

Form **990**
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public
Information about Form 990 and its instructions is at www.irs.gov/form990

OMB No 1545-0047
2017
Open to Public Inspection

A For the 2017 calendar year, or tax year beginning 07-01-2017, and ending 06-30-2018

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

C Name of organization
The Elliot Hospital of the City of Manchester
Doing business as
Number and street (or P O box if mail is not delivered to street address) Room/suite
1 Elliot Way
City or town, state or province, country, and ZIP or foreign postal code
Manchester, NH 03103

D Employer identification number
02-0232673
E Telephone number
(603) 663-2033
G Gross receipts \$ 518,384,931

F Name and address of principal officer
William G Baxter
1 Elliot Way
Manchester, NH 03103

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
If "No," attach a list (see instructions)
H(c) Group exemption number ▶

I Tax-exempt status 501(c)(3) 501(c) () ◀ (insert no) 4947(a)(1) or 527
J Website: ▶ www.elliotohospital.org

K Form of organization Corporation Trust Association Other ▶

L Year of formation 1942 **M** State of legal domicile NH

Part I Summary

1 Briefly describe the organization's mission or most significant activities
Hospital Services
2 Check this box if the organization discontinued its operations or disposed of more than 25% of its net assets
3 Number of voting members of the governing body (Part VI, line 1a) **3** 19
4 Number of independent voting members of the governing body (Part VI, line 1b) **4** 15
5 Total number of individuals employed in calendar year 2017 (Part V, line 2a) **5** 3,873
6 Total number of volunteers (estimate if necessary) **6** 310
7a Total unrelated business revenue from Part VIII, column (C), line 12 **7a** 9,410,968
7b Net unrelated business taxable income from Form 990-T, line 34 **7b** -1,922,870

	Prior Year	Current Year
8 Contributions and grants (Part VIII, line 1h)	1,108,194	3,604,754
9 Program service revenue (Part VIII, line 2g)	450,276,795	474,338,411
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	3,160,000	5,065,448
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	-16,619,501	4,822,854
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	437,925,488	487,831,467
13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	569,949	975,311
14 Benefits paid to or for members (Part IX, column (A), line 4)	0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	212,546,385	224,469,751
16a Professional fundraising fees (Part IX, column (A), line 11e)	0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	197,461,786	214,537,737
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	410,578,120	439,982,799
19 Revenue less expenses Subtract line 18 from line 12	27,347,368	47,848,668
	Beginning of Current Year	End of Year
20 Total assets (Part X, line 16)	462,330,482	476,544,250
21 Total liabilities (Part X, line 26)	319,394,244	317,724,792
22 Net assets or fund balances Subtract line 21 from line 20	142,936,238	158,819,458

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
Date 2019-03-20
Michael S Turilli CFO
Type or print name and title

Paid Preparer Use Only
Print/Type preparer's name Nicholas E Porto
Preparer's signature Nicholas E Porto
Date 2019-03-20
Check if self-employed
PTIN P01310283
Firm's name ▶ BAKER NEWMAN & NOYES LLC
Firm's EIN ▶ 01-0494526
Firm's address ▶ 650 ELM STREET SUITE 302
MANCHESTER, NH 03101
Phone no (800) 244-7444

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 \$ 353,404,571 including grants of \$) (Revenue \$ 464,890,546)
See Additional Data






















4b (Code) (Expenses \$ 975,311 including grants of \$ 975,311) (Revenue \$ 0)
See Additional Data

4c (Code) (Expenses \$ 532,495 including grants of \$ 0) (Revenue \$ 0)
See Additional Data

4d Other program services (Describe in Schedule O)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses ▶ 354,912,377

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 	Yes	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)? 	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 		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 	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 		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 		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 		No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 		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 		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 	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 	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 	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 		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 		No
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 	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 	Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 		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 	Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		No
14a Did the organization maintain an office, employees, or agents outside of the United States?		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 	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 		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 		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)		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		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		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>	Yes	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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>	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>		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>	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>	Yes	
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		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?		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		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>		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>		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>		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>		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>		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>		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>	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		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>		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		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>		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>		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>	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	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>	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>		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>		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	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

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for backup withholding, employee reporting, foreign accounts, prohibited transactions, and charitable contributions.

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 [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a (19), 1b (15), 2 (Yes), 3 (Yes), 4 (No), 5 (No), 6 (Yes), 7a (Yes), 7b (No), 8a (Yes), 8b (Yes), 9 (No).

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

Table with 3 columns: Question, Yes, No. Rows include: 10a (No), 10b, 11a (Yes), 11b, 12a (Yes), 12b (Yes), 12c (Yes), 13 (Yes), 14 (Yes), 15a (Yes), 15b (Yes), 16a (No), 16b.

Section C. Disclosure

Table with 3 columns: Question, Yes, No. Rows include: 17 (NH), 18 (Own website, Another's website, [X] Upon request, Other), 19, 20 (Michael S Turilli 1 Elliot Way Manchester, NH 03103 (603) 663-2033).

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

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

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

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

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

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

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

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

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

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

1b Sub-Total			
1c Total from continuation sheets to Part VII, Section A			
1d Total (add lines 1b and 1c)	4,118,544	2,229,773	458,530

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 ▶ 192

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
Medical Solutions Inc 1010 North 102nd Street Suite 300 Omaha, NE 68114	Medical Staffing and Placement	5,280,353
Fastaff LLC 5700 South Quebec Street Suite 300 Greenwood Village, CO 80111	Medical Staffing and Placement	1,997,476
ARUP Laboratories Inc 500 Chipeta Way Salt Lake City, UT 84108	Lab Services	1,597,138
Presidio Networked Solutions LLC One Penn Plaza Suite 2832 New York, NY 10119	IT Services	1,467,371

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 57

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	3,340,971			
	e Government grants (contributions)	1e	6,525			
	f All other contributions, gifts, grants, and similar amounts not included above	1f	257,258			
	g Noncash contributions included in lines 1a-1f \$ _____					
	h Total. Add lines 1a-1f		3,604,754			
Program Service Revenue		Business Code				
	2a Net Patient Services	621110	327,832,694	327,832,694		
	b Laboratory Services	621500	76,226,951	72,042,757	4,184,194	
	c Pharmacy Services	623000	57,927,606	53,974,289	3,953,317	
	d Miscellaneous Program Services	621110	4,210,257	4,073,918	136,339	
	e Management and Consulting	541610	3,904,654	3,425,938	478,716	
	f All other program service revenue		4,236,249	3,540,950	695,299	
g Total. Add lines 2a-2f		474,338,411				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		3,082,103		-36,897	
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6a Gross rents	(i) Real				
		4,822,854				
		b Less rental expenses	0			
		c Rental income or (loss)	4,822,854			
	d Net rental income or (loss)		4,822,854		4,822,854	
	7a Gross amount from sales of assets other than inventory	(i) Securities				
		32,536,809				
		b Less cost or other basis and sales expenses	30,538,044	15,420		
		c Gain or (loss)	1,998,765	-15,420		
	d Net gain or (loss)		1,983,345		1,983,345	
	8a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less direct expenses	b				
c Net income or (loss) from fundraising events						
9a Gross income from gaming activities See Part IV, line 19	a					
b Less direct expenses	b					
c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a					
b Less cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue	Business Code					
11a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See Instructions		487,831,467	464,890,546	9,410,968	9,925,199	

