DLN: 93493320000459

1

Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

► The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-0047 **Open to Public** Inspection

A Fo	r the	2008 c	alendar year	, or tax year beginning 01-	01-2008	and ending 12-31-2008	3		
B Ch	eck ıf a	applicable	Please	C Name of organization Kaleida Health				D Employer Id	entification number
☐ Add	tress cl	hange	use IRS label or	Doing Business As				16-153323	
┌ Na	me cha	ange	print or type. See	Doing Business As				E Telephone n	umber
┌ Ind	ıal retu	ırn	Specific	Number and street (or P O bo	ox if mail is no	ot delivered to street address	s) Room/suite	(716) 859-	
Гте	mınatı	on	Instruc- tions.	726 Exchange Street Suite 200				G Gross receip	ots \$ 1,019,681,142
- Am	ended	return		City or town, state or country,	and ZIP + 4				
_		n pending		Buffalo, NY 14210					
i Ap	Jilcatio	ii pending	<u> </u>			ı			
			F Nam James H	ne and address of Principal Caskie	Officer			a group return	n for □ Yes ▼ No
			726 Ex	change Street			affiliat	es /	j res je no
				NY 14210			H(b) Are all	affiliates includ	ed?
I Ta	x-exen	npt status	У 501(c)	(3) ◄ (insert no)	a)(1) or	527			: See instructions)
J W	eb sit	t e: ► WV	VW KALEID	AHEALTH ORG			H(c) Group	Exemption Nu	ımber 🟲
К Тур	e of or	ganızatıon	✓ Corporati	on trust association oth	ner 🟲		L Year of Forr	nation 1998 M	State of legal domicile NY
Pa	rt I	Sum	mary						
	1	Briefly	describe the	e organization's mission or	most sıgnı	ficant activities			
3				ealthcare provider in WNY,			h comprehens	ive services &	programs provided at
Ē		5 acute	e care, 3 LT	care as well as outpatient	& primary o	are sites			
E .	,	Chack	this boy E	f the organization disconti	auad ita an	arations or disposed of	Emoro than 3E	% of its asset	
Governance	2		,						.5
	3		_	nembers of the governing b dent voting members of the		•			10
Activities &							,		10,054
莨	5			iployees (Part V, line 2a)					1,500
<u>5</u>	6			lunteers (estimate if neces					
•				ed business revenue from ness taxable income from F			•	7a . 7b	<u>4,011,932</u> 0
	В	Net un	erated busin	less taxable income nomi	01111 9 9 0 -	1, IIIIe 54	Deio	Year	
	8	Contr	hutiana and	grants (Dart VIII line 1 h)					Current Year
₽	9			grants (Part VIII, line 1h)				20,773,464	19,854,284
	10			evenue (Part VIII, line 2g ne (Part VIII, column (A), l				18,397,966	3,820,577
Rayen	11			art VIII, column (A), lines				9,356,551	10,816,461
	12		-	ld lines 8 through 11 (must				9,330,331	10,810,401
	12	12)	revenue ac	ia iiiles o tiiioagii 11 (iiiasi	. equal i ai	t viii, colallii (A), lille		73,117,351	1,018,259,788
	13	Grant	s and sımıla	r amounts paid (Part IX, co	olumn (A),	ınes 1-3)			260,679
	14	Benef	its paid to o	r for members (Part IX, col	umn (A), lı	ne 4)			0
	15		es, other co	mpensation, employee ben	efits (Part	IX, column (A), lines 5			
Expenses		10)			4	63,055,584	520,922,489		
ক্	16a			raising fees (Part IX, colum		11e)			0
ठ	Ь	•		enses, Part IX, column (D), line)			
	17			Part IX, column (A), lines 1		•		74,989,634	482,308,790
	18			add lines 13–17 (must equ		line 25, column (A))		38,045,218	1,003,491,958
. 02	19	Rever	iue less exp	enses Subtract line 18 fro	m line 12			35,072,133	14,767,830
Net Assets or Fund Balances							Beginnin	g of Year	End of Year
10 Kg	20	Total	assets (Par	t X, line 16)			8	48,893,264	782,762,609
2 A B	21	Total	lıabılıtıes (P	art X, line 26)			5	37,247,104	678,802,260
器型	22	Neta	ssets or fund	d balances Subtract line 2	1 from line	20	3	11,646,160	103,960,349
Pa	rt II	Sigr	nature Blo	ock				•	
				gury, I declare that I have exam					
Plea		and be	ier, it is true, c	orrect, and complete Declaration	i or preparer	(other than officer) is based	1		rer nas any knowledge
Sigr		Sign	nature of office	r			2009-1 Date	.1-13	
Her		'							
			eph M Kessler e or print name						
		1 7	·			Date		Proparer's PTII	N (See Gen Inst)
Do:	_		parer's			Date	Check if self-	Flepalei s Fili	(See Gell Tilst)
Paid	ı pare		nature 🚩				empolyed 🕨 🦵		
Use	-	Firr	n's name (or y						
Onl			elf-employed), Iress, and ZIP	+ 4 P				EIN 🕨	
J	,		,	ERNST & YOUNG US LLP					
				1500 KEY TOWER 50 FOUN	ITAIN PLAZA			Phone no 🕨	(716) 843-5000
				BUFFALO, NY 14202					•

