury, MA 01545	2015
Sergio Melgar (Treasurer)	71 Clubhouse Way Sutton, MA 01590	2015
Edward J. Parry, III	88 Windsong Road Cumberland, RI 02864	2015
Gerald P. Richer	8 Wolfpen Lane Southborough, MA 01772	2015
Frank W. Smith (Secretary)	23 Surrey Lane Holden, MA 01520	2015
Eric Dickson, M.D.	93 Mirick Road Princeton, MA 01541	[ex-officio]

Business address for Officers and Trustees is:

One Biotech, 365 Plantation Street
Worcester, MA 01605

02101857 48

THE COMMONWEALTH OF MASSACHUSETTS

ARTICLES OF *~~CONSOLIDATION~~ / *MERGER

(General Laws, Chapter 180, Section 10)
Domestic and Domestic Corporations

RECEIVED
JUL 07 2014
SECRETARY OF THE COMMONWEALTH
CORPORATIONS DIVISION

2014 JUL -7 A11:46
CORPORATIONS DIV.

I hereby approve the within Articles of *~~Consolidation~~ / *Merger and, the filing fee in the amount of $ 35, having been paid, said articles are deemed to have been filed with me this 7 day of July, 20 14

Effective date: _____

WILLIAM FRANCIS GALVIN
Secretary of the Commonwealth

1225600

TO BE FILLED IN BY CORPORATION
Contact information:

John Glassburn, Esq.
UMass Memorial Health Care, Inc
370 Main St. 3rd Floor, Worcester, MA 01608
Telephone: 508-334-1700
Email: John.Glassburn@umassmemorial.org

A copy this filing will be available on-line at www.state.ma us/sec/cor once the document is filed

IDENTIFICATION NO. 04-1185520

IDENTIFICATION NO. 04-3357881

Filing Fee: $35.00

Examiner

The Commonwealth of Massachusetts

William Francis Galvin
Secretary of the Commonwealth
One Ashburton Place, Room 1717, Boston, Massachusetts 02108-1512

ARTICLES OF *~~CONSOLIDATION~~ / *MERGER

(General Laws, Chapter 180, Section 10)
Domestic and Domestic Corporations

*~~Consolidation~~ / *merger of The Clinton Hospital Association

and

The Clinton Hospital Foundation, Inc.,

the constituent corporations, into

The Clinton Hospital Association,

*one of the constituent corporations / *~~a new corporation~~.

The undersigned officers of each of the constituent corporations certify under the penalties of perjury as follows:

1. The agreement of *~~consolidation~~ / *merger was duly adopted in accordance and compliance with the requirements of General Laws, Chapter 180, Section 10.

2. That if any of the constituent corporations constitutes a public charity, then the resulting or surviving corporation shall be a public charity.

3. The resulting or surviving corporation shall furnish a copy of the agreement of *~~consolidation~~ / *merger to any of its members or to any person who was a stockholder or member of any constituent corporation upon written request and without charge.

4. The effective date of the *~~consolidation~~ / *merger determined pursuant to the agreement of *~~consolidation~~ / *merger shall be the date approved and filed by the Secretary of the Commonwealth. If a later effective date is desired, specify such date which shall not be more than thirty days after the date of filing:

C ☐
P ☐
M ☐
R.A. ☐

5. **(For a merger)**
(a) The following amendments to the Articles of Organization of the surviving corporation have been effected pursuant to the agreement of merger:

None

P.C.

*Delete the inapplicable word.

(For a consolidation)
(b) The purpose of the resulting corporation is to engage in the following activities:

N/A

**(c) The resulting corporation may have one or more classes of members. If it does, the designation of such class or classes, the manner of election or appointment, the duration of membership and the qualification and rights, including voting rights, of the members of each class, may be set forth in the bylaws of the corporation or may be set forth below:

N/A

**(d) Other lawful provisions, if any, for the conduct and regulation of the business and affairs of the resulting corporation, for its voluntary dissolution, or for limiting, defining, or regulating the powers of the corporation, or of its directors or members, or of any class of members, are as follows:

N/A

6 The information contained in Item 6 is not a permanent part of the Articles of Organization of the ~~*resulting~~/ *surviving corporation.