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	975,311	975,311		
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	2,211,524	579,817	1,631,707	
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	173,664,152	131,228,507	42,435,645	
8 Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	12,863,863	9,720,533	3,143,330	
9 Other employee benefits	23,798,187	17,874,437	5,923,750	
10 Payroll taxes	11,932,025	8,949,019	2,983,006	
11 Fees for services (non-employees)				
a Management	4,131,665		4,131,665	
b Legal	1,599,837		1,599,837	
c Accounting	140,730		140,730	
d Lobbying	97,284		97,284	
e Professional fundraising services See Part IV, line 17				
f Investment management fees	854,555		854,555	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	25,941,015	21,911,115	4,029,900	
12 Advertising and promotion	1,963,241	4,086	1,959,155	
13 Office expenses	10,869,911	7,209,209	3,660,702	
14 Information technology	8,342,915	7,535,789	807,126	
15 Royalties				
16 Occupancy	14,603,115	10,952,336	3,650,779	
17 Travel	359,145	327,121	32,024	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	859,608	644,706	214,902	
20 Interest	7,160,179	5,370,134	1,790,045	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	16,084,180	12,063,135	4,021,045	
23 Insurance	1,410,111	1,057,583	352,528	
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	70,117,578	70,117,578		
b Medicaid Enhancement Ta	22,004,678	22,004,678		
c Provision For Bad Debts	21,471,096	21,471,096		
d Patient Expenses	4,137,067	4,137,067		
e All other expenses	2,389,827	779,120	1,610,707	
25 Total functional expenses. Add lines 1 through 24e	439,982,799	354,912,377	85,070,422	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest-bearing	94,093,143	1	28,041,259
	2 Savings and temporary cash investments	38,292,371	2	47,515,981
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	49,477,585	4	44,788,605
	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	918,905	7	894,509
	8 Inventories for sale or use	3,147,535	8	3,443,050
	9 Prepaid expenses and deferred charges	4,265,583	9	6,740,604
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	423,703,243		
	b Less accumulated depreciation	263,711,825		
		153,502,050	10c	159,991,418
	11 Investments—publicly traded securities	52,591,565	11	56,165,818
	12 Investments—other securities See Part IV, line 11	45,343,881	12	105,643,534
	13 Investments—program-related See Part IV, line 11	1,100,100	13	1,700,100
	14 Intangible assets	187,258	14	146,401
15 Other assets See Part IV, line 11	19,410,506	15	21,472,971	
16 Total assets. Add lines 1 through 15 (must equal line 34)	462,330,482	16	476,544,250	
Liabilities	17 Accounts payable and accrued expenses	41,023,340	17	46,972,745
	18 Grants payable		18	67,468
	19 Deferred revenue		19	703,672
	20 Tax-exempt bond liabilities	171,516,899	20	166,458,315
	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	49,839	23	11,248
	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	106,804,166	25	103,511,344
	26 Total liabilities. Add lines 17 through 25	319,394,244	26	317,724,792
Net Assets or Fund Balances	27 Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. Unrestricted net assets	128,273,683	27	144,014,490
	28 Temporarily restricted net assets	1,269,569	28	1,343,852
	29 Permanently restricted net assets	13,392,986	29	13,461,116
	30 Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. 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	142,936,238	33	158,819,458
	34 Total liabilities and net assets/fund balances	462,330,482	34	476,544,250

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	487,831,467
2	Total expenses (must equal Part IX, column (A), line 25)	2	439,982,799
3	Revenue less expenses Subtract line 2 from line 1	3	47,848,668
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	142,936,238
5	Net unrealized gains (losses) on investments	5	2,802,628
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	-34,768,076
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	158,819,458

Part XII Financial Statements and Reporting

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

		Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a		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 <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	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	2c	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?	3a		No
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	3b		

Additional Data

Software ID:

Software Version:

EIN: 02-0232673

Name: The Elliot Hospital of the City
of Manchester

Form 990 (2017)

Form 990, Part III, Line 4a:

Medical services provided to 14,237 inpatients and 493,503 outpatients including free care in the amount of \$6,048,618 (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) 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			
Danielle T Albushies MD Trustee (end 1/18)	1 00	X						0	0	0
Loretta LC Brady PhD Trustee	1 00	X						0	0	0
Reverend John A Cerrato Jr Trustee	3 00	X						0	0	0
Kevin P Desrosiers MD Trustee	1 00	X						0	383,826	24,970
Lawrence M Hoepp MD Trustee (end 4/18)	41 00	X						0	865,838	26,798
Joseph T Hyatt MD Trustee	1 00	X						0	0	0
Stephen Langan Trustee	1 00	X						0	0	0
Maryann Leclair Trustee	2 00	X						0	0	0
Stephen Loosigian DO Trustee	1 00	X						0	535,774	43,677
Dianne M Mercier Trustee (end 4/18)	42 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	Insttutchnal Trustee	Officer	Key employee	Highest compensated employee	Former			
John Mercier Trustee	1 00	X						0	0	0
Holly P Mintz MD Trustee	1 00 44 00	X						0	444,335	42,113
Ann G Remus Trustee	1 00	X						0	0	0
James J Tenn Jr Esq Trustee	1 00	X						0	0	0
Adrian J Thomas MD Trustee	2 00	X						0	0	0
James C Hood Esq Chair	1 00	X		X				0	0	0
Charles F Rolecek Vice Chair/Trustee	1 00 2 00	X		X				0	0	0
Mary Sargent Vice Chair (end 3/18)/Trustee	1 00 3 00	X		X				0	0	0
Daniel M Monfried Treasurer/Trustee	1 00	X		X				0	0	0
John A Hession Treasurer (end 1/18)/Trustee	1 00 5 50	X		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			
Paul W Hoff PhD Secretary/Trustee	1 00 3 00	X		X				0	0	0
Howard Brodsky Secretary (end 1/18)	1 00 4 00	X		X				0	0	0
Douglas F Dean President & CEO	41 00 5 50	X		X				966,430	0	60,453
Michael S Turilli CFO	40 00 5 50			X				0	0	0
Joseph Ingold CFO (end 6/18)	40 00 5 50			X				579,817	0	0
John E Friberg Jr Senior VP, General Counsel	40 00 0 00				X			534,063	0	70,791
William G Baxter Senior VP, Medical Affairs	40 00 0 00					X		565,896	0	80,459
Joseph Kulle Chief Information Officer	40 00 0 00					X		362,528	0	32,809
Samantha L O'Neill VP, Human Resources	40 00 0 00					X		296,812	0	19,109
Alexander W Petron MD VP, Information Technology	40 00 0 00					X		357,931	0	33,420

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	Instructional Trustee	Officer	Key employee	Highest compensated employee	Former				
Jean Ten Haken RN Sr VP, Patient Care Services & CNO	40 00 0 00					X		345,147	0	23,931	
Jeffrey Rooney Former CFO	0 00 0 00						X	109,920	0	0	

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.

