

**Form 990**  
(Rev. January 2020)  
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.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**  
Open to Public Inspection

**A** For the 2019 calendar year, or tax year beginning **OCT 1, 2019** and ending **SEP 30, 2020**

<b>B</b> Check if applicable:  <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>Northern Maine Medical Center</b> Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>194 East Main Street</b> City or town, state or province, country, and ZIP or foreign postal code <b>Fort Kent, ME 04743</b> <b>F</b> Name and address of principal officer: <b>Peter J. Sirois</b> <b>same as C above</b>	<b>D</b> Employer identification number <b>01-0234189</b> <b>E</b> Telephone number <b>(207)834-3155</b> <b>G</b> Gross receipts \$ <b>67,003,230.</b> <b>H(a)</b> Is this a group return for subordinates? ..... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions) <b>H(c)</b> Group exemption number ▶
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) ◀ (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		
<b>J</b> Website: ▶ <b>www.nmmc.org</b>		
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶		
<b>L</b> Year of formation: <b>1948</b>		<b>M</b> State of legal domicile: <b>ME</b>

**Part I Summary**

	<b>1</b>	Briefly describe the organization's mission or most significant activities: <b>Acute care &amp; long term care hospital and mental health services facility.</b>		
	<b>2</b>	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
<b>Activities &amp; Governance</b>	<b>3</b>	Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>10</b>
	<b>4</b>	Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>9</b>
	<b>5</b>	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	<b>5</b>	<b>661</b>
	<b>6</b>	Total number of volunteers (estimate if necessary)	<b>6</b>	<b>45</b>
	<b>7a</b>	Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>2,861,740.</b>
	<b>7b</b>	Net unrelated business taxable income from Form 990-T, line 39	<b>7b</b>	<b>-286,862.</b>
	<b>Revenue</b>	<b>8</b>	Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b>
<b>9</b>		Program service revenue (Part VIII, line 2g)	201,868.	2,996,907.
<b>10</b>		Investment income (Part VIII, column (A), lines 3, 4, and 7d)	58,655,111.	61,020,775.
<b>11</b>		Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	190,918.	209,280.
<b>12</b>		Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	100,982.	39,790.
<b>12</b>			59,148,879.	64,266,752.
<b>Expenses</b>	<b>13</b>	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	2,000.
	<b>14</b>	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	<b>15</b>	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	36,720,126.	40,339,303.
	<b>16a</b>	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	<b>16b</b>	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	<b>17</b>	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	21,748,604.	21,980,673.
	<b>18</b>	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	58,468,730.	62,321,976.
	<b>19</b>	Revenue less expenses. Subtract line 18 from line 12	680,149.	1,944,776.
<b>Net Assets or Fund Balances</b>	<b>20</b>	Total assets (Part X, line 16)	<b>Beginning of Current Year</b>	<b>End of Year</b>
	<b>21</b>	Total liabilities (Part X, line 26)	50,243,775.	80,180,987.
	<b>22</b>	Net assets or fund balances. Subtract line 21 from line 20	13,388,655.	41,344,944.
	<b>22</b>		36,855,120.	38,836,043.

**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.

<b>Sign Here</b>	Signature of officer <b>Peter J. Sirois, CEO</b> Type or print name and title	Date _____			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>Joseph R. Byrne</b>	Preparer's signature <b>Joseph R. Byrne</b>	Date <b>08/10/21</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01289281</b>
	Firm's name ▶ <b>Berry Dunn McNeil &amp; Parker, LLC</b>				Firm's EIN ▶ <b>01-0523282</b>
	Firm's address ▶ <b>PO BOX 1100 Portland, ME 04104-1100</b>				Phone no. <b>(207)775-2387</b>

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

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: The mission of Northern Maine Medical Center is to provide, coordinate, or support access to high quality, affordable health care and to positively impact our communities' quality of life by improving health status.

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

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

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 \$ 55,760,489. including grants of \$ 2,000. ) (Revenue \$ 61,020,775. ) Medical care & ancillary services, nursing home & skilled services, physician services.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

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

4e Total program service expenses 55,760,489.

**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	<b>X</b>	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? .....	<b>X</b>	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		<b>X</b>
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....	<b>X</b>	
<b>5</b> 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? <i>If "Yes," complete Schedule C, Part III</i> .....		<b>X</b>
<b>6</b> 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? <i>If "Yes," complete Schedule D, Part I</i> .....		<b>X</b>
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		<b>X</b>
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		<b>X</b>
<b>9</b> 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? <i>If "Yes," complete Schedule D, Part IV</i> .....		<b>X</b>
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		<b>X</b>
<b>11</b> 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.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	<b>X</b>	
<b>b</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? <i>If "Yes," complete Schedule D, Part VII</i> .....		<b>X</b>
<b>c</b> 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? <i>If "Yes," complete Schedule D, Part VIII</i> .....		<b>X</b>
<b>d</b> 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? <i>If "Yes," complete Schedule D, Part IX</i> .....	<b>X</b>	
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>f</b> 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)? <i>If "Yes," complete Schedule D, Part X</i> .....	<b>X</b>	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....		<b>X</b>
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....	<b>X</b>	
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		<b>X</b>
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		<b>X</b>
<b>b</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? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		<b>X</b>
<b>15</b> 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? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		<b>X</b>
<b>16</b> 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? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		<b>X</b>
<b>17</b> 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? <i>If "Yes," complete Schedule G, Part I</i> .....		<b>X</b>
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		<b>X</b>
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		<b>X</b>
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....	<b>X</b>	
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....	<b>X</b>	
<b>21</b> 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> .....		<b>X</b>

**Part IV Checklist of Required Schedules** (continued)

	Yes	No
<b>22</b> 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> .....		X
<b>23</b> 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> .....	X	
<b>24a</b> 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> .....	X	
<b>b</b> Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? .....		X
<b>c</b> Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? .....		X
<b>d</b> Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? .....		X
<b>25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> 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> .....		X
<b>b</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> .....		X
<b>26</b> Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i> .....		X
<b>27</b> Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> .....		X
<b>28</b> 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):		
<b>a</b> A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>b</b> A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i> .....	X	
<b>c</b> A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i> .....		X
<b>29</b> Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>30</b> Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> .....		X
<b>31</b> Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> .....		X
<b>32</b> 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> .....		X
<b>33</b> 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> .....		X
<b>34</b> 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> .....	X	
<b>35a</b> Did the organization have a controlled entity within the meaning of section 512(b)(13)? .....	X	
<b>b</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> .....		X
<b>36 Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> .....		X
<b>37</b> 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> .....		X
<b>38</b> Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? .....	X	

**Note:** All Form 990 filers are required to complete Schedule O

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

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

	Yes	No
<b>1a</b> Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable .....		
<b>b</b> Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable .....		
<b>c</b> Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? .....	X	

**Part V** Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
<b>2a</b>	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		661
<b>b</b>	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? <b>Note:</b> If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year?	X	
<b>b</b>	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	X	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
<b>b</b>	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
<b>b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
<b>c</b>	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
<b>6a</b>	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
<b>b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<b>Organizations that may receive deductible contributions under section 170(c).</b>		
<b>a</b>	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
<b>b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
<b>d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		7d
<b>e</b>	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
<b>f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
<b>g</b>	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
<b>h</b>	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
<b>8</b>	<b>Sponsoring organizations maintaining donor advised funds.</b> Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
<b>9</b>	<b>Sponsoring organizations maintaining donor advised funds.</b>		
<b>a</b>	Did the sponsoring organization make any taxable distributions under section 4966?		
<b>b</b>	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
<b>10</b>	<b>Section 501(c)(7) organizations.</b> Enter:		
<b>a</b>	Initiation fees and capital contributions included on Part VIII, line 12	10a	
<b>b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
<b>11</b>	<b>Section 501(c)(12) organizations.</b> Enter:		
<b>a</b>	Gross income from members or shareholders	11a	
<b>b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
<b>12a</b>	<b>Section 4947(a)(1) non-exempt charitable trusts.</b> Is the organization filing Form 990 in lieu of Form 1041?		
<b>b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
<b>13</b>	<b>Section 501(c)(29) qualified nonprofit health insurance issuers.</b>		
<b>a</b>	Is the organization licensed to issue qualified health plans in more than one state? <b>Note:</b> See the instructions for additional information the organization must report on Schedule O.		
<b>b</b>	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
<b>c</b>	Enter the amount of reserves on hand	13c	
<b>14a</b>	Did the organization receive any payments for indoor tanning services during the tax year?		X
<b>b</b>	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O		
<b>15</b>	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N.		X
<b>16</b>	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.		X

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

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

**Section A. Governing Body and Management**

		Yes	No
<b>1a</b>	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	10	
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	1b	9	
<b>2</b>	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
<b>3</b>	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
<b>4</b>	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
<b>5</b>	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
<b>6</b>	Did the organization have members or stockholders?		X
<b>7a</b>	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
<b>b</b>	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
<b>8</b>	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
<b>a</b>	The governing body?	X	
<b>b</b>	Each committee with authority to act on behalf of the governing body?	X	
<b>9</b>	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

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

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

**Section C. Disclosure**

- 17** List the states with which a copy of this Form 990 is required to be filed **ME**
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website     Another's website     Upon request     Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records **Peter Sirois - (207)834-3155**  
**194 East Main Street, Fort Kent, ME 04743**

**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, and 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. See instructions for the order in which to list the persons above.

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 line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Mark Morneault Chair	1.50 0.00	X		X				0.	0.	0.
(2) Donald Guimond Vice-Chair	1.50 0.00	X		X				0.	0.	0.
(3) John Ezzy Director	1.50 0.00	X						0.	0.	0.
(4) Robert Bellefleur Director	1.50 0.00	X						0.	0.	0.
(5) Erin Soucy Director	1.50 0.00	X						0.	0.	0.
(6) Steven Pelletier Director	1.50 0.00	X						0.	0.	0.
(7) Dr. Erik St. Pierre, M.D. Director	50.00 0.00	X					736,222.	0.	35,427.	
(8) Gisele Dionne Director	1.50 0.00	X						0.	0.	0.
(9) Dan Vaillancourt Director	1.50 0.00	X						0.	0.	0.
(10) Douglas Cyr Director	1.50 0.00	X						0.	0.	0.
(11) David Desjardins Past Director	1.50 0.00	X						0.	0.	0.
(12) James Thibodeau Past Director	1.50 0.00	X						0.	0.	0.
(13) Norman Fournier Past Director	1.50 0.00	X						0.	0.	0.
(14) Peter J. Sirois President/CEO	50.00 0.00			X			337,826.	0.	34,578.	
(15) Cindy L. Daigle Treasurer/CFO	50.00 0.00			X			213,088.	0.	30,946.	
(16) Alain Bois Secretary/COO	50.00 0.00			X			190,489.	0.	17,937.	
(17) Dr. Anoushfar Shahriar General Surgeon	50.00 0.00				X		574,393.	0.	36,497.	

**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 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			
(18) Dr. John Hallberg Orthopedic Surgeon	50.00 0.00					X	555,424.	0.	34,522.	
(19) Dr. John Hotchkiss Radiologist	50.00 0.00					X	550,338.	0.	21,399.	
(20) Dr. Michael Sullivan Chief Medical Officer/Hospitalist	50.00 0.00					X	529,766.	0.	36,718.	
(21) Dr. Mark Overton Psychiatrist	50.00 0.00					X	529,217.	0.	24,297.	
<b>1b Subtotal</b>							4,216,763.	0.	272,321.	
<b>c Total from continuation sheets to Part VII, Section A</b>							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b>							4,216,763.	0.	272,321.	

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 **56**

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
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	X	
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		X

**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
The Sheridan Corporation PO Box 359, Fairfield, ME 04937	Building Contractor	1,876,915.
Cerner Corporation PO Box 959156, St Louis, MO 63195-9156	Software Services	506,869.
The Aroostook Medical Center 43 Whiting Hill Rd., Brewer, ME 04412	Outsourced Physician Services	467,989.
Medhost Of Tennessee, Inc. 2739 Momentum Place, Chicago, IL 60689	Software & Support Services	427,352.
Cary Medical Center 163 Van Buren Rd., Caribou, ME 04736	Off-Site Laboratory Services	425,454.