Part III	Statement of	Program S	ervice Acc	complishments	(See the	instructions \

1	Briefly describe the organization SEE ATTACHED STATEMENTS	's mission				
2	Did the organization unde the prior Form 990 or 990		ant program se	rvices during the year	r which were not listed on	√ Yes ✓ No
	If "Yes," describe these n	iew services on S	chedule O			
3	Did the organization ceas				nducts any program	┌ Yes ┌ No
	If "Yes," describe these c	hanges on Sched	ule O			
4) organizations ar	nd 4947(a)(1) t	rusts are required to	largest program services by report the amount of grants a led	
4a	(Code SEE ATTACHED STATEMENTS) (Expenses \$	867,904,577	including grants of \$	260,679) (Revenue \$	983,768,466)
4b	(Code) (Expenses \$		including grants of \$) (Revenue \$)
4c	(Code) (Expenses \$		including grants of \$) (Revenue \$)
4d	Other program services (Expenses \$		nedule O) luding grants of	f \$) (Revenue \$)
4e	Total program service e		867,904,57		, Line 25, column (B).	•

art IV	Che	cklist	of R	equire	dS	ched	dules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	1	Yes	
2	Is the organization required to complete Schedule B, Schedule of Contributors? 🕏	2	Yes	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C,	4	Yes	
5	Section $501(c)(4)$, $501(c)(5)$, and $501(c)(6)$ organizations. Is the organization subject to the section $6033(e)$ notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III	5		
6	Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III	8		No
9	Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV	9		No
10 11	Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part $\sqrt{2}$ Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D,	10	Yes	
	Parts VI, VII, VIII, IX, or X as applicable	11	Yes	
12	Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII .	12	Yes	
13	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the U S ?	14a		Νο
b	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U S ? If "Yes," complete Schedule F, Part I	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? <i>If "Yes," complete Schedule F, Part II</i>	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? <i>If</i> "Yes," complete Schedule F, Part III	16		No
17	Did the organization report more than \$15,000 on Part IX, column (A), line 11e? <i>If "Yes," complete Schedule G, Part I</i>	17		No
18	Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		Νο
20	Did the organization operate one or more hospitals? If "Yes," complete Schedule H	20	Yes	
21	Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	21	Yes	
22	Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
23	Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25	24a	Yes	
ь	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		Νο
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		Νο
25a	Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
b	Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I	25b		No
26	Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III	27		No

Part IV Checklist of Required Schedules (Continued)

			163	110
28	During the tax year, did any person who is a current or former officer, director, trustee, or key employee			
а	Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part			
	IV	28a	Yes	
b	Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV	28b	Yes	
С	Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV.	28c	Yes	
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M 🕏	29	Yes	
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	30		Νo
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	31		Νo
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		Νo
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33	Yes	
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1	34	Yes	
35	Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2	35		Νο
36	501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		Νο
37	Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R,	37		Νο
	Part VI 📆			