2017

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

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

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

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 **section 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), 170(b)(1)(A)(vi), and 170(b)(1)(A)(ix)

(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 6, column (f) divided by line 11, column (f))	14	
15	Public support percentage for 2016 Schedule A, Part II, line 14	15	

16a 33 1/3% support test—2017. 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—2016. 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—2017. 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—2016. 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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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) 2013	(b) 2014	(c) 2015	(d) 2016	(e) 2017	(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 2017 (line 8, column (f) divided by line 13, column (f))	15	
16	Public support percentage from 2016 Schedule A, Part III, line 15	16	

Section D. Computation of Investment Income Percentage

17	Investment income percentage for 2017 (line 10c, column (f) divided by line 13, column (f))	17	
18	Investment income percentage from 2016 Schedule A, Part III, line 17	18	

19a 33 1/3% support tests—2017. 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—2016. 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? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.		
	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).		
	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.		
	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination.		
	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use.		
	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 12a or 12b in Part I, answer (b) and (c) below.		
	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.		
	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.		
	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI , including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).		
	5a		
b	Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
	5b		
c	Substitutions only. Was the substitution the result of an event beyond the organization's control?		
	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (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? If "Yes," provide detail in Part VI .		
	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).		
	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI .		
	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI .		
	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI .		
	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer line 10b below.		
	10a		
b	Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)		
	10b		

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>		

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>		
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>		

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>		

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?		
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>		
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>		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c	<input type="checkbox"/> 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>	Yes	No
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>		
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>		
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>		

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

- Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **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	<input type="checkbox"/> 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 2017 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-2017	(iii) Distributable Amount for 2017
1 Distributable amount for 2017 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2017 (reasonable cause required-- explain in Part VI) See instructions			
3 Excess distributions carryover, if any, to 2017			
a			
b From 2013.			
c From 2014.			
d From 2015.			
e From 2016.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2017 distributable amount			
i Carryover from 2012 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2017 from Section D, line 7			
\$			
a Applied to underdistributions of prior years			
b Applied to 2017 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2017, if any Subtract lines 3g and 4a from line 2 If the amount is greater than zero, explain in Part VI See instructions			
6 Remaining underdistributions for 2017 Subtract lines 3h and 4b from line 1 If the amount is greater than zero, explain in Part VI See instructions			
7 Excess distributions carryover to 2018. Add lines 3j and 4c			
8 Breakdown of line 7			
a Excess from 2013.			
b Excess from 2014.			
c Excess from 2015.			
d Excess from 2016.			
e Excess from 2017.			

Additional Data

Software ID:

Software Version:

EIN: 02-0232673

Name: The Elliot Hospital of the City
of Manchester

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)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities
For Organizations Exempt From Income Tax Under section 501(c) and section 527

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

OMB No 1545-0047

2017

Open to Public Inspection

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 (see instructions for definition of "political campaign activities")
- 2 Political campaign activity expenditures (see instructions) ▶ \$ _____
- 3 Volunteer hours for political campaign activities (see instructions) _____

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-
1				
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)	0	0												
b Total lobbying expenditures to influence a legislative body (direct lobbying)	97,284	103,907												
c Total lobbying expenditures (add lines 1a and 1b)	97,284	103,907												
d Other exempt purpose expenditures	439,885,515	597,141,995												
e Total exempt purpose expenditures (add lines 1c and 1d)	439,982,799	597,245,902												
f Lobbying nontaxable amount Enter the amount from the following table in both columns	1,000,000	1,000,000												
<table border="1"> <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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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) 2014	(b) 2015	(c) 2016	(d) 2017	(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	257,097	267,256	242,175	103,907	870,435
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).	2a	
a Current year	2b	
b Carryover from last year	2c	
c Total	3	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	4	
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?	5	
5 Taxable amount of lobbying and political expenditures (see instructions)		

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 2017 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: 74

Total Exempt Purpose Expenditures: 74

Lobbying Nontaxable Amount: 15

Grassroots Nontaxable Amount: 4

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 New Hampshire Inc
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: 3,358

Total Lobbying Expenditures: 3,358

Other Exempt Purpose Expenditures: 2,003,587

Total Exempt Purpose Expenditures: 2,006,945

Lobbying Nontaxable Amount: 250,347

Grassroots Nontaxable Amount: 62,587

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: 97,284
Total Lobbying Expenditures: 97,284
Other Exempt Purpose Expenditures: 439,885,515
Total Exempt Purpose Expenditures: 439,982,799
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: 90,877,735
Total Exempt Purpose Expenditures: 90,877,735
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: 41,070,744
Total Exempt Purpose Expenditures: 41,070,744
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: 4,575,401
Total Exempt Purpose Expenditures: 4,575,401
Lobbying Nontaxable Amount: 378,770
Grassroots Nontaxable Amount: 94,693
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: 1,513,455

Total Exempt Purpose Expenditures: 1,513,455

Lobbying Nontaxable Amount: 225,673

Grassroots Nontaxable Amount: 56,418

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 Personal Services Inc

Address. Either US or Foreign Type: 1070 Holt Avenue Unit 1 Suite
2100
Manchester, NH 03101

EIN: 02-0395295

Electing Organization Checkbox:

Total Grassroots Lobbying: 0

Total Direct Lobbying: 0

Total Lobbying Expenditures: 0

Other Exempt Purpose Expenditures: 738,736

Total Exempt Purpose Expenditures: 738,736

Lobbying Nontaxable Amount: 135,810

Grassroots Nontaxable Amount: 33,953

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 Home Health & Hospice Inc
Address. Either US or Foreign Type: 1070 Holt Avenue Unit 1 Suite
2100
Manchester, NH 03101
EIN: 02-0222241

Electing Organization Checkbox:

Total Grassroots Lobbying: 0
Total Direct Lobbying: 3,265
Total Lobbying Expenditures: 3,265
Other Exempt Purpose Expenditures: 16,476,748
Total Exempt Purpose Expenditures: 16,480,013
Lobbying Nontaxable Amount: 974,001
Grassroots Nontaxable Amount: 243,500
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 Community Services Inc
Address. Either US or Foreign Type: 1070 Holt Avenue Unit 1 Suite
2100
Manchester, NH 03101
EIN: 02-0396549

Electing Organization Checkbox:

Total Grassroots Lobbying: 0
Total Direct Lobbying: 0
Total Lobbying Expenditures: 0
Other Exempt Purpose Expenditures: 0
Total Exempt Purpose Expenditures: 0
Lobbying Nontaxable Amount: 0
Grassroots Nontaxable Amount: 0
Tot Lobbying Grassroot Minus Non Tx: 0
Tot Lobby Expend Mns Lobbying Non Tx: 0
Share Of Excess Lobbying: 0

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
2017
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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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?	<input type="checkbox"/> Yes <input type="checkbox"/> 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
- | | Amount |
|--|--------|
| c Beginning balance | |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | |
- 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	14,662,555	14,186,751	14,337,465	15,425,677	14,066,355
b Contributions				182	360,570
c Net investment earnings, gains, and losses	142,413	496,610	-136,806	131,222	998,752
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	14,804,968	14,662,555	14,186,751	14,337,465	15,425,677

- 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 ▶ 90 920 %
 - c** Temporarily restricted endowment ▶ 9 080 %
- 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
- | | Yes | No |
|--|---------------|----|
| (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		186,118,196	84,663,646	101,454,550
c Leasehold improvements		2,135,559	2,077,916	57,643
d Equipment		214,324,342	176,970,263	37,354,079
e Other		16,968,968		16,968,968
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) . . . ▶				159,991,418

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	7,216,263	F
(B) Private Investment Funds	98,427,271	F
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col (B) line 12)	105,643,534	

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.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
Payable To Third Party Payors	16,233,115
Accrued Interest	1,771,081
Accrued Pension	66,238,550
Workers Comp Reserves & Other	2,161,779
Employee Benefit Plans	17,006,819
Security Deposit	100,000
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col (B) line 25)	103,511,344

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	489,052,203
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a	2,802,628	
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d	559,386	
e	Add lines 2a through 2d		2e	3,362,014
3	Subtract line 2e from line 1		3	485,690,189
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	2,141,278	
c	Add lines 4a and 4b		4c	2,141,278
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	487,831,467

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	439,607,645
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	1,513,455	
e	Add lines 2a through 2d		2e	1,513,455
3	Subtract line 2e from line 1		3	438,094,190
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b	1,888,609	
c	Add lines 4a and 4b		4c	1,888,609
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	439,982,799

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	

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 559,386

Supplemental Information

Return Reference	Explanation
Part XI, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 1,888,609 to EHS Professional & General Liability Insurance Trust 252,669 Unrealized Losses

Supplemental Information

Return Reference	Explanation
Part XII, Line 2d - Other Adjustments	Expenses allocated to EHS Professional & General Liability Insurance Trust 1,513,455

Supplemental Information

Return Reference	Explanation
Part XII, Line 4b - Other Adjustments	Expenses included in Revenue per Audited Financial Statements 1,888,609

**SCHEDULE F
(Form 990)**

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 14b, 15, or 16.
▶ Attach to Form 990.
▶ Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047
2017
Open to Public Inspection

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

Employer identification number
02-0232673

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

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

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

3 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
See Add'l Data					
3a Sub-total	0	0			48,477,000
b Total from continuation sheets to Part I					0
c Totals (add lines 3a and 3b)	0	0			48,477,000

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)

- 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)

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, do not file with Form 990)* Yes No
- 3 Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U S Persons with Respect to Certain Foreign Corporations (see Instructions for Form 5471)* Yes No
- 4 Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund (see Instructions for Form 8621)* Yes No
- 5 Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U S Persons with Respect to Certain Foreign Partnerships (see Instructions for Form 8865)* Yes No
- 6 Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to separately file Form 5713, International Boycott Report (see Instructions for Form 5713, do not file with Form 990)* Yes No

Part V Supplemental Information

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

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

Additional Data

Software ID:

Software Version:

EIN: 02-0232673

Name: The Elliot Hospital of the City
of Manchester

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Central America and the Caribbean - Antigua & Barbuda, Aruba, Bahamas,	0	0	Investments through Elliot Common Trust Fund		8,423,000
East Asia and the Pacific	0	0	Investments through Elliot Common Trust Fund		16,914,000

Form 990 Schedule F Part I - Activities Outside The United States

(a) Region	(b) Number of offices in the region	(c) Number of employees or agents in region	(d) Activities conducted in region (by type) (i.e., fundraising, program services, 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 region
Europe (Including Iceland & Greenland)	0	0	Investments through Elliot Common Trust Fund		20,516,000
Middle East and North Africa	0	0	Investments through Elliot Common Trust Fund		2,624,000

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
2017
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Part I Financial Assistance and Certain Other Community Benefits at Cost

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

Employer identification number
 02-0232673

		Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	1a	Yes	
b If "Yes," was it a written policy?	1b	Yes	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities			
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year			
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	3a	Yes	
b 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 <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input checked="" type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	3b	Yes	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care			
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	4	Yes	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	5a	Yes	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	5b		No
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?	5c		
6a Did the organization prepare a community benefit report during the tax year?	6a	Yes	
b If "Yes," did the organization make it available to the public?	6b	Yes	

7 Financial Assistance and Certain Other Community Benefits at Cost

	(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
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)		24,764	6,048,618		6,048,618	1 370 %
b Medicaid (from Worksheet 3, column a)		53,228	71,202,077	38,333,705	32,868,372	7 470 %
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs		77,992	77,250,695	38,333,705	38,916,990	8 840 %
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	8	2,916	548,641		548,641	0 120 %
f Health professions education (from Worksheet 5)	6	397	255,942		255,942	0 060 %
g Subsidized health services (from Worksheet 6)	5		9,330,535	4,832,858	4,497,677	1 020 %
h Research (from Worksheet 7)	1		6,937		6,937	0 %
i Cash and in-kind contributions for community benefit (from Worksheet 8)	8		696,286		696,286	0 160 %
j Total. Other Benefits	28	3,313	10,838,341	4,832,858	6,005,483	1 360 %
k Total. Add lines 7d and 7j	28	81,305	88,089,036	43,166,563	44,922,473	10 200 %

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			723,368	0	723,368	0 160 %
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			723,368		723,368	0 160 %