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 **18**

**Part VIII Statement of Revenue**

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns	<b>1a</b>				
	<b>b</b>	Membership dues	<b>1b</b>				
	<b>c</b>	Fundraising events	<b>1c</b>				
	<b>d</b>	Related organizations	<b>1d</b>				
	<b>e</b>	Government grants (contributions)	<b>1e</b>	2,384,429.			
	<b>f</b>	All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	612,478.			
	<b>g</b>	Noncash contributions included in lines 1a-1f	<b>1g</b>	\$			
	<b>h</b>	<b>Total.</b> Add lines 1a-1f		2,996,907.			
Program Service Revenue	<b>2 a</b>	Patient Service Revenue	Business Code 623000	93,886,406.	91,024,666.	2,861,740.	
	<b>b</b>	Miscellaneous Revenue	623000	5,969,807.	5,788,544.	181,263.	
	<b>c</b>	Meaningful Use Revenue	623000	-161,500.	-161,500.		
	<b>d</b>	Provision for Bad Debt	623000	-1,686,040.	-1,686,040.		
	<b>e</b>	Contractual/Char. Adj.	623000	-36,987,898.	-36,987,898.		
	<b>f</b>	All other program service revenue					
	<b>g</b>	<b>Total.</b> Add lines 2a-2f		61,020,775.			
	Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		209,290.		209,290.
<b>4</b>		Income from investment of tax-exempt bond proceeds					
<b>5</b>		Royalties					
<b>6 a</b>		Gross rents	(i) Real	39,790.			
			(ii) Personal				
<b>6 b</b>		Less: rental expenses		0.			
<b>6 c</b>		Rental income or (loss)		39,790.			
<b>d</b>		Net rental income or (loss)		39,790.		39,790.	
<b>7 a</b>		Gross amount from sales of assets other than inventory	(i) Securities	2,727,968.			
			(ii) Other	8,500.			
<b>7 b</b>		Less: cost or other basis and sales expenses		2,727,968.			
<b>7 c</b>	Gain or (loss)		0.				
<b>d</b>	Net gain or (loss)		-10.		-10.		
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>					
<b>b</b>	Less: direct expenses	<b>8b</b>					
<b>c</b>	Net income or (loss) from fundraising events						
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19	<b>9a</b>					
<b>b</b>	Less: direct expenses	<b>9b</b>					
<b>c</b>	Net income or (loss) from gaming activities						
<b>10 a</b>	Gross sales of inventory, less returns and allowances	<b>10a</b>					
<b>b</b>	Less: cost of goods sold	<b>10b</b>					
<b>c</b>	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	<b>11 a</b>		Business Code				
	<b>b</b>						
	<b>c</b>						
	<b>d</b>	All other revenue					
	<b>e</b>	<b>Total.</b> Add lines 11a-11d					
<b>12</b>	<b>Total revenue.</b> See instructions		64,266,752.	57,977,772.	2,861,740.	430,333.	

**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
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....	2,000.	2,000.		
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	1,596,511.	771,649.	824,862.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	33,426,360.	30,472,229.	2,954,131.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	491,210.	451,030.	40,180.	
<b>9</b> Other employee benefits .....	2,730,429.	2,486,611.	243,818.	
<b>10</b> Payroll taxes .....	2,094,793.	1,864,366.	230,427.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	29,948.		29,948.	
<b>c</b> Accounting .....	78,000.	69,420.	8,580.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....				
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	2,150,150.	1,779,568.	370,582.	
<b>12</b> Advertising and promotion .....	72,480.	65,232.	7,248.	
<b>13</b> Office expenses .....	655,239.	449,837.	205,402.	
<b>14</b> Information technology .....	392,231.	102,827.	289,404.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	3,061,008.	2,822,680.	238,328.	
<b>17</b> Travel .....	112,179.	96,963.	15,216.	
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....				
<b>20</b> Interest .....	329,958.	296,962.	32,996.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	2,485,745.	2,237,174.	248,571.	
<b>23</b> Insurance .....	799,436.	719,492.	79,944.	
<b>24</b> Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
<b>a</b> <b>Medical Supplies</b>	9,620,202.	9,437,232.	182,970.	
<b>b</b> <b>Healthcare Provider Tax</b>	1,139,289.	1,139,289.		
<b>c</b> <b>Miscellaneous</b>	978,350.	427,116.	551,234.	
<b>d</b> <b>Dues &amp; Subscriptions</b>	76,458.	68,812.	7,646.	
<b>e</b> All other expenses .....				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	62,321,976.	55,760,489.	6,561,487.	0.
<b>26</b> <b>Joint costs.</b> 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 X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	278,009.	<b>1</b>	275,463.
	<b>2</b> Savings and temporary cash investments .....	17,871,122.	<b>2</b>	38,784,108.
	<b>3</b> Pledges and grants receivable, net .....	0.	<b>3</b>	20,205.
	<b>4</b> Accounts receivable, net .....	6,888,390.	<b>4</b>	6,078,391.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....	10,897.	<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	163,502.	<b>7</b>	155,000.
	<b>8</b> Inventories for sale or use .....	1,280,226.	<b>8</b>	1,333,739.
	<b>9</b> Prepaid expenses and deferred charges .....	498,392.	<b>9</b>	433,486.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 62,266,931.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 34,855,365.	19,646,299.	<b>10c</b> 27,411,566.
	<b>11</b> Investments - publicly traded securities .....	751,868.	<b>11</b>	810,563.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....	185,786.	<b>14</b>	165,143.
	<b>15</b> Other assets. See Part IV, line 11 .....	2,669,284.	<b>15</b>	4,713,323.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	50,243,775.	<b>16</b>	80,180,987.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	5,053,783.	<b>17</b>	7,946,644.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	14,159,949.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	6,891,991.	<b>23</b>	171,477.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> 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 .....	1,442,881.	<b>25</b>	19,066,874.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	13,388,655.	<b>26</b>	41,344,944.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	36,120,938.	<b>27</b>	38,016,999.
	<b>28</b> Net assets with donor restrictions .....	734,182.	<b>28</b>	819,044.
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	36,855,120.	<b>32</b>	38,836,043.
	<b>33</b> Total liabilities and net assets/fund balances .....	50,243,775.	<b>33</b>	80,180,987.

**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	64,266,752.
2	Total expenses (must equal Part IX, column (A), line 25)	2	62,321,976.
3	Revenue less expenses. Subtract line 2 from line 1	3	1,944,776.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	36,855,120.
5	Net unrealized gains (losses) on investments	5	36,147.
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 on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	38,836,043.

**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		X
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	X	
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 on Schedule O.	X	
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? _____		X
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 on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2019)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> 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) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First five years.</b> 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 <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2018 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2019.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2018.</b> 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 <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2019.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2018.</b> 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 <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**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) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> 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 .....						
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						
<b>b</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 .....						
<b>c</b> Add lines 7a and 7b .....						
<b>8 Public support.</b> (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
<b>9</b> Amounts from line 6 .....						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>13 Total support.</b> (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**

<b>15</b> Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	%
<b>16</b> Public support percentage from 2018 Schedule A, Part III, line 15 .....	<b>16</b>	%

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	%
<b>18</b> Investment income percentage from 2018 Schedule A, Part III, line 17 .....	<b>18</b>	%

**19a 33 1/3% support tests - 2019.** 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 - 2018.** 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 in line 12 on 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
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> 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>b</b> A family member of a person described in (a) above?		
<b>c</b> 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
<b>1</b> 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>		
<b>2</b> 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
<b>1</b> 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
<b>1</b> 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?		
<b>2</b> 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>		
<b>3</b> 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**

<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
<b>2</b> Activities Test. Answer (a) and (b) below.		
<b>a</b> 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>		
<b>b</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>		
<b>3</b> Parent of Supported Organizations. Answer (a) and (b) below.		
<b>a</b> 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>b</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**

1  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	<b>Adjusted Net Income</b> (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):		
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	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in <b>Part VI</b> ):		
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	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount		(A) Prior Year	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	<b>Distributable Amount.</b> 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
<b>1</b> Amounts paid to supported organizations to accomplish exempt purposes	
<b>2</b> Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
<b>3</b> Administrative expenses paid to accomplish exempt purposes of supported organizations	
<b>4</b> Amounts paid to acquire exempt-use assets	
<b>5</b> Qualified set-aside amounts (prior IRS approval required)	
<b>6</b> Other distributions (describe in <b>Part VI</b> ). See instructions.	
<b>7 Total annual distributions.</b> Add lines 1 through 6.	
<b>8</b> Distributions to attentive supported organizations to which the organization is responsive (provide details in <b>Part VI</b> ). See instructions.	
<b>9</b> Distributable amount for 2019 from Section C, line 6	
<b>10</b> Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
<b>1</b> Distributable amount for 2019 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in <b>Part VI</b> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2019			
<b>a</b> From 2014			
<b>b</b> From 2015			
<b>c</b> From 2016			
<b>d</b> From 2017			
<b>e</b> From 2018			
<b>f Total</b> of lines 3a through e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2019 distributable amount			
<b>i</b> Carryover from 2014 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
<b>4</b> Distributions for 2019 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2019 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from 4.			
<b>5</b> Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>6</b> Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in <b>Part VI</b> . See instructions.			
<b>7 Excess distributions carryover to 2020.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2015			
<b>b</b> Excess from 2016			
<b>c</b> Excess from 2017			
<b>d</b> Excess from 2018			
<b>e</b> Excess from 2019			

**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.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury Internal Revenue Service

Schedule of Contributors

Attach to Form 990, Form 990-EZ, or Form 990-PF. Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

Northern Maine Medical Center

Employer identification number

01-0234189

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

[X] 501(c)( 3 ) (enter number) organization

[ ] 4947(a)(1) nonexempt charitable trust not treated as a private foundation

[ ] 527 political organization

Form 990-PF

[ ] 501(c)(3) exempt private foundation

[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation

[ ] 501(c)(3) taxable private foundation

Check if your organization is covered by the General Rule or a Special Rule.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

[X] For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

[ ] For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000; or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

[ ] For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Don't complete any of the parts unless the General Rule applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ... \$

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it must answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ <u>57,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>16,500.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	<hr/> <hr/> <hr/>	\$ <u>6,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	<hr/> <hr/> <hr/>	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
16	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
17	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
18	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
19	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
20	_____ _____ _____	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
21	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
22	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
23	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
24	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
25	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
26	_____ _____ _____	\$ <u>10,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
27	_____ _____ _____	\$ <u>5,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
28	_____ _____ _____	\$ <u>2,384,429.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____
		\$ _____	_____

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

**SCHEDULE C**  
**(Form 990 or 990-EZ)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Department of the Treasury  
Internal Revenue Service

**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.**  
▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

**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 organization

Northern Maine Medical Center

Employer identification number

01-0234189

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

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ..... ▶ \$ \_\_\_\_\_
- 3 Volunteer hours for political campaign activities .....

**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-.

**For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990 or 990-EZ) 2019**

**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.

<b>Limits on Lobbying Expenditures</b> (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
<b>1a</b>	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....														
<b>b</b>	Total lobbying expenditures to influence a legislative body (direct lobbying) .....														
<b>c</b>	Total lobbying expenditures (add lines 1a and 1b) .....														
<b>d</b>	Other exempt purpose expenditures .....														
<b>e</b>	Total exempt purpose expenditures (add lines 1c and 1d) .....														
<b>f</b>	Lobbying nontaxable amount. Enter the amount from the following table in both columns.														
<table border="1" style="width: 100%;"> <thead> <tr> <th style="text-align: left;">If the amount on line 1e, column (a) or (b) is:</th> <th style="text-align: left;">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.														
<b>g</b>	Grassroots nontaxable amount (enter 25% of line 1f) .....														
<b>h</b>	Subtract line 1g from line 1a. If zero or less, enter -0- .....														
<b>i</b>	Subtract line 1f from line 1c. If zero or less, enter -0- .....														
<b>j</b>	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? .....														

Yes  No

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
<b>2a</b> Lobbying nontaxable amount					
<b>b</b> Lobbying ceiling amount (150% of line 2a, column(e))					
<b>c</b> Total lobbying expenditures					
<b>d</b> Grassroots nontaxable amount					
<b>e</b> Grassroots ceiling amount (150% of line 2d, column (e))					
<b>f</b> 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
<b>1</b> 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:			
<b>a</b> Volunteers?		X	
<b>b</b> Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
<b>c</b> Media advertisements?		X	
<b>d</b> Mailings to members, legislators, or the public?		X	
<b>e</b> Publications, or published or broadcast statements?		X	
<b>f</b> Grants to other organizations for lobbying purposes?		X	
<b>g</b> Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
<b>h</b> Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
<b>i</b> Other activities?	X		8,119.
<b>j</b> Total. Add lines 1c through 1i			8,119.
<b>2a</b> Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?		X	
<b>b</b> If "Yes," enter the amount of any tax incurred under section 4912			
<b>c</b> If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
<b>d</b> 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
<b>1</b> Were substantially all (90% or more) dues received nondeductible by members?	1	
<b>2</b> Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
<b>3</b> Did the organization agree to carry over lobbying and political campaign activity 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."**

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

**Part IV Supplemental Information**

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

**Part II-B, Line 1, Lobbying Activities:**

The Hospital pays dues to various organizations, a portion of which is attributable to lobbying expenses.

**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.**

▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

OMB No. 1545-0047

**2019**

**Open to Public Inspection**

Name of the organization **Northern Maine Medical Center** Employer identification number **01-0234189**

**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 (for example, recreation or education)  Preservation of a 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 Tax 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 7/25/06, 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? .....

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)? .....

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 FASB 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 FASB 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 FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

**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 make 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 program
  - 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             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on 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					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- 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)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 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		235,224.		235,224.
b Buildings		29,066,059.	14,305,151.	14,760,908.
c Leasehold improvements				
d Equipment		21,288,907.	19,708,478.	1,580,429.
e Other		11,676,741.	841,736.	10,835,005.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>27,411,566.</b>

**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)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**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)		
<b>Total.</b> (Col. (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) <b>Deferred Compensation</b>	1,860,343.
(2) <b>Cash Surrender Value of Life Insurance</b>	409,101.
(3) <b>Estimated Third-Party Payor Settlements</b>	1,643,879.
(4) <b>Insurance Claims Receivable</b>	800,000.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	4,713,323.

**Part X Other Liabilities.**

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) <b>Deferred Compensation</b>	1,860,343.
(3) <b>Medicare advanced payments</b>	8,667,933.
(4) <b>CARES Act Funding</b>	8,538,598.
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	19,066,874.

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 FASB 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.

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

**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.

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

**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.

**Part X, Line 2:**

The Medical Center and VMA are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (the Code), and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Management evaluated the Medical Center's tax positions and concluded the Medical Center has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment or disclosure in the consolidated financial statements.



