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

OMB No 1545-0047

2014

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 07-01-2014 , and ending 06-30-2015

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Final return/terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
The Elliot Hospital of the City of Manchester

Doing business as

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

City or town, state or province, country, and ZIP or foreign postal code
Manchester, NH 03103

D Employer identification number
02-0232673

E Telephone number
(603)663-2033

G Gross receipts $ 421,449,282

F Name and address of principal officer
James Woodward
1 Elliot Way
Manchester, NH 03103

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 ▶

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

J Website: ▶ www elliothospital org

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

L Year of formation 1942

M State of legal domicile NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
Hospital Services

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

Activities & Governance

3	Number of voting members of the governing body (Part VI, line 1a)	**3**	22
4	Number of independent voting members of the governing body (Part VI, line 1b)	**4**	17
5	Total number of individuals employed in calendar year 2014 (Part V, line 2a)	**5**	3,495
6	Total number of volunteers (estimate if necessary)	**6**	340
7a	Total unrelated business revenue from Part VIII, column (C), line 12	**7a**	8,614,265
b	Net unrelated business taxable income from Form 990-T, line 34	**7b**	-187,867

		Prior Year	Current Year
Revenue			
8	Contributions and grants (Part VIII, line 1h)	1,495,386	1,196,842
9	Program service revenue (Part VIII, line 2g)	370,619,166	411,772,355
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,909,059	4,196,222
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	24,632,179	4,252,195
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	400,655,790	421,417,614
Expenses			
13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)	348,005	354,008
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)	179,041,231	192,741,584
16a	Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b	Total fundraising expenses (Part IX, column (D), line 25) ▶0		
17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	208,105,273	184,695,100
18	Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	387,494,509	377,790,692
19	Revenue less expenses Subtract line 18 from line 12	13,161,281	43,626,922
Net Assets or Fund Balances		**Beginning of Current Year**	**End of Year**
20	Total assets (Part X, line 16)	386,720,826	418,736,519
21	Total liabilities (Part X, line 26)	261,493,814	280,279,657
22	Net assets or fund balances Subtract line 21 from line 20	125,227,012	138,456,862

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

****** | 2016-05-12
Signature of officer | Date

Jeffrey Rooney CFO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
Timothy R Hepburn	Timothy R Hepburn	2016-05-12		P00182393

Firm's name ▶ BAKER NEWMAN & NOYES LLC | Firm's EIN ▶ 01-0494526

Firm's address ▶ 650 ELM STREET SUITE 302
MANCHESTER, NH 03101 | Phone no (800) 244-7444

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

The Elliot Hospital of the City of Manchester, a leader in healthcare, is dedicated to providing it's community with excellent services offered with dignity, caring, and respect

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

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

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

If "Yes," describe these changes on Schedule O

4 Describe the 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 $ 303,261,788 including grants of $ 0) (Revenue $ 403,440,990)

Medical services provided to 14,799 in-patients and 512,475 out-patients including free care in the amount of $7,803,214 (at cost) and contributions to community programs

4b (Code) (Expenses $ 354,008 including grants of $ 354,008) (Revenue $ 0)

Contributions to Manchester Community Health Center, Child Health Services, and I Imagine

4c (Code) (Expenses $ 789,528 including grants of $ 0) (Revenue $ 280)

Community benefits including educational programs, health screenings, health publications and other health information services, and cash and in-kind contributions to community agencies

4d Other program services (Describe in Schedule O)

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

4e **Total program service expenses** ▶ 304,405,324

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		No
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	Yes	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b	Yes	
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		No
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		No
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		No
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 domestic 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 or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	**22**		No
23	Did the organization answer "Yes" to Part VII, Section A, 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), 501(c)(4), and 501(c)(29) 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 "Yes," complete Schedule L, Part II*	**26**		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or 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**		No
b	A family member of a current or former officer, director, trustee, or key employee? *If "Yes," complete Schedule L, Part IV*	**28b**		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or 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**		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	**30**		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	**31**		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	**32**		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? *If "Yes," complete Schedule R, Part I*	**33**		No
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, 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**		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	**37**		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 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	280		
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c		Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	3,495		
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			No
b	If "Yes," enter the name of the foreign country ▶ _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)				
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.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8			
9a	Did the sponsoring organization make any taxable distributions under section 4966? . . .	9a			
b	Did the sponsoring 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**	22		
	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**	17		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	**2**			No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? .	**3**			No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	**4**		Yes	
5	Did the organization become aware during the year of a significant diversion of the organization's assets? .	**5**			No
6	Did the organization have members or stockholders?	**6**		Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	**7a**		Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	**7b**			No
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**		No
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**		

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you 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, address, and telephone number of the person who possesses the organization's books and records ▶ Jeffrey Rooney

1 Elliot Way
Manchester, NH 03103 (603) 663-2033

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)** . . . . . ▶	5,508,682	1,597,999	596,793

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 ▶163

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
PriceWaterhouseCoopers LLP PO Box 7247-8001 Philadelphia, PA 19170	Professional Services	1,620,706
Arup Laboratories Inc 500 Chipeta Way Salt Lake City, UT 84108	Lab Services	1,560,479
Cardon Healthcare Holdings LLC 557 East Pikes Peak Avenue Colorado Springs, CO 80903	Patient Account Credit and Collection	911,715
NH Neurospine Inst 4 Hawthorne Dr Bedford, NH 03110	Neurosurgery Locums Coverage	401,500
Amoskeag Anesthesia PLLC One Elliot Way Manchester, NH 03103	Physician Services	352,456

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 ▶33

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				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations . . .	1d	953,819			
	e	Government grants (contributions)	1e	225,341			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	17,682			
	g	Noncash contributions included in lines 1a-1f $					
	h	**Total.** Add lines 1a-1f . . . . . ▶		1,196,842			
Program Service Revenue			Business Code				
	2a	Net Patient Services	621110	325,281,421	325,281,421		
	b	Laboratory Services	621500	48,830,523	45,165,122	3,665,401	
	c	Pharmacy Services	623000	15,141,130	14,657,104	484,026	
	d	Miscellaneous Program Services	621110	14,892,104	14,892,104		
	e	Management and Consulting	541610	4,390,381	76,995	4,313,386	
	f	All other program service revenue		3,236,796	3,085,344	151,452	
	g	**Total.** Add lines 2a–2f . . . . . ▶		411,772,355			
	3	Investment income (including dividends, interest, and other similar amounts) . . . . . ▶		2,263,335			2,263,335
	4	Income from investment of tax-exempt bond proceeds . . ▶					
	5	Royalties . . . . . ▶					
			(i) Real	(ii) Personal			
	6a	Gross rents	3,969,015				
	b	Less rental expenses	0				
	c	Rental income or (loss)	3,969,015				
	d	Net rental income or (loss) . . . . . ▶			3,969,015		3,969,015
			(i) Securities	(ii) Other			
	7a	Gross amount from sales of assets other than inventory	1,964,555				
	b	Less cost or other basis and sales expenses	0	31,668			
	c	Gain or (loss)	1,964,555	-31,668			
	d	Net gain or (loss) . . . . . ▶			1,932,887		1,932,887
Other Revenue	8a	Gross income from fundraising events (not including $ _____ of contributions reported on line 1c) See Part IV, line 18 . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from fundraising events . . ▶					
	9a	Gross income from gaming activities See Part IV, line 19 . . . a					
	b	Less direct expenses . . . b					
	c	Net income or (loss) from gaming activities . . ▶					
	10a	Gross sales of inventory, less returns and allowances . a					
	b	Less cost of goods sold . . b					
	c	Net income or (loss) from sales of inventory . . ▶					
		Miscellaneous Revenue	Business Code				
	11a						
	b						
	c						
	d	All other revenue		283,180	283,180		
	e	**Total.** Add lines 11a–11d . . . . . ▶		283,180			
	12	**Total revenue.** See Instructions . . . . . ▶		421,417,614	403,441,270	8,614,265	8,165,237

