

PUBLIC DISCLOSURE COPY

# Return of Organization Exempt From Income Tax

OMB No. 1545-0047

# Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

# 2022

Department of the Treasury  
Internal Revenue Service

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.

Open to Public Inspection

**A** For the 2022 calendar year, or tax year beginning **OCT 1, 2022** and ending **SEP 30, 2023**

<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>		<b>D</b> Employer identification number <b>01-0234189</b>
	Doing business as		<b>E</b> Telephone number <b>(207)834-3155</b>
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	
	<b>194 East Main Street</b>		<b>G</b> Gross receipts \$ <b>68,677,630.</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>Jeff Zewe</b> <b>same as C above</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	

**I** Tax-exempt status:  501(c)(3)  501(c) ( ) (insert no.)  4947(a)(1) or  527

**J** Website: **www.nmmc.org**

**K** Form of organization:  Corporation  Trust  Association  Other **L** Year of formation: **1948** **M** State of legal domicile: **ME**

## Part I Summary

Activities & Governance	<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>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b>	<b>11</b>
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b>	<b>10</b>
	<b>5</b> Total number of individuals employed in calendar year 2022 (Part V, line 2a)	<b>5</b>	<b>626</b>
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b>	<b>21</b>
	<b>7 a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b>	<b>4,315,394.</b>
<b>b</b> Net unrelated business taxable income from Form 990-T, Part I, line 11	<b>7b</b>	<b>0.</b>	
Revenue	<b>8</b> Contributions and grants (Part VIII, line 1h)	<b>Prior Year</b> 13,652,058.	<b>Current Year</b> 1,718,576.
	<b>9</b> Program service revenue (Part VIII, line 2g)	65,238,790.	65,501,158.
	<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)	328,310.	1,408,067.
	<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	43,817.	43,081.
	<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	79,262,975.	68,670,882.
	Expenses	<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.
<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)		45,844,028.	37,457,659.
<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)		0.	0.
<b>b</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)		28,118,271.	34,707,443.
<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	73,962,299.	72,165,102.	
<b>19</b> Revenue less expenses. Subtract line 18 from line 12	5,300,676.	-3,494,220.	
Net Assets or Fund Balances	<b>20</b> Total assets (Part X, line 16)	<b>Beginning of Current Year</b> 111,511,588.	<b>End of Year</b> 105,858,864.
	<b>21</b> Total liabilities (Part X, line 26)	65,365,923.	62,998,752.
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	46,145,665.	42,860,112.

## 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		Date		
	<b>Aaron Teachout, CFO</b> Type or print name and title				
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
	<b>Melissa Magoon, CPA</b>	<b>Melissa Magoon, CPA</b>	<b>02/15/24</b>		<b>P01712842</b>
<b>Preparer Use Only</b>	Firm's name	Firm's EIN		Phone no.	
	<b>Berry Dunn McNeil &amp; Parker, LLC</b>	<b>01-0523282</b>		<b>(207)775-2387</b>	
	Firm's address				
	<b>2211 Congress St</b> <b>Portland, ME 04102</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 [X]

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 [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [X] 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 \$ 63,535,214. including grants of \$ ) (Revenue \$ 65,501,158. ) 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 63,535,214.

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	X	
3 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>		X
4 <b>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>	X	
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 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>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>		X
10 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>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
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>		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
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>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
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>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions		X
18 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>	X	
19 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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

**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 the 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 line 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 on 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 on 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)

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

**Part VI Governance, Management, and Disclosure.** For each "Yes" response to lines 2 through 7b below, and for a "No" response to 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.		
	<b>1a</b> 11		
<b>b</b>	Enter the number of voting members included on line 1a, above, who are independent		
	<b>1b</b> 10		
<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 on 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 on 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 on 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  
Aaron Teachout - (207) 834-3155  
Treasurer/CFO, 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 the 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, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) 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 the 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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Dr. Shahriar Anoushfar General Surgeon	50.00				X		744,943.	0.	37,754.	
(2) Dr. Erik St. Pierre Past Director/Physician	50.00	X					717,457.	0.	37,920.	
(3) Dr. Scott Drummond Radiologist	50.00				X		719,180.	0.	17,840.	
(4) Dr. John Leblanc Orthopedic Surgeon	50.00				X		688,544.	0.	35,684.	
(5) Dr. Mark Overton Psychiatrist	50.00				X		586,252.	0.	25,524.	
(6) James Harris, M.D. Director/Physician	50.00	X					520,369.	0.	33,251.	
(7) Dr. Silwana Sidorczuk Physician	50.00				X		516,100.	0.	33,672.	
(8) Jeff Zewe President/CEO	50.00			X			297,991.	0.	19,091.	
(9) Peter Sirois Former CEO	0.00					X	260,487.	0.	24,567.	
(10) Aaron Teachout Treasurer/CFO	50.00			X			245,333.	0.	20,395.	
(11) Alain Bois Secretary/COO	50.00			X			216,277.	0.	19,621.	
(12) Donald Guimond Chair	1.50	X	X				0.	0.	0.	
(13) Erin Soucy Vice-Chair	1.50	X	X				0.	0.	0.	
(14) Douglas Cyr Director	1.50	X					0.	0.	0.	
(15) Gisele Dionne Director	1.50	X					0.	0.	0.	
(16) John Ezzy Director	1.50	X					0.	0.	0.	
(17) Norman Fournier Director	1.50	X					0.	0.	0.	

**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/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(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) Steven Ouellette Director	1.50	X						0.	0.	0.
(19) Steven Pelletier Director	1.50	X						0.	0.	0.
(20) Lucie Tabor Director	1.50	X						0.	0.	0.
(21) Dan Vaillancourt Director	1.50	X						0.	0.	0.
<b>1b Subtotal</b> .....							5,512,933.	0.	305,319.	
<b>c Total from continuation sheets to Part VII, Section A</b> .....							0.	0.	0.	
<b>d Total (add lines 1b and 1c)</b> .....							5,512,933.	0.	305,319.	

**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 67

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>4</b> 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? <i>If "Yes," complete Schedule J for such individual</i> .....	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> .....		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
Cerner Corporation PO Box 959156, St. Louis, MO 63195-9156	Software Services	1,841,201.
CompleteRX, LTD, 16360 Partk Ten Place, Suite 230, Houston, TX 77084	Pharmacy Consulting Service	914,042.
SMRT, Inc. PO Box 618, Portland, ME 04104	Architect & Engineering	739,465.
Medical Solutions, LLC, 1010 N 102nd Street, Suite 300, Omaha, NE 68114	Staffing Agency	633,618.
The Sheridan Corporation PO Box 359, Fairfield, ME 04937	Building Contractor	612,713.

**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 28

**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>	19,891.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	860,124.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	838,561.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$				
	<b>h Total.</b> Add lines 1a-1f			1,718,576.			
Program Service Revenue	<b>2 a</b> Patient Service Revenue	<b>Business Code</b>					
		623000	104732231.	104732231.			
	<b>b</b> Retail Pharmacy	456110	4,315,394.		4315394.		
	<b>c</b> Miscellaneous Revenue	623000	2,093,176.	1,860,417.		232,759.	
	<b>d</b> Contractual/Char. Adj.	623000	-45639643.	-45639643.			
	<b>e</b>						
	<b>f</b> All other program service revenue						
	<b>g Total.</b> Add lines 2a-2f			65,501,158.			
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		792,642.			792,642.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real	46,724.			
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>	0.				
	<b>c</b> Rental income or (loss)	<b>6c</b>	46,724.				
	<b>d</b> Net rental income or (loss)			46,724.		46,724.	
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	615,425.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	0.				
	<b>c</b> Gain or (loss)	<b>7c</b>	615,425.				
	<b>d</b> Net gain or (loss)			615,425.		615,425.	
<b>8 a</b> Gross income from fundraising events (not including \$ 19,891. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		3,105.				
			6,748.				
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events			-3,643.		-3,643.		
<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>	<b>Business Code</b>					
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
	<b>e Total.</b> Add lines 11a-11d						
<b>12 Total revenue.</b> See instructions			68,670,882.	60953005.	4315394.	1683907.	