**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.
- ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization: **Northern Maine Medical Center** Employer identification number: **01-0234189**

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

	Yes	No
<b>1a</b> Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
<b>b</b> If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
<b>2</b> 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 checked="" 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		
<b>3</b> 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.		
<b>a</b> 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 checked="" type="checkbox"/> 150% <input type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	<input checked="" type="checkbox"/>	
<b>b</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 checked="" type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	<input checked="" type="checkbox"/>	
<b>c</b> 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.		
<b>4</b> 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"?		<input checked="" type="checkbox"/>
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		<input checked="" type="checkbox"/>
<b>c</b> 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?		
<b>6a</b> Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
<b>b</b> If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.

**7 Financial Assistance and Certain Other Community Benefits at Cost**

	(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
<b>Financial Assistance and Means-Tested Government Programs</b>						
<b>a</b> Financial Assistance at cost (from Worksheet 1)			124,412.		124,412.	.20%
<b>b</b> Medicaid (from Worksheet 3, column a)			6597738.	6017357.	580,381.	.93%
<b>c</b> Costs of other means-tested government programs (from Worksheet 3, column b)						
<b>d Total.</b> Financial Assistance and Means-Tested Government Programs			6722150.	6017357.	704,793.	1.13%
<b>Other Benefits</b>						
<b>e</b> Community health improvement services and community benefit operations (from Worksheet 4)						
<b>f</b> Health professions education (from Worksheet 5)						
<b>g</b> Subsidized health services (from Worksheet 6)			27643092.	22734183.	4908909.	7.88%
<b>h</b> Research (from Worksheet 7)						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8)						
<b>j Total.</b> Other Benefits			27643092.	22734183.	4908909.	7.88%
<b>k Total.</b> Add lines 7d and 7j			34365242.	28751540.	5613702.	9.01%





**Part V Facility Information** (continued)

**Section B. Facility Policies and Practices**

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

Name of hospital facility or letter of facility reporting group Northern Maine Medical Center

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

	Yes	No
<b>Community Health Needs Assessment</b>		
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? .....		X
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 .....		X
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 .....	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
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 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 checked="" type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>17</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 .....	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C .....	X	
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 .....	X	
7 Did the hospital facility make its CHNA report widely available to the public? .....	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>www.nmmc.org/community-health-needs-asses</u>		
b <input type="checkbox"/> Other website (list url): .....		
c <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input checked="" 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 .....	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>17</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website? .....	X	
a If "Yes," (list url): <u>www.nmmc.org/community-health-needs-assessment</u>		
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)? .....		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax? .....		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

**Part V Facility Information** (continued)

**Financial Assistance Policy (FAP)**

Name of hospital facility or letter of facility reporting group Northern Maine Medical Center

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
<b>13</b>	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? .....	<b>X</b>	
If "Yes," indicate the eligibility criteria explained in the FAP:			
<b>a</b>	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>150</u> % and FPG family income limit for eligibility for discounted care of <u>200</u> %		
<b>b</b>	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
<b>c</b>	<input type="checkbox"/> Asset level		
<b>d</b>	<input type="checkbox"/> Medical indigency		
<b>e</b>	<input type="checkbox"/> Insurance status		
<b>f</b>	<input type="checkbox"/> Underinsurance status		
<b>g</b>	<input type="checkbox"/> Residency		
<b>h</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>14</b>	Explained the basis for calculating amounts charged to patients? .....	<b>X</b>	
<b>15</b>	Explained the method for applying for financial assistance? .....	<b>X</b>	
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):			
<b>a</b>	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
<b>b</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		
<b>c</b>	<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		
<b>d</b>	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
<b>e</b>	<input type="checkbox"/> Other (describe in Section C)		
<b>16</b>	Was widely publicized within the community served by the hospital facility? .....	<b>X</b>	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
<b>a</b>	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>http://www.nmmc.org/billing/</u>		
<b>b</b>	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>http://www.nmmc.org/billing/</u>		
<b>c</b>	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>See Part V, Page 8</u>		
<b>d</b>	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
<b>e</b>	<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)		
<b>f</b>	<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)		
<b>g</b>	<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		
<b>h</b>	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
<b>i</b>	<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 Limited English Proficiency (LEP) populations		
<b>j</b>	<input type="checkbox"/> Other (describe in Section C)		

**Part V Facility Information** (continued)

**Billing and Collections**

Name of hospital facility or letter of facility reporting group Northern Maine Medical Center

	Yes	No
<p><b>17</b> 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? .....</p>	<b>X</b>	
<p><b>18</b> 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:</p> <p><b>a</b> <input type="checkbox"/> Reporting to credit agency(ies)</p> <p><b>b</b> <input type="checkbox"/> Selling an individual's debt to another party</p> <p><b>c</b> <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</p> <p><b>d</b> <input type="checkbox"/> Actions that require a legal or judicial process</p> <p><b>e</b> <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p><b>f</b> <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p><b>19</b> 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? .....</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p><b>a</b> <input type="checkbox"/> Reporting to credit agency(ies)</p> <p><b>b</b> <input type="checkbox"/> Selling an individual's debt to another party</p> <p><b>c</b> <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</p> <p><b>d</b> <input type="checkbox"/> Actions that require a legal or judicial process</p> <p><b>e</b> <input type="checkbox"/> Other similar actions (describe in Section C)</p>		<b>X</b>
<p><b>20</b> 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):</p> <p><b>a</b> <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 (if not, describe in Section C)</p> <p><b>b</b> <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p><b>c</b> <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p><b>d</b> <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p><b>e</b> <input type="checkbox"/> Other (describe in Section C)</p> <p><b>f</b> <input type="checkbox"/> None of these efforts were made</p>		

**Policy Relating to Emergency Medical Care**

<p><b>21</b> 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? .....</p> <p>If "No," indicate why:</p> <p><b>a</b> <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p><b>b</b> <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p><b>c</b> <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p><b>d</b> <input type="checkbox"/> Other (describe in Section C)</p>	<b>X</b>	
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**Part V Facility Information** *(continued)*

**Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

Name of hospital facility or letter of facility reporting group Northern Maine Medical Center

		Yes	No			
<p><b>22</b> 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.</p> <p><b>a</b> <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p><b>b</b> <input checked="" type="checkbox"/> 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</p> <p><b>c</b> <input type="checkbox"/> 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</p> <p><b>d</b> <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>						
<p><b>23</b> 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? .....</p> <p>If "Yes," explain in Section C.</p>		<b>23</b>	<b>X</b>			
<p><b>24</b> 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? .....</p> <p>If "Yes," explain in Section C.</p>		<b>24</b>	<b>X</b>			

Schedule H (Form 990) 2019

**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, 20a, 20b, 20c, 20d, 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.

Northern Maine Medical Center:

Part V, Section B, Line 3j: The Community Health Needs Assessment was developed by the Eastern Maine Health System (EMHS) utilizing a consulting firm called JSI to support member organizations' and community partners' work to conduct the needs assessments and to develop strategies to improve the health of the people we serve. The consultants who developed the survey tool worked with individuals from a broad spectrum of backgrounds as follows: the Maine Center for Disease Control and Prevention, the District Public Health Liaisons, Federally Qualified Health Centers, Public Health and Community Services across the state of Maine and others who provided generous support and insights.

Target audience was anyone with a vested interest in public health and healthcare including medical staff, community board members, volunteers, donors and members of the general public. The surveys were conducted across the eight participating Maine Counties of Aroostook, Cumberland, Hancock, Kennebec, Penobscot, Piscataquis, Somerset, Washington by 17 partnering Maine Hospitals, 5 local Public Health Districts and 11 Healthy Maine Partnerships. The following sectors were represented:

- Healthy Aroostook
- Northern Maine Medical Center
- Public Health Nursing
- Aroostook Mental Health Services
- Wabanaki Public Health
- Town of Madawaska

**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, 20a, 20b, 20c, 20d, 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.

- UMFK Student
- Power of Prevention
- Fish River Rural Health
- Maine Quality Counts
- U. Maine Cooperative Extension
- Visiting Nurses of Aroostook
- Town of Fort Kent
- The Aroostook Medical Center
- Fiddlehead Focus News
- Maine CDC
- Pines Health Services
- University of Maine at Fort Kent
- Northern Maine Development Commission
- Community Voices
- Community Members

**Northern Maine Medical Center:**

Part V, Section B, Line 5: Attention was taken to include a broad representation from the community. This took place in two ways. First, the stakeholders were invited to participate in public forums. Second, four work groups were convened to address each of the four priorities selected. A facilitator was identified for each group to lead the ongoing discussion and work to address strategies and action plans for each of the priorities.

**The following sectors were represented:**

**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, 20a, 20b, 20c, 20d, 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.

- AMHC
- UMFK Nursing Division
- NMMC Director of Nursing
- NMMC Pharmacist
- Life by Design
- Agency on Aging
- NMMC Care Manager
- Valley School Substance Abuse Counselor
- UMFK Behavioral Health
- U. Maine Cooperative Extension
- NMMC Social Worker
- NMMC NDPP Trainer PA
- Hope & Justice
- NMMC Financial Counselor
- NMMC Practice Coordinator
- NMMC Community Educator
- Power of Prevention
- FK High School Wellness
- NMMC Psych Unit Leader
- FK Recreation Director
- UMFK Student
- NMMC Communications
- Catholic Charities
- FK Community Development

**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, 20a, 20b, 20c, 20d, 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.

Northern Maine Medical Center:

Part V, Section B, Line 6a: The following hospitals were included in the collaborative community health assessment: Cary Medical Center, Down East Community Hospital, Houlton Regional Hospital, Maine Coast Memorial Hospital, Mayo Regional Hospital, Millinocket Regional Hospital, Mount Desert Island Hospital, Northern Maine Medical Center, and Redington-Fairview General Hospital.

Northern Maine Medical Center:

Part V, Section B, Line 6b: Aroostook Mental Health Center - St. John Valley Public Schools - University of Maine, Fort Kent, Behavioral Health and Nursing Divisions - Fish River Rural Health Center - Healthy Maine Partnerships - University of Maine Cooperative Extension Service - Town Government and Recreation Departments - Life by Design Mental Health - Clergy - Aroostook Agency on Aging

Northern Maine Medical Center:

Part V, Section B, Line 7d: The St. John Valley assessment has been posted on the NMMC website since late 2014, as soon as it became available. The report is also available free upon request.

Each year, thereafter, 2015-2016, 2016-2017, 2017-2018, an updated report was posted on the Northern Maine Medical Center website with instructions on how to access the updates. For the newest identified priorities for the start of the new cycle: 2017-2021, the same process will be used to keep

**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, 20a, 20b, 20c, 20d, 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.

the public apprised of the priorities and the actions. The hospital's Community Liaison Committee of the Board of Trustees is also provided a summary on an annual basis.

In addition, contact information is provided on the website for individuals who wish to request a free paper copy. Individuals may also call NMMC to request a free copy.

Northern Maine Medical Center:

Part V, Section B, Line 11: The CHNA cycle completed in 2017 reported several successes related to the three priorities from the previous CHNA cycle of: substance abuse, healthy food and nutrition and cardiovascular health. With similar priorities, with the addition of a new priority in the area of mental health, requiring continued strategies for improvement, actions will be expanded based on need, community interaction and lessons learned. The NMMC Board of Trustees approved high level action plan has begun moving forward as follows:

Priority #1 Physical Activity, Nutrition and Weight

- Focus on gaps identified to provide physical activity opportunities and develop a plan to engage local students

- Expand food insecurity assessments in order to identify and serve a greater portion of the population

**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, 20a, 20b, 20c, 20d, 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.

- Create a mechanism to better communicate available physical activity and nutrition programs

Priority #2 Mental Health and Access

- Create community partnerships to support the school age population dealing with mental illness

- Promote public education through interagency collaboration

- Develop a framework of agency resources

- Utilize local university for grant writing resources

- Create more opportunities to screen for mental illness

- Develop community-wide speaker's bureau

Priority #3 Substances and Alcohol Use (includes tobacco use)

- Collaborate with the National Alliance on Mental Health for services not currently in place

- Funnel community events through a central point to reach more of the public

- Offer an annual retreat to convene community partners for brainstorming

**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, 20a, 20b, 20c, 20d, 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.

and strategic planning to address substance and alcohol use

Priority #4 Cardiovascular Disease

- Create a network of public education using multiple formats

- Implement a collaborative tobacco cessation program

- Implement a feasibility study for reintroducing cardiac rehabilitation

- Promote heart health in conjunction with American Heart Association initiatives

Priority #1 Physical Activity, Nutrition and Weight

2018-2019 Actions

1. Through an education outreach program at a hospital owned community retail pharmacy, monthly education is provided to the public, free of charge, on topics that included: selecting herbal and natural supplements 6/25/19, summer health and wellness 7/16/19, healthy holiday eating on 11/19/19, healthy eating and understanding food labels 12/17/19.

2. Community events were hosted to encourage physical activity at all age levels: Superhero 5K walk and run event and Summer Rally in the Valley mountain bike festival.

**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, 20a, 20b, 20c, 20d, 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.

3. NMMC participated in Rumpus for Reading with the local elementary school. The event focused around physical activity to raise money for books.

4. An additional site (in St. Agatha, ME) was added to offer free Bone Builder classes. NMMC provided the instructor training and the weights (at no cost) for all participants.