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?		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		
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		
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	119,057,117
6 Enter Medicare allowable costs of care relating to payments on line 5	6	156,164,210
7 Subtract line 6 from line 5 This is the surplus (or shortfall)	7	-37,107,093
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		
<input type="checkbox"/> Cost accounting system	<input checked="" type="checkbox"/> Cost to charge ratio	<input type="checkbox"/> 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

(a) Name of entity (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)	(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)

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

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

		Yes	No
Community Health Needs Assessment			
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?		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		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)	Yes	
a	<input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b	<input checked="" type="checkbox"/> Demographics of the community		
c	<input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d	<input checked="" type="checkbox"/> How data was obtained		
e	<input checked="" type="checkbox"/> The significant health needs of the community		
f	<input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g	<input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h	<input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i	<input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j	<input type="checkbox"/> Other (describe in Section C)		
4	Indicate the tax year the hospital facility last conducted a CHNA <u>20 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	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	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	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)	Yes	
a	<input checked="" type="checkbox"/> Hospital facility's website (list url) <u>See Part V, Section C</u>		
b	<input checked="" type="checkbox"/> Other website (list url) <u>See Part V, Section C</u>		
c	<input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d	<input type="checkbox"/> 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	Yes	
9	Indicate the tax year the hospital facility last adopted an implementation strategy <u>20 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>	Yes	
a			
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
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)?		No
12b	If "Yes" on line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
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
	Did the hospital facility have in place during the tax year a written financial assistance policy that		
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? If "Yes," indicate the eligibility criteria explained in the FAP	Yes	
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200 000000000000</u> % and FPG family income limit for eligibility for discounted care of <u>300 000000000000</u> %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance discount		
g	<input checked="" type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	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)	Yes	
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
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)	Yes	
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url) <u>See Part V, Section C</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url) <u>See Part V, Section C</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url) <u>See Part V, Section C</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by LEP populations		
j	<input type="checkbox"/> Other (describe in Section C)		

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 nonpayment?	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	<input type="checkbox"/> Reporting to credit agency(ies)			
b	<input type="checkbox"/> Selling an individual's debt to another party			
c	<input type="checkbox"/> 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	<input type="checkbox"/> Actions that require a legal or judicial process			
e	<input type="checkbox"/> Other similar actions (describe in Section C)			
f	<input checked="" type="checkbox"/> 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? If "Yes," check all actions in which the hospital facility or a third party engaged	19		No
a	<input type="checkbox"/> Reporting to credit agency(ies)			
b	<input type="checkbox"/> Selling an individual's debt to another party			
c	<input type="checkbox"/> 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	<input type="checkbox"/> Actions that require a legal or judicial process			
e	<input type="checkbox"/> 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	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process			
c	<input checked="" type="checkbox"/> Processed incomplete and complete FAP applications			
d	<input checked="" type="checkbox"/> Made presumptive eligibility determinations			
e	<input type="checkbox"/> Other (describe in Section C)			
f	<input type="checkbox"/> 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? If "No," indicate why	21	Yes	
a	<input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions			
b	<input type="checkbox"/> The hospital facility's policy was not in writing			
c	<input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d	<input type="checkbox"/> 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
23		No
24		No

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 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
See Add'l Data	

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? 24

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
Part II, Community Building Activities	In fiscal year ending June 30, 2018 Elliot provided \$723,368 in community support to local organizations. The organizations included Foundations for Health Communities, Alzheimer's Association, American Heart Association, American Red Cross, and Easter Seals. These dollars also went to the medical care of the New Hampshire Hillsborough County & State inmates

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.
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
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. Collection agencies are supplied information that allows them to identify only those accounts upon which collection efforts should be pursued.
Part VI, Line 2	In order to assess the healthcare needs of the community for the community health needs assessment, and on an ongoing basis, Elliot Health System partners closely with Catholic Medical Center, the City of Manchester Health Department, and other community providers. As a member of the Manchester Health Advisory Council, Elliot has access to a network of 30 community organizations with a primary goal of assessing community needs and developing health improvement strategies for the City of Manchester, New Hampshire. This collaborative effort is coordinated under the direction of the City of Manchester Health Department and the Greater Manchester Regional Public Health Network. In addition to the work completed by the Manchester Health Advisory Council (see details in Schedule H, Part V, Section C, Line 5) Elliot also gathered and reviewed data from a variety of other sources to complete the CHNA. These sources included the US Census Bureau, the Behavioral Risk Factor Surveillance System, New Hampshire State agency publications, NH HealthWRQS, americashealthrankings.com, and the Healthcare Advisory Board.

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI, Line 3	<p>Elliot's Financial Assistance Policy is available via Elliot's website (www.elliotohospital.org) or free copies are available at hospital locations Also, Patient Financial Advocates are available to assist in person or via telephone The policy is for people who are underinsured, uninsured, or do not qualify for governmental assistance (Medicare or Medicaid), or who are otherwise unable to pay for medically necessary care and meet the criteria for financial assistance</p>
Part VI, Line 4	<p>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+ 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 the 65+ 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+ 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 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 the City of Manchester 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)</p>

990 Schedule H, Supplemental Information

Form and Line Reference	Explanation
Part VI, Line 5	<p>Elliot Hospital (EH) promotes the health of the Greater Manchester community through many ways including the following - EH offers free health education and support groups to the community- EH provides financial support to local federally qualified health centers- EH provides space for nonprofit organizations that are in need of a location for operation- EH maintains an open medical staff- EH management and staff participate on the boards of many other nonprofit organizations- EH continues to be a host site for many community events including National Drug Take Back Day- EH staff attend community events and provide screenings and educational materials to the communities- EH participates in community emergency response preparedness drills</p>
Part VI, Line 6	<p>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 NH serving a regional population of over 250,000 residents, making it one of the largest providers of comprehensive health care services in southern NH. 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 EH, a private, not for profit hospital established in 1890, and now a 296-bed acute care facility located in Manchester (NH's largest city) on EHS's main campus. EH is a premier health care provider in many disciplines, serving as the designated trauma center for the Manchester HSA, and designated receiving facility for psychiatric patients in the region. In addition EH provides maternity and pediatric services, newborn intensive care, surgery, pain management, wound management, cardiac care, and much more EHS through the EPN and EPS, both private, not for profit physician groups, provides primary care and specialty care via over 198 employed physicians as far north as Hooksett, east to Raymond, south to Windham and west to New Boston. The EPN has 20 physician practices in the Greater Manchester area. Providing access to providers throughout the local community is critical to supporting the need to help individuals become active in their health care and vigilant about their yearly exams, vaccines, and medications. EHS has a robust electronic medical record (EMR) linking all of the system providers with EH allowing the provider immediate access to all medical care that happened within EHS. 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 helps individuals and their families face the challenges of recovering from surgery, physical disabilities, and short-term, chronic, and life-limiting illnesses all within the 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. EH 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. On April 30, 2018 Elliot Health System became part of the new non-profit healthcare organization named SolutionHealth. This new non-profit healthcare entity is the combination of two New Hampshire non-profit health care organizations, Elliot Health System (EHS) and Southern New Hampshire Health System (SNHHS), combining together to protect the future sustainability of accessible, comprehensive, value-based clinical care. SolutionHealth is a regional healthcare system with a governing body with members from both EHS and SNHHS. This new organization services over 400,000 community members, is located in the two largest and most diverse cities in New Hampshire and employs over 700 physicians and advanced practice providers in New Hampshire.</p>