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 domestic organizations and domestic governments See Part IV, line 21	353,808	353,808		
2 Grants and other assistance to domestic individuals See Part IV, line 22	200	200		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	4,070,123		4,070,123	
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	144,672,658	111,279,171	33,393,487	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	13,838,907	10,603,661	3,235,246	
9 Other employee benefits	19,561,508	14,724,565	4,836,943	
10 Payroll taxes	10,598,388	7,948,791	2,649,597	
11 Fees for services (non-employees)				
a Management	2,638,761		2,638,761	
b Legal	727,636		727,636	
c Accounting	138,050		138,050	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	617,946		617,946	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	21,823,604	18,919,823	2,903,781	
12 Advertising and promotion	2,173,668	5,468	2,168,200	
13 Office expenses	17,440,525	12,283,607	5,156,918	
14 Information technology	6,255,544	5,774,129	481,415	
15 Royalties				
16 Occupancy	12,327,935	9,245,951	3,081,984	
17 Travel	334,790	305,255	29,535	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	629,481	472,111	157,370	
20 Interest	8,120,767	6,090,575	2,030,192	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	13,605,303	10,203,977	3,401,326	
23 Insurance	5,916,272	4,437,204	1,479,068	
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 Medical and Pharmaceuti	55,714,391	55,714,391		
b Medicaid Enhancement Ta	17,568,030	17,568,030		
c Provision For Bad Debts	14,808,502	14,808,502		
d Other Patient Expenses	3,452,986	3,452,986		
e All other expenses	400,909	213,119	187,790	
25 **Total functional expenses.** Add lines 1 through 24e	377,790,692	304,405,324	73,385,368	0
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		36,827,783	1	54,377,006
	2	Savings and temporary cash investments		6,243,747	2	22,684,216
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		40,888,876	4	44,489,099
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L			5	
	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			7	979,300
	8	Inventories for sale or use		2,429,569	8	2,985,254
	9	Prepaid expenses and deferred charges		3,823,713	9	5,481,704
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a 376,220,765			
	b	Less accumulated depreciation	10b 221,167,555	157,170,859	10c	155,053,210
	11	Investments—publicly traded securities			11	73,565,697
	12	Investments—other securities See Part IV, line 11		108,916,522	12	7,924,094
	13	Investments—program-related See Part IV, line 11			13	1,200,026
	14	Intangible assets			14	
	15	Other assets See Part IV, line 11		30,419,757	15	49,996,913
	16	**Total assets.** Add lines 1 through 15 (must equal line 34)		386,720,826	16	418,736,519
Liabilities	17	Accounts payable and accrued expenses		35,823,111	17	39,087,561
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		143,285,006	20	139,775,707
	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			23	2,594,394
	24	Unsecured notes and loans payable to unrelated third parties			24	
	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		82,385,697	25	98,821,995
	26	**Total liabilities.** Add lines 17 through 25		261,493,814	26	280,279,657
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		109,801,334	27	124,119,397
	28	Temporarily restricted net assets		2,444,027	28	1,244,235
	29	Permanently restricted net assets		12,981,651	29	13,093,230
		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		125,227,012	33	138,456,862
	34	Total liabilities and net assets/fund balances		386,720,826	34	418,736,519

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	421,417,614
2	Total expenses (must equal Part IX, column (A), line 25)	2	377,790,692
3	Revenue less expenses Subtract line 2 from line 1	3	43,626,922
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	125,227,012
5	Net unrealized gains (losses) on investments	5	-361,776
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	174,274
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-30,209,570
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	138,456,862

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		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: The Elliot Hospital of the City of Manchester

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

(A) Name and Title	(B) Average hours per week (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			
(1) R Scott Bacon Trustee	1 00 1 00	X						0	0	0
(1) Howard Brodsky Trustee	1 00 3 00	X						0	0	0
(2) Christopher S Calhoun MD Trustee	1 00 41 00	X						0	161,284	28,012
(3) Reverend John A Cerrato Jr Trustee	1 00 1 00	X						0	0	0
(4) Gus Emmick MD Trustee	1 00 41 00	X						0	309,934	28,258
(5) James F Fitzgerald Trustee (until 1/21/15)	1 00 41 00	X						0	222,940	25,926
(6) Louise Forseze Trustee (until 10/16/14)	1 00 1 00	X						0	0	0
(7) Lawrence M Hoepp MD Trustee	1 00 41 00	X						0	903,841	24,777
(8) Paul W Hoff PhD Trustee	1 00 1 00	X						0	0	0
(9) Joseph Hyatt MD Trustee (begin 2/19/15)	1 00 1 00	X						0	0	0
(10) Joseph R Lachance Jr Trustee	1 00 1 00	X						0	0	0
(11) Maryann Leclair Trustee	1 00 1 00	X						0	0	0
(12) Daniel M Monfried Trustee	1 00 1 00	X						0	0	0
(13) Barbara A Rand Trustee	1 00 1 00	X						0	0	0
(14) Anita R Ritenour MD Trustee	41 00 1 00	X						349,304	0	37,565
(15) Charles F Rolocek Trustee	1 00 2 00	X						0	0	0
(16) Mary Sargent Trustee	1 00 3 00	X						0	0	0
(17) David RA Steadman Trustee	1 00 1 00	X						0	0	0
(18) John F Weeks Trustee	1 00 3 00	X						0	0	0
(19) Richard I Winneg Trustee	1 00 2 00	X						0	0	0
(20) Dianne M Mercier Chair	1 00 1 00	X		X				0	0	0
(21) James C Hood Vice Chair	1 00 1 00	X		X				0	0	0
(22) John A Hession Treasurer	1 00 2 00	X		X				0	0	0
(23) Ann G Remus Secretary	1 00 2 00	X		X				0	0	0
(24) James Woodward CEO (begin 8/1/14)	40 00 4 00	X		X				283,595	0	37,558

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			
(26) Douglas F Dean President & CEO (until 8/1/14)	40 00 4 00	X		X				934,341	0	55,063
(1) Richard Phelps President & COO (until 6/20/14)	40 00 4 00			X				1,250,999	0	46,389
(2) Richard A Elwell CFO	40 00 4 00			X				507,499	0	133,327
(3) John E Friberg Jr Senior VP, General Counsel	40 00				X			373,832	0	60,651
(4) William G Baxter Senior VP, Medical Affairs	40 00					X		424,555	0	65,175
(5) Kevin B Coughlin Senior VP, Physician Services	40 00					X		465,402	0	15,523
(6) Alexander W Petron Physician	40 00					X		345,973	0	29,239
(7) Juergen H Bludau Physician	40 00					X		285,581	0	5,995
(8) Denise Purington Physician	40 00					X		287,601	0	3,335

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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.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

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

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

1 ☐ A church, convention of churches, or association of churches 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 in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f Enter the number of supported organizations . . . . . _____

g 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 listed in your governing document? Yes	(iv) No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and **stop here** . . . . . ▶☐

Section C. Computation of Public Support Percentage

14	Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	**14**
15	Public support percentage for 2013 Schedule A, Part II, line 14	**15**

16a **33 1/3% support test—2014.** 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—2013.** 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—2014.** 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 VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization ▶☐

b **10%-facts-and-circumstances test—2013.** 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 VI 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 VI)						
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 section 501(c)(3) organization, check this box and **stop here** ▶☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2013 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2014** (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from **2013** Schedule A, Part III, line 17	18	

19a **33 1/3% support tests—2014.** 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—2013.** 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 Supporting Organizations

(Complete only if you checked a box on line 11 of Part I If you checked 11a of Part I, complete Sections A and B If you checked 11b of Part I, complete Sections A and C If you checked 11c of Part I, complete Sections A, D, and E If you checked 11d of Part I, complete Sections A and D, and complete Part V)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in* ***Part VI*** *how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in* ***Part VI*** *how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in* ***Part VI*** *when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in* ***Part VI*** *what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . .*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in* ***Part VI.***	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990) .*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part II of Schedule L (Form 990).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509 (a)(1) or (2))? *If "Yes," provide detail in* ***Part VI.***	9a		
b	Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in* ***Part VI.***	9b		
c	Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in* ***Part VI.***	9c		
10a	Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings).*	10b		
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	11a		
b	A family member of a person described in (a) above?	11b		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	11c		

Part IV Supporting Organizations (continued)

Section B. Type I Supporting Organizations

		Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in* ***Part VI*** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	1		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* ***Part VI*** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.*	2		

Section C. Type II Supporting Organizations

		Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* ***Part VI*** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	1		

Section D. All Type III Supporting Organizations

		Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* ***Part VI*** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	2		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* ***Part VI*** *the role the organization's supported organizations played in this regard.*	3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year **(see instructions)**

- **a** ☐ The organization satisfied the Activities Test Complete **line 2** below
- **b** ☐ The organization is the parent of each of its supported organizations Complete **line 3** below
- **c** ☐ The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions)

			Yes	No
2	Activities Test **Answer (a) and (b) below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* ***Part VI identify those supported organizations and explain*** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	2a		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* ***Part VI*** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	2b		
3	Parent of Supported Organizations **Answer (a) and (b) below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	3a		
b	Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	3b		

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

Section A - Adjusted Net Income

			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)	8		

Section B - Minimum Asset Amount

			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1		
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (explain in detail in Part VI) _____			
2	Acquisition indebtedness applicable to non-exempt use assets	2		
3	Subtract line 2 from line 1d	3		
4	Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 035	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount

				Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2	Enter 85% of line 1	2		
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4	Enter greater of line 2 or line 3	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6		
7	☐ Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)			

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 **Total annual distributions.** Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2014			
a From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f **Total** of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2014 from Section D, line 7 $ _____			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 **Excess distributions carryover to 2015.** Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. 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.
▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

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) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

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

Name of the organization	Employer identification number
The Elliot Hospital of the City of Manchester	02-0232673

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

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

2 Political expenditures ▶ $ _____

3 Volunteer hours _____

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

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

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

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

4a Was a correction made? ☐ Yes ☐ No

b If "Yes," describe in Part IV

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

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

2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt 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)	257,097	257,097
c Total lobbying expenditures (add lines 1a and 1b)	257,097	257,097
d Other exempt purpose expenditures	377,790,692	493,319,017
e Total exempt purpose expenditures (add lines 1c and 1d)	378,047,789	493,576,114
f Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000
g Grassroots nontaxable amount (enter 25% of line 1f)	250,000	250,000
h Subtract line 1g from line 1a If zero or less, enter -0-	0	0
i Subtract line 1f from line 1c If zero or less, enter -0-	0	0

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

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

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

Lobbying Expenditures During 4-Year Averaging Period

Calendar year (or fiscal year beginning in)	(a) 2011	(b) 2012	(c) 2013	(d) 2014	(e) Total
2a Lobbying nontaxable amount	1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000
c Total lobbying expenditures	188,723	156,539	9,572	257,097	611,931
d Grassroots nontaxable amount	250,000	250,000	250,000	250,000	1,000,000
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000
f Grassroots lobbying expenditures					

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?			
b	Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c	Media advertisements?			
d	Mailings to members, legislators, or the public?			
e	Publications, or published or broadcast statements?			
f	Grants to other organizations for lobbying purposes?			
g	Direct contact with legislators, their staffs, government officials, or a legislative body?			
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i	Other activities?			
j	Total Add lines 1c through 1i			
2a	Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b	If "Yes," enter the amount of any tax incurred under section 4912			
c	If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

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

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of $2,000 or less?	2		
3	Did the organization agree to 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, lines 1 and 2 (see instructions), 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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TY 2014 Affiliated Group Schedule

Name: The Elliot Hospital of the City of Manchester

EIN: 02-0232673

Affiliated Group Business Name:	Elliot Health System
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109
EIN:	02-0509911
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	VNA of Manchester & Southern NH & Subsidiaries
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03101
EIN:	02-0395296
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	The Elliot Hospital of the City of Manchester
Address. Either US or Foreign Type:	1 Elliot Way Manchester, NH 03103
EIN:	02-0232673
Electing Organization Checkbox:	☑
Total Grassroots Lobbying:	0
Total Direct Lobbying:	257,097
Total Lobbying Expenditures:	257,097
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	257,097
Lobbying Nontaxable Amount:	51,419
Grassroots Nontaxable Amount:	12,855
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	205,678
Share Of Excess Lobbying:	0
Affiliated Group Business Name:	Elliot Professional Services Network
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109
EIN:	33-1003630
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	Elliot Physician Network
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109
EIN:	02-0509589
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	Elliot Health System Holdings Inc & Subsidiaries
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109
EIN:	02-0512224
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	Mary and John Elliot Charitable Foundation
Address. Either US or Foreign Type:	1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109
EIN:	02-0512229
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0
Affiliated Group Business Name:	Elliot Common Trust Fund LLC
Address. Either US or Foreign Type:	1 Elliot Way Manchester, NH 03103
EIN:	02-3653624
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

Affiliated Group Business Name:	Elliot Health System Professional & General Liability Insurance Trust
Address. Either US or Foreign Type:	1 Elliot Way Manchester, NH 03101
EIN:	01-6217452
Electing Organization Checkbox:	☐
Total Grassroots Lobbying:	0
Total Direct Lobbying:	0
Total Lobbying Expenditures:	0
Other Exempt Purpose Expenditures:	0
Total Exempt Purpose Expenditures:	0
Lobbying Nontaxable Amount:	0
Grassroots Nontaxable Amount:	0
Tot Lobbying Grassroot Minus Non Tx:	0
Tot Lobby Expend Mns Lobbying Non Tx:	0
Share Of Excess Lobbying:	0

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

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

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of 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) Revenue 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 Revenue 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, for escrow or custodial account liability? ☐ 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	15,425,677	14,066,355	13,591,808	13,860,491	12,771,028
b	Contributions	182	360,570			50,000
c	Net investment earnings, gains, and losses	131,222	998,752	474,547	-268,683	1,039,463
d	Grants or scholarships					
e	Other expenditures for facilities and programs	1,219,616				
f	Administrative expenses					
g	End of year balance	14,337,465	15,425,677	14,066,355	13,591,808	13,860,491

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

- a Board designated or quasi-endowment ▶ 8 680 %
- b Permanent endowment ▶ 91 320 %
- c Temporarily restricted endowment ▶

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

4 Describe in Part 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		6,681,464		6,681,464
b Buildings		179,158,959	68,091,657	111,067,302
c Leasehold improvements		2,074,517	1,971,050	103,467
d Equipment		179,696,908	151,104,848	28,592,060
e Other		8,608,917		8,608,917
Total. Add lines 1a through 1e *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ▶				155,053,210

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		
Total. *(Column (b) must equal Form 990, Part X, col (B) line 12)* ▶		

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) Funds held by trustee	14,111,390
(2) Unamortized Bond issuance Costs	1,710,926
(3) Pension Cash Surrender Value	1,157,661
(4) Deposits	10,000
(5) Other Receivables	18,907,444
(6) Due From Affiliates	2,360,767
(7) Employee Benefit Plans	11,738,725
Total. *(Column (b) must equal Form 990, Part X, col.(B) line 15.)* . . . . . ▶	49,996,913

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	
Payable To Third Party Payors	5,278,527
Interest Payable	1,932,306
Accrued Pension	59,549,691
Self-Insurance Reserves & Other	20,222,746
Employee Benefit Plans	11,738,725
Security Deposit	100,000
Total. *(Column (b) must equal Form 990, Part X, col (B) line 25)* ▶	98,821,995

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	411,702,380
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12				
a	Net unrealized gains (losses) on investments	2a	-361,776		
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII)	2d	-8,386,108		
e	Add lines **2a** through **2d**			2e	-8,747,884
3	Subtract line **2e** from line **1**			3	420,450,264
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	967,350		
c	Add lines **4a** and **4b**			4c	967,350
5	Total revenue Add lines **3** and **4c.** (This must equal Form 990, Part I, line 12)			5	421,417,614

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	397,888,494
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	21,820,055		
e	Add lines **2a** through **2d**			2e	21,820,055
3	Subtract line **2e** from line **1**			3	376,068,439
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	1,722,253		
c	Add lines **4a** and **4b**			4c	1,722,253
5	Total expenses Add lines **3** and **4c.** (This must equal Form 990, Part I, line 18)			5	377,790,692

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 V, Line 4	Income from the endowment funds can be used for operating and capital expenditures
Part X, Line 2	Elliot Hospital, EPN and EPS are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code, and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code Management has evaluated the Hospital's tax positions and concluded the Hospital has maintained its tax-exempt status, does not have any significant unrelated business income and had taken no uncertain tax positions that require adjustment to the consolidated financial statements With few exceptions, the Hospital is no longer subject to income tax examination by the U S federal or state tax authorities for years before 2012
Part XI, Line 2d - Other Adjustments	Pension Adjustment -8,389,520 Revenue allocated to EHS Professional & General Liability Insurance Trust 3,412
Part XI, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 967,350
Part XII, Line 2d - Other Adjustments	Transfer to Affiliates 21,820,055
Part XII, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 967,350 Expenses allocated to EHS Professional & General Liability Insurance Trust 754,903

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

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SCHEDULE F (Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.

▶ Attach to Form 990.

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

Part I **General Information on Activities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

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

2 **For grantmakers.** Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.

3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

	(a) Region	(b) Number of offices in the region	(c) Number of employees, agents, and independent contractors in region	(d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region)	(e) If activity listed in (d) is a program service, describe specific type of service(s) in region	(f) Total expenditures for and investments in region
(1)	Central America and the Caribbean	0	0	Investments through Elliot Common Trust Fund		5,809,944
(2)						
(3)						
(4)						
(5)						
3a	Sub-total	0	0			5,809,944
b	Total from continuation sheets to Part I	0	0			0
c	**Totals** (add lines 3a and 3b)	0	0			5,809,944

Part II **Grants and Other Assistance to Organizations or Entities Outside the United States.** Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than $5,000. Part II can be duplicated if additional space is needed.