5. Access to diabetes education classes was expanded using available technology to make it easier for more participants to attend the classes, removing the barrier of travel to attend classes. To support diabetes awareness, weekly diabetes education segments were posted on NMMC social media.

Priority #2 Mental Health and Access

2018-2019 Actions

1. Through an education outreach program at a hospital owned community retail pharmacy, monthly education is provided to the public, free of charge, on topics that included mental health wellness.

2. An NMMC mental health provider was the guest speaker at a hospital Guild meeting in March 2019 where she spoke on mental health wellness.

3. In June 2019, NMMC Psychiatrist, Dr. Mark Overton and Nurse Practitioner, Ryan Conley, taught a mental health class for the nursing

**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, 20a, 20b, 20c, 20d, 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.

students at the University of Maine at Fort Kent.

4. NMMC social workers hosted the annual Suicide Awareness Walk on 9/7/19.

5. In April of 2019, NMMC, along with community partners, launched the Yellow Tulip Project, community-wide. The event was covered by local media and will continue annually. The purpose of the project is to raise awareness for suicide prevention and to 'smash the stigma' of mental illness.

6. Mental health Nurse Practitioner, Melissa Stoliker, offered a free public presentation on Seasonal Affective Disorder in partnership with the University of Maine at Fort Kent Student Nurses' Organization.

Priority #3 Substances and Alcohol Use (includes tobacco use)

2018-2019 Actions

1. On March 11, 2019, Family Practitioner, Dr. Silwana Sidorczyk and Licensed Substance Abuse Counselor, Katia Sirois, were part of a guest panel at the University of Maine at Fort Kent. The topic for the free program to educate the public covered the topic of the opioid epidemic.

2. Through an education outreach program at a hospital owned community retail pharmacy, monthly education is provided to the public, free of charge, on topics that included opioid resources and tobacco cessation 7/23/19.

**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, 20a, 20b, 20c, 20d, 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.

3. NMMC partnered with the local schools to host a presentation for school aged children about the dangers of the opioid epidemic.

4. The head of Maine's opioid program, Gordon Smith, was a guest speaker on 9/9/19 when he spoke with the medical community on the status of the epidemic and strategies to stem the increasing epidemic.

5. Medical student from the Frank Netter Medical School visited the Madawaska high school to speak with students on the dangers of vaping.

6. NMMC's Opioid Committee created a comprehensive booklet of resources for patients on the effects of opioids along with resources available in Aroostook County.

7. NMMC partnered with the University of Maine at Fort Kent and the local mental health agency, AMHC, to host a recovery event to coincide with National Recovery Month in September 2019. The event was free to the public and included activities for individuals of all ages to attend the event.

Priority #4 Cardiovascular Disease

2018-2019 Actions

1. On 1/5/19, Beat the Pack tobacco cessation classes were offered to the public free of charge.

**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, 20a, 20b, 20c, 20d, 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.

2. Through an education outreach program at a hospital owned community retail pharmacy, monthly education is provided to the public, free of charge, on topics that included heart health and knowledge about how to identify one's risks in February 2019, free blood sugar screening during National Diabetes Month in November 2019.

3. One of NMMC's ED physicians provided free Citizen CPR classes to the public in June 2019. The use of automated defibrillator devices was also included in the education.

4. NMMC clinical personnel had a presence at a health and safety fair held at the Madawaska high school.

5. In May of 2019, NMMC clinical staff and providers were provided training in tobacco intervention skills by Karina Alexander.

6. On 9/16, 9/18 and 9/30/19, NMMC Community Educator, Erin Pelletier and Family Practice provider, Dr. Silwana Sidorczyk launched the annual Tar Wars tobacco awareness program in all St. John Valley schools at the fifth-grade level. The program includes continues work in the classroom after the initial presentations and a poster project to follow which is recognized at the state of Maine level.

7. Third year medical students from the Netter School of Medicine participated in a large health and wellness event geared toward school age children. The day-long program promoted fun with physical activity, facts

**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, 20a, 20b, 20c, 20d, 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.

about sugary drinks and the effects of tobacco. The program was held in partnership with the Student Nurses' Organization of the University of Maine at Fort Kent.

Other areas of need identified for the most recent CHNA cycle, besides the top four priorities listed above, will remain on the table to be addressed as resources become available. These are: cancer care, diabetes and elder health. In terms of cancer care, the data reported reduced cases. Related to diabetes, priority #1 indirectly addresses this area with the education and resources on healthy eating and physical activity. Lastly, elder health was not specifically listed, however, several of the physical activity and healthy eating initiatives do address the older population so although it was not selected as a top priority, it is being addressed on multiple fronts.

Northern Maine Medical Center

Part V, line 16c, FAP Plain Language Summary website:

<http://www.nmmc.org/billing/>

Northern Maine Medical Center:

Part V, Section B, Line 24: Individuals are billed at gross amounts and charges are adjusted accordingly, if they qualify for assistance.



**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.

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**Part I, Line 7:**

The amounts reported on Lines 7a & 7b were computed using a cost-to-charge ratio. Amounts on line 7g are derived from internal financial/cost accounting systems.

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**Part I, Line 7g:**

Subsidized health services on line 7g include physician clinics, rural health centers, a skilled nursing facility, and emergency room.

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**Part II, Community Building Activities:**

N/A

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**Part III, Line 4:**

In evaluating the collectibility of accounts receivable, the Medical Center analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for doubtful accounts. Management regularly reviews data about these major payor sources in evaluating the

**Part VI** Supplemental Information (Continuation)

sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Medical Center analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for doubtful accounts, if necessary. For receivables associated with self-pay patients (which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Medical Center records a provision for doubtful accounts in the period of service based on past experience, which indicates that many patients are unable or unwilling to pay amounts for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or eligible) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.

## Part III, Line 9b:

Our collection policy stipulates that NMMC makes reasonable efforts to identify those individuals that may qualify for assistance. In the first 120 days, patients may request to begin the Financial Assistance process and collection activity is put on hold until the process is completed. If the patient qualifies, no further collection activity will occur going forward for that account. If patient does not qualify, collection activity resumes from point it was put on hold.

## Part VI, Line 2:

Please see Schedule H, Part V, Section B, Line 5 for a description of NMMC's assessment process.

**Part VI** Supplemental Information (Continuation)

Part VI, Line 3:

We notify patients and customers about access to assistance in various ways. The simplest way is the signage, pamphlets, and educational material located around the Organization and in various offices. In every patient access/patient financial services area is a sign explaining the availability of free/discounted care and the Federal Poverty Guidelines. There are also pamphlets located in the outpatient areas explaining free/discounted care and providing information on Mainecare. For inpatients, there is a book in each room which provides all the information on all programs available.

Through the patient accounting department, we provide information about these statements. We also counsel patients on the phone about all the programs available whether it is Medicaid or a hospital program.

Part VI, Line 4:

Northern Maine Medical Center is a 94 licensed bed (27 A&P which includes swing beds, 6 ICU beds, 16 Psych beds, and 45 SNF beds), full-service, acute-care, not-for profit hospital located in Fort Kent, Maine (Aroostook County). The Hospital is accredited by the joint commission and its mission is to serve its communities with excellence in health care. Its services include acute inpatient, psych inpatient, SNF, 24-hour emergency center, diagnostic, and surgical services. Along with these hospital services, the Hospital employs/contracts with the majority of primary and specialty care physicians in the area.

Part VI, Line 5:

Northern Maine Medical Center is a local, not-for-profit hospital that

**Part VI** Supplemental Information (Continuation)

serves its local communities and people regardless of their ability to  
pay. Northern Maine provides financial assistance and sliding scale  
discounts to self-pay and low-income patients. Also the Hospital  
participates in government-sponsored health care programs including  
Medicare, Medicaid, VA, and Tricare. The volunteer board of trustees sets  
the strategic direction for the Hospital and is comprised of community  
members from the Hospital's service area. This group is made up of local  
business owners, professionals, and retirees. Northern Maine's non-profit  
status allows the Hospital to reinvest any excess of revenues over expense  
back into the Hospital to continuously improve the medical care it  
delivers. The Hospital allows access to healthcare that would otherwise  
be difficult. The Hospital is the main employer for the local physicians,  
including specialty physicians that would otherwise have to be accessed  
out of the area.

**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.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

**2019**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization: **Northern Maine Medical Center**  
 Employer identification number: **01-0234189**

**Part I Questions Regarding Compensation**

**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.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain ..... **1b**

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? ..... **2**

**3** Indicate which, if any, of the following the 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.

- |  |   |
|--|---|
| <input type="checkbox"/> Compensation committee              | <input checked="" type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? ..... **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? ..... **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? ..... **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? ..... **5a**
- b** Any related organization? ..... **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? ..... **6a**
- b** Any related organization? ..... **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III ..... **7**

**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 ..... **8**

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? ..... **9**

	Yes	No
<b>1b</b>		
<b>2</b>		
<b>4a</b>		<b>X</b>
<b>4b</b>		<b>X</b>
<b>4c</b>		<b>X</b>
<b>5a</b>		<b>X</b>
<b>5b</b>		<b>X</b>
<b>6a</b>		<b>X</b>
<b>6b</b>		<b>X</b>
<b>7</b>	<b>X</b>	
<b>8</b>		<b>X</b>
<b>9</b>		

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

Schedule J (Form 990) 2019

**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 aren't 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				
(1) Dr. Erik St. Pierre, M.D. Director	(i)	583,951.	132,581.	19,690.	8,400.	27,027.	771,649.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Peter J. Sirois President/CEO	(i)	284,413.	30,000.	23,413.	8,400.	26,178.	372,404.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Cindy L. Daigle Treasurer/CFO	(i)	190,539.	8,457.	14,092.	6,131.	24,815.	244,034.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Alain Bois Secretary/COO	(i)	168,293.	2,796.	19,400.	2,073.	15,864.	208,426.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Dr. Anoushfar Shahriar General Surgeon	(i)	478,475.	11,312.	84,606.	8,400.	28,097.	610,890.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) Dr. John Hallberg Orthopedic Surgeon	(i)	521,181.	13,543.	20,700.	8,400.	26,122.	589,946.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Dr. John Hotchkiss Radiologist	(i)	525,068.	0.	25,270.	8,400.	12,999.	571,737.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Dr. Michael Sullivan Chief Medical Officer/Hospitalist	(i)	278,864.	224,832.	26,070.	8,400.	28,318.	566,484.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Dr. Mark Overton Psychiatrist	(i)	490,561.	36,676.	1,980.	0.	24,297.	553,514.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**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.

**Part I, Line 7:**

The bonus paid to Peter Sirois, CEO, has set point criteria for earning specific bonus levels/amounts. The Board awards points based on the accomplishment of pre-established objectives/targets. Points are tabulated with the final score determining bonus level achieved. The Board meets with the CEO to discuss performance including those objectives/targets and based on that meeting award the points and derive the bonus amount.

Dr. Erik St. Pierre, Dr. Anoushfar Shahriar, Dr. John Hallberg, Dr. John Hotchkiss, Dr. Michael Sullivan and Dr. Mark Overton received annual bonuses based on their performance.

Cindy Daigle and Alain Bois received Christmas bonuses.

**Supplemental Information on Tax-Exempt Bonds**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
▶ **Attach to Form 990.** ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization  
**Northern Maine Medical Center**

Employer identification number  
**01-0234189**

Part I	Bond Issues											
	See Part VI for Columns (a) and (f) Continuations											
	(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
Yes							No	Yes	No	Yes	No	
	Maine Health and Higher Education Facilities Aut	01-0314384	56042RUP5	11/06/19	40862459.	To refinance existing debt and		X		X	X	
A												
B												
C												
D												

Part II	Proceeds								
		A	B	C	D				
1	Amount of bonds retired	320,452.							
2	Amount of bonds legally defeased								
3	Total proceeds of issue	15,820,042.							
4	Gross proceeds in reserve funds	981,150.							
5	Capitalized interest from proceeds	293,305.							
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	209,443.							
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	7,361,187.							
11	Other spent proceeds	6,974,957.							
12	Other unspent proceeds								
13	Year of substantial completion	2020							
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X							
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X						
16	Has the final allocation of proceeds been made?	X							
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X							

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

Schedule K (Form 990) 2019

<b>Part III Private Business Use</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....		X						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X						
<b>b</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?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X						
<b>d</b> 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? .....								
<b>4</b> 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 .....								
<b>5</b> 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 .....								
<b>6</b> Total of lines 4 and 5 .....								
<b>7</b> Does the bond issue meet the private security or payment test? .....		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....								
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> 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							

<b>Part IV Arbitrage</b>								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? .....		X						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? .....	X							
<b>b</b> Exception to rebate? .....		X						
<b>c</b> No rebate due? .....		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....								
<b>3</b> Is the bond issue a variable rate issue? .....		X						

**Part IV Arbitrage** (continued)

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of hedge .....								
<b>d</b> Was the hedge superintegrated? .....								
<b>e</b> Was the hedge terminated? .....								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of GIC .....								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? .....								
<b>6</b> Were any gross proceeds invested beyond an available temporary period? .....		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....	X							

**Part V Procedures To Undertake Corrective Action**

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

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

**Schedule K, Part I, Bond Issues:**

(a) Issuer Name: Maine Health and Higher Education Facilities Authority

(f) Description of Purpose:

To refinance existing debt and fund new construction



**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
Michelle L. Plourde	Family member of Pe	98,829.	Employment		X
Nicole Marquis	Family member of Pe	108,384.	Employment		X
Robin Werntgen	Family member of Pe	84,174.	Employment		X

**Part V Supplemental Information.**

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

Sch L, Part IV, Business Transactions Involving Interested Persons:

(a) Name of Person: Michelle L. Plourde

(b) Relationship Between Interested Person and Organization:

Family member of Peter Sirois, Hospital CEO

(a) Name of Person: Nicole Marquis

(b) Relationship Between Interested Person and Organization:

Family member of Peter Sirois, Hospital CEO

(a) Name of Person: Robin Werntgen

(b) Relationship Between Interested Person and Organization:

Family member of Peter Sirois, Hospital CEO

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2019**

Open to Public  
Inspection

Name of the organization

Northern Maine Medical Center

Employer identification number

01-0234189

Form 990, Part VI, Section B, line 11b:

The Form 990 is prepared by the Organization's independent public accounting firm and thoroughly reviewed by the CFO and Controller. The completed form is sent electronically to Board members prior to the form being filed. In addition, CEO has documents for review prior to sending to the Board members and has opportunity to request any edits. When the forms are sent to Board members, they are instructed to contact CEO or CFO with questions. Any questions are responded to and at the following Finance or Board meetings, CFO provides ability for anyone to ask any additional questions. Finance Committee may request a formal/detailed presentation by consultants if deemed necessary but have not requested that level of review recently.