**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  X

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 .....				
<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 .....	2,127,706.	1,308,997.	818,709.	
<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 .....	29,785,102.	26,822,598.	2,962,504.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions) .....	498,863.	451,201.	47,662.	
<b>9</b> Other employee benefits .....	3,011,521.	2,349,990.	661,531.	
<b>10</b> Payroll taxes .....	2,034,467.	1,605,195.	429,272.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	63,577.		63,577.	
<b>c</b> Accounting .....	131,639.	103,903.	27,736.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	121,064.		121,064.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	8,753,614.	7,799,602.	954,012.	
<b>12</b> Advertising and promotion .....	34,783.		34,783.	
<b>13</b> Office expenses .....	527,091.	268,925.	258,166.	
<b>14</b> Information technology .....	1,516,679.	1,117,045.	399,634.	
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	3,236,476.	2,851,176.	385,300.	
<b>17</b> Travel .....	101,161.	80,289.	20,872.	
<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 .....	555,908.	500,318.	55,590.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	3,578,047.	3,220,242.	357,805.	
<b>23</b> Insurance .....	1,210,130.	1,089,117.	121,013.	
<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>	11,115,279.	10,920,327.	194,952.	
<b>b</b> <b>Miscellaneous</b>	1,297,367.	581,661.	715,706.	
<b>c</b> <b>Healthcare Provider Tax</b>	1,278,628.	1,278,628.		
<b>d</b> <b>Loss on Impairment</b>	1,186,000.	1,186,000.		
<b>e</b> All other expenses				
<b>25</b> <b>Total functional expenses.</b> Add lines 1 through 24e	72,165,102.	63,535,214.	8,629,888.	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)		(B)	
		Beginning of year		End of year	
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	344,870.	<b>1</b>	343,385.	
	<b>2</b> Savings and temporary cash investments .....	44,438,307.	<b>2</b>	26,121,555.	
	<b>3</b> Pledges and grants receivable, net .....	131,004.	<b>3</b>	562,975.	
	<b>4</b> Accounts receivable, net .....	7,599,785.	<b>4</b>	6,868,776.	
	<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 .....		<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 .....	121,423.	<b>7</b>	41,417.	
	<b>8</b> Inventories for sale or use .....	1,481,480.	<b>8</b>	1,359,943.	
	<b>9</b> Prepaid expenses and deferred charges .....	728,171.	<b>9</b>	886,350.	
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 92,664,023.			
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 43,605,931.	35,345,414.	<b>10c</b>	49,058,092.
	<b>11</b> Investments - publicly traded securities .....	9,196,778.	<b>11</b>	8,975,899.	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....	90,024.	<b>12</b>	90,024.	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>		
	<b>14</b> Intangible assets .....	5,599,508.	<b>14</b>	4,195,280.	
	<b>15</b> Other assets. See Part IV, line 11 .....	6,434,824.	<b>15</b>	7,355,168.	
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	111,511,588.	<b>16</b>	105,858,864.		
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	7,728,707.	<b>17</b>	8,168,130.	
	<b>18</b> Grants payable .....		<b>18</b>		
	<b>19</b> Deferred revenue .....		<b>19</b>		
	<b>20</b> Tax-exempt bond liabilities .....	52,266,150.	<b>20</b>	51,327,395.	
	<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 .....	2,398,090.	<b>23</b>	327,863.	
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	1,260,802.	
	<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 .....	2,972,976.	<b>25</b>	1,914,562.	
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	65,365,923.	<b>26</b>	62,998,752.	
<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 .....	45,108,877.	<b>27</b>	41,694,991.	
	<b>28</b> Net assets with donor restrictions .....	1,036,788.	<b>28</b>	1,165,121.	
	<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 .....	46,145,665.	<b>32</b>	42,860,112.	
	<b>33</b> Total liabilities and net assets/fund balances .....	111,511,588.	<b>33</b>	105,858,864.	

**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	68,670,882.
2	Total expenses (must equal Part IX, column (A), line 25)	2	72,165,102.
3	Revenue less expenses. Subtract line 2 from line 1	3	-3,494,220.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	46,145,665.
5	Net unrealized gains (losses) on investments	5	208,667.
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	42,860,112.

**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 on 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 Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____	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 _____	X	

Form 990 (2022)



**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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 5 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 2022 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2021 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2022.</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 - 2021.</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 - 2022.</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 - 2021.</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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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) 2018	(b) 2019	(c) 2020	(d) 2021	(e) 2022	(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 on 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 5 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 2022 (line 8, column (f), divided by line 13, column (f))	<b>15</b>	%
<b>16</b> Public support percentage from 2021 Schedule A, Part III, line 15	<b>16</b>	%

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

<b>17</b> Investment income percentage for 2022 (line 10c, column (f), divided by line 13, column (f))	<b>17</b>	%
<b>18</b> Investment income percentage from 2021 Schedule A, Part III, line 17	<b>18</b>	%

**19a 33 1/3% support tests - 2022.** 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 - 2021.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, 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 lines 3b and 3c 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 box 12a or 12b in Part I, answer lines 4b and 4c 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 lines 5b and 5c 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).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</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 on 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 on 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 line 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)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, 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?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

**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 Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 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 0.035.	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			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 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
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1	Distributable amount for 2022 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2022 (reasonable cause required - explain in Part VI). See instructions.		
3	Excess distributions carryover, if any, to 2022		
a	From 2017		
b	From 2018		
c	From 2019		
d	From 2020		
e	From 2021		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to underdistributions of prior years		
h	Applied to 2022 distributable amount		
i	Carryover from 2017 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2022 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2022 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI. See instructions.		
6	Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI. See instructions.		
7	<b>Excess distributions carryover to 2023.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2018		
b	Excess from 2019		
c	Excess from 2020		
d	Excess from 2021		
e	Excess from 2022		

Schedule A (Form 990) 2022

**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)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Attach to Form 990 or Form 990-PF.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

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

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**

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), 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 (entering "N/A" in column (b) instead of the contributor name and address), 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), 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).

Name of organization  <b>Northern Maine Medical Center</b>	Employer identification number  <b>01-0234189</b>
--	---

**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>580,146.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ <u>547,002.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ <u>313,122.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ <u>82,942.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ <u>75,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	_____ _____ _____	\$ <u>36,465.</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>
--	---

**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/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	<hr/> <hr/> <hr/>	\$ 10,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
	<hr/> <hr/> <hr/>	\$ _____	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>
--	---

**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>
--	---

**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>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(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>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(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>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	
(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>			
<b>Transferee's name, address, and ZIP + 4</b>		<b>Relationship of transferor to transferee</b>	

**SCHEDULE C**  
**(Form 990)**

**Political Campaign and Lobbying Activities**

OMB No. 1545-0047

**2022**

**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) 2022

LHA

232041 11-08-22

**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%; border-collapse: collapse;"> <thead> <tr> <th style="width: 35%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 65%;">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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No												

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

<b>Lobbying Expenditures During 4-Year Averaging Period</b>					
Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(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		8,538.
<b>j</b> Total. Add lines 1c through 1i			8,538.
<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 expenditures 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

**2022**

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 July 25, 2006, 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) 2022

**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? | 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		363,800.		363,800.
b Buildings		44,528,335.	21,277,770.	23,250,565.
c Leasehold improvements				
d Equipment		25,129,398.	21,086,730.	4,042,668.
e Other		22,642,490.	1,241,431.	21,401,059.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				<b>49,058,092.</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>	<b>1,914,562.</b>
(2) <b>Cash Surrender Value of Life Insurance</b>	<b>422,251.</b>
(3) <b>Estimated Third-Party Payor Settlements</b>	<b>3,452,188.</b>
(4) <b>Insurance Claims Receivable</b>	<b>1,566,167.</b>
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.)	<b>7,355,168.</b>

**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>	<b>1,914,562.</b>
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.)	<b>1,914,562.</b>

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.





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

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		Tour de la Vallee		None	
		(event type)	(event type)	(total number)	
Revenue	1	Gross receipts	22,996.		22,996.
	2	Less: Contributions	19,891.		19,891.
	3	Gross income (line 1 minus line 2)	3,105.		3,105.
Direct Expenses	4	Cash prizes	268.		268.
	5	Noncash prizes			
	6	Rent/facility costs	300.		300.
	7	Food and beverages	971.		971.
	8	Entertainment	760.		760.
	9	Other direct expenses	4,449.		4,449.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				-3,643.

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

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1	Gross revenue		
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_

a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No

b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No

b If "Yes," explain: \_\_\_\_\_





**SCHEDULE H  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Hospitals**

Complete if the organization answered "Yes" on Form 990, Part IV, question 20a.  
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

**2022**

Open to Public  
Inspection

<b>Name of the organization</b> Northern Maine Medical Center	<b>Employer identification number</b> 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	X	
<b>b</b> If "Yes," was it a written policy?	X	
<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 _____ %	X	
<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 _____ %	X	
<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"?		X
<b>5a</b> Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	X	
<b>b</b> If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		X
<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?	X	
<b>b</b> If "Yes," did the organization make it available to the public?	X	

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)			74,030.		74,030.	.10%
<b>b</b> Medicaid (from Worksheet 3, column a)			8408344.	5514344.	2894000.	4.01%
<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			8482374.	5514344.	2968030.	4.11%
<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)			12216037.	11337915.	878,122.	1.22%
<b>h</b> Research (from Worksheet 7)						
<b>i</b> Cash and in-kind contributions for community benefit (from Worksheet 8)			5,002.		5,002.	.01%
<b>j Total.</b> Other Benefits			12221039.	11337915.	883,124.	1.23%
<b>k Total.</b> Add lines 7d and 7j			20703413.	16852259.	3851154.	5.34%





**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>20</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>20</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? .....	X	
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)		

Schedule H (Form 990) 2022

**Part V Facility Information** (continued)

**Billing and Collections**

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

	Yes	No
<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? .....	<b>X</b>	
<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:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		
<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? .....		<b>X</b>
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
<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):		
a <input checked="" type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
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)		
c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> None of these efforts were made		

**Policy Relating to Emergency Medical Care**

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

**Part V Facility Information** *(continued)*

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

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

	Yes	No
<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:		
<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		
<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		
<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		
<b>d</b> <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
<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? .....	<b>23</b>	<b>X</b>
If "Yes," explain in Section C.		
<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? .....	<b>24</b>	<b>X</b>
If "Yes," explain in Section C.		

Schedule H (Form 990) 2022

**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 (CHNA) was developed by a group of community members and hospital partners to conduct a needs assessment and to develop strategies to improve the health of the people we serve in the St. John Valley. The committee reviewed data from various documents in order to identify the priorities in the CHNA.

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 following sectors were represented:

- County of Aroostook
- Northern Maine General
- Greater Fort Kent Area Chamber of Commerce
- Aroostook Mental Health Services
- Aroostook County Action Program
- Town of Madawaska
- UMFK
- St John Valley Chamber of Commerce
- Fort Kent Senior Citizens Center
- Madawaska Senior Citizens Center
- U. Maine Cooperative Extension
- Life by Design
- Town of Fort Kent
- St John Valley Associates

**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.

- Valley Unified Schools
- Aroostook Agency on Aging
- Hope and Justice Project
- Emergency and Rescue Leaders from Fort Kent and Madawaska
- 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:

- 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

**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.

- 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
- Frank Netter Medical School
- Maine Health Center for Tobacco independence

**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.

**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 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 2014s. This report is also available free upon request.