1	(a) Name of organization	(b) IRS code section and EIN (if applicable)	(c) Region	(d) Purpose of grant	(e) Amount of cash grant	(f) Manner of cash disbursement	(g) Amount of non-cash assistance	(h) Description of non-cash assistance	(i) Method of valuation (book, FMV, appraisal, other)
(1)									
(2)									
(3)									
(4)									

2 Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter . . . . ▶ _____

3 Enter total number of other organizations or entities . . . . . ▶

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

(a) Type of grant or assistance	(b) Region	(c) Number of recipients	(d) Amount of cash grant	(e) Manner of cash disbursement	(f) Amount of non-cash assistance	(g) Description of non-cash assistance	(h) Method of valuation (book, FMV, appraisal, other)
(1)							
(2)							
(3)							
(4)							
(5)							
(6)							
(7)							
(8)							
(9)							
(10)							
(11)							
(12)							
(13)							
(14)							
(15)							
(16)							
(17)							
(18)							

Part IV Foreign Forms

1	Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes,"the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*	☐ Yes	☑ No
2	Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*	☐ Yes	☑ No
3	Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*	☐ Yes	☑ No
4	Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*	☐ Yes	☑ No
5	Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*	☐ Yes	☑ No
6	Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*	☐ Yes	☑ No

Part V **Supplemental Information**

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part I, Line 3	The legal owner of Elliot Hospital's foreign investments is a related organization, Elliot Common Trust Fund Since a portion of the total foreign investments are allocated to the Hospital's assets on the financial statements, those allocated investments have been disclosed on Schedule F, Part I, Line 3 of Elliot Hospital's Form 990 However, any required IRS Forms 926 and other foreign tax reporting obligations are filed by the legal owner, Elliot Common Trust Fund

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part IV, Line 3	The Elliot Hospital of the City of Manchester did not have an ownership interest in any foreign corporation that is greater than the 10% filing threshold Accordingly, IRS Form(s) 5471 is not required to be filed

990 Schedule F, Supplemental Information

Return Reference	Explanation
Schedule F, Part IV, Line 4	The Elliot Hospital of the City of Manchester meets the exception for tax-exempt organizat ions with respect to filing Form 8621 Accordingly, Form 8621 is not required to be filed for the Hospital

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

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 _____ %	3b	Yes	
c	If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used 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		No
c	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligibile for free or discounted care?	5c		
6a	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)		26,235	7,803,214	0	7,803,214	2 150 %
b Medicaid (from Worksheet 3, column a)		72,594	63,196,256	28,268,937	34,927,319	9 620 %
c Costs of other means-tested government programs (from Worksheet 3, column b)				0		
d **Total** Financial Assistance and Means-Tested Government Programs		98,829	70,999,470	28,268,937	42,730,533	11 770 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	12	1,119	248,785	280	248,505	0 070 %
f Health professions education (from Worksheet 5)	9	298	339,482	0	339,482	0 090 %
g Subsidized health services (from Worksheet 6)	6		10,447,778	5,425,102	5,022,676	1 380 %
h Research (from Worksheet 7)	1		5,456	0	5,456	0 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)	7	3	549,813	0	549,813	0 150 %
j **Total.** Other Benefits	35	1,420	11,591,314	5,425,382	6,165,932	1 690 %
k **Total.** Add lines 7d and 7j	35	100,249	82,590,784	33,694,319	48,896,465	13 460 %

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						
2	Economic development	2		219,181		219,181	0 060 %
3	Community support						
4	Environmental improvements						
5	Leadership development and training for community members						
6	Coalition building						
7	Community health improvement advocacy						
8	Workforce development						
9	Other						
10	**Total**	2		219,181		219,181	0 060 %

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		No
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	14,808,502		
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	0		
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	101,899,007
6	Enter Medicare allowable costs of care relating to payments on line 5	6	122,915,882
7	Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-21,016,875
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 %
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					

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? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)

	Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)	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 letter of facility reporting group Elliot Hospital of City of Manchester

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

			Yes	No
Community Health Needs Assessment				
1	Was the hospital facility first licensed, registered, or similarly recognized by a State as a hospital facility in the current tax year or the immediately preceding tax year?	1		No
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		No
3	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 12	3	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 significant 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 Section C)			
4	Indicate the tax year the hospital facility last conducted a CHNA 2013			
5	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 Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	Yes	
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	Yes	
b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities?" If "Yes," list the other organizations in Section C	6b	Yes	
7	Did the hospital facility make its CHNA report widely available to the public?	7	Yes	
	If "Yes," indicate how the CHNA report was made widely available (check all that apply)			
a	☑ Hospital facility's website (list url) http //elliothospital org/website/downloads/QualitativeNeedsAssessment pdf			
b	☐ Other website (list url) Multiple-please see response for Line 7d			
c	☑ Made a paper copy available for public inspection without charge at the hospital facility			
d	☐ Other (describe in Section C)			
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy 2013			
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	10		No
a	If "Yes" (list url)			
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		No
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed			
12a	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)?	12a		No
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c	If "Yes" to line 12b, 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)*

Elliot Hospital of City of Manchester

Name of hospital facility or letter of facility reporting group

		Yes	No
Financial Assistance Policy (FAP)			
Did the hospital facility have in place during the tax year a written financial assistance policy that			
13 Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	**13**	Yes	
If "Yes," indicate the eligibility criteria explained in the FAP			
a ☑ Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 200 000000000000% and FPG family income limit for eligibility for discounted care of 400 000000000000%			
b ☐ Income level other than FPG (describe in Section C)			
c ☑ Asset level			
d ☑ Medical indigency			
e ☑ Insurance status			
f ☑ Underinsurance discount			
g ☑ Residency			
h ☐ Other (describe in Section C)			
14 Explained the basis for calculating amounts charged to patients?	**14**	Yes	
15 Explained the method for applying for financial assistance?	**15**	Yes	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply)			
a ☑ Described the information the hospital facility may require an individual to provide as part of his or her application			
b ☑ Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c ☑ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d ☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e ☐ Other (describe in Section C)			
16 Included measures to publicize the policy within the community served by the hospital facility?	**16**	Yes	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply)			
a ☑ The FAP was widely available on a website (list url) https //elliothospital org/website/downloads/Financial-Assistance-Policy pd			
☑ The FAP application form was widely available on a website (list url)			
b https //elliothospital org/website/downloads/20151020ApplicationEH -332_1104			
c ☑ A plain language summary of the FAP was widely available on a website (list url) https //elliothospital org/website/downloads/20151020ApplicationEH -332_1104			
d ☑ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e ☑ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f ☑ A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g ☑ Notice of availability of the FAP was conspicuously displayed throughout the hospital facility			
h ☑ Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i ☐ Other (describe in Section C)			
Billing and Collections			
17 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 all of the actions the hospital facility or other authorized party may take upon non-payment?	**17**	Yes	
18 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(ies)			
b ☐ Selling an individual's debt to another party			
c ☐ Actions that require a legal or judicial process			
d ☐ Other similar actions (describe in Section C)			
e ☑ None of these actions or other similar actions were permitted			

Part V Facility Information *(continued)*

Name of hospital facility or letter of facility reporting group Elliot Hospital of City of Manchester

			Yes	No
19	Did the hospital facility or other 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?	19		No
	If "Yes," check all actions in which the hospital facility or a third party engaged			
a	☐ Reporting to credit agency(ies)			
b	☐ Selling an individual's debt to another party			
c	☐ Actions that require a legal or judicial process			
d	☐ Other similar actions (describe in Section C)			
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 18 (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)			
f	☐ None of these efforts were made			
Policy Relating to Emergency Medical Care				
21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required 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?	21	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 Section C)			
d	☐ Other (describe in Section C)			
Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)				
22	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 Section C)			
23	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?	23		No
	If "Yes," explain in Section C			
24	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?	24		No
	If "Yes," explain in Section C			

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

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? **17**

	Name and address	Type of Facility (describe)
1	See Additional Data Table	
2		
3		
4		
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 I, Line 7	Financial assistance and means tested costs used RCC derived from medicare cost report, other benefits costs derived from actual costs and internal cost accounting system

Form and Line Reference	Explanation
Part I, Line 7, Column (f)	The Bad Debt expense included on Form 990, Part IX, Line 25, Column (A), but subtracted for purposes of calculating the percentage in this column is $ 14,808,502

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

Form and Line Reference	Explanation
Part III, Line 2	Bad debt expense is determined based on analysis of historical activity Self pay accounts are given an automatic 25% discount off charges, self pay accounts that do not make payment are transferred to bad debt Cost of bad debt is derived from internal cost accounting system

