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Form 990

Return of Organization Exempt From Income Tax

OMB No 1545-0047

2016

Open to Public Inspection

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](#)

Department of the Treasury
Internal Revenue Service

A For the 2016 calendar year, or tax year beginning 07-01-2016 , and ending 06-30-2017

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

F Name and address of principal officer

Douglas F Dean

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 ▶

D Employer identification number

02-0232673

E Telephone number

(603) 663-2033

G Gross receipts \$ 456,759,757

I Tax-exempt status

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

J Website: ▶ [www.elliethospital.org](#)

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1942

M State of legal domicile NH

Part I Summary

Activities & Governance

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

3 Number of voting members of the governing body (Part VI, line 1a)

3

18

4 Number of independent voting members of the governing body (Part VI, line 1b)

4

14

5 Total number of individuals employed in calendar year 2016 (Part V, line 2a)

5

3,744

6 Total number of volunteers (estimate if necessary)

6

383

7a Total unrelated business revenue from Part VIII, column (C), line 12

7a

7,831,583

7b Net unrelated business taxable income from Form 990-T, line 34

7b

-2,233,236

Revenue

8 Contributions and grants (Part VIII, line 1h)

9 Program service revenue (Part VIII, line 2g)

10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)

11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)

12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)

Prior Year

Current Year

1,171,829

1,108,194

426,398,994

450,276,795

3,459,070

3,160,000

4,274,207

-16,619,501

435,304,100

437,925,488

Expenses

13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)

14 Benefits paid to or for members (Part IX, column (A), line 4)

15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)

16a Professional fundraising fees (Part IX, column (A), line 11e)

b Total fundraising expenses (Part IX, column (D), line 25) ▶0

17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)

18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)

19 Revenue less expenses Subtract line 18 from line 12

710,000

569,949

0

0

195,250,737

212,546,385

0

0

189,779,135

197,461,786

385,739,872

410,578,120

49,564,228

27,347,368

Net Assets or Fund Balances

20 Total assets (Part X, line 16)

21 Total liabilities (Part X, line 26)

22 Net assets or fund balances Subtract line 21 from line 20

Beginning of Current Year

End of Year

415,062,492

462,330,482

287,041,331

319,394,244

128,021,161

142,936,238

Part II Signature Block

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

Sign Here

Signature of officer

2018-05-03

Date

Joseph Ingold 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

Nicholas E Porto

Nicholas E Porto

2018-05-03

P01310283

Firm's name ▶ BAKER NEWMAN & NOYES LLC

Firm's EIN ▶ 01-0494526

Firm's address ▶ 650 ELM STREET SUITE 302

Phone no (800) 244-7444

MANCHESTER, NH 03101

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

☒ Yes ☐ No

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form 990 (2016)

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 its 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 \$ 328,105,421	including grants of \$ 0	(Revenue \$ 442,425,269)
	See Additional Data			

4b	(Code)	(Expenses \$ 569,949	including grants of \$ 569,949	(Revenue \$ 0)
	See Additional Data			

4c	(Code)	(Expenses \$ 556,868	including grants of \$)	(Revenue \$ 0)
	See Additional Data			

4d	Other program services (Describe in Schedule O)	(Expenses \$	including grants of \$	(Revenue \$)
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4e	Total program service expenses ►	329,232,238		
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Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A 	1 Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I 	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II 	4 Yes	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III 	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 	11b Yes	
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 	11d	No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI 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

Part IV Checklist of Required Schedules (continued)

	Yes	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a Yes	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b Yes	
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	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? <i>If "Yes," complete Schedule I, Parts I and III</i>	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? <i>If "Yes," complete Schedule J</i>	23 Yes	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a Yes	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	No
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	No
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	No
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	No
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	No
26 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? <i>If "Yes," complete Schedule L, Part II</i>	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? <i>If "Yes," complete Schedule L, Part III</i>	27	No
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	No
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	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? <i>If "Yes," complete Schedule L, Part IV</i>	28c Yes	
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	No
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	No
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	No
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	No
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	No
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b Yes	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	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? <i>If "Yes," complete Schedule R, Part VI</i>	37	No
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 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	323	
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	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	3,744
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		
	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		
1b	Enter the number of voting members included in line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?	Yes	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		No
6	Did the organization have members or stockholders?	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	Yes	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	Yes	
b	Each committee with authority to act on behalf of the governing body?	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O.		No

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

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

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.
 ► Joseph Ingold 1 Elliot Way Manchester, NH 03103 (603) 663-2033

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

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

Form **990** (2016)

[illegible]

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 ▶ 172

Section B. Independent Contractors

(A) Name and business address	(B) Description of services	(C) Compensation
Medical Solutions Inc 1010 North 102nd Street Suite 300 Omaha, NE 68114	Medical Staffing and Placement	3,063,318
Cardon Healthcare Holdings 557 E Pikes Peak Ave Colorado Springs, CO 80903	Credit and Collection	2,229,210
ARUP Laboratories Inc 500 Chipeta Way Salt Lake City, UT 84108	Lab Services	1,392,245
Pesidio Networked Solutions LLC One Penn Plaza Suite 2832 New York, NY 10119	IT Services	930,338
Ropes & Gray LLP Prudential Tower 800 Boylston Stre Boston, MA 021193600	Legal Services	916,075

Form 990 (2016)

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	912,891			
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	195,303			
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		1,108,194			
Program Service Revenue			Business Code			
	2a Net Patient Services		621110	311,230,353	311,230,353	
	b Laboratory Services		621500	76,850,257	73,105,284	3,744,973
	c Pharmacy Services		623000	47,844,556	44,916,582	2,927,974
	d Management and Consulting		541610	4,736,701	4,131,577	605,124
	e Miscellaneous Program Services		621110	4,692,627	4,622,571	70,056
	f All other program service revenue			4,922,301	4,418,902	503,399
	g Total. Add lines 2a-2f		450,276,795			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		2,948,537		-19,943	2,968,480
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real	(ii) Personal			
		4,498,363				
		b Less rental expenses	0			
		c Rental income or (loss)	4,498,363			
	d Net rental income or (loss)		4,498,363			4,498,363
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other			
		19,045,732				
		b Less cost or other basis and sales expenses	18,306,696	527,573		
		c Gain or (loss)	739,036	-527,573		
	d Net gain or (loss)		211,463			211,463
	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 Loss on Debt Extinguishment		900099	-21,117,864		-21,117,864	
b _____						
c _____						
d All other revenue						
e Total. Add lines 11a-11d		-21,117,864				
12 Total revenue. See Instructions		437,925,488		442,425,269	7,831,583	-13,439,558