Each year, thereafter, 2015-2016, 2016-2017, 2017-2018 etc., an updated report was posted on the Northern Maine Medical Center website with instructions on how to access the updates. The four key priorities that NMMC has been working on and a brief description of the current actions taken are as follows:

1-Addressing Gaps in Mental Health Services

Behavioral and mental health remains on the action plan for NMMC. We have succeeded in decreasing wait time for behavioral health (BH) patients in our ED by streamlining processes and working with other local BH experts in the area to assist with the streamlining, including increased crisis work in the ED. We have also established outreach with several

**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.

stakeholders at different healthcare facilities statewide, creating the options for increased bed availability and better outpatient services. We partnered with a national BH specialist organization to aid in best practice process as well as recruitment of staff and in helping with bed availability. Aside from hiring a BH FNP in 2023, we have also been utilizing the services of locum FNP's in the BH departments in-patient unit. This is also combined with utilizing licensed clinical social workers. Last, we have been maximizing the availability of all our in-patient beds by conducting daily outreach to area healthcare facilities and giving updated bed availability numbers.

**2-Reducing Substance Abuse**

This initiative is continuing as described last year. It is an initiative that we are expanding with the growing needs of the area communities and increase demand for substance abuse awareness and treatment. Through our family practice office and the behavioral health office we have worked with the practitioners to increase access to aides such as suboxone and outpatient service to monitor and guide the patient to a hopeful recovery. Reducing substance abuse goes hand in hand with our mental health work and the plan of action to increase access by shortening wait times and offering more availability, directly increasing the quality of service.

**3-Reduce of Alleviate Poverty**

Poverty and lower income support have evolved into a daily plan of action. We partnered with the Aroostook County Action Program (ACAP) in order to offer meals to low income and well as partnering with the United Way by offering a location for them to house their free tax prep program to low

**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.

or lower income. We also supported the United Ways fundraising Turkey Drive through monetary donation, of which the money will be used to purchase food for local pantries. NMMC also donated a pallet of frozen turkeys to the local food pantries in the St. John Valley. In an effort to get community members out in public and involved in activities, we sponsored movie nights in the park, Halloween outing for children in our service area and a bike rally for all ages which in turn also raises money for local non-profits that benefit the area community members.

4- Improve Elder Services

NMMC continues to offer meals in the cafeteria for the elderly at no cost on different occasions throughout the year. Our increased support of the local pantries has also contributed to the safe eating of the elderly population. We are in the final stages of building a new, state of the art nursing home facility, which will include private rooms and a hospice room for the best end of life care and new day room areas for optimal resident comfort, happiness and long-term mental status. Our social services department is also continually working to build relationships with other area long-term care facilities in order to ensure we are aware of all bed availabilities due to the increased demand in the St. John Valley.

5- NMMC has re-implemented the Community Advisory Committee, consisting of 12 to 15 community members in order to gather concerns and share updates that are imperative to bettering the health and well-being of the citizens in the St. John Valley. The committee consists of varying age ranges and social status, in an effort to have true and current input.

**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 hospital's Community Advisory Committee and the Board of Trustees is also provided a summary on an annual basis.

Northern Maine Medical Center:

Part V, Section B, Line 11: See attached Community Health Needs Assessment and Implementation Strategy

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 (for example, 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.

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.

Part I, Line 7g:

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

Part II, Community Building Activities:

N/A

Part III, Line 4:

See footnote 2 (page 13, paragraph 1) in the attached financial statements.

Part III, Line 9b:

Our collection policy stipulates that NMMC makes reasonable efforts to

**Part VI** Supplemental Information (Continuation)

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, 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

**Part VI** Supplemental Information (Continuation)

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 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)**

Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

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 .....

**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? .....

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

**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? .....
- b** Any related organization? .....
- 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? .....
- b** Any related organization? .....
- 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 .....

**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 .....

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

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

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

Schedule J (Form 990) 2022

**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 and/or 1099-NEC 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. Shahriar Anoushfar General Surgeon	(i)	438,046.	256,192.	50,705.	9,150.	28,604.	782,697.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) Dr. Erik St. Pierre Past Director/Physician	(i)	605,051.	111,716.	690.	9,150.	28,770.	755,377.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) Dr. Scott Drummond Radiologist	(i)	456,783.	205,770.	56,627.	5,315.	12,525.	737,020.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) Dr. John Leblanc Orthopedic Surgeon	(i)	440,115.	237,476.	10,953.	9,150.	26,534.	724,228.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) Dr. Mark Overton Psychiatrist	(i)	406,801.	177,471.	1,980.	0.	25,524.	611,776.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) James Harris, M.D. Director/Physician	(i)	395,086.	107,912.	17,371.	9,150.	24,101.	553,620.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) Dr. Silwana Sidorczyk Physician	(i)	275,543.	209,990.	30,567.	9,150.	24,522.	549,772.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) Jeff Zewe President/CEO	(i)	282,692.	0.	15,299.	6,058.	13,033.	317,082.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) Peter Sirois Former CEO	(i)	160,923.	20,000.	79,564.	4,828.	19,739.	285,054.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) Aaron Teachout Treasurer/CFO	(i)	228,459.	7,500.	9,374.	4,324.	16,071.	265,728.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) Alain Bois Secretary/COO	(i)	206,184.	0.	10,093.	4,234.	15,387.	235,898.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(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:

Dr. Erik St. Pierre, Dr. James Harris, Aaron Teachout, Dr. Shahriar Anoushfar, Dr. Scott Drummond, Dr. John Leblanc, Dr. Mark Overton, Dr.

Silwana Sidorczuk received annual bonuses based on their performance.

Dr. John Leblanc and Dr. Silwana Sidorczuk received a sign on bonus.

Peter Sirois, Former CEO, received a retirement bonus.

**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
	<b>A</b>	Maine Health and Higher Education Facilities Aut	01-0314384	56042RUP5	11/06/19	15820042.	To refinance existing debt and		X		X	X	
	<b>B</b>	Maine Health and Higher Education Facilities Aut	01-0314384	56042R5P3	06/02/22	42339170.	New Money & Refunding		X		X	X	
	<b>C</b>												
	<b>D</b>												

Part II	Proceeds								
		A		B		C		D	
1	Amount of bonds retired	3,032,517.		3,799,300.					
2	Amount of bonds legally defeased								
3	Total proceeds of issue	15,820,042.		42,339,170.					
4	Gross proceeds in reserve funds	981,150.		2,685,563.					
5	Capitalized interest from proceeds	293,305.		4,100,272.					
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	209,443.		460,452.					
8	Credit enhancement from proceeds			154,670.					
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	7,361,187.		5,537,883.					
11	Other spent proceeds	6,974,957.		1,817.					
12	Other unspent proceeds			29,398,513.					
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			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		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Schedule K (Form 990) 2022

<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		X				
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....		X		X				
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X		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		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		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		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		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		X				
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? .....	X		X					
<b>b</b> Exception to rebate? .....		X		X				
<b>c</b> No rebate due? .....		X		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		X				





**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	99,191.	Employment		X
Nicole Marquis	Family member of Pe	117,518.	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, Former CEO

(a) Name of Person: Nicole Marquis

(b) Relationship Between Interested Person and Organization:

Family member of Peter Sirois, Former CEO

**SCHEDULE O  
(Form 990)**

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 Form 990-EZ.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2022**

Open to Public  
Inspection

Name of the organization

Northern Maine Medical Center

Employer identification number

01-0234189

Form 990, Part III, Line 3, Changes in Program Services:

The organization stopped offering OB services.

Form 990, Part VI, Section A, line 3:

During the year, the Organization paid for human resource services provided by Pam Sime, Interim HR Director and Consultant, through a management company, HR Vantage Point, LLC. The amount paid to the management company was \$323,326. The amount paid to Pam Sime is unknown.

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

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

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 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 IX, Line 11g, Other Fees:

Consulting and Other Professional Fees:

Program service expenses	1,891,226.
Management and general expenses	13,388.
Fundraising expenses	0.
Total expenses	1,904,614.

Contract Labor:

Program service expenses	5,908,376.
Management and general expenses	940,624.
Fundraising expenses	0.
Total expenses	6,849,000.

Total Other Fees on Form 990, Part IX, line 11g, Col A	8,753,614.
--	------------

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

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

**2022**

**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	

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

Schedule R (Form 990) 2022

**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)			







# Community Health Needs Assessment

2022 - 2025



*Based on input received from community stakeholders, we have identified the following four priorities in a Community Health Needs Assessment process.*

*Priorities (approved by the NMMC Board of Trustees at their meeting on September 29, 2021):*

1. To address gaps in community resources for **Mental Health** services.
2. To work collaboratively with community organizations to reduce the amount of **Substance Use** in the community.
3. To find ways to alleviate social determinants of health related to **Poverty** in the community.
4. To improve **Elder Care** services in the St. John Valley so people can live quality lives at home for as long as possible and then receive quality care in residential facilities if remaining at home becomes impossible.