Form 990, Part VI, Section B, Line 12c:

On an annual basis, Board Members must read the Organization's conflict of interest policy, disclose any potential conflicts, and return the signed statement to Administration. If topics arise where a Member has an actual or potential conflict, the group will determine the level to which the individual may be involved in discussions and the member with the conflict will not have a vote. In some instances, the member will be excused from the meeting and can only rejoin when the Board has moved on to a different topic.

Form 990, Part VI, Section B, Line 15:

The Board of Directors determines the compensation of the CEO using compensation studies and comparability data. The CEO determines the

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

932211 09-06-19

Name of the organization Northern Maine Medical Center	Employer identification number 01-0234189
---	--

compensation of other officers and key employees in a similar manner.

Form 990, Part VI, Section C, Line 19:

The Organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request.

Form 990, Part X, Line 10: Land, Buildings, and Equipment

Section 1.263(a)-3(n) Election:

Northern Maine Medical Center

194 East Main Street

Fort Kent, ME 04743

EIN: 01-0234189

Northern Maine Medical Center is electing to capitalize repair and maintenance costs under Regulation Section 1.263(a)-3(n).

**SCHEDULE R  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2019**

Open to Public Inspection

Name of the organization **Northern Maine Medical Center** Employer identification number **01-0234189**

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
Valley Medical Association - 22-3245434 194 East Main Street Fort Kent, ME 04743	Medical Physician Practice	Maine	501(c)(3)	Line 3	Northern Maine Medical Center	X	

**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	

**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

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

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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

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

**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)				
(2)				
(3)				
(4)				
(5)				
(6)				







**Part III Total Unrelated Business Taxable Income**

32	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	32	-286,862.
33	Amounts paid for disallowed fringes	33	
34	Charitable contributions (see instructions for limitation rules)	34	0.
35	Total unrelated business taxable income before pre-2018 NOLs and specific deduction. Subtract line 34 from the sum of lines 32 and 33	35	-286,862.
36	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions) Stmt 6	36	0.
37	Total of unrelated business taxable income before specific deduction. Subtract line 36 from line 35	37	-286,862.
38	Specific deduction (Generally \$1,000, but see line 38 instructions for exceptions)	38	1,000.
39	<b>Unrelated business taxable income.</b> Subtract line 38 from line 37. If line 38 is greater than line 37, enter the smaller of zero or line 37	39	-286,862.

**Part IV Tax Computation**

40	<b>Organizations Taxable as Corporations.</b> Multiply line 39 by 21% (0.21)	40	0.
41	<b>Trusts Taxable at Trust Rates.</b> See instructions for tax computation. Income tax on the amount on line 39 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	41	
42	<b>Proxy tax.</b> See instructions	42	
43	Alternative minimum tax (trusts only)	43	
44	<b>Tax on Noncompliant Facility Income.</b> See instructions	44	
45	<b>Total.</b> Add lines 42, 43, and 44 to line 40 or 41, whichever applies	45	0.

**Part V Tax and Payments**

46a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	46a	
b	Other credits (see instructions)	46b	
c	General business credit. Attach Form 3800	46c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	46d	
e	<b>Total credits.</b> Add lines 46a through 46d	46e	
47	Subtract line 46e from line 45	47	0.
48	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	48	
49	<b>Total tax.</b> Add lines 47 and 48 (see instructions)	49	0.
50	2019 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 3	50	0.
51a	Payments: A 2018 overpayment credited to 2019	51a	
b	2019 estimated tax payments	51b	
c	Tax deposited with Form 8868	51c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	51d	
e	Backup withholding (see instructions)	51e	
f	Credit for small employer health insurance premiums (attach Form 8941)	51f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	51g	
52	<b>Total payments.</b> Add lines 51a through 51g	52	
53	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	53	
54	<b>Tax due.</b> If line 52 is less than the total of lines 49, 50, and 53, enter amount owed	54	
55	<b>Overpayment.</b> If line 52 is larger than the total of lines 49, 50, and 53, enter amount overpaid	55	
56	Enter the amount of line 55 you want: <b>Credited to 2020 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>	56	

**Part VI Statements Regarding Certain Activities and Other Information** (see instructions)

57	At any time during the 2019 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
58	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
59	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

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 taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here**  
 Signature of officer: \_\_\_\_\_ Date: \_\_\_\_\_ CEO Title: \_\_\_\_\_  
 May the IRS discuss this return with the preparer shown below (see instructions)?  Yes  No

**Paid Preparer Use Only**  
 Print/Type preparer's name: Joseph R. Byrne  
 Preparer's signature: Joseph R. Byrne  
 Date: 08/10/21  
 Check  if self-employed  
 PTIN: P01289281  
 Firm's name: Berry Dunn McNeil & Parker, LLC  
 Firm's EIN: 01-0523282  
 Firm's address: PO BOX 1100, Portland, ME 04104-1100  
 Phone no.: (207) 775-2387

**Schedule A - Cost of Goods Sold.** Enter method of inventory valuation ► **N/A**

1	Inventory at beginning of year .....	1		6	Inventory at end of year .....	6			
2	Purchases .....	2		7	<b>Cost of goods sold.</b> Subtract line 6 from line 5. Enter here and in Part I, line 2 .....	7			
3	Cost of labor .....	3		8	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? .....			Yes	No
4a	Additional section 263A costs (attach schedule) .....	4a							
b	Other costs (attach schedule) .....	4b							
5	<b>Total.</b> Add lines 1 through 4b .....	5							

**Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)**

(see instructions)

1. Description of property

(1)	
(2)	
(3)	
(4)	

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total	0.	Total 0.

(c) **Total income.** Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) .....

(b) **Total deductions.** Enter here and on page 1, Part I, line 6, column (B) ... 0.

**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property	2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property		
		(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)	
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
<b>Totals</b> .....			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
<b>Total dividends-received deductions</b> included in column 8 .....				0.

**Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations** (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

**Nonexempt Controlled Organizations**

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
<b>Totals</b> .....			0.	0.

**Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization** (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
<b>Totals</b> .....		0.		0.

**Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income** (see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
	Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).				Enter here and on page 1, Part II, line 25.
<b>Totals</b> .....	0.	0.				0.

**Schedule J - Advertising Income** (see instructions)

**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals</b> (carry to Part II, line (5)) .....	0.	0.				0.

**Part II** **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
<b>Totals from Part I</b> .....	<b>0.</b>	<b>0.</b>				<b>0.</b>
<b>Totals, Part II (lines 1-5)</b> .....	Enter here and on page 1, Part I, line 11, col. (A). <b>0.</b>	Enter here and on page 1, Part I, line 11, col. (B). <b>0.</b>				Enter here and on page 1, Part II, line 26. <b>0.</b>

**Schedule K - Compensation of Officers, Directors, and Trustees** (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
<b>Total.</b> Enter here and on page 1, Part II, line 14 .....			<b>0.</b>

Form 990-T	Other Income	Statement 1
Description		Amount
Other Income		5,170.
Total to Form 990-T, Page 1, line 12		5,170.

Form 990-T	Interest Paid	Statement 2
Description		Amount
Interest Expense		3,983.
Total to Form 990-T, Page 1, line 18		3,983.

Form 990-T	Other Deductions	Statement 3
Description		Amount
Supplies		2,240,044.
Utilities		13,245.
Minor Equipment		1,575.
Rent Expense		1,908.
Miscellaneous Expense		33,862.
Travel		8,132.
Third Party Fees		154,430.
Consulting		5,972.
Education		40.
Amortization		20,643.
Total to Form 990-T, Page 1, line 27		2,479,851.

Form 990-T	Parent Corporation's Name and Identifying Number	Statement 4
Corporation's Name		Identifying No
Northern Maine Medical Center		01-0234189

Form 990-T		Net Operating Loss Deduction		Statement 5
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
09/30/19	402,093.	0.	402,093.	402,093.
NOL Carryover Available This Year			402,093.	402,093.

Form 990-T		Net Operating Loss Deduction		Statement 6
Tax Year	Loss Sustained	Loss Previously Applied	Loss Remaining	Available This Year
09/30/11	34,290.	0.	34,290.	34,290.
09/30/12	32,194.	0.	32,194.	32,194.
09/30/13	39,967.	0.	39,967.	39,967.
09/30/14	18,547.	0.	18,547.	18,547.
09/30/15	10,762.	0.	10,762.	10,762.
09/30/18	25,154.	0.	25,154.	25,154.
NOL Carryover Available This Year			160,914.	160,914.

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property) 990-T

OMB No. 1545-0172

**2019**  
Attachment  
Sequence No. **179**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

Name(s) shown on return <b>Northern Maine Medical Center</b>	Business or activity to which this form relates <b>Form 990-T Page 1</b>	Identifying number <b>01-0234189</b>
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**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions) .....	<b>1</b>	1,020,000.
2 Total cost of section 179 property placed in service (see instructions) .....	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation .....	<b>3</b>	2,550,000.
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	<b>4</b>	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	<b>5</b>	
<b>6</b> (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property. Enter the amount from line 29 .....	<b>7</b>	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	<b>8</b>	
9 Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8 .....	<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2018 Form 4562 .....	<b>10</b>	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	<b>11</b>	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11 .....	<b>12</b>	
13 Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12 .....	<b>13</b>	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year .....	<b>14</b>	
15 Property subject to section 168(f)(1) election .....	<b>15</b>	
16 Other depreciation (including ACRS) .....	<b>16</b>	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2019 .....	<b>17</b>	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here .....	<input type="checkbox"/>	

**Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
<b>19a</b> 3-year property						
<b>b</b> 5-year property						
<b>c</b> 7-year property						
<b>d</b> 10-year property						
<b>e</b> 15-year property						
<b>f</b> 20-year property						
<b>g</b> 25-year property			25 yrs.		S/L	
<b>h</b> Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
<b>i</b> Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

<b>20a</b> Class life					S/L
<b>b</b> 12-year			12 yrs.		S/L
<b>c</b> 30-year	/		30 yrs.	MM	S/L
<b>d</b> 40-year	/		40 yrs.	MM	S/L

**Part IV Summary (See instructions.)**

21 Listed property. Enter amount from line 28 .....	<b>21</b>	
22 <b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	<b>22</b>	36,490.
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	<b>23</b>	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

▶ **File a separate application for each return.**  
▶ **Go to [www.irs.gov/Form8868](http://www.irs.gov/Form8868) for the latest information.**

**Electronic filing (e-file).** You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit [www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits](http://www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits).

**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>Northern Maine Medical Center</b>	Taxpayer identification number (TIN) <b>01-0234189</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>194 East Main Street</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Fort Kent, ME 04743</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**Peter Sirois**

- The books are in the care of ▶ **194 East Main Street - Fort Kent, ME 04743**  
Telephone No. ▶ **(207)834-3155** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **August 16, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
 ▶  calendar year \_\_\_\_\_ or  
 ▶  tax year beginning **OCT 1, 2019**, and ending **SEP 30, 2020**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

# Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury  
Internal Revenue Service

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**Automatic 6-Month Extension of Time.** Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

<b>Type or print</b>	Name of exempt organization or other filer, see instructions. <b>Northern Maine Medical Center</b>	Taxpayer identification number (TIN) <b>01-0234189</b>
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. <b>194 East Main Street</b>	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. <b>Fort Kent, ME 04743</b>	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 7

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

**Peter Sirois**

- The books are in the care of ▶ **194 East Main Street - Fort Kent, ME 04743**  
Telephone No. ▶ **(207)834-3155** Fax No. ▶ \_\_\_\_\_
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) \_\_\_\_\_. If this is for the whole group, check this box . If it is for part of the group, check this box  and attach a list with the names and TINs of all members the extension is for.

**1** I request an automatic 6-month extension of time until **August 16, 2021**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:  
▶  calendar year \_\_\_\_\_ or  
▶  tax year beginning **OCT 1, 2019**, and ending **SEP 30, 2020**.

**2** If the tax year entered in line 1 is for less than 12 months, check reason:  Initial return  Final return  
 Change in accounting period

<b>3a</b> If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	<b>3a</b>	\$	0.
<b>b</b> If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	<b>3b</b>	\$	0.
<b>c Balance due.</b> Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	<b>3c</b>	\$	0.