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.	569,949	569,949		
2 Grants and other assistance to domestic individuals. See Part IV, line 22.				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16.				
4 Benefits paid to or for members.				
5 Compensation of current officers, directors, trustees, and key employees.	3,445,097	293,320	3,151,777	
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.	161,222,564	123,072,103	38,150,461	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions).	16,637,801	12,581,823	4,055,978	
9 Other employee benefits.	20,062,808	15,078,956	4,983,852	
10 Payroll taxes.	11,178,115	8,383,586	2,794,529	
11 Fees for services (non-employees):				
a Management.	3,449,148		3,449,148	
b Legal.	1,614,296		1,614,296	
c Accounting.	119,503		119,503	
d Lobbying.	242,175		242,175	
e Professional fundraising services. See Part IV, line 17.				
f Investment management fees.	735,085		735,085	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	27,526,346	21,324,296	6,202,050	
12 Advertising and promotion.	2,240,989	23,839	2,217,150	
13 Office expenses.	10,313,990	6,803,025	3,510,965	
14 Information technology.	7,884,525	7,173,746	710,779	
15 Royalties.				
16 Occupancy.	11,323,784	8,492,838	2,830,946	
17 Travel.	324,102	295,814	28,288	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19 Conferences, conventions, and meetings.	1,033,205	774,904	258,301	
20 Interest.	7,601,484	5,701,113	1,900,371	
21 Payments to affiliates.				
22 Depreciation, depletion, and amortization.	15,052,313	11,289,235	3,763,078	
23 Insurance.	1,194,129	895,597	298,532	
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 Supplies.	60,202,775	60,202,775		
b Medicaid Enhancement Ta.	21,273,658	21,273,658		
c Provision For Bad Debts.	20,508,340	20,508,340		
d Patient Expenses.	3,681,624	3,681,624		
e All other expenses.	1,140,315	811,697	328,618	
25 Total functional expenses. Add lines 1 through 24e.	410,578,120	329,232,238	81,345,882	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 SheetCheck if Schedule O contains a response or note to any line in this Part IX ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		68,845,611	1	94,093,143
	2	Savings and temporary cash investments		14,084,827	2	38,292,371
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		48,000,445	4	49,477,585
	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		954,278	7	918,905
	8	Inventories for sale or use		3,040,664	8	3,147,535
	9	Prepaid expenses and deferred charges		4,993,405	9	4,265,583
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a 403,613,135			
	b	Less: accumulated depreciation	10b 250,111,085	156,840,796	10c	153,502,050
	11	Investments—publicly traded securities		41,122,071	11	52,591,565
	12	Investments—other securities. See Part IV, line 11		59,696,055	12	45,343,881
	13	Investments—program-related. See Part IV, line 11		1,100,100	13	1,100,100
	14	Intangible assets			14	187,258
	15	Other assets. See Part IV, line 11		16,384,240	15	19,410,506
16	Total assets. Add lines 1 through 15 (must equal line 34)		415,062,492	16	462,330,482	
Liabilities	17	Accounts payable and accrued expenses		35,642,611	17	41,023,340
	18	Grants payable			18	
	19	Deferred revenue			19	
	20	Tax-exempt bond liabilities		134,930,206	20	171,516,899
	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		2,611,008	23	49,839
	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.		113,857,506	25	106,804,166
	26	Total liabilities. Add lines 17 through 25		287,041,331	26	319,394,244
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		113,834,410	27	128,273,683
	28	Temporarily restricted net assets		1,186,304	28	1,269,569
	29	Permanently restricted net assets		13,000,447	29	13,392,986
	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		128,021,161	33	142,936,238
34	Total liabilities and net assets/fund balances		415,062,492	34	462,330,482	

Part XI Reconciliation of Net AssetsCheck 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	437,925,488
2	Total expenses (must equal Part IX, column (A), line 25)	2	410,578,120
3	Revenue less expenses Subtract line 2 from line 1	3	27,347,368
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	128,021,161
5	Net unrealized gains (losses) on investments	5	6,262,467
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	-18,694,758
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	142,936,238

Part XII Financial Statements and ReportingCheck 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? 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		No
b Were the organization's financial statements audited by an independent accountant? 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	Yes	
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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
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?		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		

Additional Data

Software ID:

Software Version:

EIN: 02-0232673

Name: The Elliot Hospital of the City
of Manchester

Form 990 (2016)

Form 990, Part III, Line 4a:

Medical services provided to 14,456 inpatients and 497,783 outpatients including free care in the amount of \$5,804,982 (at cost) and contributions to community programs

Form 990, Part III, Line 4b:

Contributions to Manchester Community Health Center and Foundation for Healthy Communities in Manchester, New Hampshire

Form 990, Part III, Line 4c:

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

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

(A)

(B)

(C)

(D)

(E)

(F)

Name and Title	Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Danielle T Albushies MD Trustee	1 00 1 00	X						0	0	0
Loretta LC Brady PhD Trustee	1 00 3 00	X						0	0	0
Reverend John A Cerrato Jr Trustee	1 00 1 00	X						0	0	0
Gus Emmick MD Trustee (end 1/17)	1 00 41 00	X						0	323,170	33,933
Lawrence M Hoepp MD Trustee	1 00 41 00	X						0	871,110	26,252
Paul W Hoff PhD Trustee	1 00 3 00	X						0	0	0
Joseph T Hyatt MD Trustee	1 00 1 00	X						0	0	0
Joseph R Lachance Jr Trustee (end 10/16)	1 00 1 00	X						0	0	0
Maryann Leclair Trustee	1 00 2 50	X						0	0	0
Stephen Loosigian DO Trustee	41 00 1 00	X						527,598	0	40,024

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

(A)

(B)

(C)

(D)

(E)

(F)

Name and Title	Average hours per week (list any hours for related organizations below dotted line)	Position (do not check more than one box, unless person is both an officer and a director/trustee)						Reportable compensation from the organization (W- 2/1099-MISC)	Reportable compensation from related organizations (W- 2/1099-MISC)	Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
Dianne M Mercier Trustee	1 00 1 00	X						0	0	0
Holly P Mintz MD Trustee	1 00 43 00	X						0	420,952	33,912
Daniel M Monfried Trustee	1 00 1 00	X						0	0	0
Barbara Rand Trustee Emeritus (end 12/16)	1 00 1 00	X						0	0	0
Ann G Remus Trustee Emeritus (end 12/16)	1 00 1 00	X						0	0	0
Charles F Rolecek Trustee	1 00 2 00	X						0	0	0
David RA Steadman Trustee (end 1/17)	1 00 2 50	X						0	0	0
Adrian J Thomas MD Trustee	1 00 1 00	X						0	0	0
John F Weeks Trustee (end 1/17)	1 00 3 00	X						0	0	0
Richard Winneg Trustee Emeritus (end 12/16)	1 00 2 00	X						0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors										
(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
James C Hood Esq Chair	1 00 1 00	X		X				0	0	0
Mary Sargent Vice Chair	1 00 3 00	X		X				0	0	0
John A Hession Treasurer	1 00 3 50	X		X				0	0	0
Howard Brodsky Secretary	1 00 3 00	X		X				0	0	0
Douglas F Dean CEO	41 00 5 50	X		X				246,376	0	46,945
Arnold Gary Muller Interim CEO (end 8/16)	41 00 5 50	X		X				256,360	0	0
James L Woodward CEO (end 7/16)	41 00 5 50	X		X				372,236	0	84,714
Joseph Ingold CFO	40 00 5 60			X				368,380	0	0
Jeffrey Rooney Interim CFO (end 1/17)	40 00 5 60			X				682,824	0	0
John E Friberg Jr Senior VP, General Counsel	40 00 0 10				X			748,299	0	71,341