# Priorities Identification Process

## 1. Reviewed Data from the following Documents

- *Aroostook County Health Profile 2018 Maine Shared Community Health Needs Assessment*
- *Aroostook County 2019 Maine Shared Community Health Needs Assessment Report*
- *Key County Indicators of Child Health and Well-Being, Aroostook County: 2020* by Maine Kids Count
- *Population Health Assessment, Northern Maine Medical Center, August 2021* by The Chartis Group
- *The Maine 2018 Annual Report of Cancer* by the Maine CDC Cancer Registry
- *Quick Reference Guide for Substance Use Prevention in Maine* by The State Epidemiological Outcomes Workgroup of SAMHSA

# Priorities Identification Process

## 2. Gathered input from a Community Stakeholders forum September 21, 2021 from 3:30 to 5 p.m.

- *Invited external stakeholders from many organizations across the St. John Valley to participate, including all municipal leaders, County of Aroostook, Greater Fort Kent Area Chamber of Commerce, St. John Valley Chamber of Commerce, senior centers in Fort Kent and Madawaska, Northern Maine General, Aroostook Mental Health Center, Life By Design, St. John Valley Associates, other health care centers, UMFK, Valley Unified schools, Aroostook Area Agency on Aging, Aroostook County Action Program, Hope & Justice Project, and Emergency & Rescue leaders from Fort Kent and Madawaska.*
- *Invited internal stakeholders, including NMMC Chief Operating Officer, NMMC Chief Nursing Officer, NMMC Director of Medical Practices, NMMC Clinical Practice Manager, NMMC Director of Communications, NMMC Director of Nursing, NMMC APU/CAPU Nursing Manager*
- **Minutes of the meeting are available upon request.**

# Priorities Identification Process

## 3. Gathered additional input from Surveys post-forum

*Survey Results (ranked scoring method): We received 10 completed surveys after the Stakeholders Forum. Each respondent ranked his or her top four health concerns, resulting in the ranked score below for each health concern. The survey results reflected the discussion during the forum. Please note, only Health Concerns earning a score are shown in table to the right.*

Health Concern	Score
Substance Use	13
Obesity	1
Mental Health Services	16
Access to Care	6
Cardiovascular Disease	5
Hunger/Food Security/Healthy Food	4
Chronic Disease	4
Depression/Suicide	2
Healthy Aging	7
Cancer	4
Alzheimer's/Dementia	1
Early Childhood Development	2
Immunizations	3
Poverty	12
Oral Health	2
Elder Care	12
Homelessness	1
Healthy Environment	2
Other (write-in): Transportation	3

Both Priority 1 – Mental Health and Priority 2 – Substance Use continue to score high in our Community Health Needs Assessment. Indeed, the pandemic of the last two years of the previous cycle seems to have exacerbated the issues. While Northern Maine Medical Center did substantial work given the unanticipated challenges the pandemic posed in the previous cycle, our organization feels these are areas warranting continued, ongoing effort as there is still much work in each area to be done. A brief summary of the actions NMMC completed in the previous CHNA cycle for each of these priorities is as follows:

<b>Mental Health – Summary of Actions (2018 – 2021)</b>	
<b>Community Partners:</b> AMHC Hope & Justice Life by Design Schools NMMC (Psychiatry Unit Leader, Social Worker) UMFK Frank Netter Medical School	<p>Pharmacy created a calendar of topics including mental health topics to be placed into rotation and shared with customers; Melissa Stoliker, NP, presented at NMMC Guild meeting on mental health wellness and positive attitude; Dr. Overton, Ryan Conley &amp; Melissa Stoliker presented to UMFK students on mental health topics; Hosted Suicide Awareness Walk; Participated in Yellow Tulip Project with SAD 27 schools; Melissa Stoliker presented on Seasonal Adjustment Disorder at UMFK; (2018/2019)</p> <p>Published monthly Mental Health topics in local newspapers and on social media; Offered telehealth appointments so patients could have easier access during pandemic; Frank Netter Medical School fourth year student presented a class at Madawaska high school on teen mental health; assisted UMFK to publicize the program on Facilitating Connections -Integrating Behavioral &amp; Physical Health; Andrna Christopher, MHNP, did two stress management segments on WAGM-TV; (2020)</p> <p>Finalized construction of children’s gymnasium as new addition/improvement for Children’s Psychiatric Unit (which celebrated its 20<sup>th</sup> year in operation in August 2021), this allows children a place for physical outlet even during cooler months; Published monthly mental health topics in local newspapers and on social media; Out of the Darkness suicide awareness walk resumed in-person event w/collaborating partners offering resources on site. (2021)</p>
<b>Substance Use – Summary of Actions (2018 – 2021)</b>	
<b>Community Partners:</b> AMHC Financial Counselor Hope & Justice Life by Design NMMC (Medical Practice, Pharmacy) Person in recovery Power of Prevention UMFK MaineHealth Center for Tobacco Independence Frank Netter Medical School	<p>Dr. Sidorczuk, Katia Sirois, Licensed substance abuse counselor AMHC, Scott Richards, RPh, Karee Thibeault, RN presented education for student population and clinical providers at UMFK; Pharmacy created a calendar of topics including substance use topics to be placed into rotation and shared with customers; Mr. &amp; Mrs. Yankowski, who lost two children to opioid overdoses, presented to high school, with media coverage; Gordon Smith from State of Maine offered CME on the opioid epidemic. Frank Netter Medical student spoke at Madawaska High School on the dangers of vaping; Opioid Committee/Lisa Eno, FNP, created an informational booklet for patients on the actions of opioids on the body and available resources. Participated in Recovery Event at Riverside Park coinciding with National Recovery Month; (2018/2019)</p> <p>Dr. Kristin Hartt offered sessions at the local schools and university on the dangers of vaping; Meds to Beds offered in-patient prescription delivery and pharmacist counseling prior to discharge; Received recognition for achieving platinum level of excellence for our efforts in tobacco independence (2020/2021)</p>



# Community Health Needs Assessment Action Steps & Implementation Plan 2022 - 2025



# Priority 1 – Mental Health Existing Resources and Gaps in Resources

Priority # 1: Mental Health
<b>Existing Community Resources:</b>
➤ AMHC
➤ NMMC Behavioral Health
➤ Life By Design
➤ Adult & Children’s Psychiatric Units @ NMMC
➤ School Nurses in Every School, along with some counselors
➤ Northern Light Health – telehealth options and currently working on homeless youth project
➤ Fish River Rural Health has mobile unit going to schools for behavioral health appointments
➤ St. John Valley Recovery Services
➤ ACAP has secured funding for a new mobile unit
➤ UMFK Behavioral Health Club
➤ Northern Maine General
<b>Gaps in Community Resources:</b>
➤ Crisis intervention & long waits for crisis placement
➤ Boarding facilities for longer term needs
➤ Intensive outpatient therapy/Home & Community Treatment support services
➤ Too few providers
➤ Long waits for services
➤ Schools need more in-house resources
➤ Schools need more opportunities for social emotional education/learning
➤ Education for community/stigma
➤ Access to care
➤ Transportation to resources
➤ Lack of in-home supports
➤ Caregiver support
➤ Substance Abuse Counseling, including vaping, alcohol, and marijuana
➤ Trauma Informed Care

# Priority 1 – Mental Health Action Steps

- Conduct a thorough examination on the evaluation and admission process when an individual presents at the ER in crisis to look for and implement ways to streamline and reduce wait time, and/or assist the family through the process with added communication and comfort measures. This includes exploring the feasibility of creating a tracking method of who has available beds to eliminate lengthy waits for placement or families being sent home without support.
- Identify and participate, where applicable, in mobile unit collaboration opportunities, assist organizations with PR and support with resources and materials.
- NMMC will have a presence in the community in events that focus on stigma reduction and education.
- Participate in education opportunities both internally and externally. Internally focusing on trauma informed care with clinical staff. Externally, education and awareness campaigns to reduce mental health stigma and educate the public on available resources.

# Priority 2 – Substance Use Existing Resources and Gaps in Resources

<b>Priority # 2: Substance Use</b>
<b>Existing Community Resources:</b>
➤ AMHC – Relapse Prevention Groups
➤ AMHC – MAT Services
➤ AMHC Substance Use Counseling Services
➤ Suboxone clinics
➤ Recovery support (may be more focused in central Aroostook)
➤ ACAP Recovery Coaches, Homeless Services, Workforce Development
➤ Recent influx of grant funding to support programs through AMHC (RCORP)
<b>Gaps in Community Resources:</b>
➤ Long term recovery programs
➤ Access to care
➤ Transportation to resources
➤ Rehab and Detox Centers
➤ Awareness of existing resource
➤ Community education/stigma reduction
➤ Trauma intervention
➤ Trauma informed care/services
➤ Safe spaces
➤ Harm Reduction
➤ Judgment-free care
➤ Trained providers & Emergency responders
➤ Support for families
➤ Intensive outpatient therapy that works with entire families
➤ Narcan Training and Availability

# Priority 2 – Substance Use Action Steps

- Explore opportunities and work with community partners like AMHC to offer internal education aimed at creating a judgment free experience and safe spaces for people who come to our facilities seeking treatment.
- Coordinate communications and education in the community to reduce stigma around the topic of substance use and to raise awareness of existing resources. This includes active participation in community events that promote education and awareness.
- Work with community stakeholders to develop a speaker's bureau on substance use-related topics.
- Investigate the feasibility of offering harm reduction services.