Pa	t V Statements Regarding Other IRS Filings and Tax Complianc	e				
					Yes	No
1a	Enter the number reported in Box 3 of Form 1096, Annual Summary and Transmittal					
	of U.S. Information Returns. Enter -0- if not applicable					
		1a	585			
b	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments t		·	4-		
2-	gaming (gambling) winnings to prize winners?	 I		1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements filed for the calendar year ending with or within the year covered by this return	2a	10,054			
h	If at least one is reported in 2a, did the organization file all required federal employing		·			
_	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this			2b	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during return?	g the	year covered by this	3a	Yes	
b	If "Yes," has it filed a Form 990-T for this year? If "No," provide an explanation in Sch	edule (0	3b	Yes	
4a	At any time during the calendar year, did the organization have an interest in, or a sover, a financial account in a foreign country (such as a bank account, securities acaccount)?	_	•	4a		No
b	If "Yes," enter the name of the foreign country					
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , ReFinancial Accounts.	eport o	f Foreign Bank and			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during	ng the	tax year?	5a		Νο
b	Did any taxable party notify the organization that it was or is a party to a prohibited	tax sh	nelter transaction?	5b		Νο
c	If "Yes," to 5a or 5b, did the organization file Form 8886-T, Disclosure by Tax-Exemp	t Entit	ry Regarding Prohibited			
	Tax Shelter Transaction?	•		5с		
6a	Did the organization solicit any contributions that were not tax deductible?			6a		No
b	If "Yes," did the organization include with every solicitation an express statement the were not tax deductible?	nat su	ch contributions or gifts	6b		
7	Organizations that may receive deductible contributions under section 170(c).					
а	Did the organization provide goods or services in exchange for any quid pro quo con more $^{\circ}$	trıbutı	on of \$75 or	7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services \boldsymbol{p}	rovide	d?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal prope	rty for	which it was required to	_		.
_	file Form 8282?	I		7c		No
a	If "Yes," indicate the number of Forms 8282 filed during the year	7d				
e	Did the organization, during the year, receive any funds, directly or indirectly, to pay benefit contract?			7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a pers	onal b	enefit contract?	7f		Νο
g	For all contributions of qualified intellectual property, did the organization file Form 8	8899	as required?	7g		
h	For contributions of cars, boats, airplanes, and other vehicles, did the organization f	ile a F	orm 1098-C as			
	required?			7h		
8	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds a supporting organizations. Did the supporting organization, or a fund maintained by a sexcess business holdings at any time during the			8		N o
	year?				<u> </u>	L.,,,
9	Section $501(c)(3)$ and other sponsoring organizations maintaining donor advised funds.					
_	Did the organization make any taxable distributions under section 4966?			9a		
Ь	Did the organization make a distribution to a donor, donor advisor, or related person	· .		9b		
10	Section $501(c)(7)$ organizations. Enter	ــا	1			
	Initiation fees and capital contributions included on Part VIII, line 12	10a				
D	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b				
11	Section 501(c)(12) organizations Enter					
а	Gross income from members or shareholders	11a				
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)	11b				
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in	ı lıeu d	of Form 1041?	12a		<u> </u>
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b				

Section A. Governing Body and Management

Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)

			Yes	No
	For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.			
1a	Enter the number of voting members of the governing body 1a 12			
Ь	Enter the number of voting members that are independent 10			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	Yes	
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3	Yes	
4	Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a material diversion of the organization's assets?	5		Νo
6	Does the organization have members or stockholders?	6		Νo
7a	Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body?	7a		No
Ь	Are any decisions of the governing body subject to approval by members, stockholders, or other persons?	7b		Νo
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	the governing body?	8a	Yes	
ь	each committee with authority to act on behalf of the governing body?	8b	Yes	
9a	Does the organization have local chapters, branches, or affiliates?	9a		Νo
b	If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization?	9b		
10	Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990	10	Yes	
11	Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at	11		No

Section B. Policies

			Yes	No
12a	Does the organization have a written conflict of interest policy? If "No", go to line 13 \cdot .	12a	Yes	
b	Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done	12c	Yes	
13	Does the organization have a written whistleblower policy?	13	Yes	
14	Does the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision			
а	The organization's CEO, Executive Director, or top management official?	15a	Yes	
b	Other officers or key employees of the organization?	15b	Yes	
	Describe the process in Schedule O			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	Yes	
b	If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?	16b		No

Section C. Disclosure

- 17 List the States with which a copy of this Form 990 is required to be filed $\,$ NY
- Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply
- 19 Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- State the name, physical address, and telephone number of the person who possesses the books and records of the organization JON SWIATKOWSKI