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			
William G Baxter Senior VP, Medical Affairs	40 00 0 10					X		867,467	0	78,376
Anita R Ritenour MD Hospitalist	40 00 1 50					X		355,218	0	44,682
Alexander W Petron MD VP, Information Technology	40 00 0 00					X		385,274	0	31,943
Joseph Kulle Chief Information Officer	40 00 0 00					X		354,186	0	27,363
Bridget Stewart VP, Physician Services	40 00 0 00					X		318,043	0	6,461
Richard A Elwell Former CFO	0 00 0 00						X	976,002	0	22,748

SCHEDULE A (Form 990 or 990-EZ)	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 2016 Open to Public Inspection
Department of the Treasury Internal Revenue Service 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 12, 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 (Form 990 or 990-EZ))
- 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 agricultural research organization described in **170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land grant college of agriculture See instructions Enter the name, city, and state of the college or university _____
- 10 ☐ 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)
- 11 ☐ An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 12 ☐ 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 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g
- 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- 10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, 8, or 9 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grant.")						
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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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 2016 (line 6, column (f) divided by line 11, column (f))					14	
15 Public support percentage for 2015 Schedule A, Part II, line 14					15	
16a 33 1/3% support test—2016. 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—2015. 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—2016. 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—2015. 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 10 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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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)2012	(b)2013	(c)2014	(d)2015	(e)2016	(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 2016 (line 8, column (f) divided by line 13, column (f))	15	
16 Public support percentage from 2015 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2016 (line 10c, column (f) divided by line 13, column (f))	17	
18 Investment income percentage from 2015 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2016. 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—2015. 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 12 of Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d 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? <i>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.</i>	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)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	2	
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>	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)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	3b	
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	3c	
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>	4a	
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>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.</i>	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)? <i>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.</i>	4c	
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>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).</i>	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 (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	6	
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	7	
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>	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))? <i>If "Yes," provide detail in Part VI.</i>	9a	
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	9b	
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	9c	
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	10a	
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	10b	

Part IV Supporting Organizations (continued)

	Yes	No
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?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI</i>		
11a		
11b		
11c		

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? <i>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.</i>		
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? <i>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.</i>		
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)? <i>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).</i>		
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, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) 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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
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).		
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? <i>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.</i>		
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? <i>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.</i>		
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? <i>Provide details in Part VI.</i>		
3a		
b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
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)		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

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 2016 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-2016	(iii) Distributable Amount for 2016
1 Distributable amount for 2016 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2016 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2016			
a			
b			
c From 2013.			
d From 2014.			
e From 2015.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2016 distributable amount			
i Carryover from 2011 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2016 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2016 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2016, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2016 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2017. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b Excess from 2013.			
c Excess from 2014.			
d Excess from 2015.			
e Excess from 2016.			

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

SCHEDULE C (Form 990 or 990-EZ)	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 2016 Open to Public Inspection
Department of the Treasury Internal Revenue Service		

If the organization answered "Yes" on 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" on 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" on 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 The Elliot Hospital of the City of Manchester	Employer identification number 02-0232673
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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-
2				
3				
4				
5				
6				

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)														
1b Total lobbying expenditures to influence a legislative body (direct lobbying)	242,175	242,175												
c Total lobbying expenditures (add lines 1a and 1b)	242,175	242,175												
d Other exempt purpose expenditures	410,335,945	585,198,232												
e Total exempt purpose expenditures (add lines 1c and 1d)	410,578,120	585,440,407												
f Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000												
<table><thead><tr><th>If the amount on line 1e, column (a) or (b) is:</th><th>The lobbying nontaxable amount is:</th></tr></thead><tbody><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></tbody></table>	If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	Over \$17,000,000	\$1,000,000		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:													
Not over \$500,000	20% of the amount on line 1e													
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000													
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000													
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000													
Over \$17,000,000	\$1,000,000													
g Grassroots nontaxable amount (enter 25% of line 1f)	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												
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) 2013	(b) 2014	(c) 2015	(d) 2016	(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	9,572	257,097	267,256	242,175	776,100
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 on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity

		(a)		(b)
		Yes	No	Amount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
a	Volunteers?			
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
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TY 2016 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:	62,602
Total Exempt Purpose Expenditures:	62,602
Lobbying Nontaxable Amount:	12,520
Grassroots Nontaxable Amount:	3,130
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:	19,521,535
Total Exempt Purpose Expenditures:	19,521,535
Lobbying Nontaxable Amount:	1,000,000
Grassroots Nontaxable Amount:	250,000
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:	242,175		
Total Lobbying Expenditures:	242,175		
Other Exempt Purpose Expenditures:	410,335,945		
Total Exempt Purpose Expenditures:	410,578,120		
Lobbying Nontaxable Amount:	1,000,000		
Grassroots Nontaxable Amount:	250,000		
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 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:	84,753,178		
Total Exempt Purpose Expenditures:	84,753,178		
Lobbying Nontaxable Amount:	1,000,000		
Grassroots Nontaxable Amount:	250,000		
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:		40,085,509	
Total Exempt Purpose Expenditures:		40,085,509	
Lobbying Nontaxable Amount:		1,000,000	
Grassroots Nontaxable Amount:		250,000	
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:		21,470,366	
Total Exempt Purpose Expenditures:		21,470,366	
Lobbying Nontaxable Amount:		1,000,000	
Grassroots Nontaxable Amount:		250,000	
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:	2,190,028		
Total Exempt Purpose Expenditures:	2,190,028		
Lobbying Nontaxable Amount:	259,501		
Grassroots Nontaxable Amount:	64,875		
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:	853,983		
Total Exempt Purpose Expenditures:	853,983		
Lobbying Nontaxable Amount:	153,097		
Grassroots Nontaxable Amount:	38,274		
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: 5,925,086

Total Exempt Purpose Expenditures: 5,925,086

Lobbying Nontaxable Amount: 446,254

Grassroots Nontaxable Amount: 111,564

Tot Lobbying Grassroot Minus Non Tx: 0

Tot Lobby Expend Mns Lobbying Non Tx: 0

Share Of Excess Lobbying: 0

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

► Complete if the organization answered "Yes," on 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

2016

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" on 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" on 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, handling of violations, and enforcing conservation easements during the year ►

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, 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" on 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 on 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 on 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" on 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

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, 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" on Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	(c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	14,186,751	14,337,465	15,425,677	14,066,355	13,591,808
b Contributions			182	360,570	
c Net investment earnings, gains, and losses	496,610	-136,806	131,222	998,752	474,547
d Grants or scholarships					
e Other expenditures for facilities and programs	20,806	13,908	1,219,616		
f Administrative expenses					
g End of year balance	14,662,555	14,186,751	14,337,465	15,425,677	14,066,355

2

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

a

Board designated or quasi-endowment

0 %

b

Permanent endowment

89 970 %

c

Temporarily restricted endowment

10 030 %

The percentages on 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

(i) unrelated organizations

3a(i)

No

(ii) related organizations

3a(ii)

No

b

If "Yes" on 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' on 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		4,156,178		4,156,178
b Buildings		185,396,767	79,229,688	106,167,079
c Leasehold improvements		2,111,202	2,052,007	59,195
d Equipment		205,087,474	168,829,390	36,258,084
e Other		6,861,514		6,861,514
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c))				153,502,050

Schedule D (Form 990) 2016

Part VII

Investments—Other Securities.