# Priority 3 – Poverty Existing Resources and Gaps in Resources

Priority # 3: Poverty
<b>Existing Community Resources:</b>
➤ ACAP
➤ Food Banks/cupboards
➤ Limited transportation resources like ARTS
➤ SNAP EBT
➤ Maine Care/MediCare
➤ Churches/Faith-based groups
➤ Municipalities
➤ School meals
➤ Schools
➤ Healthy Families of Aroostook
➤ Home Care Coordinators
➤ Community Rec Programs
➤ WIC
➤ Aroostook Area Agency on Aging & Meals on Wheels
➤ Summer Meal Program
➤ Northern Maine Development Commission – Broadband Project
➤ ARTS – Aroostook Regional Transportation Program
➤ Recently announced healthcare workforce training in Maine
➤ Fort Kent after school care program
<b>Gaps in Community Resources:</b>
➤ Transportation
➤ Access to care
➤ Affordable & safe housing
➤ Childcare
➤ Education/Workforce training
➤ Living wage job opportunities
➤ Access to broadband for education/employment/health care options
➤ Education/stigma
➤ Access to healthy food
➤ Access to affordable or free health physical activities

# Priority 3 – Poverty Action Steps

- Explore opportunities to reduce food insecurity in the communities we serve, including: creating new community cupboards in communities that may have a need and/or support of existing community cupboards through food drive activities; educate clinical staff on existing community resources so they are able to connect patients to resources; research the feasibility of EBT use in cafeteria; seek out community partnerships for food insecurity related collaborations.
- Research options for efficiently switching appointments to telehealth for patients experiencing temporary transportation challenges, and explore opportunities that might exist through creative partnerships with local organizations to establish and/or mobilize a volunteer driver program.
- Identify ways to connect eligible individuals with training and support for training via government programs and ACAP's workforce development programs.
- Continually monitor barriers for employees, such as childcare and transportation, to find creative ways to help our internal workforce meet their needs.
- Support or create opportunities in the community that connect children and adults with fun physical activities to create lifelong healthy habits.

# Priority 4 – Elder Care Existing Resources and Gaps in Resources

Priority # 4: Elder Care
<b>Existing Community Resources:</b>
➤ Nursing care and assisted living facilities
➤ Aroostook Area Agency on Aging
➤ Limited in-home support services
➤ Community senior centers
➤ Churches
➤ Senior College at UMFK
➤ Support groups like the Alzheimer’s Support Group
➤ Care Coordinators at the hospital & follow-up visits
➤ Medicare Navigators (but we need more)
➤ Meals on Wheels has nearly doubled since pre-pandemic
<b>Gaps in Community Resources:</b>
➤ Great need for workforce to staff both nursing care and in-home support services
➤ Access to Care
➤ In home supports, both for clinical needs and non-clinical needs (shopping, cooking, cleaning, etc.)
➤ Healthy foods
➤ Transportation
➤ Chronic conditions management
➤ Social isolation, exacerbated by pandemic
➤ Weather-related care – heating, cooling, snow removal, home weatherization
➤ Tech-related assistance – access to and training on technology for increased access to socialization opportunities, education, health care
➤ Volunteer opportunities
➤ Medicare Navigators, and support with paperwork in general

# Priority 4 – Elder Care Action Steps

- Partner with Aroostook Area Agency on Aging and other community stakeholders to educate elderly populations and caretakers of elderly populations on available resources and eligibility through a variety of sources, including internal and external communications about services.
- Begin construction of a new nursing care facility and explore options for use of existing Forest Hill building.
- Explore collaboration with partners to create new options for attracting, training, and retaining workforce to elder care career paths in the community.
- Actively participate in events that offer opportunities to reduce social isolation or spread awareness on issues affecting elderly populations – including support groups, healthy activities for people who are elderly, and education opportunities (particularly around technology and safety).



**End**





# Northern Maine Medical Center and Subsidiary

CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2023 and 2022

With Independent Auditor's Report





## INDEPENDENT AUDITOR'S REPORT

Board of Trustees  
Northern Maine Medical Center and Subsidiary

### ***Opinion***

We have audited the accompanying consolidated financial statements of Northern Maine Medical Center and Subsidiary (the Medical Center), which comprise the consolidated balance sheets as of September 30, 2023 and 2022, 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.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Medical Center as of September 30, 2023 and 2022, and the 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 (U.S. GAAP).

### ***Basis for Opinion***

We conducted our audits in accordance with U.S. generally accepted auditing standards (U.S. GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Medical Center and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Change in Accounting Principle***

As discussed in Note 1 to the consolidated financial statements, during the year ended September 30, 2023, the Medical Center adopted the provisions of Financial Accounting Standards Board Accounting Standards Codification Topic 842, *Leases* (Topic 842). Our opinion is not modified with respect to this matter.

### ***Responsibilities of Management for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with U.S. GAAP, and for 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.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Medical Center's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with U.S. GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with U.S. GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Medical Center's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Medical Center's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*Berry Dunn McNeil & Parker, LLC*

Portland, Maine  
February 14, 2024

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Consolidated Balance Sheets**

**September 30, 2023 and 2022**

**ASSETS**

	<u>2023</u>	<u>2022</u>
Current assets		
Cash and cash equivalents	\$ 5,478,563	\$ 9,138,146
Certificates of deposit	381,880	499,163
Patient accounts receivable, net	6,691,324	7,262,024
Other receivables	475,235	-
Estimated third-party payor settlements, net	3,452,188	2,681,924
Supplies and inventory	1,359,943	1,481,480
Prepaid expenses and other current assets	<u>2,629,969</u>	<u>2,632,099</u>
Total current assets	<b>20,469,102</b>	23,694,836
Assets limited as to use or donor-restricted	<b>20,797,521</b>	35,366,840
Beneficial interest in funds held by others	<b>8,870,615</b>	9,106,809
Property and equipment, net	<b>49,334,384</b>	35,345,414
Deferred system development costs, net	<b>2,803,772</b>	3,277,649
Other assets	<u><b>3,583,470</b></u>	<u>4,720,040</u>
Total assets	<u><b>\$105,858,864</b></u>	<u>\$111,511,588</u>

**LIABILITIES AND NET ASSETS**

Current liabilities		
Accounts payable and accrued expenses	\$ 5,673,038	\$ 4,111,007
Payroll and related liabilities	2,495,092	3,617,700
Current portion of long-term debt	1,844,402	1,674,461
Medicare accelerated payments	-	583,043
Deferred provider relief and other stimulus funds	<u>-</u>	<u>625,449</u>
Total current liabilities	<b>10,012,532</b>	10,611,660
Long-term debt, less current portion	<b>51,071,658</b>	52,989,779
Deferred compensation	<u><b>1,914,562</b></u>	<u>1,764,484</u>
Total liabilities	<u><b>62,998,752</b></u>	<u>65,365,923</u>
Net assets		
Without donor restrictions	<b>41,694,991</b>	45,108,877
With donor restrictions	<u><b>1,165,121</b></u>	<u>1,036,788</u>
Total net assets	<u><b>42,860,112</b></u>	<u>46,145,665</u>
Total liabilities and net assets	<u><b>\$105,858,864</b></u>	<u>\$111,511,588</u>

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, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Revenues, gains, and other support without donor restrictions		
Net patient service revenue	\$ 59,092,588	\$ 60,256,022
Provider relief and other stimulus revenue	860,124	4,839,703
Other revenue	7,262,766	6,230,219
Net assets released from restrictions used for operations	<u>109,713</u>	<u>109,218</u>
Total revenues, gains, and other support without donor restrictions	<u>67,325,191</u>	<u>71,435,162</u>
Operating expenses		
Salaries and wages	31,782,529	38,768,918
Payroll taxes	2,034,467	2,439,754
Employee benefits	3,640,663	4,635,356
Supplies and other operating expenses	28,111,718	22,968,439
Healthcare provider taxes	1,278,628	1,172,503
Depreciation and amortization	3,578,047	3,616,809
Interest	<u>555,908</u>	<u>366,333</u>
Total operating expenses	<u>70,981,960</u>	<u>73,968,112</u>
Loss from operations	<u>(3,656,769)</u>	<u>(2,532,950)</u>
Nonoperating gains (losses)		
Other nonoperating income (expense), net	849,757	(918,983)
Contributions	579,126	7,537,896
Loss on impairment of assets	(1,186,000)	-
Loss on disposal of assets	<u>-</u>	<u>(6,607)</u>
Nonoperating gains, net	<u>242,883</u>	<u>6,612,306</u>
(Deficiency) excess of revenues, gains, other support, and nonoperating gains over expenses and losses and (decrease) increase in net assets without donor restrictions	<u>\$ (3,413,886)</u>	<u>\$ 4,079,356</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, 2023 and 2022**

	<u><b>2023</b></u>	<u><b>2022</b></u>
Net assets without donor restrictions		
Deficiency (excess) of revenues, gains, other support, and nonoperating gains over expenses and losses and (decrease) increase in net assets without donor restrictions	<u><b>\$ (3,413,886)</b></u>	<u><b>\$ 4,079,356</b></u>
Net assets with donor restrictions		
Restricted contributions	<b>175,968</b>	210,095
Restricted investment income	<b>43,983</b>	32,454
Net assets released from restrictions used for operations	<b>(109,713)</b>	(109,218)
Net unrealized gains (losses) on investments	<u><b>18,095</b></u>	<u>(110,550)</u>
Increase in net assets with donor restrictions	<u><b>128,333</b></u>	<u>22,781</u>
(Decrease) increase in net assets	<b>(3,285,553)</b>	4,102,137
Net assets, beginning of year	<u><b>46,145,665</b></u>	<u>42,043,528</u>
Net assets, end of year	<u><b>\$ 42,860,112</b></u>	<u>\$ 46,145,665</u>