**Caution:** If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.



# Northern Maine Medical Center and Subsidiary

CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2020 and 2019  
With Independent Auditor's Report

## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Northern Maine Medical Center and Subsidiary

We have audited the accompanying consolidated financial statements of Northern Maine Medical Center and Subsidiary, which comprise the consolidated balance sheets as of September 30, 2020 and 2019, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Northern Maine Medical Center and Subsidiary as of September 30, 2020 and 2019, and the consolidated results of their operations, changes in their net assets, and their cash flows for the years then ended, in accordance with U.S. generally accepted accounting principles.

Board of Trustees  
Northern Maine Medical Center and Subsidiary

**Other Matter**

*Changes in Accounting Principles*

As discussed in Note 1 to the consolidated financial statements, in 2020 Northern Maine Medical Center and Subsidiary adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, and FASB ASU No. 2016-18, *Restricted Cash*. Our opinion is not modified with respect to these matters.

*Berry Dunn McNeil & Parker, LLC*

Portland, Maine  
January 12, 2021

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Consolidated Balance Sheets**

**September 30, 2020 and 2019**

**ASSETS**

	<u>2020</u>	<u>2019</u>
Current assets		
Cash and cash equivalents	\$ 33,809,242	\$ 13,992,965
Certificates of deposit	123,509	2,728,350
Patient accounts receivable, less allowance for doubtful accounts of approximately \$1,532,000 in 2020 and \$2,187,000 in 2019	5,796,017	6,283,034
Estimated third-party payor settlements, net	1,643,879	728,735
Supplies and inventory	1,333,739	1,280,226
Prepaid expenses and other current assets	<u>1,515,860</u>	<u>1,129,087</u>
Total current assets	44,222,246	26,142,397
Assets limited as to use or donor-restricted	5,727,065	1,962,661
Property and equipment, net	27,411,566	19,646,299
Other assets	<u>2,820,110</u>	<u>2,406,860</u>
Total assets	<u>\$ 80,180,987</u>	<u>\$ 50,158,217</u>

**LIABILITIES AND NET ASSETS**

Current liabilities		
Accounts payable and accrued expenses	\$ 3,771,135	\$ 1,604,185
Payroll and related liabilities	4,175,509	3,364,040
Current portion of long-term debt	465,459	378,015
Medicare advanced payments	8,667,933	-
Provider relief funds	<u>8,538,598</u>	<u>-</u>
Total current liabilities	25,618,634	5,346,240
Long-term debt, less current portion	13,865,967	6,513,976
Deferred compensation	<u>1,860,343</u>	<u>1,442,881</u>
Total liabilities	<u>41,344,944</u>	<u>13,303,097</u>
Net assets		
Without donor restrictions	38,016,999	36,120,938
With donor restrictions	<u>819,044</u>	<u>734,182</u>
Total net assets	<u>38,836,043</u>	<u>36,855,120</u>
Total liabilities and net assets	<u>\$ 80,180,987</u>	<u>\$ 50,158,217</u>

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

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Consolidated Statements of Operations**

**Years Ended September 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Revenues, gains, and other support without donor restrictions		
Gross patient service revenue	\$ <u>93,886,406</u>	\$ <u>92,247,713</u>
Contractual adjustments	<u>(36,776,243)</u>	<u>(37,797,631)</u>
Charity care	<u>(211,655)</u>	<u>(313,650)</u>
Total adjustments	<u>(36,987,898)</u>	<u>(38,111,281)</u>
Patient service revenue (net of contractual allowances and discounts)	<u>56,898,508</u>	54,136,432
Provision for doubtful accounts	<u>(1,686,040)</u>	<u>(1,740,077)</u>
Net patient service revenue	<u>55,212,468</u>	52,396,355
Provider relief fund revenue	<u>2,384,429</u>	-
Other revenue	<u>6,048,134</u>	6,497,812
Net assets released from restrictions used for operations	<u>79,403</u>	<u>92,512</u>
Total revenues, gains and other support without donor restrictions	<u>63,724,434</u>	<u>58,986,679</u>
Operating expenses		
Salaries and wages	<u>34,903,984</u>	31,741,170
Payroll taxes	<u>2,094,793</u>	1,934,652
Employee benefits	<u>3,340,527</u>	3,044,305
Legal, audit and consulting	<u>405,229</u>	690,205
Supplies and other operating expenses	<u>17,433,069</u>	17,264,604
Healthcare provider taxes	<u>1,139,289</u>	1,023,290
Depreciation and amortization	<u>2,485,745</u>	2,500,446
Interest	<u>329,958</u>	<u>304,398</u>
Total operating expenses	<u>62,132,594</u>	<u>58,503,070</u>
Income from operations	<u>1,591,840</u>	<u>483,609</u>
Nonoperating gains (losses)		
Investment income	<u>92</u>	345
Other nonoperating income, net	<u>8,235</u>	5,588
Contributions	<u>485,276</u>	80,733
Loss on extinguishment of long-term debt	<u>(189,382)</u>	<u>-</u>
Nonoperating gains, net	<u>304,221</u>	<u>86,666</u>
Excess of revenues, gains and other support over expenses and increase in net assets without donor restrictions	\$ <u>1,896,061</u>	\$ <u>570,275</u>

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

NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

Consolidated Statements of Changes in Net Assets

Years Ended September 30, 2020 and 2019

	<u>2020</u>	<u>2019</u>
Net assets without donor restrictions		
Excess of revenues, gains and other support over expenses and increase in net assets without donor restrictions	<u>\$ 1,896,061</u>	<u>\$ 570,275</u>
Net assets with donor restrictions		
Restricted contributions	127,202	201,868
Restricted investment income	916	518
Net assets released from restrictions used for operations	(79,403)	(92,512)
Change in net unrealized gains on investments	<u>36,147</u>	<u>18,782</u>
Increase in net assets with donor restrictions	<u>84,862</u>	<u>128,656</u>
Increase in net assets	1,980,923	698,931
Net assets, beginning of year	<u>36,855,120</u>	<u>36,156,189</u>
Net assets, end of year	<u>\$38,836,043</u>	<u>\$36,855,120</u>

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

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Consolidated Statements of Cash Flows**

**Years Ended September 30, 2020 and 2019**

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Increase in net assets	\$ 1,980,923	\$ 698,931
Adjustments to reconcile increase in net assets to net cash provided by operating activities		
Depreciation and amortization	2,530,222	2,500,446
Net accretion of bond premium and discount	(44,477)	-
Gain on disposals and sales of property and equipment	(10)	(485)
Loss on extinguishment of long-term debt	189,382	-
Net realized and unrealized gains on investments	(36,147)	(18,782)
Provision for doubtful accounts	1,686,040	1,740,077
Change in:		
Accounts receivable	(1,199,023)	(2,143,656)
Estimated third-party payor settlements	(915,144)	880,277
Supplies, prepaid expenses and other current assets	(440,286)	(309,567)
Other assets	(16,431)	(120,644)
Accounts payable and other operating liabilities	2,158,982	322,473
Provider relief funds	8,538,598	-
Medicare accelerated payments	8,667,933	-
Net cash provided by operating activities	<u>23,100,562</u>	<u>3,549,070</u>
Cash flows from investing activities		
Purchases of property and equipment	(9,463,899)	(2,651,477)
Proceeds from sale of property and equipment	8,500	1,775
Purchases of investments	(508,977)	(271,993)
Proceeds from sale of investments and maturities of certificates of deposit	2,727,968	2,345,460
Net cash used by investing activities	<u>(7,236,408)</u>	<u>(576,235)</u>
Cash flows from financing activities		
Proceeds from issuance of long-term debt	13,053,850	-
Proceeds from bond premium	1,785,042	-
Repayment of long-term debt	(7,334,919)	(746,394)
Payment of bond issuance costs	(209,443)	-
Net cash provided (used) by financing activities	<u>7,294,530</u>	<u>(746,394)</u>
Net increase in cash and cash equivalents and restricted cash	23,158,684	2,226,441
Cash and cash equivalents and restricted cash, beginning of year	<u>14,191,975</u>	<u>11,965,534</u>
Cash and cash equivalents and restricted cash, end of year	\$ <u>37,350,659</u>	\$ <u>14,191,975</u>
Breakdown of cash and cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	\$ 33,809,242	\$ 13,992,965
Restricted cash included in assets limited as to use	3,541,417	199,010
	\$ <u>37,350,659</u>	\$ <u>14,191,975</u>
Supplemental disclosure of cash flow information		
Interest paid	\$ <u>329,958</u>	\$ <u>304,398</u>

Non-cash transactions:

At September 30, 2020, there were \$819,437 of construction-in-progress additions included in accounts payable.

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

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2020 and 2019

### 1. Description of Organization and Summary of Significant Accounting Policies

#### Organization

Northern Maine Medical Center (Medical Center) is a not-for-profit entity consisting of a 49-bed licensed acute care institution and a 45-bed licensed long-term care institution located in Fort Kent, Maine. Valley Medical Association (VMA), a wholly-owned subsidiary of the Medical Center, is a not-for-profit physician practice established to serve the surrounding communities and became inactive October 1, 2017.

The Medical Center is a member of the Maine Rural Health Collaborative (Collaborative), a limited liability company, along with five other Maine healthcare organizations. The purpose of the Collaborative is to promote the effective, efficient, and rational expenditure of each member's resources to preserve and enhance future access to critical, primary, and preventative healthcare services within the communities served by the members.

#### Principles of Consolidation

The consolidated financial statements include the accounts of the Medical Center and its subsidiary, VMA. Upon consolidation, all significant intercompany accounts and transactions are eliminated.

#### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic (ASC) 958, *Not-For-Profit Entities*. Under FASB ASC 958 and FASB ASC 954, *Health Care Entities*, all not-for-profit healthcare organizations are required to provide a balance sheet, a statement of operations, a statement of changes in net assets, and a statement of cash flows. FASB ASC 954 requires reporting amounts for an organization's total assets, liabilities, and net assets in a balance sheet; reporting the change in an organization's net assets in statements of operations and changes in net assets; and reporting the change in its cash and cash equivalents in a statement of cash flows, according to the following net asset classification:

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Medical Center. These net assets may be used at the discretion of the Medical Center's management and the Board of Trustees (Board).

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Medical Center or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of operations and changes in net assets.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2020 and 2019

### **Newly Adopted Accounting Pronouncements**

In 2020, the Medical Center adopted FASB Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*, which clarifies and improves the accounting guidance for contributions received and contributions made. The amendments in this ASU assist entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of ASC 958, *Not-for-Profit Entities*, or as exchange (reciprocal) transactions subject to other accounting guidance, and (2) distinguishing between conditional and unconditional contributions. This ASU was adopted by the Medical Center for the year ended September 30, 2020. Adoption of the ASU did not have a material impact on the Medical Center's financial reporting.

In 2020, the Medical Center adopted FASB ASU No. 2016-18, *Restricted Cash*. ASU No. 2016-18 requires an entity to present restricted cash with cash and cash equivalents in the statement of cash flows. The amount of restricted cash reclassified at the beginning of the year ended September 30, 2019 was \$178,758.

### **Use of Estimates**

The preparation of financial statements in conformity with U.S. generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. The most significant areas which are affected by the use of estimates include the allowance for doubtful accounts, estimated third-party payor settlements, estimated health benefit obligations, and malpractice coverage.

### **Cash and Cash Equivalents**

The Medical Center considers all highly liquid savings deposits, money market funds, and certificates of deposit (CDs) with maturities of three months or less when purchased to be cash equivalents, excluding assets limited as to use.

### **Certificates of Deposit**

CDs with maturities of more than three months when purchased are presented separately from cash and cash equivalents in the consolidated balance sheets.

### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a charge to operations and a credit to a valuation allowance based on its assessment of individual accounts and historical adjustments. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

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In evaluating the collectibility of accounts receivable, the Medical Center analyzes past results and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for doubtful accounts. Management regularly reviews data about these major payor sources in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Medical Center analyzes contractually due amounts and provides an allowance for doubtful accounts and a provision for doubtful accounts, if necessary. For receivables associated with self-pay patients (which include both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill), the Medical Center records a provision for doubtful accounts in the period of service based on past experience, which indicates that many patients are unable or unwilling to pay amounts for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated or eligible) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged against the allowance for doubtful accounts.

During 2020, the Medical Center decreased its estimate of the allowance for doubtful accounts relating to self-pay patients from \$2,187,000 to \$1,532,000, and during 2019 the Medical Center decreased its estimate of the allowance for doubtful accounts relating to self-pay patients from \$2,448,000 to \$2,187,000. During 2020, self-pay write-offs decreased from \$2,217,391 to \$2,171,477, and during 2019 self-pay write-offs increased from \$2,137,693 to \$2,217,391. These fluctuations resulted from trends experienced in collection of amounts due from self-pay patients, an improvement in the aging of self-pay receivables and the reduction of self-pay accounts receivable.

### **Supplies and Inventory**

Supplies and inventory are carried at the lower of cost (determined by the first-in, first-out method) or market.

### **Investments**

The Medical Center reports investments at fair value, and has elected to report all gains in the excess of revenues, gains, and other support over expenses to simplify the presentation of these amounts in the consolidated statements of operations, unless otherwise stipulated by donor or State law. Net appreciation or depreciation on investments is measured based on fair values.