Form and Line Reference	Explanation
Part III, Line 4	The provision for bad debts is based upon management's assessment of historical and expected net collections considering historical business and economic conditions, trends in health care coverage, and other collection indicators The Hospital records a provision for bad debts in the period services are provided related to self-pay patients, including both insurance patients and patients with deductible and copayment balances due for which third-party coverage exists for a portion of their balance Periodically throughout the year, management assesses the adequacy of the allowance for doubtful accounts based upon historical write-off experience The results of this review are then used to make any modifications to the provision for bad debts to establish an appropriate allowance for doubtful accounts The decrease in the provision for bad debts in 2015 is driven primarily by revisions made in fiscal year 2014 to the Hospital's charity care policy eligibility and an overall reduction in self pay accounts receivable Accounts receivable are written off after collection efforts have been followed in accordance with internal policies

Form and Line Reference	Explanation
Part III, Line 8	Allowable costs determined using CMS methodology utilized in completing cost report, Medicare shortfall from Part III, Line 7 should be included in community benefits as costs are not fully reimbursed

Form and Line Reference	Explanation
Part III, Line 9b	Collections are not pursued on charity care patients Collections agency is supplied information that allows them to identify only those accounts upon which collection efforts should be pursued

Form and Line Reference	Explanation
Part VI, Line 2	The Manchester HSA Community Health Needs Assessment conducted by Catholic Medical Center and the Elliot Health System, with the assistance of the Manchester Health Department, was completed in June 2013 The assessment began with a review of the 2009 Community Health Needs Assessment, Believe in a Healthy Community A variety of different secondary data sources were accessed They included the Centers for Disease Control and Prevention (CDC), New Hampshire Department of Health and Human Services, NH HealthWRQS and the City of Manchester Department of Health Healthy People 2020 (HP 2020) is a CDC initiative to track health behaviors and trends across the country Part of this program is the creation of health related targets and goals that communities and states strive to meet The Community Health Needs Assessment (CHNA) utilized as many of those targets as were available and applicable During March, April and May of 2013, the hospitals also conducted seven focus groups which included members of the clergy, first responders, pregnant women, school nurses, and Bhutanese refugees, as well as two seniors groups A group discussion was conducted on March 25, 2013 with members of the Manchester Sustainable Access Project, which included the Public Health and Deputy Public Health Directors, Manchester Health Department, the President, Mental Health Center of Greater Manchester, the Chief Medical Officer and the Director of Community Health, Catholic Medical Center, Vice President of Planning and Business Development, Elliot Health System, and the Medical Director, Dartmouth-Hitchcock Manchester Clinic During this same period of time, a survey was distributed to seniors at the Manchester Senior Center, the Rotary, and the clients, patients, and staff at The Mental Health Center of Greater Manchester Fifty responses were returned All of this data was used to create the CHNA The Final list of priority needs and health concerns of the Elliot Health System community are documented under Section 3

Form and Line Reference	Explanation
Part VI, Line 3	Elliot Health System posts the Financial Assistance and Collections Policy on their website at http //elliothospital org/website/downloads/Financial-Assistance-Policy pdf Additionally, financial assistance plain language summaries are posted in patient waiting rooms and locations throughout the Elliot Health System, and are available on the website in English, Spanish, and French Elliot Health System also employs Financial Advocates who are available to meet with patients to assist them with applying for state and federal programs and financial assistance

Form and Line Reference	Explanation
Part VI, Line 4	Manchester and the surrounding towns of Auburn, Bedford, Candia, Deerfield, Goffstown, Hooksett and New Boston, make up what is known as the Manchester Health Service Area (HSA) The HSA has a population of 179,894 persons (2007) representing approximately 14% of the NH state population (1,315,829) and makes up most of the major service area of Elliot Health System, the umbrella organization under which Elliot Hospital operates In 2006, the HSA experienced 11 3% of the state's total births and 10% of the state's total deaths The City of Manchester is the largest community in northern New England With a total population of 108,874 residents, Manchester represents 60 5% of the HSA and 8 3% of the state's total population More people are living longer and individuals in the large "baby boomer" age group are now reaching the age of 65 In the next forty years, the number of people in the nation age 65 and older is expected to more than double and the population of the Manchester HSA is expected to experience the same type of growth For example, the number of Manchester adults age 65 and older grew by 13% from 1980 to 2000 It is projected that this population will grow by another 85% from 2000 to 2020 The population of older adults in the other HSA towns grew by 82% from 1980 to 2000 and is projected to more than double from 2000 to 2020 This high growth rate of the elderly group in the Manchester HSA suggests health care leaders should anticipate and plan for an increased demand for services that adequately address the needs of older adults Over the last decade, in addition to growing in size, Manchester HSA's population has become more diverse in its cultures, languages, religious beliefs and other ideologies This is especially true for Manchester, which is a refugee resettlement site As of 2007, nearly 10% of Manchester residents were born outside of the United States, which is twice the percent of people in all of NH who are foreign born Over 17% of Manchester's residents speak a language other than English in the home Around 5% of households are linguistically isolated, meaning that all members of the household ages 14 and older have at least some difficulty with English Across the United States, family households take a variety of forms Households may be headed by married or unmarried partners as well as by individuals They may or may not have school-age children present They may be headed by grandparents They may contain foster children Elliot Hospital's HSA mirrors this national trend, over the past seven years, the percent of households in Manchester composed of two married parents with their own school-aged children has decreased from 19 2% to 14 8% Within the HSA, Bedford has the highest median household income and the City of Manchester has the lowest Similarly, Manchester has the highest percentage of families living in poverty, while Deerfield has the lowest In 2005 in Manchester, a family of four with both parents working needed to make $50,031 annually to meet basic needs That same year the median household income in Manchester ($50,199) was a bit above the basic needs level However, in 2007, only 55% of the households in Manchester reached the livable wage level, which had increased to $53,192 (equivalent wage of $12 79 per hour) According to the American Community Survey, the most common type of employment in Manchester is in educational services, health care, and social assistance (20 3%) Manchester makes up 8 2% of the state's labor force The Manchester HSA has the largest population and number of jobs, but also has the lowest average income levels in the state Increasingly, incomes are failing to meet the cost of living, including the cost of staying healthy and preparing for emergencies Poverty is highly associated with risky behaviors, educational attainment, health status, employment, and self-reported quality of life Residents experience discrepancies in health and health care access that are associated with their age, incomes, educational attainment and neighborhood The assessment identifies a variety of health-related concerns in the City of Manchester and the Health Service Area including heart disease, mental health, ambulatory-care sensitive conditions, health risk behaviors, sexual health, substance abuse, emergency department use and premature death Inadequate transportation, high cost of health care, and medically underserved areas exist in the region, as does under and overuse of existing health services resulting in a financial burden for the whole community

Form and Line Reference	Explanation
Part VI, Line 5	Elliot Hospital believes strongly that our involvement in community organizations such as Child Health Services, Manchester Mental Health Center, YMCA, and many more is critical to our exempt purpose We deploy hundreds of volunteers throughout the state to work with non-profit organizations that are doing their part to help eradicate illnesses and poor health conditions or improve the health and wellness of people Many of our leaders serve on the boards of these organizations to share insight and to participate in helping them achieve their mission In addition to the volunteer time and energy, Elliot Hospital provides hundreds of thousands of dollars in financial support to ensure that the critical work of these organizations is achieved and people are helped with a range of issues from mental health care to obtaining food and shelter Additionally, given our health care system and how widespread Elliot Hospital has become in the community, we open our doors and provide the staff and the resources for local issues that are unforeseen but create urgent situations For example, when New Hampshire residents experienced power outages from an ice storm lasting days, Elliot Hospital kept patients (free of charge) in the hospital until power in the home was restored so that they would not suffer the hardship of living without heat and power For day-to-day struggles, either with how to cope with the loss of a loved one or with how to cope with cancer, Elliot Hospital staff and professionals offer free community support groups and classes to reach people who are in need of help Elliot Hospital prides itself on these acts of humanity because it does meet our purpose and mission and without question, promotes the health of the community