726 EXCHANGE STREET Buffalo, NY 14210 (716) 859-8501

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

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

1a Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed

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

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

Check this box if the organization did	•	ate any	offic	er, c	direc	tor, tru	uste	e or key employee		
		Posit	(C tion (hat a	ched		I			(-)	(F)
(A) Name and Title	(B) Average hours per week	Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	(E) Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
Robert J Halonen PhD , Director	1 0	Х						0	0	0
Muriel Howard PhD , Director	1 0	Х						0	0	0
Evan Evans MD , Director	1 0	Х						50,000	0	237
John R Koelmel , Director	1 0	Х						0	0	0
Hon James A W McLeod , Secretary	1 0	Х						0	0	0
Francisco Vasquez PhD , Director	1 0	Х						0	0	0
Herman S Mogavero MD , Treasurer	10	Х						0	0	0
David Milling MD , Director	1 0	Х						0	0	0
Susan S Robfogel Esq , Director	1 0	X						0	0	0
Dale N Schumacher MD , Director	1 0	X						0	0	0
Edward F Walsh Jr , Chairman	1 0		<u> </u>					0	0	0
Robert M Zak , Vice Chair	1 0	X						0	0	0
James Budny MD , Ex-Officio without vote	10		<u> </u>					0	0	0
	38 0	^		X		-			0	
James Kaskie , President/CEO			-	X	X	-	-	1,120,854		374,771
Connie Vari , EVP Chief Admin Off	38 0		-	_	X		-	796,946		36,981
Joseph Kessler , EVP/CFO	38 0			X	X	-		382,745		8,682
Robert Nolan , General Counsel	38 0			Х	Х			455,081	0	144,407
MARGARET PAROSKI , EVP and Chief Medical Officer	38 0			Х	Х			535,722	0	145,666
Lucy Campbell MD , PHYSICIAN BGH CRITICAL CARE	38 0					Х		423,327	0	
CHERYL KLASS , PRESIDENT WCHOB	38 0					X		507,077	0	32,579
ANDRAS VARI , VP CMO	38 0					Х		415,041	0	26,158
JAMES FOSTER , CHIEF MED OFFICER	38 0					Х		368,030		7,174
CHRISTOPHER LANE , PRESIDENT MFS	38 0					Х		361,139	0	28,763
Robert Lovell , EVP/COO	0 0						Х	497,666	0	12,045
MICHAEL NAGOWSKI , PRESIDENT BGH	0 0						Х	149,832	0	3,867
						-				
				_						
			т —	T	r	т —	т —			

Part VII Continued

	(B) Average hours per week	(C) Position (check all that apply)							(E)	(F)
(A) Name and Title		Individual Trustee or Director	Institutional Trustee	Officei	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W- 2/1099MISC)	Reportable compensation from related organizations (W- 2/1099- MISC)	Estimated amount of other compensation from the organization and related organizations
			_							
			+							
			\vdash							
1b Total							-	6,063,460	0	821,739

2 Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►262

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

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

(A) Name and business address	(B) Description of services	(C) Compensation
WNY RADIOLOGY LLC PO BOX 4029 BUFFALO, NY 14240	RADIOLOGY SERVICES	3,438,827
UNIVERSITY PEDIATRIC ASSOCIATES 239 BRYANT STREET BUFFALO, NY 14222	MEDICAL SERVICES	3,974,959
University at Buffalo Surgeons 462 Grider St BUFFALO, NY 14215	Medical SERVICES	2,552,151
ARAMARK HEALTHCARE SUPPORT SERVICES PO BOX 651009 CHARLOTTE, NC 28265	DIETARY SERVICE	3,283,356
SODEXHO Management Inc PO Box 81049 WOBURN, MA 018131049	CLEANING SERVICES	2,932,089
2 Total number of independent contractors (including those in 1) who rec	·	- 78