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

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

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### **Assets Limited as to Use or Donor-Restricted**

In connection with its mortgage notes payable to the U.S. Department of Agriculture, Rural Development (RD), the Medical Center was required to establish certain reserve funds. During 2020, the mortgage with RD was refinanced through tax-exempt bonds, eliminating the need for the RD reserve funds. In accordance with terms of the bond agreement, the Medical Center has established certain principal, interest, and construction funds totaling \$3,541,417 at September 30, 2020.

Gifts, grants, and bequests that are restricted by donors for specific operating purposes are accounted for as net assets with donor restrictions until expenditures are made for the purpose specified by the donors.

The foundation, a department of the Medical Center, serves as the fundraising arm of the Medical Center by way of securing, managing, and distributing charitable gifts in support of the Medical Center's mission. All gifts and related income earned on these funds are designated for use in a manner to benefit residents and visitors who depend on quality healthcare. Donations, gifts, and income without donor restrictions recognized on foundation funds are recorded in other nonoperating income in the consolidated statements of operations.

### **Excess of Revenues, Gains and Other Support Over Expenses**

The statement of operations includes excess of revenues, gains and other support over expenses. Changes in net assets without donor restrictions which are excluded from excess of revenues, gains and other support over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired from contributions which by donor restriction were to be used for the purpose of acquiring such assets).

### **Net Patient Service Revenue**

The Medical Center has agreements with third-party payors that provide for payments at amounts different from established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are performed and adjusted in future periods as final settlements are determined. Changes in these estimates are reflected in the financial statements in the year in which they occur.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

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Laws and regulations governing the Medicare and MaineCare programs are complex and subject to interpretation. The Medical Center believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and MaineCare programs.

### **Property and Equipment**

Property and equipment is stated at cost. The Medical Center's policy is to capitalize expenditures for major improvements and charge maintenance and repairs currently for expenditures which do not extend the life of the related assets. Provisions for depreciation are determined principally by the straight-line method at rates which are intended to amortize the cost of assets over their estimated useful lives.

### **Coronavirus Disease (COVID-19)**

In March 2020 the World Health Organization declared COVID-19 a global pandemic and the United States federal government declared COVID-19 a national emergency. The Medical Center implemented an emergency response to ensure the safety of its patients, staff and the community. In an effort to reduce the spread of COVID-19 and in response to the urging of the Centers for Disease Control and Prevention and the U.S. Surgeon General, elective and non-urgent care was postponed beginning in mid-March. Additional factors in this decision were the effort to reduce the use of personal protective equipment which was in critically short supply worldwide.

The Coronavirus Aid, Relief, and Economic Security Act established the Provider Relief Fund (PRF) to support healthcare providers in the battle against the COVID-19 outbreak. The PRF is being administered by the U.S. Department of Health and Human Services. The Medical Center received PRF in the amount of \$10,925,720 during the year ended September 30, 2020. These funds are to be used for qualifying expenses and to cover lost revenue due to COVID-19. The PRF are considered contributions and are recognized as income when qualifying expenditures have been incurred. Management believes the Medical Center met the conditions necessary to recognize \$2,384,429 of PRF as revenue for the year ended September 30, 2020. Management believes the position taken is a reasonable interpretation of the rules currently available. Due to the complexity of the reporting requirements and the continued issuance of clarifying guidance, there is at least a reasonable possibility the amount of income recognized related to qualifying expenses or lost revenues may change by a material amount. Any difference between amounts previously estimated and amounts subsequently determined to be recoverable or payable will be included in income in the year that such amounts become known.

In response to the COVID-19 pandemic, the Center for Medicare and Medicaid Services (CMS) made available an accelerated and advance payment program to Medicare providers. The Medical Center received \$8,667,933 in 2020. Under the program, CMS will begin recouping payment from claims payments one year from the date the respective advances were made to the Medical Center.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

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The CARES Act also provided for an extension of time to remit payroll taxes for the period March 27, 2020 through December 31, 2020. Repayment is allowed over a two-year period with half due by December 31, 2021 and the remainder due by December 31, 2022. At September 30, 2020, approximately \$115,000 of deferred payroll taxes is included in payroll and related liabilities.

### **Charity Care**

The Medical Center accepts all patients regardless of their ability to pay. A patient is classified as a charity care patient by reference to certain established policies of the Medical Center. Essentially, these policies define free services as those services for which no payment is anticipated. In assessing a patient's inability to pay, the Medical Center utilizes generally recognized poverty income levels, but also includes certain cases where incurred charges are significant when compared to income. Charity care provided is not included in net patient service revenue.

### **Accrued Earned Time**

The Medical Center has an earned time policy whereby employees are vested in earned vacation, holiday, and sick pay. All pay for earned time is computed at the employee's current base pay (excluding overtime, shift, and other premiums), and is accrued as earned. Accrued earned time is included in payroll and related liabilities in the consolidated balance sheets.

### **Income Taxes**

The Medical Center and VMA are not-for-profit corporations as described in Section 501(c)(3) of the Internal Revenue Code (the Code), and are exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Management evaluated the Medical Center's tax positions and concluded the Medical Center has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment or disclosure in the consolidated financial statements.

### **Reclassifications**

Certain amounts in the 2019 consolidated financial statements have been reclassified to conform to the 2020 presentation. The reclassifications pertain to CDs with maturities of more than three months to cash and cash equivalents and the reporting of claims for services provided by the Medical Center under its self-insured health plan.

### **Subsequent Events**

For purposes of the preparation of these financial statements in conformity with U.S. GAAP, the Medical Center has considered transactions or events occurring through January 12, 2021, which was the date the financial statements were available to be issued.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

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### 2. Availability and Liquidity of Financial Assets

As of September 30, 2020 and 2019, the Medical Center had working capital of \$18,603,612 and \$20,796,157, respectively, and average days (based on normal expenditures) cash and cash equivalents on hand, excluding PRF, of 155 and 91 at September 30, 2020 and 2019. The Medical Center's goal is generally to maintain financial assets to meet 70 days of operating expenses. As part of the Medical Center's liquidity plan, cash in excess of daily requirements is invested in short-term investments, money market funds, and certificates of deposit.

Financial assets and liquid resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, were as follows as of September 30:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	<b>\$25,270,644</b>	\$ 13,992,965
Certificates of deposit	<b>123,509</b>	2,728,350
Patient accounts receivable, net	<b>5,796,017</b>	6,283,034
Estimated third-party payor settlements, net	<b><u>1,643,879</u></b>	<u>728,735</u>
Financial assets available to meet cash needs for general expenditure within one year	<b><u>\$32,834,049</u></b>	<b><u>\$23,733,084</u></b>

At September 30, 2020, cash and cash equivalents include \$8,667,933 specifically related to Medicare Accelerated Payments. This represents 53 days of cash and cash equivalents on hand.

The Medical Center has assets limited as to use of \$1,366,604 and \$1,029,469 at September 30, 2020 and 2019, respectively, that are internally designated foundation funds for use in a manner to benefit residents and visitors dependent on quality healthcare. Therefore, these assets are not intended for general expenditure within the next year; however, the internally designated amounts could be made available, if necessary.

The Medical Center maintains a \$1,000,000 working capital line of credit, as discussed in Note 6. There was no balance outstanding under the line at September 30, 2020 and 2019.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

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### 3. Investments and Assets Limited as to Use or Donor-Restricted

The composition of assets limited as to use or donor-restricted at September 30, 2020 and 2019 is set forth in the following table. The balances are stated at fair value.

	<u>2020</u>	<u>2019</u>
Debt service, reserve and construction funds		
Cash and cash equivalents	\$ <u>3,541,417</u>	\$ <u>199,010</u>
Internally designated foundation funds		
Cash and cash equivalents	389,138	647,502
Certificates of deposit	957,261	381,967
Pledges receivable	<u>20,205</u>	<u>-</u>
	<u>1,366,604</u>	<u>1,029,469</u>
With donor restrictions - time or purpose		
Cash and cash equivalents	239,004	199,337
Marketable equity securities	73,205	69,261
Mutual funds	<u>506,835</u>	<u>465,584</u>
	<u>819,044</u>	<u>734,182</u>
Total assets limited as to use	\$ <u>5,727,065</u>	\$ <u>1,962,661</u>

### Fair Value Measurement

FASB ASC 820, *Fair Value Measurement*, defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date. In determining fair value, the Medical Center uses various methods including market, income, and cost approaches. Based on these approaches, the Medical Center often utilizes certain assumptions that market participants would use in pricing the asset, including assumptions about risk and/or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Medical Center utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Medical Center is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets carried at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Valuations for assets traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical assets.

Level 2 - Valuations for assets traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar assets.

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Level 3 - Valuations for assets that are derived from other valuation methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer, or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets.

The following table presents the balances of assets measured at fair value at September 30, 2020 and 2019 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<b><u>2020</u></b>				
Cash and cash equivalents	\$ 4,169,559	\$ -	\$ -	\$ 4,169,559
Certificates of deposit	957,261	-	-	957,261
Marketable equity securities	73,205	-	-	73,205
Mutual funds	506,835	-	-	506,835
Investments to fund deferred compensation:				
Equity mutual funds	830,631	-	-	830,631
Fixed income mutual funds	311,299	-	-	311,299
Annuities	<u>-</u>	<u>718,413</u>	<u>-</u>	<u>718,413</u>
Total assets	<u>\$ 6,848,790</u>	<u>\$ 718,413</u>	<u>\$ -</u>	<u>\$ 7,567,203</u>
<b><u>2019</u></b>				
Cash and cash equivalents	\$ 1,045,849	\$ -	\$ -	\$ 1,045,849
Certificates of deposit	381,967	-	-	381,967
Marketable equity securities	69,261	-	-	69,261
Mutual funds	465,584	-	-	465,584
Investments to fund deferred compensation:				
Equity mutual funds	847,258	-	-	847,258
Fixed income mutual funds	276,859	-	-	276,859
Annuities	<u>-</u>	<u>318,764</u>	<u>-</u>	<u>318,764</u>
Total assets	<u>\$ 3,086,778</u>	<u>\$ 318,764</u>	<u>\$ -</u>	<u>\$ 3,405,542</u>

Annuities are valued at deposits made to contracts plus earnings at guaranteed crediting rates, less withdrawals and fees, which approximates fair value based on market interest rates and published life expectancy tables. These are reflected as Level 2.

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**4. Property and Equipment**

A summary of property and equipment follows:

	<u>2020</u>	<u>2019</u>
Land and land improvements	\$ 1,663,406	\$ 1,654,236
Buildings	29,066,059	29,406,472
Equipment	<u>21,288,907</u>	<u>21,037,890</u>
	<b>52,018,372</b>	52,098,598
Accumulated depreciation and amortization	<u>(34,855,365)</u>	<u>(34,457,212)</u>
	<b>17,163,007</b>	17,641,386
Construction in progress	<u>10,248,559</u>	<u>2,004,913</u>
Property and equipment, net	<u><b>\$ 27,411,566</b></u>	<u><b>\$ 19,646,299</b></u>

At September 30, 2020, the costs related to the operating room renovation are included in construction in progress. This project is expected to be completed and placed into service in April 2021 at a total cost of approximately \$12.6 million. At September 30, 2020, capitalized interest of \$246,050 is included in construction in progress.

**5. Other Assets**

Other assets consist of the following at September 30:

	<u>2020</u>	<u>2019</u>
Cash surrender value of life insurance	\$ 409,101	\$ 397,668
Deferred compensation (Note 7)	1,860,343	1,442,881
Goodwill	165,143	185,786
Other	<u>385,523</u>	<u>380,525</u>
	<u><b>\$ 2,820,110</b></u>	<u><b>\$ 2,406,860</b></u>

**6. Borrowings**

A summary of long-term debt follows:

	<u>2020</u>	<u>2019</u>
1.75% loan payable to a bank, due in monthly installments of \$6,271, including principal and interest, through May 2030; collateralized by cash.	\$ -	\$ 731,652
Variable rate at prime minus 1.20% (3.80% at September 30, 2019) loan payable to a bank, due in monthly installments of \$6,401, including principal and interest, through November 2022; collateralized by a certificate of deposit.	-	221,848

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	<u>2020</u>	<u>2019</u>
4.125% mortgage notes payable to RD, due in monthly installments of \$4,904, including principal and interest, through March 2028; collateralized by buildings and all corporate assets.	-	419,884
4.25% loan payable to RD, due in monthly installments of \$6,820, including principal and interest, through December 2025; collateralized by buildings and all corporate assets.	-	446,105
4.25% loan payable to RD, due in monthly installments of \$614, including principal and interest, through April 2024; collateralized by building and all corporate assets.	-	30,397
4.375% loan payable to RD, due in monthly installments of \$2,504, including principal and interest, through April 2024; collateralized by building and all corporate assets.	-	121,309
4.375% loan payable to RD, due in monthly installments of \$2,035, including principal and interest, through April 2024; collateralized by building and all corporate assets.	-	100,885
4.375% loan payable to a bank, due in monthly installments of \$44,000, including principal and interest, through June 2023 changing to \$28,461 until maturity in June 2033; collateralized by substantially all corporate assets.	-	4,152,041
Variable rate at prime minus 1.20% (3.80% at September 30, 2020) loan payable to a bank, due in monthly installments of \$6,472, including principal and interest, through November 2030; collateralized by a certificate of deposit.	-	791,482
1.75% loan payable to a bank, due in monthly installments of \$5,661, including principal and interest, through April 2023; collateralized by cash.	<b>171,477</b>	235,793
Maine Health and Higher Education Facilities Authority (MHHEFA) Revenue Bonds, Series 2019B, interest rates varying between 3% and 5%, principal due in amounts ranging from \$400,000 on July 1, 2021 to \$880,000 on July 1, 2039.	<b><u>12,798,850</u></b>	<u>-</u>
Total long-term debt before bond premium and deferred issuance costs	<b>12,970,327</b>	7,251,396
Unamortized bond premium	<b>1,719,591</b>	-
Unamortized deferred issuance costs	<b><u>(358,492)</u></b>	<u>(359,405)</u>
Total long-term debt	<b>14,331,426</b>	6,891,991
Less current portion	<b><u>(465,459)</u></b>	<u>(378,015)</u>
	<b><u>\$ 13,865,967</u></b>	<b><u>\$ 6,513,976</u></b>

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

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In November 2019, MHHEFA issued \$14,035,000 of Series 2019B Bonds for the benefit of the Medical Center. The proceeds from the bonds were used to refinance all of the Medical Center's outstanding borrowings, except the loan maturing in April 2023, and fund a portion of operating room renovations of \$12.6 million. The bonds are collateralized by all assets of the Medical Center.