Form and Line Reference	Explanation
Part VI, Line 6	Elliot Health System (EHS) is the umbrella organization under which Elliot Hospital (EH), Elliot Physician Network (EPN), Elliot Professional Services (EPS), the Visiting Nurse Association of Manchester and Southern NH (VNA), and the Mary & John Elliot Charitable Foundation operate Elliot Health System is a health care system that provides care to residents of southern New Hampshire, serving a regional population of over 250,000 residents and making it one of the largest providers of comprehensive health care services in southern New Hampshire Each of these organizations plays a critical role in the continuum of care EHS delivers to the community thus promoting health The cornerstone of EHS is Elliot Hospital, a private, not for profit hospital established in 1890, and now a 296-bed acute care facility located in Manchester (New Hampshire's largest city) on EHS's main campus Elliot Hospital is a premier health care provider in many disciplines, serving as the designated trauma center for the Manchester HSA, and designated receiving facility for psychiatric patients in the region In addition, Elliot Hospital provides maternity and pediatric services, newborn intensive care, surgery, pain management, wound management, cardiac care, and much more EHS, through the EPN and EPS, both private, not for profit physician groups, provides primary care and specialty care via over 211 employed physicians as far north as Hooksett, east to Raymond, south to Windham and west to New Boston The EPN has 27 physician practices in the Greater Manchester area Providing access to providers throughout the local community is critical to supporting the need to help individuals become active in their health care and vigilant about their yearly exams, vaccines, and medications EHS has a robust electronic medical record (EMR) linking all of these providers with Elliot Hospital, allowing the provider a complete understanding of anything that may have occurred through the emergency department or urgent care throughout the year The EMR is complete with the latest laboratory results, diagnostic images, and other test results that may affect care given in the local provider's office The VNA is one of the region's oldest and most comprehensive not for profit home health providers, dedicated to improving the health and well-being of our community since 1897 The VNA has helped individuals and their families face the challenges of recovering from surgery, physical disabilities, and short-term, chronic, and life-limiting illnesses Through a TRACE program, EHS can ensure that older adults requiring care and with complex health care histories are given a care plan from the hospital to the nursing home (if necessary) and to the home All of this care is also linked through the EMR and through our use of Tele-medicine, many patients are monitored "virtually" each day while in their home Tele-medicine requires a patient in their home to connect to electronic devices that send information back to care providers showing such things as blood pressure, pulse, and respiratory function, so that should intervention be required, a health care team can be sent directly to the patient's home Finally, the Mary & John Elliot Charitable Foundation is a not for profit, charitable organization created to provide financial support to the various needs of EHS The Foundation is committed to building an ongoing circle of friends whose financial support will help EHS identify and meet emerging healthcare needs Elliot Hospital and Affiliates (collectively EHS), work collaboratively and collectively (through the EMR), allowing EHS to serve the health care needs of people in the most efficient manner and has provided a platform for proactive plans for health management

Form and Line Reference	Explanation
Part VI, Line 7, Reports Filed With States	NH

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: The Elliot Hospital of the City of Manchester

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester	Part V, Section B, Line 5 During March, April and May of 2013, the hospitals conducted seven focus groups which included members of the clergy, first responders, pregnant women, school nurses, and Bhutanese refugees, as well as two seniors groups A group discussion was conducted on March 25, 2013 with members of the Manchester Sustainable Access Project, which included the Public Health and Deputy Public Health Directors, Manchester Health Department, the President, Mental Health Center of Greater Manchester, the Chief Medical Officer and the Director of Community Health, Catholic Medical Center, Vice President of Planning and Business Development, Elliot Health System, and the Medical Director, Dartmouth-Hitchcock Manchester Clinic During this same period of time, a survey was distributed to seniors at the Manchester Senior Center, the Rotary, and the clients, patients, and staff at The Mental Health Center of Greater Manchester Fifty responses were returned All of this data were used to create the CHNA

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester	Part V, Section B, Line 6a Catholic Medical Center

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester	Part V, Section B, Line 6b Manchester Health Department

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester	Part V, Section B, Line 7d In addition to making the CHNA available on its own website, the 2013 CHNA is available on the following websites http //www library unh edu/digital/object/mrg 0103https //www catholicmedicalcenter org/uploads/2013%20CHNA%20FINAL%207-10-13 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
Elliot Hospital of City of Manchester	Part V, Section B, Line 11 The Elliot Hospital of the City of Manchester has addressed th e needs identified in the 2013 CHNA through the implementation of new programs and service s, as well as through continued operation of programs and services that were already in pl ace throughout the Manchester health service area (HSA) -Behavioral Health Issues, includi ng mental health services and access, substance abuse - specifically illicit drug use and tobacco use Mental and behavioral health issues are a growing concern in the area Theref ore, Elliot Hospital and its related organizations have been working with local and state officials to address these issues During the fiscal year, the organization subsidized out patient behavioral health sessions by serving approximately 22,000 people in Elliot clinic s and subsidizing Intensive Psychiatric Care in the amount of $727,411 In 2015, Elliot He alth System started an integrated care program at three sites, which creates access to a t herapist while patients visit their primary care providers, offering short term treatments of 6-8 therapy sessions to help patients get back on their feet -Obesity, including diabe tes, poor eating habits, lack of physical activity Elliot Hospital offered comprehensive diabetic care and subsidized services in its Diabetes and Endocrinology Clinics in the amo unt of over $500,000 during the fiscal year -Aging Issues, including stroke, Alzheimer's, pneumonia, transportation, medication coordination, caregiver support, inadequate out of home care The number of adults age 65 and older is expected to increase 18% through the y ear 2018, with many of the towns within the Hospital's service area experiencing over 30% growth in this age group Elliot Hospital and related organizations provided more than $2 3 million in subsidized services for this population during the filing period, including a geropsychiatric program, a medication management program, and the Pearl Manor Fund Manag ed by one of the Hospital's affiliate organizations, the Pearl Manor Fund supports efforts that benefit elderly residents in the area -Chronic disease, especially heart disease, c ancer, COPD and Asthma Elliot Hospital and affiliates offer support groups for managing c hronic illnesses, including cancer and chronic pain, and subsidize cardiac rehabilitation services, pulmonary services, rheumatology services, and palliative care Within this care area, Elliot Health System recognizes that asthma is a growing issue in the region, and i s working on a multi-year, multi-step Asthma Collaborative The goals of this initiative i nclude increasing patient identification through standardized diagnosis, increasing provid er and patient education, and improving patient care through standardized care guidelines and decreased emergency department usage The collaborative is designed to meet the needs of patients of all ages -Barriers to access of health care services related to poverty El liot Hospital and its affiliates provide cash and in-kind donations to community access ag encies, including Manchester Community Health Center (MCHC), a Federally Qualified Health Center, and Child Health Services (CHS) In kind donations and services include providing support services in Finance, Accounting, Engineering, and Laboratory work, and providing s pace for MCHC's 2nd FQHC site on the Hospital's main campus The organizations also provid e consultations with an Ambulatory Social Work department and subsidize services in primar y care and community health services regardless of a patient's ability to pay Finally, El liot Health System is committed to education future healthcare professionals and serves as a primary teaching site for medical, nursing, and allied health professionals in the regi on Additional needs identified in the 2013 CHNA include the following -Teen Pregnancy Ell iot Hospital and its affiliates are not specifically addressing this community need above and beyond what is done in the normal course of business, as it is being addressed by othe r community organizations, including partner in the CHNA, Catholic Medical Center -STD's, specifically chlamydia These needs are addressed through Elliot Primary Care primarily th rough education, vaccination, early detection and treatment For patients outside Elliot H ealth System's network, other local CHNA partners address these issues through clinics and /or education -Dental services/access, specifically for adults This need is addressed by other community organizations, including partner in the CHNA, Catholic Medical Center Add itionally, Elliot Hospital provides oral/maxillofacial services to patients in need of adv anced medical/dental treatment and repair through the Center for O ral & Maxillofacial Surg ery, which is open to all patients regardless of their ability to pay Other CHNA partners provide preventative dental care through their programs -Violence & Crime, including negl ect and abuse, safe neighborhoods, suicide, youth

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
Elliot Hospital of City of Manchester	crime Although outside Elliot Hospital's primary scope of work, Elliot does support agenc ies through subsidies that serve in this capacity including the Child Advocacy Center and the Manchester Community Health Center Moreover, Elliot does address many of the underlyi ng factors contributing to violence and crime through its emergency, acute inpatient, and outpatient behavioral health care services

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester	Part V, Section B, Line 22d The State of New Hampshire mandates a discount for all uninsured patients This discount is equal to the average discount negotiated by the largest (by dollar) three commercial insurers The Elliot Hospital of the City of Manchester has always been in full compliance with the laws of the State of New Hampshire, and is currently working to ensure the hospital is in full compliance with final 501(r) regulations prior to the deadline in areas where federal regulations differ from or are more stringent than those issued by the state

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Schedule H, Part V-B, Line 13	The Elliot Hospital of the City of Manchester's Financial Assistance Policy requires that applicants reside in the State of New Hampshire, except in the case of non-New Hampshire residents who experience an emergeny medical condition in New Hampshire and require immediate care

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Part V, Section B, Line 16	Financial Assistance Policy Website Availability

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester Part V, Section B, line 16a website	https //elliothospital org/website/downloads/Financial-Assistance-Policy pd

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester Part V, Section B, line 16b website	https //elliothospital org/website/downloads/20151020ApplicationEH-332_1104

Form 990 Part V Section C Supplemental Information for Part V, Section B.