Complete if the organization answered 'Yes' on 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		
(3) Other _____		
(A) Alternative Investments	7,311,267	F
(B) Private Investment Funds	38,032,614	F
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12) ▶	45,343,881	

Part VIII

Investments—Program Related.

Complete if the organization answered 'Yes' on 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
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 13) ▶		

Part IX

Other Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d See Form 990, Part X, line 15

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 15) ▶	

Part X

Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
Payable To Third Party Payors	12,924,786
Accrued Interest	1,783,786
Accrued Pension	75,853,540
Workers Comp Reserves & Other	1,301,829
Employee Benefit Plans	14,840,225
Security Deposit	100,000
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25) ▶	106,804,166

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' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	442,976,909
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	6,262,467	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	389,826	
e	Add lines 2a through 2d		2e	6,652,293
3	Subtract line 2e from line 1		3	436,324,616
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	774,028	
b	Other (Describe in Part XIII)	4b	826,844	
c	Add lines 4a and 4b		4c	1,600,872
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	437,925,488

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	415,159,229
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	5,925,086	
e	Add lines 2a through 2d		2e	5,925,086
3	Subtract line 2e from line 1		3	409,234,143
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	774,028	
b	Other (Describe in Part XIII)	4b	569,949	
c	Add lines 4a and 4b		4c	1,343,977
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	410,578,120

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
See Additional Data Table	
	Schedule D (Form 990) 2015

Part XIII Supplemental Information *(continued)*

Return Reference	Explanation

Additional Data

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

Supplemental Information

Return Reference	Explanation
Part V, Line 4	Income from the endowment funds can be used for operating and capital expenditures

Supplemental Information

Return Reference	Explanation
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 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 an adjustment to the financial statements.

Supplemental Information	
Return Reference	Explanation
Part XI, Line 2d - Other Adjustments	Revenue allocated to EHS Professional & General Liability Insurance Trust 389,826

Supplemental Information	
Return Reference	Explanation
Part XI, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 569,949 Unrealized Losses to EHS Professional & General Liability Insurance Trust 256,895

Supplemental Information	
Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	Expenses allocated to EHS Professional & General Liability Insurance Trust 5,925,086

Supplemental Information	
Return Reference	Explanation
Part XII, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 569,949

**SCHEDULE F
(Form 990)**

Statement of Activities Outside the United States

OMB No 1545-0047

2016

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

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

► Attach to Form 990. ► See separate instructions.

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

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 Activities 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 - Antigua & Barbuda, Aruba, Bahamas,	0	0	Investments through Elliot Common Trust Fund		6,393,000
(2)					
(3)					
(4)					
(5)					
3a Sub-total	0	0			6,393,000
b Total from continuation sheets to Part I	0	0			0
c Totals (add lines 3a and 3b)	0	0			6,393,000

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 separately 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)* ☐ 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 separately file Form 5713, International Boycott Report (see Instructions for Form 5713)* ☐ 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).

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.

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.

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

SCHEDULE H
(Form 990)

Department of the Treasury

Internal Revenue Service

Hospitals

► Complete if the organization answered "Yes" on 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

2016

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	Yes	
1b	If "Yes," was it a written policy?	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		
3a	Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for <i>free</i> care ☐ 100% ☐ 150% ☒ 200% ☐ Other _____ %	Yes	
3b	Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care ☐ 200% ☐ 250% ☒ 300% ☐ 350% ☐ 400% ☐ Other _____ %	Yes	
4	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		
5a	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"?	Yes	
5b	Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	Yes	
5c	If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		No
6a	If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		
6b	Did the organization prepare a community benefit report during the tax year?	Yes	
6c	If "Yes," did the organization make it available to the public?	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)		23,165	5,804,982	0	5,804,982	1 490 %
b Medicaid (from Worksheet 3, column a)		53,864	70,223,229	41,249,100	28,974,129	7 430 %
c Costs of other means-tested government programs (from Worksheet 3, column b)			0	0		
d Total Financial Assistance and Means-Tested Government Programs		77,029	76,028,211	41,249,100	34,779,111	8 920 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	8	2,823	293,345	0	293,345	0 080 %
f Health professions education (from Worksheet 5)	7	291	336,504	0	336,504	0 090 %
g Subsidized health services (from Worksheet 6)	5		7,122,515	3,331,461	3,791,054	0 970 %
h Research (from Worksheet 7)	1		7,304	0	7,304	0 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)	8		489,664	0	489,664	0 130 %
j Total. Other Benefits	29	3,114	8,249,332	3,331,461	4,917,871	1 270 %
k Total. Add lines 7d and 7j	29	80,143	84,277,543	44,580,561	39,696,982	10 190 %

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						
3 Community support			580,751	0	580,751	0 150 %
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			580,751		580,751	0 150 %

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 Healthcare 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		
	20,508,340		
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	107,092,690
6 Enter Medicare allowable costs of care relating to payments on line 5.	6	140,509,025
7 Subtract line 6 from line 5. This is the surplus (or shortfall).	7	-33,416,335
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)

	Other (Describe)	ER-other	ER-24 hours	Research facility	Critical access hospital	Teaching hospital	Children's hospital	General medical & surgical	Licensed hospital	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)
 Elliot Hospital of City of Manchester

Name of hospital facility or letter of facility reporting group _____

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

1

Community Health Needs Assessment

	Yes	No
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 If "Yes," indicate what the CHNA report describes (check all that apply)	3	Yes
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 ☒ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA 20 <u>15</u>		
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
6 a 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? If "Yes," indicate how the CHNA report was made widely available (check all that apply)	7	Yes
a ☒ Hospital facility's website (list url) <u>See Part V, Section C</u>		
b ☒ Other website (list url) <u>See Part V, Section C</u>		
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 20 <u>15</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? If "Yes" (list url) <u>See Part V, Section C</u>	10	Yes
a		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	Yes
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" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c If "Yes" on 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)*

Financial Assistance Policy (FAP)

Elliot Hospital of City of Manchester

Name of hospital facility or letter of facility reporting group _____

		Yes	No	
13	Did the hospital facility have in place during the tax year a written financial assistance policy that explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? 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 300 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)	13	Yes	
14	Explained the basis for calculating amounts charged to patients?	14	Yes	
15	Explained the method for applying for financial assistance? 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)	15	Yes	
16	Was widely publicized within the community served by the hospital facility? 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) See Part V, Section C b ☒ The FAP application form was widely available on a website (list url) See Part V, Section C c ☒ A plain language summary of the FAP was widely available on a website (list url) See Part V, Section C 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 ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention h ☒ Notified members of the community who are most likely to require financial assistance about availability of the FAP i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations j ☐ Other (describe in Section C)	16	Yes	

Part V Facility Information (continued)**Billing and Collections**

Elliot Hospital of City of Manchester

Name of hospital facility or letter of facility reporting group

		Yes	No
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 ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ Other similar actions (describe in Section C) f ☒ None of these actions or other similar actions were permitted			
19 Did the hospital facility or other authorized 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 ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP d ☐ Actions that require a legal or judicial process e ☐ 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 19 (check all that apply)			
a ☒ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs b ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process c ☒ Processed incomplete and complete FAP applications d ☒ Made presumptive eligibility determinations 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)			

Part V Facility Information *(continued)***Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

Elliot Hospital of City of Manchester

Name of hospital facility or letter of facility reporting group _____**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 a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☒ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☐ The hospital facility used a prospective Medicare or Medicaid method

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?