The RD loan agreements placed restrictions on additional long-term financing and expansion of facilities. As a condition of the loan agreements, the Board was to establish, over a period of time, reserve funds totaling approximately \$410,000. In fiscal year 2020, the reserve funds were released as the refinancing eliminated the requirement of the reserve.

Under its bond agreement with MHHEFA, the Medical Center must meet certain restrictive loan covenants. As of September 30, 2020, the Medical Center was in compliance with its financial covenant related to the bond agreement.

Scheduled principal payments on long-term debt are as follows:

2021	\$ 465,459
2022	476,614
2023	469,380
2024	445,000
2025	470,000
Thereafter	<u>10,643,874</u>
	<u>\$ 12,970,327</u>

The Medical Center has available a \$1,000,000 working capital line of credit with a local bank, collateralized by the Medical Center's assets, with an interest rate equivalent to the Wall Street Journal prime rate, subject to a floor of 4.00%. The line of credit expires March 15, 2021. There was no balance outstanding under the line at September 30, 2020 and 2019.

### 7. Deferred Compensation

The Medical Center permits certain management and highly-compensated employees to defer portions of their compensation based on Internal Revenue Service guidelines. The Medical Center has recorded \$1,860,343 and \$1,442,881 at September 30, 2020 and 2019, respectively, to reflect its liability under this plan. The Medical Center has established a Rabbi Trust to finance obligations under the plan. The trust balance of \$1,860,343 and \$1,442,881 is included in other assets at September 30, 2020 and 2019, respectively. All trust earnings are allocated to plan participants.

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## Notes to Consolidated Financial Statements

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### 8. Net Patient Service Revenue

The Medical Center has agreements with third-party reimbursing agencies that provide for payments at amounts different from its established rates. A summary of the payment arrangements with major third-party reimbursing agencies follows:

#### Medicare

Inpatient and outpatient acute care services rendered to Medicare program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based primarily on diagnosis and clinical factors. The Medical Center's final reimbursement is determined after submission of annual cost reports and audits thereof by the Medicare fiscal intermediary. Final settlements have been determined for all years through 2017.

#### MaineCare

MaineCare is a medical assistance program offered by the State of Maine Department of Health and Human Services. Inpatient and outpatient services rendered to MaineCare program beneficiaries are reimbursed under a variety of methodologies, including prospective rates, rates per discharge, fee schedules and cost reimbursement. The Medical Center's final reimbursement is determined after submission of an annual cost report by the Medical Center and audit thereof by MaineCare. Final settlements have been determined for all years through 2017.

The State of Maine enacted legislation establishing a healthcare provider tax (State tax). The Medical Center's tax is based on a State of Maine formula which calculates the annual tax as a percentage of historic net patient service revenue. As a result, the Hospital was subjected to and recorded \$818,012 and \$760,467 of State tax in 2020 and 2019, respectively. Legislation was passed by the State of Maine imposing a tax on all nursing homes and residential treatment facilities. This healthcare provider tax was effective beginning July 1, 2002. Under this State of Maine regulation, the Medical Center is also required to pay a tax of 6% of its calculated gross patient service revenue for its nursing home facility. This tax was \$321,277 and \$262,823 for fiscal years 2020 and 2019, respectively.

#### Anthem Blue Cross

Hospital services provided to Anthem Blue Cross subscribers are reimbursed primarily at a discount from established charges. Laboratory and physician payments are reimbursed based on a fee schedule, and inpatient psychiatry services are reimbursed on a per diem rate.

#### Other

The Medical Center has also entered into payment agreements with certain commercial insurance carriers and health maintenance organizations. The basis for payment to the Medical Center under these agreements includes prospectively determined rates per discharge and discounts from established charges.

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The amounts which the Medical Center charged at established rates are shown below, along with the difference between the amounts charged and the estimated amounts realizable under the third-party reimbursement formula (contractual adjustments), and the amounts classified as free care.

Patient service revenue (net of contractual allowances and discounts), recognized during the years ended September 30 from these major payor sources, is as follows:

	<u>2020</u>	<u>2019</u>
Medicare	\$ 15,174,199	\$ 18,618,825
MaineCare	13,122,279	9,874,844
Anthem Blue Cross	6,224,079	5,946,615
Third-party payors	19,599,571	16,757,803
Patients	<u>2,778,380</u>	<u>2,938,345</u>
 Patient service revenue (net of contractual allowances and discounts)	 <b>56,898,508</b>	 54,136,432
 Provision for bad debts	 <u>1,686,040</u>	 <u>1,740,077</u>
 Net patient service revenue (net of provision for bad debts)	 <b><u>\$ 55,212,468</u></b>	 <b><u>\$ 52,396,355</u></b>

During 2020 and 2019, net patient service revenue increased by approximately \$445,000 and \$1,165,000, respectively, due to favorable settlements and changes in prior year estimated third-party payor settlements.

**9. Charity Care**

The Medical Center maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges foregone for services and supplies furnished under its charity care policy, the estimated cost of those services and supplies, and equivalent service statistics. The following information measures the level of charity care provided for the years ended September 30:

	<u>2020</u>	<u>2019</u>
Charges foregone, based on established rates	\$ <u>211,655</u>	\$ <u>313,650</u>
Estimated costs incurred to provide charity care	\$ <u>140,000</u>	\$ <u>199,000</u>
Equivalent percentage of charity care services to all services	<u>0.23%</u>	<u>0.34%</u>

Costs of providing charity care services have been estimated based on an overall financial statement ratio of costs to charges applied to charity care charges forgone.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

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### 10. Defined Contribution Plan

The Medical Center has a defined contribution annuity plan which covers substantially all eligible employees. The Medical Center funds the defined contribution plan via bi-weekly contributions and has an employer matching contribution not to exceed 3% of employee's eligible compensation. The Medical Center's contributions and expense for fiscal 2020 and 2019 totaled approximately \$516,000 and \$486,000, respectively.

### 11. Commitments and Contingencies

#### Malpractice Insurance

The Medical Center insures its medical malpractice risks on a claims-made basis under a policy which covers all employees of the Medical Center. A claims-made policy provides specified coverage for claims reported during the policy term. The policy contains a provision which allows the Medical Center to purchase "tail" coverage for an indefinite period of time to avoid any lapse in insurance coverage. The Medical Center is subject to complaints, claims, and litigation due to potential claims which arise in the normal course of doing business. U.S. GAAP require the Medical Center to accrue the ultimate cost of malpractice claims when the incident that gives rise to the claim occurs, without consideration of insurance recoveries. Expected recoveries are presented as a separate asset. Amounts accrued under this provision are included in other current assets and accounts payable and accrued expenses in the consolidated balance sheet. The Medical Center has evaluated its exposure to losses arising from potential claims and determined necessary accruals. The Medical Center has obtained coverage on a claims-made basis and anticipates that such coverage will be available going forward.

#### Self-Insurance Program

The Medical Center self-insures its employee health benefits and has estimated and recorded amounts to meet the expected obligations under the program. Stop loss insurance coverage is in effect which limits the Medical Center's exposure to loss on an individual basis of \$115,000 (excluding services rendered by the Medical Center to participants) and an annual aggregate basis of \$2,583,455 (excluding services rendered by the Medical Center to participants). In 2020 and 2019, total expense for health benefits was approximately \$2,345,000 and \$2,208,000, respectively. The Medical Center has accrued a liability for this program within accounts payable and accrued expenses in the consolidated balance sheets totaling approximately \$260,000 and \$204,000 at September 30, 2020 and 2019, respectively. Gross revenues recorded by the Medical Center for services rendered to participants in the plan were approximately \$2,281,100 in 2020 and \$1,876,500 in 2019.

#### Workers' Compensation Insurance

The Medical Center also participates in a workers' compensation insurance plan through an industry cooperative. Current funding levels are considered adequate to meet future claims. Excess insurance has been purchased to mitigate the cooperative's exposure on an individual basis.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2020 and 2019

### Cash and Certificates of Deposit

The Medical Center maintains its deposit accounts in commercial banks and credit unions which, at times, may exceed federally insured limits. The Medical Center has experienced no losses in such accounts. The Medical Center believes it is not exposed to any significant risk with regard to cash and cash equivalents.

### Leases

The Medical Center has entered into various long-term operating leases for equipment. The leases carry varying terms ranging from one to five years. Rent expense under these lease agreements amounted to approximately \$103,000 and \$101,000 for the years ended September 30, 2020 and 2019, respectively. The approximate future minimum lease payments required under these operating leases are as follows:

2021	\$ 50,367
2022	<u>20,803</u>
	<u>\$ 71,170</u>

The Medical Center leases out some of its facilities and equipment on a tenant-at-will basis. Rental income from these leases totaled approximately \$40,000 and \$56,000 for the years ended September 30, 2020 and 2019, respectively, and is included in other revenue in the consolidated statements of operations.

### Electronic Health Record (EHR) Conversion

The Medical Center entered into an agreement with Cerner Corporation (Cerner) to implement a hospital-wide EHR system. The Cerner agreement has an initial term of ten years with successive 12-month terms.

The following schedule reflects the Medical Center's minimum payments to Cerner under the agreement for future capital, subscription, transaction, and maintenance services:

2021	\$ 500,684
2022	1,596,016
2023	1,780,432
2024	1,780,432
2025	1,780,432
Thereafter	<u>4,166,840</u>
	<u>\$ 11,604,836</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2020 and 2019**

**12. Concentration of Credit Risk**

The Medical Center grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors was as follows:

	<u>2020</u>	<u>2019</u>
Medicare	40 %	41 %
Medicaid	12	8
Anthem Blue Cross	8	3
Other third-party payors	19	23
Patients	<u>21</u>	<u>25</u>
	<u>100 %</u>	<u>100 %</u>

**13. Net Assets with Donor Restrictions**

Net assets with donor restrictions are available for the following purposes:

	<u>2020</u>	<u>2019</u>
Edgar J. Paradis Cancer Fund	\$ 786,738	\$ 703,625
Diabetes Education	14,059	14,028
Rally in the Valley	5,685	5,673
Employee Activities	3,889	3,764
Other	<u>8,673</u>	<u>7,092</u>
	<u>\$ 819,044</u>	<u>\$ 734,182</u>

**14. Functional Expenses**

The statements of operations report certain expense categories that are attributable to both healthcare services and support functions. Therefore, these expenses require an allocation on a reasonable basis that is consistently applied. The expenses that are allocated include employee benefits, which are allocated based on salaries, and occupancy costs, which are allocated by square footage. Expenses related to providing these services were as follows for the years ended September 30:

	<u>Healthcare Services</u>	<u>Support Services</u>	<u>Total</u>
<u>2020</u>			
Salaries and wages	\$ 31,208,451	\$ 3,695,533	\$ 34,903,984
Payroll taxes	1,864,366	230,427	2,094,793
Employee benefits	2,973,069	367,458	3,340,527
Legal, audit and consulting	97,476	307,753	405,229
Supplies and other operating expenses	15,943,702	1,489,367	17,433,069
Healthcare provider taxes	1,139,289	-	1,139,289
Depreciation and amortization	2,237,174	248,571	2,485,745
Interest	<u>296,962</u>	<u>32,996</u>	<u>329,958</u>
	<u>\$ 55,760,489</u>	<u>\$ 6,372,105</u>	<u>\$ 62,132,594</u>

NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

Notes to Consolidated Financial Statements

September 30, 2020 and 2019

	Healthcare <u>Services</u>	Support <u>Services</u>	<u>Total</u>
<u>2019</u>			
Salaries and wages	\$ 28,430,359	\$ 3,310,811	\$ 31,741,170
Payroll taxes	1,721,840	212,812	1,934,652
Employee benefits	2,709,431	334,874	3,044,305
Legal, audit and consulting	80,010	610,195	690,205
Supplies and other operating expenses	15,876,847	1,387,757	17,264,604
Healthcare provider taxes	1,023,290	-	1,023,290
Depreciation and amortization	2,250,402	250,044	2,500,446
Interest	<u>273,958</u>	<u>30,440</u>	<u>304,398</u>
	<u>\$ 52,366,137</u>	<u>\$ 6,136,933</u>	<u>\$ 58,503,070</u>