Statement of Revenue

				(A) Total Revenue	(B) Related or Exempt Function Revenue	(C) Unrelated Business Revenue	(D) Revenue Excluded from Tax under IRC 512, 513, or 514
	1a	Federated campaigns 1	a				,,,,
ints ints	ь	Membership dues					
Contributions, gifts, grants and other similar amounts	_	11					
ું.≝	С	Fundraising events 1	c				
≣ੂ≝	d	Related organizations10	2,742,539				
% <u>`</u> ∭	e	Government grants (contributions) 16	12,060,676				
rijo Sr. S	f	All other contributions, gifts, grants, and similar amounts not included above	5,051,069	j	İ		
看		1:	f				
養養	g	Noncash contributions included i					
ರ∺	h	Ines 1a-1f \$		19,854,284			
			<u> </u>				
<u>e</u>	2a	NET PATIENT	Business Code				
He.	b	SERVICE REVENUE	_	070 001 100	070 001 100		
$\bar{\mathbf{a}}$		MANAGEMENT FEES	- 561,000	979,801,109	979,801,109	200.020	
931	c d	LABORATORY SERV	561,000	208,938		208,938	
- - -		LABORATORT SERV	- 621,500	3,758,419		3,758,419	
Program Service Revenue	e •	A.U	-				
× ⊈rs	f	All other program service revenue	e				
Š	g	Total. Add lines 2a-2f					
	3	Investment income (including div	ıdends, ınterest				
		other similar amounts)		4,441,831			4,441,831
	4	Income from investment of tax-exempt	bond proceeds	0			
			•	0			
	5	Royalties	(II) Personal	3			
	6a	Gross Rents 2,569,514	 ' ' 				
	ь	Less rental					
	С	expenses Rental income 2,569,514					
	d	or (loss) Net rental income or (loss)		2,569,514		44,575	2,524,939
	<u> </u>		<u> </u>	2,303,311		11,575	2,32 1,333
		(1) Securities Gross amount	(II) O ther 800,100				
	7a	from sales of	800,100				
		assets other than inventory					
	ь	Less cost or 656,254 other basis and	765,100				
	_	sales expenses Gain or (loss) -656,254	35,000				
	c d	Net gain or (loss)	33,000	-621,254			-621,254
		· · · · · · · · · · · · · · · · · · ·	. ▶	322,23			
	8a	Gross income from fundraising events (not including					
άs		\$ of contributions reported on line					
ž		1c) See Part IV, line 18					
÷		Attach Schedule G if total exceeds					
ά	h	\$15,000					
Other Revenue	b c	Less direct expenses ! Net income or (loss) from fundrais		0			
ŏ							
	9a	Gross income from gaming activities See part IV, line 19					
		Complete Schedule G If total exceeds \$15,000					
		·	,				
	ь	Less direct expenses!					
	С	Net income or (loss) from gaming		0			
	10a	Gross sales of inventory, less	<u> </u>				
		returns and allowances .					
			•				
	Ь	Less cost of goods sold I					
	С	Net income or (loss) from sales o		0			
	11a	Miscellaneous Revenue	Business Code	783,692	783,692		
	114	PURCHASE DISCOUNTS EARNED-OTHER		, 33, 372	, 55, 652		
	ь	MEDICAL PHOTO		534	534		
	С	CAFETERIA		3,817,218			3,817,218
	d	All other revenue		3,645,503	1,362,160		2,283,343
	e	Total. Add lines 11a-11d					
			\$ 8,246,947	1 010 350 300	091 047 405	4.014.000	10 446 077
	12	Total Revenue. Add lines 1h, 2g, 8c,	3, 4, 5, 6d, 7d,	1,018,259,788	981,947,495	4,011,932	12,446,077
]	9c, 10c, and 11e	▶				
							Form 990 (2008)