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?

If "Yes," explain in Section C

	Yes	No
22		
23		No
24		No

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, 16j, 18e, 19e, 20e, 21c, 21d, 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.

[illegible]

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? **25**

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

990 Schedule H, Supplemental Information

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

990 Schedule H, Supplemental Information

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 \$ 20,508,340

990 Schedule H, Supplemental Information

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 importance and the 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.

990 Schedule H, Supplemental Information

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 50% discount off charges, self-pay accounts that do not make payment are transferred to bad debt. Cost of bad debt is derived from an internal cost accounting system.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III, Line 3	Bad debt and charity care cost determined using an internal cost accounting system, self-pay accounts are given an automatic 50% discount off charges, self-pay accounts that do not make payments are transferred to bad debt. Organization is not currently determining bad debt accounts that may have been charitable care.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III, Line 4	See Footnote 2 of the attached audited financial statements

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part III, Line 8	Allowable costs are 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

990 Schedule H, Supplemental Information

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

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI, Line 2	The Greater Manchester 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 2016. The assessment began with a review of the 2014 Manchester Neighborhood Health Improvement Strategy, (www.manchesternh.gov/health/NeighborhoodHealthImprovementStrategy.pdf) and the 2016 Greater Manchester, New Hampshire Health Improvement Plan, (www.manchesternh.gov/Portals/2/Departments/health/GManCHIP.pdf). A variety of 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. During February, March, and April of 2016, the hospitals conducted several key-informant interviews with area town administrators, public health officials, and others to discuss the health needs in their communities and determine if there were additional needs and priorities beyond those identified for the City of Manchester. They also took the opportunity to discuss new and emerging trends in the health of greater Manchester communities.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI, Line 3	The Elliot Health System posts the Financial Assistance and Collections Policy on their website at http //elliotohospital.org/website/financial-assistance-policy.php Additionally, financial assistance Plain Language Summaries are posted in patient waiting rooms and locations throughout the Elliot Health System 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	The 2016 Greater Manchester Community Health Needs Assessment focused on the Health Service Area (HSA) of Greater Manchester, a market that is primarily served by Catholic Medical Center and Elliot Hospital. The Greater Manchester HSA is home to approximately 180,000 residents and is composed of the towns of Auburn, Bedford, Candia, Deerfield, Goffstown, Hooksett, New Boston, and the City of Manchester. These towns are located in three different counties (Hillsborough, Rockingham, and Merrimack) within the state of New Hampshire, with 62% of the residents of the HSA living within the City of Manchester. The population of the Greater Manchester HSA is changing. The HSA is aging and becoming a more diverse population, with residents reflecting a variety of nationalities, languages, ethnic traditions, religious beliefs, and ideologies. The 65 years and older population within the HSA is projected to realize a 22% growth through 2019, and many other towns within the HSA will experience over 30% growth in this same age group. This is significant given a 2012 report from the University of New Hampshire Carsey Institute, which notes that the aging population will increase the cost of providing state and local services. Unlike the increase in the 65 and older population, the pediatric population (ages 0-17) within the Greater Manchester HSA (excluding the City of Manchester) is projected to realize a slight decline over the next five years. In contrast to the HSA, the City of Manchester's pediatric population is projected to realize an increase of about 2%. As stated above, the HSA is becoming a more diverse population, with residents reflecting a variety of nationalities, languages, ethnic traditions, religious beliefs, and ideologies. Manchester continues to welcome refugees into the city. Since 2008, Manchester has welcomed over 1,500 refugees. The majority of racial diversity in the Greater Manchester HSA is within the city of Manchester, as the city has nearly 86% of the minority population of the HSA residing within its boundaries. One outcome of the increase in refugees over the past seven years is that 80 languages are now spoken in the Manchester school system. Over the past five years an average of 1,800 students in the Manchester school system are considered to have Limited English Proficiency (LEP). This number has been trending down over the past five years. A person with LEP may have difficulty speaking or reading English and thus have difficulty communicating effectively in school. The median household income for the City of Manchester is \$55,306. This is significantly lower than all other towns within the Greater Manchester HSA and is also lower than the median household income for New Hampshire, which is \$64,664. The City of Manchester also has a significantly higher percent of individuals and families living below poverty, 14.3% and 10.8%, respectively, than other towns in the HSA and the state. Manchester residents living below the poverty level are concentrated in the East and West side center city. Since poverty is highly associated with increased health risk behaviors, low educational attainment, poor health status, unemployment, and a lower self-reported quality of life, this is important to understanding community needs. Low socioeconomic status for youth is associated with higher hospital admission rates, lower utilization of preventive services, and higher rates of chronic disease. A measurement to assess youth poverty is the number of students enrolled in free or reduced meal plans in schools. A student who is eligible for free-meal enrollment must come from a household where the total annual income per family falls below 130% of the federal poverty guidelines (e.g., for a family of four, this would equate to \$29,965 or less annually). For a student to be eligible for reduced-meal enrollment, the total annual household income per family must fall below 185% of the federal poverty guidelines (e.g., for a family of four, this would equate to \$42,643 or less). Homeless children have a higher risk of health conditions than those with a stable home. According to childtrends.org, children who are homeless - Suffer from hunger, poor physical and emotional health, and missed educational opportunities - Are twice as likely to go hungry as children who are not homeless - Are more likely than other children to have moderate to severe acute and chronic health problems, and less access to medical and dental care - Have a higher prevalence of symptoms of asthma, hyperactivity/inattention, and behavior problems - Have three times the rate of emotional and behavioral problems, such as anxiety, depression, sleep problems, withdrawal, and aggression - Are twice as likely as others to repeat a school grade, be expelled or suspended, or drop out of high school. During the 2011-2012 school years the Manchester School District identified 1,115 students who were homeless, representing more than 7% of the total student population.

Form and Line Reference	Explanation
Part VI, Line 4	otal student population

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI, Line 5	Elliot Hospital promotes the health of the Greater Manchester community in many ways, including - Offering free health education and support groups to the community, - Providing financial support to local federally qualified health centers, - Providing space for nonprofit organizations that are in need of a location for operation, - Maintaining an open medical staff, - Supporting the participation of management and staff on the boards of many other nonprofit organizations, - Continuing to be a host site for many community events such as National Drug Take Back Day, - Providing screenings and offering educational materials to at community events, and - Participating in community emergency response preparedness drills

990 Schedule H, Supplemental Information

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, which makes EHS 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 as the 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 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. Elliot Physician Network 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) program, linking all of these providers with Elliot Hospital, which allows each 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.