---

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, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	\$ (3,285,553)	\$ 4,102,137
Adjustments to reconcile increase in net assets to net cash (used) provided by operating activities		
Depreciation and amortization	3,705,338	3,686,384
Net accretion of bond premium and discount	(83,757)	(69,575)
Loss on impairment of assets	1,186,000	-
Loss on disposals and sales of property and equipment	-	6,607
Net realized and unrealized (gains) losses on investments	(18,095)	110,550
Decrease in value of beneficial interest in funds held by others	236,194	1,161,696
Change in:		
Accounts receivable	95,465	640,100
Estimated third-party payor settlements	(770,264)	343,220
Supplies, prepaid expenses, and other current assets	123,667	149,212
Other assets	80,005	(863,130)
Accounts payable and other operating liabilities	88,458	(857,039)
Deferred provider relief and other stimulus funds	(625,449)	(473,047)
Medicare accelerated payments	<u>(583,043)</u>	<u>(6,205,266)</u>
Net cash provided by operating activities	<u>148,966</u>	<u>1,731,849</u>
Cash flows from investing activities		
Purchases of property and equipment	(16,824,956)	(6,048,761)
Proceeds from sale of property and equipment	-	1,430
Transfer of funds to be held by others	-	(9,622,538)
Certificates of deposit	117,283	1,653,968
Net change in cash equivalent investments	<u>(661,673)</u>	<u>265,261</u>
Net cash used by investing activities	<u>(17,369,346)</u>	<u>(13,750,640)</u>
Cash flows from financing activities		
Proceeds from issuance of long-term debt	-	36,794,437
Proceeds from bond premium	-	2,859,168
Repayment of long-term debt	(1,688,290)	(1,247,200)
Payment of bond issuance costs	<u>-</u>	<u>(616,939)</u>
Net cash (used) provided by financing activities	<u>(1,688,290)</u>	<u>37,789,466</u>
Net (decrease) increase in cash and cash equivalents and restricted cash	<u>(18,908,670)</u>	<u>25,770,675</u>
Cash and cash equivalents and restricted cash, beginning of year	<u>43,033,673</u>	<u>17,262,998</u>
Cash and cash equivalents and restricted cash, end of year	<u>\$ 24,125,003</u>	<u>\$ 43,033,673</u>
Breakdown of cash and cash equivalents and restricted cash, end of year:		
Cash and cash equivalents	\$ 5,478,563	\$ 9,138,146
Restricted cash included in assets limited as to use	<u>18,646,440</u>	<u>33,895,527</u>
	<u>\$ 24,125,003</u>	<u>\$ 43,033,673</u>
Supplemental disclosure of cash flow information		
Interest paid	<u>\$ 555,908</u>	<u>\$ 572,947</u>

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

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Consolidated Statements of Cash Flows (Concluded)**

**Years Ended September 30, 2023 and 2022**

Noncash transactions:

At September 30, 2023 and 2022, there were \$350,965 and \$2,083, respectively, of construction-in-progress additions included in accounts payable.

In 2023 and 2022, the Medical Center entered into capital lease obligations, acquiring assets with a total value of \$23,867 and \$50,263, respectively. The financing commitments and equipment have been treated as noncash transactions.

---

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, 2023 and 2022

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

#### Organization

Northern Maine Medical Center (the 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 which became inactive in 2017 and was dissolved effective September 1, 2023.

#### 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 (ASC) Topic 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 (the 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, 2023 and 2022

### **Use of Estimates**

The preparation of consolidated financial statements in conformity with U.S. generally accepted accounting principles (U.S. 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### **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.

### **Net Patient Service Revenue and Patient Accounts Receivable**

Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party reimbursing agencies, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party reimbursing agencies. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Patient 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 patient 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 (deficiency) of revenues, gains, and other support over expenses and losses 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.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

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

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

In accordance with terms of the bond agreement, the Medical Center has established certain principal, interest, and construction funds totaling \$18,646,440 and \$33,895,527 at September 30, 2023 and 2022, respectively.

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.

### **Beneficial Interest in Funds Held by Others**

The Medical Center is a beneficiary of agency funds held by Maine Community Foundation (MCF) as a result of the Medical Center placing Board designated and donor restricted funds to be administered by MCF. The Board of Directors of MCF shall have the power to modify, consistent with State Law, including seeking approval of the appropriate court or Attorney General, where applicable, any restriction or condition on the distribution of funds for any specified organization if, in the sole judgment of MCF's Board of Directors, (without the necessity of the approval of any participating trustee, custodian, or agent), such restriction or condition becomes, in effect, unnecessary, incapable of fulfillment, or inconsistent with the charitable needs of the community.

### **Excess (Deficiency) of Revenues, Gains, Other Support, and Nonoperating Gains Over Expenses and Losses**

The consolidated statements of operations includes excess (deficiency) of revenues, gains, other support, and nonoperating gains over expenses and losses. Changes in net assets without donor restrictions which are excluded from this measure, 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).

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### **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. Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets. Equipment under finance lease obligations is amortized by the straight-line method over the shorter period of the lease term or the asset's useful life. Such amortization is included in depreciation and amortization in the consolidated financial statements.

### **Right-of-use Assets and Liabilities**

Effective October 1, 2022, the Medical Center adopted FASB ASC, Topic 842, *Leases* (Topic 842). In evaluating its contracts, the Medical Center separately identifies lease and non-lease components, such as maintenance costs, in calculating the right-of-use (ROU) assets and lease liabilities for its facility and equipment leases. The Medical Center has elected the practical expedient to not separate lease and non-lease components and classifies the contract as a lease if consideration in the contract allocated to the lease component is greater than the consideration allocated to the non-lease agreement.

Leases result in the recognition of ROU assets and lease liabilities on the balance sheet. ROU assets represent the right to use an underlying asset for the lease term, and lease liabilities represent the obligation to make lease payments arising from the lease, measured on a discounted basis. The Medical Center determines lease classification as operating or finance at the lease commencement date. Finance leases are reported with borrowings in Note 7 and costs and accumulated amortization of finance leases are disclosed in Note 5, property and equipment.

At lease inception, the lease liability is measured at the present value of the lease payments over the lease term. The lease term may include options to extend or to terminate the lease that the Medical Center is reasonably certain to exercise. The ROU asset equals the lease liability adjusted for any initial direct costs, prepaid or deferred rent, and lease incentives. Topic 842 requires the use of the implicit rate in the lease when readily determinable. As most leases do not provide an implicit rate, the Medical Center has elected to use its incremental borrowing rate for a term comparable to the life of the lease based on the information available at the commencement date to determine the present value of the lease payments.

Lease expense for operating leases is recognized on a straight-line basis over the lease term. Fixed, or in-substance fixed, payments on finance leases are recognized using the effective interest method. Variable lease expenses that are not considered fixed, or in-substance fixed, are recognized as incurred. Leases with an initial term of 12 months or less are not recorded on the balance sheet and are expensed on a straight-line basis over the lease term. Finance lease right-of-use asset amortization and interest costs are recorded within depreciation and amortization and interest in the statements of operations.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

The adoption of Topic 842 did not result in the recognition of any operating lease ROU assets or liabilities.

### **COVID-19 Relief Funding**

As a response to the COVID-19 pandemic, the U.S. government responded with relief legislation called the Coronavirus Aid, Relief, and Economic Security (CARES) Act, among other subsequent legislation, to address the economic impact of the COVID-19 outbreak.

Revenue for COVID-19 relief funding is recognized when management believes the Medical Center met the conditions necessary to recognize the revenue. COVID-19 relief funding received, but not yet earned, is recorded as deferred revenue. Due to the complexity of the reporting requirements for COVID-19 relief funding and the continued issuance of clarifying guidance, there is at least a reasonable possibility the amount of income recognized from the COVID-19 relief funding 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.

### **Provider Relief and Other Stimulus Funds**

The CARES Act's Provider Relief Fund (PRF) and the American Rescue Plan (ARP) provide reimbursements to healthcare providers for COVID-19-related expenses or lost revenues. The Medical Center has received \$15,312,449 of HHS Provider Relief and American Rescue Plan Funds (the funds). For the years ended September 30, 2023 and 2022, the Medical Center recognized approximately \$263,014 and \$4,507,405, respectively, in revenue from the PRF, ARP, and other related relief funds. As of September 30, 2023, all PRF and ARP funds received to date have been recognized as revenue.

During 2023, the Medical Center received Federal Emergency Management Agency (FEMA) funds in the amount of \$547,002. The FEMA funding provided reimbursement of COVID-19 related expenses and was recognized as revenue on the consolidated statements of operations.

### **Medicare Accelerated Payments**

In response to the COVID-19 pandemic, the Centers 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 April 2020. During 2021, CMS began recouping payment from claims payments one year after the advances were made for a period of seventeen months. As of September 30, 2023, the outstanding balance had been repaid to CMS.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### **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.

### **Reclassification**

Total revenues, gains, and other support without donor restrictions in 2022 have been reclassified for supplemental payments of \$1,044,100 from provider relief and other stimulus revenue to net patient service revenue based on subsequent clarification from the State of Maine, to conform to the current year's presentation.

### **Subsequent Events**

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, the Medical Center has considered transactions or events occurring through February 14, 2024, which was the date the consolidated financial statements were available to be issued.

In January 2024, an election was made to enter into a union with the Maine State Nurses Association. The union will represent approximately 13% of the workforce of the Medical Center. The union contract is still in negotiation.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### 2. Net Patient Service Revenue and Patient Accounts Receivable

Net patient service revenue and patient accounts receivable are reported at the amount that reflects the consideration to which the Medical Center expects to be entitled in exchange for providing patient care. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retroactive revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Medical Center bills the patients and third-party payors several days after the services are performed or the patient is discharged. Revenue is recognized as performance obligations are satisfied.