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
Elliot Hospital of City of Manchester Part V, Section B, line 16c website	https //elliothospital org/website/downloads/PlainLanguageSummary pdf

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

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? _____

Name and address	Type of Facility (describe)
Elliot Urgent Care at Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot Endoscopy Center Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot Urgent Care at Londonberry 40 Buttrick Road Londonberry, NH 03053	Non-Emergency Walk-In Care Center
Elliot Hospital-4 Elliot Way 4 Elliot Way Manchester, NH 03103	Non-Emergency Walk-In Care Center
Elliot Lab at Elliot MC Londonberry 40 Buttrick Road Londonberry, NH 03053	Non-Emergency Walk-In Care Center
Elliot Hospital Lab at Manchester CHC 145 Hollis Street Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot Stat Lab at Hooksett 1256 Hooksett Road Hooksett, NH 03106	Non-Emergency Walk-In Care Center
Elliot 1-Day Surgery Center Lab 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot River's Edge Urgent Care Lab 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot Hospital-Tarrytown Road 275 Mammoth Road Manchester, NH 03109	Non-Emergency Walk-In Care Center
Elliot Collection Sta at Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
Elliot DS at Hooksett Ambulatory Care 1256 Hooksett Road Hooksett, NH 03106	Non-Emergency Walk-In Care Center
Elliot Draw Station at Cypress Center 445 Cypress Street Manchester, NH 03103	Non-Emergency Walk-In Care Center
Elliot Hospital at Bedford Commons 25 South River Road Bedford, NH 03110	Non-Emergency Walk-In Care Center
Elliot Medical Center at Londonberry 40 Buttrick Road Londonberry, NH 03053	Non-Emergency Walk-In Care Center

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

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? _____

Name and address	Type of Facility (describe)
Elliot Senior Health Primary Care 138 Webster Street Manchester, NH 03104	Non-Emergency Walk-In Care Center
Elliot After Hours at Raymond 15 Freetown Road 8 Raymond, NH 03077	Non-Emergency Walk-In Care Center

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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

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

Part I General Information on Grants and Assistance

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

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.

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 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) Child Health Services 1245 Elm Street Manchester, NH 03101	02-0348711	501(c)(3)	41,212	12,596	Fair Market Value	Financial Reporting and Accounts Payable Services	To assist in meeting day-to-day operations, provide support for the accounting and bookkeeping department
(2) Manchester Community Health Center 1415 Elm Street Manchester, NH 03101	02-0458174	501(c)(3)	300,000				To assist in meeting day-to-day operations

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

3 Enter total number of other organizations listed in the line 1 table . . . . . ▶ 0

Part III **Grants and Other Assistance to Domestic Individuals.** 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

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
Part I, Line 2	Elliot Hospital maintains members on the Board of Directors for Child Health Services and Manchester Community Health Center Additionally, activities of both organizations align with the Hospital's mission in the community and with the Hospital's implementation plan developed from its most recent CHNA Additional monitoring is not deemed necessary

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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.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropiate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items			
	☐ First-class or charter travel	☑ Housing allowance or residence for personal use		
	☐ Travel for companions	☐ Payments for business use of personal residence		
	☐ Tax idemnification and gross-up payments	☑ Health or social club dues or initiation fees		
	☐ Discretionary spending account	☐ Personal services (e g , maid, chauffeur, chef)		
b	If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**	Yes	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all 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), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of			
a	The organization?	**5a**		No
b	Any related organization?	**5b**		No
	If "Yes," to line 5a or 5b, describe in Part III			
6	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of			
a	The organization?	**6a**		No
b	Any related organization?	**6b**		No
	If "Yes," to line 6a or 6b, describe in Part III			
7	For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III	**7**	Yes	
8	Were any amounts reported in Form 990, Part VII, paid or accured pursuant to a contract that was subject to the initial contract exception described in 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 in column(B) 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, Line 1a	Richard Elwell, CFO, had a social club membership during the filing period for which the Hospital paid $6,700 James Woodward, CEO, was provided a housing allowance of $14,823 for his relocation to the area during the fiscal year The aforementioned fringe benefit amounts are included as additional taxable compensation for each employee
Part I, Lines 4a-b	Richard Phelps received a severance payment of $150,382 in 2014 2014 contributions to the organization's 457(f) plan were James Woodward-$32,500, Richard Elwell-$80,049, Richard Phelps-$34,500
Part I, Line 7	The Organization has adopted an incentive pay program that provides designated management employees an opportunity to earn a designated percentage of salary based on the achievement by the Organization of a number of critical success factors The critical success factors are established annually by the independent executive compensation committee of the Board of Trustees with assistance from an independent national compensation consulting company The maximum potential incentive payments under the plan are considered by the compensation consultant in ensuring that management compensation is reasonable
Schedule J, Part II, Lines 7 and 8	During the year Mr Dean and Mr Phelps withdrew funds from their deferred compensation plans ($251,913 and $720,114, respectively) These amounts are reported as taxable compensation in Part II, Column B(iii) It should be noted that amounts that were reported in prior years as deferred compensation in Part II, Column C Accordingly, the prior year deferrals are also reflected in Part II, Column F
Form 990, Part VII-A and Schedule J, Part II	Douglas Dean served as CEO of Elliot Hospital until August 2014 After his retirement, he continued to serve on the Board and work with the Hospital and related organizations as a non-officer employee Of his reported compensation, $76,155 was compensation paid as a non-officer employee

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: The Elliot Hospital of the City of Manchester

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
Christopher S Calhoun MD, Trustee	(I)	0	0	0	0	0	0	0
	(II)	161,284	0	0	12,338	15,674	189,296	0
Gus Emmick MD, Trustee	(I)	0	0	0	0	0	0	0
	(II)	309,934	0	0	12,921	15,337	338,192	0
James F Fitzgerald, Trustee (until 1/21/15)	(I)	0	0	0	0	0	0	0
	(II)	222,940	0	0	10,582	15,344	248,866	0
Lawrence M Hoepp MD, Trustee	(I)	0	0	0	0	0	0	0
	(II)	903,841	0	0	13,000	11,777	928,618	0
Anita R Ritenour MD, Trustee	(I)	319,593	28,511	1,200	21,874	15,691	386,869	0
	(II)	0	0	0	0	0	0	0
James Woodward, CEO (begin 8/1/14)	(I)	251,894	25,000	6,701	32,500	5,058	321,153	0
	(II)	0	0	0	0	0	0	0
Douglas F Dean, President & CEO (until 8/1/14)	(I)	460,654	216,000	257,687	43,667	11,396	989,404	251,913
	(II)	0	0	0	0	0	0	0
Richard Phelps, President & COO (until 6/20/14)	(I)	389,700	141,185	720,114	34,500	11,889	1,297,388	720,114
	(II)	0	0	0	0	0	0	0
Richard A Elwell, CFO	(I)	395,794	104,884	6,821	121,931	11,396	640,826	0
	(II)	0	0	0	0	0	0	0
John E Friberg Jr, Senior VP, General Counsel	(I)	317,045	49,937	6,850	44,836	15,815	434,483	0
	(II)	0	0	0	0	0	0	0
William G Baxter, Senior VP, Medical Affairs	(I)	368,026	56,529	0	49,039	16,136	489,730	0
	(II)	0	0	0	0	0	0	0
Kevin B Coughlin, Senior VP, Physician Services	(I)	315,604	146,232	3,566	4,560	10,963	480,925	0
	(II)	0	0	0	0	0	0	0
Alexander W Petron, Physician	(I)	299,223	46,750	0	13,000	16,239	375,212	0
	(II)	0	0	0	0	0	0	0
Juergen H Bludau, Physician	(I)	285,581	0	0	5,200	795	291,576	0
	(II)	0	0	0	0	0	0	0
Denise Purington, Physician	(I)	248,841	35,660	3,100	0	3,335	290,936	0
	(II)	0	0	0	0	0	0	0

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Schedule K (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information on Tax Exempt Bonds

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

Part I Bond Issues

	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pool financing	
							Yes	No	Yes	No	Yes	No
A	Business Finance Authority of the State of NH	02-0279866	64468KBQ8	12-22-2009	130,000,000	Finance/refinance costs of construction, Refinance 2008 bonds		X		X		X
B	NH Health & Education Facilities Authority	02-0279866		09-30-2013	17,021,000	Refund outstanding principal of 2003 revenue bonds, pay issuance costs		X		X		X