990 Schedule H, Supplemental Information	
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 Schedule H, Part V Section A. Hospital Facilities

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		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
1	Elliot Hospital of City of Manchester 1 Elliot Way Manchester, NH 03103 www.elliethospital.org 0018	X	X	X				X			

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 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 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
Elliot Hospital of City of Manchester	Part V, Section B, Line 5 Elliot Hospital is a key participant of the Manchester Health Advisory Council, a regional network of stakeholders who share the commitment to improving health in the greater Manchester community The primary focus of this council over the last two years (2014-2016) has been to conduct a community needs assessment and health improvement strategy for Manchester This collaborative effort was coordinated under the direction of the City of Manchester Health Department and the Greater Manchester Regional Public Health Network Elliot's 2016 Greater Manchester Community Health Needs Assessment (completed during tax year 2015) is built upon the 2014 Manchester Neighborhood Health Improvement Strategy, at http://www.manchesternh.gov/health/NeighborhoodHealthImprovementStrategy.pdf and the 2016 Greater Manchester, New Hampshire Health Improvement Plan, at https://www.manchesternh.gov/Portals/2/Departments/health/GManCHIP.pdf The processes, findings, and recommendations associated with this work formed the foundation of our list of community needs In addition, we have revisited secondary data sources presented in the Community Health Needs Assessment to evaluate their status to date Finally, Elliot Hospital conducted several key-informant interviews with area town administrators, public health officials, and others to discuss the health needs in their communities and determine if there were additional needs and priorities beyond those identified for the City of Manchester We also took the opportunity to discuss new and emerging trends in the health of greater Manchester communities
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 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 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
Elliot Hospital of City of Manchester	Part V, Section B, Line 6b Manchester Health Department
Elliot Hospital of City of Manchester	Part V, Section B, Line 11 See attached Implementation Plan for CHNA in effect during tax year 2016

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 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 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
Schedule H, Part V, Section B, Line 7a & 7b	The CHNA available at the Hospital facility's website at (http //elliotohospital.org/website/downloads/QualitativeNeedsAssessment.pdf) Additionally, it is also available on Catholic Medical Center's website at https //www catholicmedicalcenter.org/uploads/Greater_Manchester_Community_Health_Needs_Assessment_June_2016.pdf
Schedule H, Part V, Section 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 emergency 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 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20e, 21c, 21d, 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
Schedule H, Part V, Section B, Line 16a, 16b, & 16c	The Hospital's Financial Assistance Policy, Plain Language Summary, and Financial Assistance Application can be found at https //elliethospital org/website/pay-my-bill-charitable-care-policy php
Schedule H, Part V, Section B, Line 10	In addition to being posted on Elliot Hospital's own webiste, the CHNA is available on Catholic Medical Center's website at https //www catholicmedicalcenter org/uploads/CHIS_October_2016_final pdf

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)
1 - Elliot Endoscopy Center Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Ambulatory Surgical Center
2 - Elliot Urgent Care at Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
3 - Elliot Hospital (HME Manch So NH) 1050 Holt Avenue Suite 5 Manchester, NH 03101	LRDD Medical Gases/Prescription Devices
4 - Elliot Pharmacy River's Edge 185 Queen City Avenue Manchester, NH 03101	In-State Pharmacy
5 - Elliot Urgent Care at Londonderry 40 Buttrick Road Londonderry, NH 03053	Non-Emergency Walk-In Care Center
6 - Elliot Hospital (HME Manch So NH) 175 Queen City Avenue Manchester, NH 03101	LRDD Medical Gases/Prescription Devices
7 - Elliot Stat Lab at Hooksett 1256 Hooksett Road Hooksett, NH 03106	Laboratory
8 - Elliot Senior Health Primary Care 138 Webster Street Manchester, NH 03104	Laboratory
9 - Elliot Lab at Elliot MC Londonderry 40 Buttrick Road Londonderry, NH 03053	Laboratory
10 - Elliot Hospital Lab at Manchester CHC 145 Hollis Street Manchester, NH 03101	Laboratory
11 - Elliot 1-Day Surgery Center Lab 185 Queen City Avenue Manchester, NH 03101	Laboratory
12 - Elliot Hospital-4 Elliot Way 4 Elliot Way Manchester, NH 03103	Collection Station
13 - Elliot River's Edge Urgent Care Lab 185 Queen City Avenue Manchester, NH 03101	Laboratory
14 - Elliot Hospital-Tarrytown Road 275 Mammoth Road Manchester, NH 03108	Collection Station
15 - Elliot Collection Sta at Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Collection Station

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)
16 - Elliot DS at Hooksett Ambulatory Care 1256 Hooksett Road Hooksett, NH 03106	Collection Station
17 - Elliot Hospital at Bedford Commons 25 South River Road Bedford, NH 03110	Collection Station
18 - Elliot Medical Center at Londonderry 40 Buttrick Road Londonderry, NH 03053	Laboratory
19 - Urgent Care Center Laboratory 40 Buttrick Road Londonderry, NH 03053	Laboratory
20 - Elliot Draw Station at Cypress Center 445 Cypress Street Manchester, NH 03103	Collection Station
21 - Elliot Lab at Easter Seals 555 Auburn Street Manchester, NH 03103	Collection Station
22 - Elliot Lab at NE Rehab Hospital-Salem 70 Butler Street Salem, NH 03079	Collection Station
23 - Hooksett Lab Draw Station 200 Technology Drive Hooksett, NH 03106	Collection Station
24 - Londonderry Lab Draw Station 40 Buttrick Road Londonderry, NH 03053	Collection Station
25 - EH Lab at Manch Community Health Ctr 145 Hollis Street Manchester, NH 03101	Collection Station

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As Filed Data -

DLN: 93493130010748

Schedule I
(Form 990)

OMB No 1545-0047

2016

Open to Public
Inspection

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

Complete if the organization answered "Yes," on 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.

Department of the
Treasury
Internal Revenue Service

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" on 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) Foundation for Healthy Communities 125 Airport Road Concord, NH 03301	02-0275078	501(c)(3)	263,071				To provide support for the reauthorization of the NH Medicaid expansion fund for the next two years
(2) Manchester Community Health Center 1415 Elm Street Manchester, NH 03101	02-0458174	501(c)(3)	300,000	6,878	Per Book	Vision Screening Equipment	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" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of non-cash assistance
(1)					
(2)					
(3)					
(4)					
(5)					
(6)					
(7)					

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 the Manchester Community Health Center. Activities of this organization align with the Hospital's mission in the community and with the Hospital's Implementation Plan developed from its most recent CHNA. The grant to Foundation for Healthy Communities helps support the State's reauthorization of NH Medicaid expansion which is important to providing insurance coverage for many of our most vulnerable citizens.

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" on 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

2015

Open to Public Inspection

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

Questions Regarding Compensation

	Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Travel for companions ☐ Tax idemnification and gross-up payments ☐ Discretionary spending account ☐ Housing allowance or residence for personal use ☐ Payments for business use of personal residence ☐ Health or social club dues or initiation fees ☐ Personal services (e g , maid, chauffeur, chef)		
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	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?	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 ☐ Independent compensation consultant ☐ Form 990 of other organizations ☐ Written employment contract ☐ Compensation survey or study ☐ Approval by the board or compensation committee		
4 During the year, did any person listed on 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?	Yes	
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?	Yes	
c Participate in, or receive payment from, an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		No
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.		
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: a The organization?		No
b Any related organization? If "Yes," on line 5a or 5b, describe in Part III.		No
6 For persons listed on 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?		No
b Any related organization? If "Yes," on line 6a or 6b, describe in Part III.		No
7 For persons listed on 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.	Yes	
8 Were any amounts reported on Form 990, Part VII, paid or accrued 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.		No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?		