(a) The street address of the ~~*resulting~~/ *surviving corporation in Massachusetts is: (post office boxes are not acceptable)

201 Highland Street, Clinton, MA 01510

*Delete the inapplicable word. **If there are no provisions state "None".

(b) The name, residential address and post office address of each director and officer of the ~~*resulting~~ / *surviving corporation is:

	NAME	RESIDENTIAL ADDRESS	POST OFFICE ADDRESS
President:	Please see Attachment A		
Treasurer:			
Clerk:			
Directors:			

(c) The fiscal year (i.e. tax year) of the ~~*resulting~~ / *surviving corporation shall end on the last day of the month of:

September

(d) The name and business address of the resident agent, if any, of the ~~*resulting~~ / *surviving corporation is:

None

The undersigned officers of the several constituent corporations listed herein further state under the penalties of perjury as to their respective corporations that the agreement of ~~*consolidation~~ / *merger has been duly executed on behalf of such corporations and duly approved by the members / stockholders / directors of such corporations in the manner required by General Laws, Chapter 180, Section 10.

TO BE EXECUTED ON BEHALF OF EACH CONSTITUENT CORPORATION

Sheila Daly _____, *President / ~~*Vice President~~

Maureen Croteau _____, *Clerk / ~~*Assistant Clerk~~

of The Clinton Hospital Association
(Name of constituent corporation)

Jeanne Paulino _____, *President / ~~*Vice President~~

Lynne Perry _____, *Clerk / ~~*Assistant Clerk~~

of The Clinton Hospital Foundation, Inc.
(Name of constituent corporation)

*Delete the inapplicable words.

Attachment A

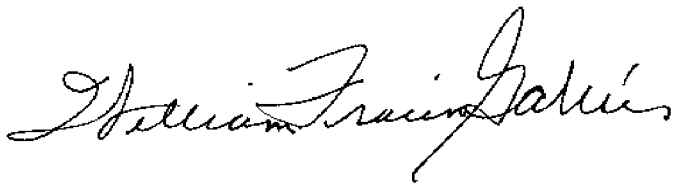
THE CLINTON HOSPITAL ASSOCIATION
Fed ID # 04-1185520

Name of Directors (or Officers Having the Powers of Directors Of Office	Resident Address	Expiration of Term of Office
Jonathan Arnow, M.D.	4 Carol Lane Lexington, MA 02420	2016
Douglas Brown	92 Bullard Street Sherborn, MA 01770	2017
Paul Cherubini	1 South Meadow Road Clinton, MA 01510	2016
Maureen Croteau (Secretary)	5 Fordway Road Townsend, MA 01469	2015
Sheila Daly (President/CEO)	7 Ed Clark Road Hubbardston, MA 01452	2015
David Fairchild, M.D.	218 Farm Road Sherborn, MA 01770	2017
Jennifer Gray	159 Mechanic Street Clinton, MA 01510	2015
Clark Henebry	103 Flanagan Hill Road Sterling, MA 01564	2016
Jeffrey Olson (Treasurer)	5 Sherry Lane Spencer, MA 01562	2015
William McGrail (Chairman)	5 Nugent Street Clinton, MA 01510	2017
Steven Mendoza	106 Clark Street Clinton, MA 01510	2015
Robert Paulhus	10 Larcridge Lane Ashland, MA 01721	2015
Jeanne Paulino	220 Chace Hill Road Sterling, MA 01564	2017
Paulette Seymour Route, Ph.D	140 Kendall Hill Road Sterling, MA 01564	2015
Stephen Tosi, M.D.	33 Old Upton Road Grafton, MA 01519	2016

THE COMMONWEALTH OF MASSACHUSETTS

I hereby certify that, upon examination of this document, duly submitted to me, it appears that the provisions of the General Laws relative to corporations have been complied with, and I hereby approve said articles, and the filing fee having been paid, said articles are deemed to have been filed with me on

September 30, 2014 04 15 PM



WILLIAM FRANCIS GALVIN

Secretary of the Commonwealth