990 Schedule H, Supplemental Information

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

Schedule H (Form 990) 2017

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

Form and Line Reference	Explanation
Elliot Hospital of City of Manchester	<p>Part V, Section B, Line 5 Elliot gathered input from various people and organizations in the Greater Manchester community who represent the broad interests of the community served by the hospital Elliot Hospital was (and 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 is to conduct a community needs assessment and health improvement strategy for the City of Manchester, NH This collaborative effort was coordinated under the direction of the City of Manchester Health Department and the Greater Manchester Regional Public Health Network The processes, findings, and recommendations associated with this work formed the foundation of our list of community needs and can be found at the following websites 1) Manchester Neighborhood Health Improvement Strategy 2014 www.manchesternh.gov/health/NeighborhoodHealthImprovementStrategy.pdf 2) Greater Manchester, New Hampshire Health Improvement Plan 2016 www.manchesternh.gov/Portals/2/Departments/health/GManCHIP.pdf In addition to the work noted above, Elliot Hospital conducted several key-informant interviews with area town administrators, public health officials, and others to discuss the health needs in communities outside of Manchester NH to determine if there were additional needs and priorities beyond those identified for the City of Manchester</p>
Elliot Hospital of City of Manchester	Part V, Section B, Line 6a Catholic Medical Center

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

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

Form and Line Reference	Explanation
Elliot Hospital of City of Manchester	Part V, Section B, Line 6b Manchester Health Department
Elliot Hospital of City of Manchester	Part V, Section B, Line 11 Elliot Hospital develops a community health implementation strategy every three years based on the most recent community health needs assessment Elliot does this in collaboration with other community providers to ensure that the identified community needs are being addressed Please see the attached, 2106 Greater Manchester Community Health Implementation Strategy that addresses how identified needs will be met

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

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

Form and Line Reference	Explanation
Schedule H, Part V, 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 www.catholicmedicalcenter.org/about-cmc/in-the-community/community-health-needs-assessment
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 1j, 3, 4, 5d, 6i, 7, 10, 11, 12i, 14g, 16e, 17e, 18e, 19c, 19d, 20d, 21, and 22. If applicable, provide separate descriptions for each facility in a facility reporting group, designated by "Facility A," "Facility B," etc.

Form and Line Reference	Explanation
Schedule H, Part V, Section B, Line 16a, 16b, & 16c	The Hospital's Financial Assistance Policy, Plain Language Summary, and Financial Assistance Application can be found at https //elliotohospital.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 website, the CHNA is available on Catholic Medical Center's website at www.catholicmedicalcenter.org/about-cmc/in-the-community/community-health-needs-assessment

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)
1 1 - Elliot 1-Day Surgery Ctr River's Edge 185 Queen City Avenue Manchester, NH 03101	Ambulatory Surgical Center
1 2 - Elliot Urgent Care at Rivers Edge 185 Queen City Avenue Manchester, NH 03101	Non-Emergency Walk-In Care Center
2 3 - Elliot Hospital (HME Manch So NH) 1050 Holt Avenue Suite 5 Manchester, NH 03101	LRDD Medical Gases/Prescription Devices
3 4 - Elliot Pharmacy River's Edge 185 Queen City Avenue Manchester, NH 03101	In-State Pharmacy
4 5 - Elliot Urgent Care Londonderry 40 Buttrick Road Londonderry, NH 03053	Non-Emergency Walk-In Care Center
5 6 - Elliot Stat LabCollection Station 200 Technology Drive Hooksett, NH 03106	Lab & Collection Station
6 7 - HM Medical Equip and Infusion Services 175 Queen City Avenue Manchester, NH 03101	Home Care - Durable Medical
7 8 - Elliot Stat LabCollection Station 40 Buttrick Road Londonderry, NH 03053	Lab & Collection Station
8 9 - Elliot Coumadin Clinic 138 Webster St 138 Webster Street Manchester, NH 03104	Laboratory
9 10 - Elliot Coumadin Clinic 40 Buttrick Rd 40 Buttrick Road Londonderry, NH 03053	Laboratory
10 11 - Elliot POC LabCollection Station 145 Hollis Street Manchester, NH 03101	Laboratory
11 12 - Elliot Coumadin Clinic 15 Freetown Rd 15 Freetown Road 8 Raymond, NH 03077	Laboratory
12 13 - Elliot 1-Day Surgery Center 185 Queen City Avenue Manchester, NH 03101	Collection Station
13 14 - Elliot Collection Station 4 Elliot Way 4 Elliot Way Manchester, NH 03103	Collection Station
14 15 - Elliot Collection Sta 185 Queen City 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 16 - Elliot Collection Sta 190 Tarrytown 275 Mammoth Road Manchester, NH 03108	Collection Station
1 17 - Elliot Collection Sta 20 Chambers Rd 20 Chambers Road Hooksett, NH 03106	Collection Station
2 18 - Elliot Collection Sta 701 Riverway Pl 701 Riverway Place Bedford, NH 03110	Collection Station
3 19 - Elliot Lab at NE Rehab Hospital-Salem 70 Butler Street Salem, NH 03079	Collection Station
4 20 - Elliot Urgent Care at Bedford 25 Leavy Drive Bedford, NH 03110	Non-Emergency Walk-In Care Center
5 21 - Elliot Urgent Care Lab 185 Queen City 185 Queen City Avenue Manchester, NH 03101	Laboratory
6 22 - Elliot Urgent Care Lab 40 Buttrick Rd 40 Buttrick Road Londonderry, NH 03053	Laboratory
7 23 - Elliot Urgent Care Lab Bedford 25 Leavy Drive Bedford, NH 03110	Laboratory
8 24 - Elliot Pharmacy at Bedford 25 Leavy Drive Bedford, NH 03110	In-State Pharmacy

Schedule I (Form 990)
 Department of the Treasury
 Internal Revenue Service

Grants and Other Assistance to Organizations, Governments and Individuals in the United States
 Complete if the organization answered "Yes," 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.