Form 990 (2008) 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) but are not required to complete columns (B), (C), and (D).										
Do i	not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses					
1	Grants and other assistance to governments and organizations in the U.S. See Part IV, line 21	260,679	260,679							
2	Grants and other assistance to individuals in the U.S. See Part IV, line 22	0								
3	Grants and other assistance to governments, organizations and individuals outside the U.S. See Part IV, lines 15 and 16	0								
4	Benefits paid to or for members	0								
5	Compensation of current officers, directors, trustees, and key employees	3,341,348		3,341,348						
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0								
7	Other salaries and wages	401,367,687	360,792,196							
8	Pension plan contributions (include section 401(k) and section 403(b) employer contributions)	0								
9	Other employee benefits	85,065,831	50,391,673	34,674,158						
10	Payroll taxes	31,147,623	27,139,167	4,008,456						
11	Fees for services (non-employees)									
а	Management	0								
b	Legal	3,179,739	1,291,680	1,888,059						
c	Accounting	404,050		404,050						
d	Lobbying	0								
e	Professional fundraising See Part IV, line 17	0								
f	Investment management fees	0								
g	Other	108,940,546	101,743,144	7,197,402						
12	Advertising and promotion	2,862,288	1,260,506	1,601,782						
13	Office expenses	3,157,188	1,996,510	1,160,678						
14	Information technology	0								
15	Royalties	0								
16	Occupancy	4,974,677	2,986,980	1,987,697						
17	Travel	932,841	520,437	412,404						
18	Payments of travel or entertainment expenses for any Federal, state or local public officials	0								
19	Conferences, conventions and meetings	0								
20	Interest	10,964,566	8,774,844	2,189,722						
21	Payments to affiliates	0								
22	Depreciation, depletion, and amortization	57,787,556	46,230,045	11,557,511						
23	Insurance	19,308,958	15,458,612	3,850,346						
24	Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below)									
а	HEALTH CARE SUPPLIES	192,126,330	191,752,003	374,327	0					
b	BAD DEBT EXPENSE	23,893,857	23,893,857	0	0					
c	EQUIPMENTAL RENTAL & MAINT	18,227,826	8,777,682	9,450,144	0					
d	UTILITIES	13,918,031	11,168,916	2,749,115	0					
e	SERVICE CONTRACTS	6,998,734	5,118,822	1,879,912	0					
	All other expenses	14,631,603	8,346,824	6,284,779	0					
25	Total functional expenses. Add lines 1 through 24f	1,003,491,958	867,904,577	135,587,381	0					
26	Joint Costs. Check I if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation		. , .		rm 990 (2008)					

Dart Y	Ralance	Sheet

						(A) Beginning of year		(B) End of year
	1	Cash—non-interest-bearing				240,966	1	605,690
	2	Savings and temporary cash investments		•		126,849,183		80,547,094
	3	Pledges and grants receivable, net		120,040,100	3	00,740,004		
	4	Accounts receivable, net				96,436,259	4	97,669,743
	5	Receivables from current and former officers, directors, trustee				50,400,200		37,000,740
	3	other related parties Complete Part II of Schedule L		•			5	
	6	Receivables from other disqualified persons (as defined under spersons described in section 4958(c)(3)(B) Complete Part II of					6	
	7	Notes and loans receivable, net					7	
	8	Inventories for sale or use				22,883,394	8	23,850,852
\$	9	Prepaid expenses and deferred charges				6,098,551	9	8,735,464
Assets	10a	Land, buildings, and equipment cost basis	10a	. 1	1,179,390,260			
**	ь	Less accumulated depreciation Complete Part VI of	100	•	.,,,			
		Schedule D	10ь	,	909,698,868	261,313,382	10c	269,691,392
	11	Investments—publicly traded securities				95,253,435	11	87,890,804
	12	Investments—other securities See Part IV, line 11 <i>Complete is Schedule D</i>	Part VI	II of		78,356,146	12	82,584,741
	13	Investments—program-related See Part IV, line 11 Complete of Schedule D .			13			
	14	Intangible assets					14	
	15	Other assets See Part IV, line 11 Complete Part IX of Schedule	•			161,461,948		131,186,829
		D				0.40.000.00.4	15	700 700 000
	16	Total assets. Add lines 1 through 15 (must equal line 34)				848,893,264		782,762,609
	17	Accounts payable and accrued expenses .				109,557,682	17	110,849,065
	18	Grants payable					18	
	19	Deferred revenue				100 000 722	19	206 280 455
\mathcal{L}	20	Tax-exempt bond liabilities				189,888,733	20	206,289,155
ij	21	Escrow account liability Complete Part IV of Schedule D		•			21	
Liabilities	22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified						
		persons Complete Part II of Schedule L	•				22	
	23	Secured mortgages and notes payable to unrelated third partie	s.	•		2,979,208	23	2,581,549
	24	Unsecured notes and loans payable			24			
	25	Other liabilities Complete Part X of Schedule D		234,821,481	25	359,082,491		
	26	Total liabilities. Add lines 17 through 25				537,247,104	26	678,802,260
S e S		Organizations that follow SFAS 117, check here ▶ and come through 29, and lines 33 and 34.	plet e	lines	27			
Balance	27	Unrestricted net assets				226,006,239	27	38,175,443
89	28	Temporarily restricted net assets				64,199,569	28	50,731,527
귤	29	Permanently restricted net assets		21,440,352	29	15,053,379		
Fund		Organizations that do not follow SFAS 117, check here 🕨 🦵 a	nd co	mplet	e			
ŏ		lines 30 through 34.						
sets	30	Capital stock or trust principal, or current funds			30			
Se	31	Paid-in or capital surplus, or land, building or equipment fund	• •		31			
As	32	Retained earnings, endowment, accumulated income, or other f			32			
Net	33	Total net assets or fund balances				311,646,160	33	103,960,349
	34	Total liabilities and net assets/fund balances	•			848,893,264	34	782,762,609
Pa	rt XI	Financial Statements and Reporting						