The Medical Center has elected the practical expedient allowed under FASB ASC 606-10-32-18 and does not adjust the promised amount of consideration from patients and third-party payors for the effects of a significant financing component due to the Medical Center's expectation that the period between the time the service is provided to a patient and the time that the patient or a third-party payor pays for that service will be one year or less. However, the Medical Center does, in certain instances, enter into payment agreements with patients that allow payments in excess of one year. For those cases, the financing component is not deemed to be significant to the contract.

Performance obligations are determined based on the nature of the services provided by the Medical Center. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Medical Center believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation. Generally, performance obligations satisfied over time relate to patients in hospitals receiving inpatient acute care services or patients receiving services in outpatient centers. The Medical Center measures the performance obligation from admission into the Medical Center or the commencement of an outpatient service to the point when it is no longer required to provide services to that patient, which is generally at the time of discharge or completion of the outpatient services.

Because all of its performance obligations relate to contracts with a duration of less than one year, the Medical Center has elected to apply the optional exemption provided in FASB ASC 606-10-50-14 (a) and, therefore, is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period. The unsatisfied or partially unsatisfied performance obligations referred to above are primarily related to inpatient acute care services at the end of the reporting period. The performance obligations for these contracts are generally completed when the patients are discharged, which generally occurs within days or weeks of the end of the reporting period.

The Medical Center determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured patients in accordance with the Medical Center's policy, and implicit price concessions provided to uninsured patients. The Medical Center determines its estimate of implicit price concessions based on its historical collection experience with this class of patients and records these as a direct reduction to net patient service revenue.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

Each performance obligation is separately identifiable from other promises in the customer contract. As the performance obligations are met (i.e., room, board, ancillary services, level of care), revenue is recognized based upon the allocated transaction price. The transaction price is allocated to separate performance obligations based upon the relative standalone selling price. In instances where management determines there are multiple performance obligations across multiple months, the transaction price is allocated by applying an estimated implicit and explicit rate to gross charges based on the separate performance obligations.

In assessing collectibility, the Medical Center has elected the portfolio approach. This portfolio approach is being used as the Medical Center has a large volume of similar contracts with similar classes of customers. The Medical Center reasonably expects that the effect of applying a portfolio approach to a group of contracts would not differ materially from considering each contract separately. Management's judgment to group the contracts by portfolio is based on the payment behavior expected in each portfolio category. As a result, aggregating all of the contracts (which are at the patient level) by the particular payor or group of payors, will result in the recognition of the same amount of revenue as applying the analysis at the individual patient level. Patient accounts receivable at October 1, 2021 was \$5,796,017.

### Estimated Third-Party Payor Settlements

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.

#### *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.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

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 Medical Center was subjected to and recorded \$891,683 of State tax in 2023 and 2022. 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 \$386,945 and \$280,820 for fiscal years 2023 and 2022, 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.

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. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Settlements with third-party payors for retroactive revenue adjustments due to audits, reviews or investigations are considered variable consideration and are included in the determination of the estimated transaction price for providing patient care. These settlements are estimated based on the terms of the payment agreement with the payor, correspondence from the payor and the Hospital's historical settlement activity, including a determination it is probable that a significant reversal in the amount of cumulative revenue recognized will not occur when the uncertainty associated with the retroactive adjustment is subsequently resolved. Estimated settlements are adjusted in future periods as adjustments become known (that is, new information becomes available), or as years are settled or are no longer subject to such audits, reviews, and investigations.

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

The following table summarizes the Medical Center's settlements and settlement activity with its significant third-party payors:

As of September 30, 2023:

	Beginning of Year Settlement Balance	Fiscal Year Estimate	Prior Year Settlements and Adjustments	Current Year Receipts, Net	End of Year Settlement Balance	Open Settlement Years
Medicare	\$ (43,000)	\$ 13,516	\$ 68,342	\$ (25,342)	\$ 13,516	2021-2023
Medicaid	<u>2,724,924</u>	<u>1,679,259</u>	<u>425,975</u>	<u>(1,391,486)</u>	<u>3,438,672</u>	2018-2023
Total	<u>\$ 2,681,924</u>	<u>\$ 1,692,775</u>	<u>\$ 494,317</u>	<u>\$ (1,416,828)</u>	<u>\$ 3,452,188</u>	

As of September 30, 2022:

	Beginning of Year Settlement Balance	Fiscal Year Estimate	Prior Year Settlements and Adjustments	Current Year Payments	End of Year Settlement Balance	Open Settlement Years
Medicare	\$ 213,000	\$ (43,000)	\$ 339,413	\$ (552,413)	\$ (43,000)	2020-2022
Medicaid	<u>2,812,144</u>	<u>1,488,000</u>	<u>176,368</u>	<u>(1,751,588)</u>	<u>2,724,924</u>	2018-2022
Total	<u>\$ 3,025,144</u>	<u>\$ 1,445,000</u>	<u>\$ 515,781</u>	<u>\$ (2,304,001)</u>	<u>\$ 2,681,924</u>	

Net patient service revenue recognized for the years ended September 30 from these major payor sources is as follows:

	<u>2023</u>	<u>2022</u>
Medicare and Medicaid	\$ 35,769,092	\$ 34,187,972
Commercial	22,493,372	24,812,149
Self-pay	<u>830,124</u>	<u>211,801</u>
Net patient service revenue	<u>\$ 59,092,588</u>	<u>\$ 59,211,922</u>

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### 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>2023</u>	<u>2022</u>
Charges foregone, based on established rates	\$ <u>127,218</u>	\$ <u>20,397</u>
Estimated costs and expenses incurred to provide charity care	\$ <u>86,000</u>	\$ <u>14,000</u>
Equivalent percentage of charity care charges to all Medical Center patient charges	<u>0.12%</u>	<u>0.02%</u>

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

### 3. Availability and Liquidity of Financial Assets

As of September 30, 2023 and 2022, the Medical Center had working capital of \$10,456,570 and \$13,083,176, respectively, and average days (based on normal expenditures) cash and cash equivalents on hand of 30 and 44 at September 30, 2023 and 2022, respectively. 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 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>2023</u>	<u>2022</u>
Cash and cash equivalents, net of deferred stimulus funds	\$ <u>5,478,563</u>	\$ 8,512,697
Certificates of deposit	<u>381,880</u>	499,163
Patient accounts receivable, net	<u>6,691,324</u>	7,262,024
Estimated third-party payor settlements, net	<u>3,452,188</u>	<u>2,681,924</u>
Financial assets available to meet cash needs for general expenditure within one year	\$ <u>16,003,955</u>	\$ <u>18,955,808</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

The Medical Center has assets limited as to use of \$1,593,332 and \$1,006,785 at September 30, 2023 and 2022, 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.

**4. Assets Limited as to Use or Donor-Restricted and Funds Held by Others**

The composition of assets limited as to use or donor-restricted at September 30, 2023 and 2022 is set forth in the following table. The balances are stated at fair value.

	<u>2023</u>	<u>2022</u>
Debt service, reserve, and construction funds		
Cash and cash equivalents	<u>\$ 18,646,440</u>	<u>\$ 33,895,527</u>
Internally designated foundation funds		
Cash and cash equivalents	92	92
Certificates of deposit	1,505,500	875,689
Pledges receivable	<u>87,740</u>	<u>131,004</u>
	<u>1,593,332</u>	<u>1,006,785</u>
With donor restrictions—time or purpose		
Cash and cash equivalents	452,465	374,559
Marketable equity securities	<u>105,284</u>	<u>89,969</u>
	<u>557,749</u>	<u>464,528</u>
Total assets limited as to use	<u>\$ 20,797,521</u>	<u>\$ 35,366,840</u>

The composition of beneficial interest in funds held by others was as follows at September 30:

	<u>2023</u>	<u>2022</u>
Funds without purpose restrictions	<u>\$ 8,263,243</u>	<u>\$ 8,534,549</u>
Funds with donor restrictions	<u>607,372</u>	<u>572,260</u>
	<u>\$ 8,870,615</u>	<u>\$ 9,106,809</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

**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.

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, 2023 and 2022 on a recurring basis:

<b><u>2023</u></b>	<b><u>Level 1</u></b>	<b><u>Level 2</u></b>	<b><u>Level 3</u></b>	<b><u>Total</u></b>
Cash and cash equivalents	\$ 19,098,997	\$ -	\$ -	\$ 19,098,997
Certificates of deposit	1,505,500	-	-	1,505,500
Marketable equity securities	105,284	-	-	105,284
Beneficial interest in funds held by others	-	-	8,870,615	8,870,615
Investments to fund deferred compensation (Note 6):				
Equity mutual funds	1,406,639	-	-	1,406,639
Fixed income mutual funds	-	-	-	-
Annuities	<u>-</u>	<u>507,923</u>	<u>-</u>	<u>507,923</u>
 Total assets	 <u>\$ 22,116,420</u>	 <u>\$ 507,923</u>	 <u>\$ 8,870,615</u>	 <u>\$ 31,494,958</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

<u>2022</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 34,270,178	\$ -	\$ -	\$ 34,270,178
Certificates of deposit	875,689	-	-	875,689
Marketable equity securities	89,969	-	-	89,969
Beneficial interest in funds held by others	-	-	9,106,809	9,106,809
Investments to fund deferred compensation (Note 6):				
Equity mutual funds	1,082,057	-	-	1,082,057
Fixed income mutual funds	311,163	-	-	311,163
Annuities	<u>-</u>	<u>371,264</u>	<u>-</u>	<u>371,264</u>
 Total assets	 <u>\$ 36,629,056</u>	 <u>\$ 371,264</u>	 <u>\$ 9,106,809</u>	 <u>\$ 46,107,129</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.