OMB No 1545-0047
2017
Open to Public Inspection

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

Employer identification number
 02-0232673

Part I General Information on Grants and Assistance

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

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" 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 noncash assistance	(h) Purpose of grant or assistance
(1) Foundation for Healthy Communities 125 Airport Road Concord, NH 03301	02-0275078	501(c)(3)	560,870	0			Provide support for the reauthorization of the NH Medicaid expansion fund
(2) Manchester Community Health Center 1415 Elm Street Manchester, NH 03101	02-0458174	501(c)(3)	390,000		Per Book	Vision Screening Equipment	General Operating Support(\$300,000), fund full-time social worker position (\$90,000)

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 noncash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash 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)

Compensation Information

OMB No 1545-0047

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.

2017

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 Questions Regarding Compensation

	Yes	No
<p>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.</p> <p> <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input checked="" type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) </p>		
<p>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.</p>	1b Yes	
<p>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?</p>	2 Yes	
<p>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.</p> <p> <input checked="" type="checkbox"/> Compensation committee <input checked="" type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee </p>		
<p>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:</p> <p>a Receive a severance payment or change-of-control payment?</p> <p>b Participate in, or receive payment from, a supplemental nonqualified retirement plan?</p> <p>c Participate in, or receive payment from, an equity-based compensation arrangement?</p> <p>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.</p>	4a Yes	4b Yes
<p>4c</p>		No
<p>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</p> <p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 5a or 5b, describe in Part III.</p>	5a No	5b No
<p>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:</p> <p>a The organization?</p> <p>b Any related organization?</p> <p>If "Yes," on line 6a or 6b, describe in Part III.</p>	6a No	6b No
<p>7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described in lines 5 and 6? If "Yes," describe in Part III.</p>	7 Yes	
<p>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.</p>	8 No	
<p>9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?</p>	9	

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

For each individual whose compensation must be reported 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
Part I, Line 1a	Joseph Ingold, who took over as Interim CFO in January 2017, received a housing allowance during the year of \$7,500. Douglas Dean, President & CEO, received a housing allowance of \$11,371 during calendar year 2017. The aforementioned benefit amounts are additional taxable compensation for each contracted officer.
Part I, Lines 4a-b	Jean Ten Haken was paid a severance of \$47,692 during the calendar year. This amount has been included in Schedule J, Part II, Column B(III). 2017 contributions to the 457(f) plan during the year were made to the following individuals: William G. Baxter-\$48,327, John E. Friberg, Jr. -\$42,771. The System maintains a defined benefit pension plan for certain employees, the Elliot Health System Pension Plan (the Plan). Effective July 1, 2006, the Plan was amended to close the Plan to employees hired after June 30, 2006. Eligible employees hired prior to July 1, 2006 are grandfathered under the Plan and will continue to accrue benefits as long as they remain at a participating System entity and in an eligible status. The System's funding policy is to contribute amounts to the Plan sufficient to meet minimum funding requirements set forth in the Employee Retirement Income Security Act of 1974, plus such additional amounts as might be determined to be appropriate from time to time. The Plan is intended to constitute a plan described in Section 414(k) of the Internal Revenue Code, under which benefits derived from employer contributions are based on the separate account balances of participants in addition to the defined benefits under the Plan. During calendar year 2017, Douglas F. Dean, an officer of the filing organization, participated in the plan. A defined contribution in the amount of \$28,041 was made to his plan, which is included in Mr. Dean's total compensation reported in Schedule J, Part II, Column B(III) and Form 990, Part VII-A, Column E. Additionally, defined benefit amounts of \$45,977, which includes the actuarial change in value for the year, was included in Schedule J, Part II, Column C and Form 990, Part VII-A, Column F as deferred compensation. Additionally, defined benefit amounts for Stephen Loosigian of \$23,755 and Holly Mintz of \$26,315, which includes their actuarial change in value for the year, are included in Schedule J, Part II, Column C and Form 990, Part VII-A, Column F as deferred compensation for each respective individual.
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.
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 until June 2018, were both contracted employees through Martinville Dunn, LLC and Ingold & Associates, LLC, respectively. Both LLCs are unrelated to the filing organization and its affiliates. Compensation in the amount of \$109,920 was paid to Martinville, Dunn, LLC during calendar year 2017 by the Hospital for Mr. Rooney's services. The total compensation paid to Mr. Ingold's LLC for his services during 2017 was \$579,817. Additionally, Mr. Ingold received a housing allowance in the amount of \$7,500 during the calendar year, which is included in the amount paid to Ingold & Associates, LLC. 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.
Form 990, Part VII-A and Schedule J, Part II	Mr. Turilli did not begin working for the filing organization and its related entities as Chief Financial Officer until 2018. In accordance with IRS instructions, which stipulate that compensation is to be reported for individuals listed in Form 990, Part VII, Section A based on the calendar year ending within the reportable fiscal year, no compensation has been listed for Mr. Turilli in Form 990, Part VII-A or Schedule J, Part II. Compensation information for Mr. Turilli will be reported on the Organization's Form 990 for the fiscal year ending June 30, 2019.

Schedule K (Form 990)

Supplemental Information on Tax-Exempt Bonds

OMB No 1545-0047

2017

Open to Public Inspection

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.

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 Bond Issues

Table with columns: (a) Issuer name, (b) Issuer EIN, (c) CUSIP #, (d) Date issued, (e) Issue price, (f) Description of purpose, (g) Defeased (Yes/No), (h) On behalf of issuer (Yes/No), (i) Pool financing (Yes/No). Rows include NH Health & Education Facilities Authority.

Part II Proceeds

Table with columns A, B, C, D for various bond proceeds items (1-13) and questions (14-17) regarding bond issuance and record-keeping.

Part III Private Business Use

Table with columns A, B, C, D for private business use questions (1-2) regarding partnerships and lease arrangements.

Part III Private Business Use (Continued)

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

Part IV Arbitrage

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

Part IV Arbitrage (Continued)

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

Part V Procedures To Undertake Corrective Action

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation is not available under applicable regulations?	X		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 NH Health & Education Facilities Authority Date the Rebate Computation was Performed 09/30/2018
	Issuer Name NH Health & Education Facilities Authority Date the Rebate Computation was Performed 09/30/2018

Schedule L
(Form 990 or 990-EZ)

Transactions with Interested Persons

OMB No 1545-0047

▶ **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.**

2017

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
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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) Joseph Ingold LLC	Chief Financial Officer	579,817	Joseph Ingold, who served as Chief Financial Officer during the reporting period, was an officer of Ingold & Associates, 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 Ingold & Associates, 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)

Supplemental Information to Form 990 or 990-EZ

OMB No 1545-0047

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.