Part XT	Financial	Statements	and Reporting

			1 63	110
1	Accounting method used to prepare the Form 990			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		Νo
b	Were the organization's financial statements audited by an independent accountant?	2b		Νo
С	If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c		
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a	Yes	
b	If "Yes" did the organization undergo the required audit or audits?	3b	Υeς	

SCHEDULE A (Form 990 or 990EZ)

Department of the Treasury Internal Revenue

Public Charity Status and Public Support

To be completed by all section 501(c)(3) organizations and section 4947(a)(1)
nonexempt charitable trusts.

Attach to Form 990 or Form 990-EZ. See separate instructions.

2008

Open to Public Inspection

Service
Name of the organization

Employer identification number

Kaleida Health 16-1533232 Reason for Public Charity Status (to be completed by all organizations) (See Instructions) The organization is not a private foundation because it is (Please check only one organization) A church, convention of churches, or association of churches described in Section 170(b)(1)(A)(i). 1 2 A school described in Section 170(b)(1)(A)(ii). (Attach Schedule E) $\overline{\mathbf{v}}$ 3 A hospital or a cooperative hospital service organization described in Section 170(b)(1)(A)(iii). (Attach Schedule H) A medical research organization operated in conjunction with a hospital described in Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state An organization operated for the benefit of a college or university owned or operated by a governmental unit described in Section 170(b)(1)(A)(iv). (Complete Part II) A federal, state, or local government or governmental unit described in Section 170(b)(1)(A)(v). An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in Section 170(b)(1)(A)(vi) (Complete Part II) A community trust described in Section 170(b)(1)(A)(vi) (Complete Part II) An organization that normally receives (1) more than 331/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 331/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See Section 509(a)(2). (Complete Part III) An organization organized and operated exclusively to test for public safety. See Section 509(a)(4). (See instructions.) 10 11 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See Section 509(a)(3). Check the box that describes the type of supporting organization and complete lines 11e through 11h **b** Type II c Type III - Functionally Integrated By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons? (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) Yes No and (III) below, the governing body of the the supported organization? 11q(i) (ii) a family member of a person described in (i) above? 11g(ii) (iii) a 35% controlled entity of a person described in (i) or (ii) above? 11g(iii) Provide the following information about the organizations the organization supports h

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (See Instructions))	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		, ,	atıon ın rganızed	(vii) A mount of support?
			Yes	No	Yes	No	Yes	No	
-									
Total									

Part II	Support Schedule for Organizations Described in IRC 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.)