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 on 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 on 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
See Additional Data	

Additional Data

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

Part III, Supplemental Information

Return Reference	Explanation
Part I, Line 1a	Jeffrey Rooney, Interim CFO until January 2017, was provided a housing allowance of \$36,854 during calendar year 2016. Joseph Ingold, who took over as Interim CFO in January 2017, served with the organization as a non-officer independent contractor during 2016. His housing allowance during the year was \$43,292. The aforementioned benefit amounts are additional taxable compensation for each contracted officer.

Part III, Supplemental Information

Return Reference	Explanation
Part I, Lines 4a-b	Arnold Gary Muller, an officer for part of the year, left the organization during the fiscal year and was paid \$130,000 in severance during calendar 2016. This amount is reported in Schedule J, Part II, Column B(iii). Bridget Stewart, a top five highest compensated employee, left the organization during the fiscal year and was paid \$42,371 in severance during calendar 2016. This amount is reported in Schedule J, Part II, Column B(iii). 2016 contributions to the 457(f) plan during the year were: James Woodward-\$70,740, William G. Baxter-\$47,084, John E. Friberg, Jr -\$39,398, Richard Elwell-\$16,563.

Part III, Supplemental Information

Return Reference	Explanation
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.

Part III, Supplemental Information

Return Reference	Explanation
Form 990, Part VII-A and Schedule J, Part II	Jeffrey Rooney, who served as Chief Financial Officer until January 2017, and Joseph Ingold, who took over as Chief Financial Officer at that time, were both contracted employees through Martinville Dunn, LLC and Ingold & Associates, LLC, respectively Both LLCs are unrelated to the Hospital Compensation in the amount of \$645,970 was paid to Martinville, Dunn, LLC by the Hospital for Mr Rooney's services The total compensation paid to Mr Ingold's LLC for his services, both as CFO and in a non-officer capacity prior to his role as CFO, during 2016 was \$325,088 Additionally, Mr Rooney received a housing allowance in the amount of \$36,854 during 2016 from the Hospital and Mr Ingold received a similar housing allowance in the amount of \$43,292 during the calendar year As the fees paid to each LLC were paid for services to the entire related party system, an accurate breakdown of the fees relative to the filing organization is not readily determinable In accordance with IRS instructions, these fees have been reported as compensation on Form 990, Part VII-A and Schedule J, Part II and further disclosed in Schedule O for Form 990, Part VI, Line 3 See also Schedule L

Part III, Supplemental Information

Return Reference	Explanation
Schedule J, Part II	During the year Mr Dean, Mr Friberg, Dr Baxter, and Mr Elwell withdrew funds from their deferred compensation plans (\$70,740, \$193,164, \$216,012, and \$607,979, respectively) These amounts are reported as taxable compensation in Part II, Column B(III) It should be noted that, when appropriate, these amounts were reported, or would have been reported if the individual was required to be reported in Form 990, Part VII, in prior years as deferred compensation in Part II, Column C Accordingly, these total amounts are reflected in Part II, Column F so as to not overstate compensation in the current year that was earned over a period of years

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			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1Gus Emmick MD Trustee (end 1/17)	(i)	0	0	0	0	0	0	0
	(ii)	323,034	0	136	16,587	-	-	0
						17,346	357,103	
1Lawrence M Hoepp MD Trustee	(i)	0	0	0	0	0	0	0
	(ii)	846,789	0	24,321	13,250	-	-	0
						13,002	897,362	
2Stephen Loosigian DO Trustee	(i)	492,298	17,086	18,214	20,506	19,518	567,622	0
	(ii)	0	0	0	0	-	-	0
						0	0	
3Holly P Mintz MDTrustee	(i)	0	0	0	0	0	0	0
	(ii)	420,848	0	104	22,378	-	-	0
						11,534	454,864	
4Douglas F DeanCEO	(i)	157,118	0	89,258	33,692	13,253	293,321	70,740
	(ii)	0	0	0	0	-	-	0
						0	0	
5Arnold Gary Muller Interim CEO (end 8/16)	(i)	37,500	0	218,860	0	0	256,360	0
	(ii)	0	0	0	0	-	-	0
						0	0	
6James L Woodward CEO (end 7/16)	(i)	355,214	0	17,022	76,040	8,674	456,950	0
	(ii)	0	0	0	0	-	-	0
						0	0	
7Joseph IngoldCFO	(i)	325,088	0	43,292	0	0	368,380	0
	(ii)	0	0	0	0	-	-	0
						0	0	
8Jeffrey Rooney Interim CFO (end 1/17)	(i)	645,970	0	36,854	0	0	682,824	0
	(ii)	0	0	0	0	-	-	0
						0	0	
9John E Fnberg Jr Senior VP, General Counsel	(i)	354,136	200,743	193,420	52,648	18,693	819,640	193,164
	(ii)	0	0	0	0	-	-	0
						0	0	
10William G Baxter Senior VP, Medical Affairs	(i)	386,711	246,423	234,333	60,334	18,042	945,843	216,012
	(ii)	0	0	0	0	-	-	0
						0	0	
11Anita R Ritenour MD Hospitalist	(i)	306,156	30,705	18,357	27,232	17,450	399,900	0
	(ii)	0	0	0	0	-	-	0
						0	0	
12Alexander W Petron MD VP, Information Technology	(i)	288,587	79,475	17,212	13,250	18,693	417,217	0
	(ii)	0	0	0	0	-	-	0
						0	0	
13Joseph Kulle Chief Information Officer	(i)	304,845	49,187	154	13,250	14,113	381,549	0
	(ii)	0	0	0	0	-	-	0
						0	0	
14Bridget Stewart VP, Physician Services	(i)	230,122	30,344	57,577	4,858	1,603	324,504	0
	(ii)	0	0	0	0	-	-	0
						0	0	
15Richard A Elwell Former CFO	(i)	281,823	68,200	625,979	16,563	6,185	998,750	607,979
	(ii)	0	0	0	0	-	-	0
						0	0	

Schedule K
(Form 990)

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

2016

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

Employer identification number
02-0232673

► 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.