2017

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

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 2	Diane Mercier, who served as a Trustee until April 2018, and John Mercier, who began serving as a Trustee in January 2018, have a family relationship Dianne Mercier and Daniel Monfried have a business relationship

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 3	<p>Jeffrey Rooney, who served as Chief Financial Officer until January 2017, and Joseph Ingold, who took over as Chief Financial Officer at that time until June 2018, were both contracted employees through Martinville Dunn, LLC and Ingold & Associates, LLC, respectively. Both LLCs are unrelated to the filing organization and its affiliates. Compensation in the amount of \$109,920 was paid to Martinville, Dunn, LLC during calendar year 2017 by the Hospital for Mr. Rooney's services. The total compensation paid to Mr. Ingold's LLC for his services during 2017 was \$579,817. Additionally, Mr. Ingold received a housing allowance in the amount of \$7,500 during the calendar year, which is included in the amount paid to Ingold & Associates, LLC. 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.</p>

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	<p>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.</p>

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 VII-A and Schedule J, Part II	Mr Turilli did not begin working for the filing organization and its related entities as Chief Financial Officer until 2018. In accordance with IRS instructions, which stipulate that compensation is to be reported for individuals listed in Form 990, Part VII, Section A based on the calendar year ending within the reportable fiscal year, no compensation has been listed for Mr Turilli in Form 990 Part VII-A or Schedule J, Part II. Compensation information for Mr Turilli will be reported on the Organization's Form 990 for the fiscal year ending June 30, 2019.

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 10,980,648 Transfer to Affiliates -45,748,724

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	<p>In April 2018, the system signed a combination agreement with Southern New Hampshire Health System to form a new company, SolutionHealth, which became the sole member of the two healthcare systems. SolutionHealth allows the system to establish a regional healthcare organization in New Hampshire that combines resources and skill-sets from both Southern New Hampshire Health System, Inc and Elliot Health System. As a result of this combination, SolutionHealth became the sole-corporate member of Southern New Hampshire Health System, Inc and Elliot Health System. This strategic collaboration allows the two Systems to - support and facilitate an integrated community-based, regional health care delivery system among the Hospital Systems, - align the missions and economic interests of the Hospital Systems to enhance care for the communities served, - engage in collaborative regional planning relating to the delivery of health care services in southern New Hampshire, - create a high degree of interdependence and cooperation in a health care network so as to control costs, increase value, ensure quality, and improve access in the communities served by the Hospital Systems, - enhance regional access for those served by the Hospital Systems, - support, protect and enhance the ability of the Hospital Systems to perform their existing historic charitable mission in the future, and - strengthen the charitable missions of the Hospital Systems, embracing a commitment to southern New Hampshire as a region.</p>

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

**SCHEDULE R
(Form 990)**

Related Organizations and Unrelated Partnerships

OMB No 1545-0047

2017

**Open to Public
Inspection**

- ▶ 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.

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	3,275,846	97,014,189		No	-36,897		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

	Yes	No
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	1a	No
b Gift, grant, or capital contribution to related organization(s)	1b	No
c Gift, grant, or capital contribution from related organization(s)	1c	Yes
d Loans or loan guarantees to or for related organization(s)	1d	No
e Loans or loan guarantees by related organization(s)	1e	No
f Dividends from related organization(s)	1f	No
g Sale of assets to related organization(s)	1g	No
h Purchase of assets from related organization(s)	1h	No
i Exchange of assets with related organization(s)	1i	No
j Lease of facilities, equipment, or other assets to related organization(s)	1j	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	Yes
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	No
o Sharing of paid employees with related organization(s)	1o	Yes
p Reimbursement paid to related organization(s) for expenses	1p	Yes
q Reimbursement paid by related organization(s) for expenses	1q	Yes
r Other transfer of cash or property to related organization(s)	1r	No
s Other transfer of cash or property from related organization(s)	1s	No

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

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) Elliot Professional Services Network Inc	O	11,613,722	Cash
(2) Elliot Physician Network Inc	O	13,619,166	Cash
(3) Elliot Professional Services Network Inc	P	1,714,631	Cash
(4) Elliot Physician Network Inc	P	406,182	Cash
(5) Elliot Professional Services Network Inc	Q	3,951,762	Cash
(6) Elliot Physician Network Inc	Q	1,631,022	Cash

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

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

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

Part VII **Supplemental Information**

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

Return Reference	Explanation
Schedule R, Part II	Everwell, Inc. was formed in 2014 as a 501(c)(3) organization. It is a joint venture between Elliot Health System and Dartmouth Hitchcock Health, with each entity having equal representation on the Board of Directors. The organization terminated during the fiscal year ended June 30, 2018.

Schedule Form 990 2012

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
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509911	Management	NH	501(c)(3)	Line 12b, II	SolutionHealth		No
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 01-6217452	Insurance Trust	NH	501(c)(3)	Line 12a, I	Elliot Hospital	Yes	
1 Elliot Way Manchester, NH 031033599 02-6006214	Auxiliary	NH	501(c)(3)	Line 12d, III-O	N/A		No
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0509589	Physician Services	NH	501(c)(3)	Line 3	Elliot Hospital	Yes	
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 33-1003630	Physician Services	NH	501(c)(3)	Line 10	Elliot Hospital	Yes	
1 Medical Center Drive Lebanon, NH 03756 35-2506275	Supporting Organization	NH	501(c)(3)	Line 12a, I	N/A		No
8 Prospect Street Nashua, NH 03060 02-0456218	Physician Services	NH	501(c)(3)	Line 10	Southern New Hampshire Health System		No
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0512229	Fundraising	NH	501(c)(3)	Line 7	Elliot Health System		No
360 Route 101 Unit 8 Manchester, NH 03110 83-0741190	Supporting Organization	NH	501(c)(3)	Line 12a, I	N/A		No
8 Prospect Street Nashua, NH 03060 02-0509221	Medical Services	NH	501(c)(3)	Line 12b, II	SolutionHealth		No
8 Prospect Street Nashua, NH 03060 02-0483054	Medical Services	NH	501(c)(3)	Line 3	Southern New Hampshire Health System		No
1070 Holt Avenue Unit 1 Suite 2100 Manchester, NH 03109 02-0396549	Nursing Services	NH	501(c)(3)	Line 7	Elliot Health System		No
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
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
1070 Holt Avenue Unit 1 Suite 1400 Manchester, NH 03109 22-3313877	Supporting Organization	NH	501(c)(3)	Line 12b, II	Elliot Health System		No
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
Elliot Professional Services Network Inc	O	11,613,722	Cash
Elliot Physician Network Inc	O	13,619,166	Cash
Elliot Professional Services Network Inc	P	1,714,631	Cash
Elliot Physician Network Inc	P	406,182	Cash
Elliot Professional Services Network Inc	Q	3,951,762	Cash
Elliot Physician Network Inc	Q	1,631,022	Cash