The fair value of the beneficial interest in funds held by others is measured using Level 3 inputs. The fair value is determined annually based on the fair value of the assets in the trust using the market approach, as represented by the MCF's management. MCF's management determines the reasonableness of the methodology by evaluating market developments. The following presents the change in the beneficial interest in funds held by others:

Balance, October 1, 2021	\$ 645,967
Deposits	9,622,538
Net investment losses	<u>(1,161,696)</u>
 <b>Balance, September 30, 2022</b>	 <b>9,106,809</b>
Deposits	10,000
Net investment losses	<u>(246,194)</u>
 <b>Balance, September 30, 2023</b>	 <b><u>\$ 8,870,615</u></b>

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### 5. Property and Equipment

A summary of property and equipment follows:

	<u>2023</u>	<u>2022</u>
Land and land improvements	\$ 1,982,280	\$ 1,858,251
Buildings	44,528,335	44,392,459
Equipment	<u>25,405,690</u>	<u>25,296,290</u>
	71,916,305	71,547,000
Accumulated depreciation and amortization	<u>(43,605,931)</u>	<u>(40,531,352)</u>
	28,310,374	31,015,648
Construction in progress	<u>21,024,010</u>	<u>4,329,766</u>
Property and equipment, net	<u>\$ 49,334,384</u>	<u>\$ 35,345,414</u>

At September 30, 2023, construction in progress consists primarily of costs associated with the construction of a new nursing home facility. The project is expected to be completed by the end of calendar year 2024 at a total cost of approximately \$34 million. At September 30, 2023 and 2022, capitalized interest of \$2,159,681, and \$206,614 is included in construction in progress.

### 6. Other Assets

Other assets consist of the following at September 30:

	<u>2023</u>	<u>2022</u>
Cash value of life insurance	\$ 422,251	\$ 422,251
Deferred compensation (Note 8)	1,914,562	1,764,484
Bed license rights	1,012,000	2,198,000
Goodwill	103,215	123,858
Other	<u>131,442</u>	<u>211,447</u>
	<u>\$ 3,583,470</u>	<u>\$ 4,720,040</u>

Bed license rights represent the cost of acquiring a MaineCare funding stream and the related rights to operate long-term care beds. Rights do not expire and can be sold or transferred subject to approval by the State of Maine. The rights are evaluated annually for impairment and were impaired by \$1,186,000 in 2023 based on market conditions.

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

**7. Borrowings**

A summary of long-term debt follows:

	<u>2023</u>	<u>2022</u>
Finance lease obligations payable in equal monthly installments of \$5,948, including interest at 2.99%, through June 2028.	\$ 327,863	\$ 367,575
1.75% loan payable to a bank, paid in 2023.	-	39,402
Unsecured note payable, due in quarterly installments of \$181,010 through July 1, 2025.	1,260,802	1,991,113
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 \$445,000 on July 1, 2024, to \$880,000 on July 1, 2039.	11,558,850	11,988,850
MHHEFA Revenue Bonds, Series 2022A, interest rates varying between 5% and 5.5%, principal due in amounts ranging from \$615,000 on July 1, 2024, to \$2,545,000 on July 1, 2052.	<u>36,369,437</u>	<u>36,794,435</u>
Total long-term debt before bond premiums and deferred issuance costs	49,516,952	51,181,375
Unamortized bond premiums	4,245,423	4,412,130
Unamortized deferred issuance costs	<u>(846,315)</u>	<u>(929,265)</u>
Total long-term debt	52,916,060	54,664,240
Less current portion	<u>(1,844,402)</u>	<u>(1,674,461)</u>
	<b>\$ <u>51,071,658</u></b>	<b>\$ <u>52,989,779</u></b>

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 and fund a portion of operating room renovations of \$12.6 million. The bonds are collateralized by all assets of the Medical Center.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

In June 2022, MHHEFA issued \$39,480,000 of Series 2022A Bonds for the benefit of the Medical Center. The proceeds from the bonds are being used to fund the construction of a new nursing home facility in Fort Kent, Maine. The bonds are collateralized by all assets of the Medical Center.

Under its bond agreements with MHHEFA, the Medical Center must meet certain restrictive loan covenants. As of September 30, 2023, the Medical Center was not in compliance with its financial covenant related to the bond agreements. The Medical Center retained a consultant in July 2022 through September 2023 to provide recommendations to address its financial position.

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

2024	\$ 1,847,011
2025	1,903,920
2026	1,236,846
2027	1,298,872
2028	1,330,980
Thereafter	<u>41,899,323</u>
	<u>\$ 49,516,952</u>

### 8. 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 \$1,914,562 and \$1,764,484 at September 30, 2023 and 2022, 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 \$1,914,562 and \$1,764,484 is included in other assets at September 30, 2023 and 2022. All trust earnings are allocated to plan participants.

### 9. 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 years 2023 and 2022 totaled approximately \$532,000 and \$524,000, respectively.

# NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY

## Notes to Consolidated Financial Statements

September 30, 2023 and 2022

### 10. 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 \$80,000 (excluding services rendered by the Medical Center to participants) and an annual aggregate basis of \$2,204,433 (excluding services rendered by the Medical Center to participants). In 2023 and 2022, total expense for health benefits was approximately \$2,899,000 and \$3,856,000, respectively. The Medical Center has accrued a liability for this program within accounts payable and accrued expenses in the consolidated balance sheets totaling approximately \$381,000 and \$494,000 at September 30, 2023 and 2022, respectively.

#### 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.

#### 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.

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

*Deferred System Development Costs*

During 2020, the Medical Center entered into an agreement with Cerner Corporation (Cerner) to implement a hospital-wide electronic health record (EHR) system. The Cerner agreement has an initial term of 10 years with successive 12-month terms. The costs incurred by the Medical Center related to the implementation of the EHR system through the date the EHR system was placed in service have been deferred and are being amortized over the remaining term of the Cerner agreement. Associated amortization expense was \$473,877 in 2023 and 2022.

The following is a schedule of future amortization of deferred system development costs as of September 30, 2023:

2024	\$	473,877
2025		473,877
2026		473,877
2027		473,877
2028		473,877
Thereafter		<u>434,387</u>
	\$	<u><u>2,803,772</u></u>

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

2024	\$	1,780,432
2025		1,780,432
2026		980,432
2027		980,432
2028		980,432
Thereafter		<u>1,225,544</u>
	\$	<u><u>7,727,704</u></u>

**11. 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>2023</u>	<u>2022</u>
Medicare	26 %	24 %
Medicaid	9	17
Anthem Blue Cross	4	8
Other third-party payors	29	36
Patients	<u>32</u>	<u>15</u>
	<u>100 %</u>	<u>100 %</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

**12. Net Assets with Donor Restrictions**

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

	<u>2023</u>	<u>2022</u>
Edgar J. Paradis Cancer Fund	\$ 1,124,876	\$ 998,314
Diabetes Education	14,108	14,087
Rally in the Valley	5,705	5,697
Employee activities	10,726	9,364
Other	<u>9,706</u>	<u>9,326</u>
	<u>\$ 1,165,121</u>	<u>\$ 1,036,788</u>

**13. 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>2023</u>	<u>Healthcare Services</u>	<u>Support Services</u>	<u>Total</u>
Salaries and wages	\$ 28,060,424	\$ 3,722,105	\$ 31,782,529
Payroll taxes	1,605,195	429,272	2,034,467
Employee benefits	2,872,362	768,301	3,640,663
Supplies and other operating expenses	24,818,793	3,292,925	28,111,718
Healthcare provider taxes	1,278,628	-	1,278,628
Depreciation and amortization	3,220,242	357,805	3,578,047
Interest	<u>500,318</u>	<u>55,590</u>	<u>555,908</u>
	<u>\$ 62,355,962</u>	<u>\$ 8,625,998</u>	<u>\$ 70,981,960</u>
 <u>2022</u>	 <u>Healthcare Services</u>	 <u>Support Services</u>	 <u>Total</u>
Salaries and wages	\$ 34,253,840	\$ 4,515,078	\$ 38,768,918
Payroll taxes	2,171,381	268,373	2,439,754
Employee benefits	4,125,467	509,889	4,635,356
Supplies and other operating expenses	20,382,769	2,585,670	22,968,439
Healthcare provider taxes	1,172,503	-	1,172,503
Depreciation and amortization	3,250,501	366,308	3,616,809
Interest	<u>329,700</u>	<u>36,633</u>	<u>366,333</u>
	<u>\$ 65,686,161</u>	<u>\$ 8,281,951</u>	<u>\$ 73,968,112</u>

**NORTHERN MAINE MEDICAL CENTER AND SUBSIDIARY**

**Notes to Consolidated Financial Statements**

**September 30, 2023 and 2022**

14. **Financial Improvement Plan**

In July 2022, the Medical Center engaged a consulting firm to develop and process initiatives around revenue growth, service changes, and expense reductions to address expected losses. There are over 30 active initiatives that the Medical Center is working on.

In addition, the Medical Center has applied to the State and Medicare for Critical Access Hospital (CAH) designation. This will provide cost-based reimbursement for its inpatient and outpatient services for Medicare and MaineCare purposes and increased physician cost reimbursement. The impact of conversion to CAH is estimated conservatively at \$2 million annually, based on an analysis of fiscal year 2022.

The Medical Center currently has a new nursing home building under construction that will be in service in the Winter of 2024. Once completed, the Medical Center expects to receive higher reimbursement, which will help to comply with the debt service coverage ratio requirement.