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, finance capital project		X		X		X
C NH Health & Education Facilities Authority	02-0279866	6446148D4	11-15-2016	147,020,000	advance refund 2009 bonds, finance capital expenditures, pay issuance costs		X		X		X

Part II

Proceeds

		A		B		C		D	
1	Amount of bonds retired	930,000		2,362,583					
2	Amount of bonds legally defeased	126,470,000							
3	Total proceeds of issue	127,806,119		17,021,000		147,020,000			
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds	6,134,168							
6	Proceeds in refunding escrows					145,330,616			
7	Issuance costs from proceeds	1,980,498		132,029		1,560,329			
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					28,341,560			
13	Year of substantial completion	2011							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a current refunding issue?	X		X		X			
15	Were the bonds issued as part of an advance refunding issue?	X			X	X			
16	Has the final allocation of proceeds been made?	X		X		X			
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X		X			

Part III

Private Business Use

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

Part III Private Business Use (Continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X		X		
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X		X		
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property?								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government ▶	0 %		0 %		0 %			
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government ▶	0 %		0 %		0 %			
6 Total of lines 4 and 5	0 %		0 %		0 %			
7 Does the bond issue meet the private security or payment test? . . .		X		X		X		
8a Has there been a sale or disposition of any of the bond-financed property to a nongovernmental person other than a 501(c)(3) organization since the bonds were issued?		X		X		X		
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of . .								
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?	X		X		X			

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		X		
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X	X			X		
b Exception to rebate?		X		X		X		
c No rebate due?	X			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		X		
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X		X		
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

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

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 09/30/2017 Issuer Name NH Health & Education Facilities Authority Date the Rebate Computation was Performed 09/30/2017

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

2016

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	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?		(e) Original principal amount	(f) Balance due	(g) In default?		(h) Approved by board or committee?		(i) Written agreement?	
			To	From			Yes	No	Yes	No	Yes	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) Martinville Dunn LLC	Chief Financial Officer	682,824	Jeffrey Rooney, who served as Chief Financial Officer during a portion of the reporting period, was an officer of Martinville Dunn, LLC, an unrelated organization paid by Elliot Hospital for Mr Rooney's services as CFO to the entire health system. As the fees paid by the Hospital were for Mr Rooney's services to the entire related party system, an accurate breakdown of this fee relative to the filing organization is not readily determinable. Therefore, the entire payment made to Martinville Dunn, LLC and the related housing allowance for Mr Rooney have been disclosed here.		No
(2) Joseph Ingold LLC	Chief Financial Officer	368,380	Joseph Ingold, who served as Chief Financial Officer during a portion of the reporting period, was an officer of Joseph Ingold, LLC, an unrelated organization paid by Elliot Hospital for Mr Ingold's services as CFO to the entire health system. As the fees paid by the Hospital were for Mr Ingold's services to the entire related party system, an accurate breakdown of this fee relative to the filing organization is not readily determinable. Therefore, the entire payment made to Joseph Ingold, LLC and the related housing allowance for Mr Ingold have been disclosed here.		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 ServiceName of the organization
The Elliot Hospital of the City
of Manchester**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

2016**Open to Public
Inspection****Employer identification number**

02-0232673

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 3	Jeffrey Rooney, who served as Chief Financial Officer until January 2017, and Joseph Ingold, who took over as Chief Financial Officer at that time, were both contracted employees through their respective LLC's, which were both unrelated organizations. Compensation in the amount of \$645,970 was paid to Martinville, Dunn, LLC by the Hospital for Mr. Rooney's services. Mr. Ingold served in a non-officer position with the Hospital until 2017. The total compensation paid to his LLC for his services during 2016 was \$325,088. Additionally, Mr. Rooney received a housing allowance in the amount of \$36,854 during 2016 from the Hospital and Mr. Ingold received a similar housing allowance in the amount of \$43,292 during the calendar year. As the fees paid to each LLC were paid for services to the entire related party system, an accurate breakdown of the fees relative to the filing organization is not readily determinable. In accordance with IRS instructions, these fees have been reported as compensation on Form 990, Part VII-A and Schedule J, Part II and further disclosed in Schedule O for Form 990, Part VI, Line 3. See also Schedule L.

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	Elliot Health System is the sole member of The Elliot Hospital of the City of Manchester

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11b	The completed Form 990 is presented to the full Board prior to filing. Board members can review the draft and bring any questions forward for discussion prior to filing.

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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.

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part XI, line 9	Pension Adjustment 19,218,531 Transfer to Affiliates -37,913,289

990 Schedule O, Supplemental Information

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990	On October 30, 2017, the system signed a combination agreement with Southern New Hampshire Health System, Inc. to form a new company, Solution Health, which would become the sole member of the two healthcare systems. As of the filing date of this return, the combination agreement is pending approval by the State of New Hampshire Attorney General's office.

990 Schedule O, Supplemental Information

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

efile GRAPHIC print - DO NOT PROCESS		As Filed Data -		DLN: 93493130010748	
SCHEDULE R (Form 990)	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
					2016
	Department of the Treasury Internal Revenue Service	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.							
See Additional Data Table							
(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	No

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end- of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
(1) Elliot Common Trust Fund LLC 1 Elliot Way Manchester, NH 03103 20-3653624	Investments	NH	Elliot Hospital	Excluded	2,159,966	92,775,657		No	-19,943		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	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.

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

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

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

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

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

e Loans or loan guarantees by related organization(s)

f Dividends from related organization(s)

g Sale of assets to related organization(s)

h Purchase of assets from related organization(s)

i Exchange of assets with related organization(s)

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

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

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

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

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

o Sharing of paid employees with related organization(s)

p Reimbursement paid to related organization(s) for expenses

q Reimbursement paid by related organization(s) for expenses

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

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

Yes

No

1a

No

1b

No

1c

Yes

1d

No

1e

No

1f

No

1g

No

1h

No

1i

No

1j

No

1k

Yes

1l

No

1m

No

1n

No

1o

No

1p

Yes

1q

Yes

1r

No

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

See Additional Data Table

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Schedule R (Form 990) 2016

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

[illegible]

Part VII **Supplemental Information**

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	No
(1) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509911	Management	NH	501(c)(3)	Line 12b, II	N/A		No
(1) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 01-6217452	Insurance Trust	NH	501(c)(3)	Line 12a, I	Elliot Hospital	Yes	
(2) 1 Elliot Way Manchester, NH 031033599 02-6006214	Auxiliary	NH	501(c)(3)	Line 12d, III-O	N/A		No
(3) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509589	Physician Services	NH	501(c)(3)	Line 3	Elliot Hospital	Yes	
(4) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 33-1003630	Physician Services	NH	501(c)(3)	Line 10	Elliot Hospital	Yes	
(5) 1 Medical Center Drive Lebanon, NH 03756 35-2506275	Supporting Organization	NH	501(c)(3)	Line 12a, I	N/A		No
(6) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0512229	Fundraising	NH	501(c)(3)	Line 7	Elliot Health System		No
(7) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0396549	Nursing Services	NH	501(c)(3)	Line 7	Elliot Health System		No
(8) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0222241	Home Care and Hospice	NH	501(c)(3)	Line 10	Elliot Health System		No
(9) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0395296	VNA Holding Company	NH	501(c)(3)	Line 12b, II	Elliot Health System		No
(10) 1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0395295	Private Health and Homemaker Services	NH	501(c)(3)	Line 10	Elliot Health System		No

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

(a) Name of related organization		(b) Transaction type(a-s)	(c) Amount Involved	(d) Method of determining amount involved
(1)	Elliot Professional Services Network Inc	O	3,798,039	Cash
(1)	Elliot Physician Network Inc	O	1,256,654	Cash
(2)	Elliot Health System Holdings & Sub Inc	O	4,012,587	Cash
(3)	Elliot Professional Services Network Inc	P	17,065,809	Cash
(4)	Elliot Physician Network Inc	P	54,129,180	Cash
(5)	Elliot Health System Holdings & Sub Inc	P	17,319,857	Cash
(6)	Elliot Health System Holdings & Sub Inc	K	5,988,197	Cash