Part II Proceeds

		A	B	C	D
1	Amount of bonds retired	700,000	1,467,061		
2	Amount of bonds legally defeased				
3	Total proceeds of issue	127,806,119	17,021,000		
4	Gross proceeds in reserve funds	11,505,106			
5	Capitalized interest from proceeds	6,134,168			
6	Proceeds in refunding escrows	30,000,000			
7	Issuance costs from proceeds	1,980,498	132,029		
8	Credit enhancement from proceeds				
9	Working capital expenditures from proceeds				
10	Capital expenditures from proceeds	78,095,644			
11	Other spent proceeds				
12	Other unspent proceeds				
13	Year of substantial completion	2011			

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

Part III Private Business Use

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2	Are there any lease arrangements that may result in private business use of bond-financed property?		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				
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				
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 %					
5	Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %					
6	Total of lines 4 and 5	0 %		0 %					
7	Does the bond issue meet the private security or payment test?	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				
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					

Part IV Arbitrage

		A		B		C		D	
		Yes	No	Yes	No	Yes	No	Yes	No
1	Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2	If "No" to line 1, did the following apply?								
a	Rebate not due yet?		X		X				
b	Exception to rebate?		X		X				
c	No rebate due?	X		X					
	If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3	Is the bond issue a variable rate issue?		X		X				
4a	Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		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				
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				
7	Has the organization established written procedures to monitor the requirements of section 148?	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							

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

Return Reference	Explanation
Date Rebate Computation Performed	Issuer Name Business Finance Authority of the State of NH Date the Rebate Computation was Performed 09/30/2015 Issuer Name NH Health & Education Facilities Authority Date the Rebate Computation was Performed 09/30/2015

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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.**

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) 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	(d) Corrected? 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	(d) Loan to or from the organization? From	(e) Original principal amount	(f) Balance due	(g) In default? Yes	(g) In default? No	(h) Approved by board or committee? Yes	(h) Approved by board or committee? No	(i) Written agreement? Yes	(i) Written agreement? No
Total ▶ $												

Part III Grants or Assistance Benefiting 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
(1) Dianne M Mercier	Board Member		Ms Mercier is President of People's United Bank, which is a depository for Granite Shield Insurance Exchange of which Elliot Hospital was a member for part of the year		No
(2) James C Hood Esq	Board Member	190,908	Several attorneys at Nixon Peabody LLP have been consulted by Elliot Hospital regarding specialized claims and regulatory legal projects Mr Hood is a partner of Nixon Peabody		No

Part V Supplemental Information

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

Return Reference	Explanation

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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 990-EZ 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

2014

Open to Public Inspection

Name of the organization	Employer identification number
The Elliot Hospital of the City of Manchester	02-0232673

Return Reference	Explanation
Form 990, Part VI, Section A, line 4	The following reportable changes were made to the filing organization's bylaws during the fiscal year 1 An Action by Writing paragraph was added, which reads "Any action required or permitted to be taken at any meeting of the Trustees may be taken without a meeting if all the Trustees consent to the action in writing and the written consents are filed with the records of the meetings of the Trustees Unless otherwise provided by law or the Articles of Organization a "writing" shall include communication from a Trustee by electronic mail ("email"), facsimile, scan, or similar electronic communication Such consents shall be treated for all purposes as a vote at a meeting " 2 A Presence Through Communications Equipment paragraph was added, which reads, "Unless otherwise provided by law or the Articles of Organization, Trustees may participate in a meeting of the Board of Trustees by means of a conference telephone or similar communications equipment by which all persons participating in the meeting can hear each other at the same time, and participation by such means shall constitute presence in person at a meeting " 3 The following powers/corporate actions were added to the Duties and Powers specifically reserved to the Board of Directors a Election or removal of any or all of the Trustees of the Corporation, b Election or removal of any or all committee chairs of the Board of Trustees of the Corporation, c Transfer of 5% or more of the assets of the Corporation, d Financing transactions concerning the Corporation, including any mortgage, pledge, encumbrance or disposition of real property, except in the ordinary course of business, e Merger, consolidation, sale, lease, mortgage, pledge, or other disposition of all or substantially all assets of the Corporation, f Change in legal form of organization of the Corporation, g Dissolution of the Corporation, h Appointment or removal of external auditors, i Filing for bankruptcy or receivership, j Creation of a subsidiary, k Formation of any partnership or joint venture 4 Additionally, the following change was made in the Duties and Powers article of the by-laws "The approval of the annual budget for the Corporation" was updated to "The approval of, and any amendment to, the annual budget for the Corporation " 5 The phrase "with vote" was added the sentence "The CEO shall serve as an ex officio member of the Board of Directors with vote and all the rights, privileges, and obligations incident thereto " in the article outlining the responsibilities of the Chief Executive Officer

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	Elliot Health System is the sole member of the reporting organization

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	Elliot Hospital is governed by a Board of Trustees identical in composition to its sole member, Elliot Health System

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	The completed Form 990 is provided to the full Board for questions, comments, and review prior to filing

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

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

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	Each of these documents is filed with the New Hampshire Secretary of State and is available upon request

Return Reference	Explanation
Form 990, Part IX, Column D	The Mary and John Elliot Charitable Foundations performs all fundraising activities on behalf of The Elliot Hospital of the City of Manchester All fundraising expenses are reported on the Foundation's separate Form 990

Return Reference	Explanation
Form 990, Part XI, line 9	Pension Adjustment -8,389,515 Transfer to Affiliates -21,820,055

Return Reference	Explanation
Form 990, Part XII, Line 2c	The audit process did not change from the prior year

Return Reference	Explanation
Form 990, Parts VIII-XI	The consolidated audited financial statements for The Elliot Hospital of the City of Manchester and subsidiaries report various revenue, expense, asset, and net asset amounts for the Hospital inclusive of a related organization, Elliot Health System Professional & General Liability Trust (EIN 01-6217452) All revenue, expense, and balance sheet items related to Elliot Health System Professional & General Liability Trust have been extracted from amounts reported for the Hospital on this Form 990 and all accompanying schedules Elliot Health System Professional & General Liability Trust is a separate legal entity filing its own Form 990, and items related to it have been reported there

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

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
The Elliot Hospital of the City of Manchester

Employer identification number
02-0232673

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

(a) Name, address, and EIN (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
See Additional Data Table							

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproprtionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1) Elliot Common Trust Fund LLC 1 Elliot Way Manchester, NH 03103 20-3653624	Investments	NH	Elliot Hospital	Investment	3,090,744	89,491,818		No	-4,541		No	86 000 %

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) No
(1) Elliot Health System Holdings & Subsidiaries 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0512224	Management	NH	N/A	C					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		No
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		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes	
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
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		No

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
(1) Elliot Professional Services Network	K	221,108	Cash
(2) Elliot Professional Services Network	P	3,467,449	Cash
(3) Elliot Physician Network	P	250,953	Cash
(4) Elliot Professional Services Network	Q	11,251,322	Cash
(5) Elliot Physician Network	Q	16,643,257	Cash

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
Schedule R, Part II	Everwell, Inc was formed in 2014 as a 501(c)(3) organization It is a joint venture between Elliot Health System and Dartmouth-Hitchcock Health, with each entity having equal representation on the Board of Directors

Additional Data

Software ID:
Software Version:
EIN: 02-0232673
Name: The Elliot Hospital of the City of Manchester

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	(g) No
(1) Elliot Health System 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509911	Management	NH	501(c)(3)	Line 11b, II			No
(1) Elliot Health System Professional & GEneral LIT 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 01-6217452	Insurance Trust	NH	501(c)(3)	Line 11b, II	Elliot Hospital	Yes	
(2) Elliot Hospital Associates 1 Elliot Way Manchester, NH 031033599 02-6006214	Auxiliary	NH	501(c)(3)	Line 11d, III-O			No
(3) Elliot Physician Network 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509589	Physician Services	NH	501(c)(3)	Line 3	Elliot Hospital	Yes	
(4) Elliot Professional Services Network 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 33-1003630	Physician Services	NH	501(c)(3)	Line 9	Elliot Hospital	Yes	
(5) Everwell Inc 1 Medical Center Drive Lebanon, NH 03756 35-2506275	Supporting Organization	NH	501(c)(3)	Line 11a, I	N/A		No
(6) Mary and John Elliot Charitable Foundation 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0512229	Fundraising	NH	501(c)(3)	Line 7	Elliot Health System		No
(7) VNA Community Services Inc 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0396549	Nursing Services	NH	501(c)(3)	Line 9	Elliot Health System		No
(8) VNA Home Health and Hospice Services Inc 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0222241	Home Care and Hospice	NH	501(c)(3)	Line 9	Elliot Health System		No
(9) VNA of Manchester & Southern NH & Subs 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0395296	VNA Holding Company	NH	501(c)(3)	Line 11b, II	Elliot Health System		No
(10) VNA Personal Services Inc 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0395295	Private Health and Homemaker Services	NH	501(c)(3)	Line 9	Elliot Health System		No