Pι	ıblic Support		, ,	,				
Cale	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e)	2008	(f) Total
1	Gifts, grants, contributions, and							
	membership fees received (Do not							
	include any "unusual grants ")							
2	Tax revenues levied for the organization's							
	benefit and either paid to or expended on							
_	its behalf The value of services or facilities					 		
3	furnished by a governmental unit to the							
	organization without charge							
4	Total. Add line 1-3					1		
5	The portion of total contribution by each							
5	person (other than a government unit or							
	publicly supported organization) included							
	on line 1 that exceed 2% of the amount							
	shown on line 11, column							
	· (f)							
6	Public Support subtract line 5 from line							
	4							
	otal Support		1		T			
	endar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) :	2008	(f) Total
7	A mounts from line 4							
8	Gross income from interest, dividends,							
	payments received on securities loans,							
	rents, royalties and income from similar							
_	sources							
9	Net income from unrelated business							
	activities, whether or not the business is regularly carried on							
10	Other income Do not include gain or loss							
10	from the sale of capital assets (Explain in							
	Part IV)							
11	Total Support (Add lines 7 through 10)							
12	Gross receipts from related activities, etc	(See instructio	ns)		•	12		
13	First Five Years. If the Form 990 is for the	organization's f	irst second thu	d fourth or fifth	ntay vearas a F		3)	
	organization, check this box and stop here		mat, second, tim	u, rouren, or mer	rtax year as a s	/O1(C)(C	• •	▶ □
								•
Co	omputation of Public Support Perc	entage						
14	Public Support Percentage for 2008 (line 6	5 column (f) dıvı	ded by line 11 c	olumn (f))		14		
15	Public Support Percentage for 2007 School	dule A , Part IV -	A, line 26f			15		
16a	33 1/3% Test - 2008. If the organization di	d not check the	box on line 13.	and line 14 is 3	3 1/3% or more.		this box	
	and stop here. The organization qualifies a				,			▶ □
b	33 1/3% Test - 2007. If the organization d				15 is 33 1/3% d	r more,	check th	
	box and stop here. The organization qualifi	es as a publicly	supported orga	nızatıon				▶ □
17a	10% Facts and Circumstances Test - 2008.							
	more, and if the organization meets the "fa		•					· —
	organization meets the "facts and circums							► □
Ь	10% Facts and Circumstances Test - 2007.							
	more, and if the organization meets the "fa		•					_
4.0	the organization meets the "facts and circu							n ▶
18	Private Foundation. If the organization did	not check the b	oux on line 13, 1	oa, 100, 1/a or	1/D, Check this	oox an	u see	▶ □
	ınstructions							F-1

Pa	Support Schedule for On (Complete only if you ched				(2)		
	ction A. Public Support		_	,			
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1	Gifts, grants, contributions, and						
	membership fees received (Do not						
2	include any "unusual grants ") Gross receipts from admissions,						
2	merchandise sold or services performed,						
	or facilities furnished in any activity that						
	is related to the organization's tax-						
	exempt purpose						
3	Gross receipts from activities that are						
	not an unrelated trade or business under						
	section 513						
4	Tax revenues levied for the						
	organization's benefit and either paid to						
	or expended on its behalf						
5	The value of services or facilities						
	furnished by a governmental unit to the						
_	organization without charge						
6	Total Add lines 1-5						
7a	A mounts included on lines 1, 2, and 3						
	received from disqualified persons Amounts included on lines 2 and 3						
D	received from other than disqualified						
	persons that exceed the greater of 1% of						
	the total of lines 9, 10c, 11, and 12 for						
	the year or \$5,000						
c	Total of lines 7a and 7b						
8	Public Support (Substract line 7c from						
_	line 6)						
То	tal Support						
Cale	ndar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
9	A mounts from line 6						
10a	Gross income from interest, dividends,						
	payments received on securities loans,						
	rents, royalties and income from similar						
	sources						
b	Unrelated business taxable income (less						
	section 511 taxes) from businesses						
	acquired after 30 June, 1975		+				
С	Add lines 10a and 10b						
11	Net income from unrelated business						
	activities not included in line 10b, whether or not the business is regularly						
	carried on						
12	Other income Do not include gain or loss						
	from the sale of capital assets						
	(Explain in Part IV)						
13	Total Support (Add lines 9, 10c, 11 and						
	12)						
14	First Five Years If the Form 990 is for the	organızatıon's fı	rst, second, thir	d, fourth, or fifth	ntax year as a 5	01(c)(3) organı	zation,
	check this box and stop here						▶ □
	manufaction of Dublic Compact Days						
15	mputation of Public Support Perc Public Support Percentage for 2008 (line		dod by line 12 o	olumn (fl)		T 4= T	
			•	.orumin (1))		15	
16	Public Support Percentage for 2007 Sche	dule A , Part IV -	A, line 27g			16	
		D					
Co	mputation of Investment Income Investment Income Percentage for 2008 (ne 13 column /f	<u> </u>	17	
	-			-	"	17	
ΤQ	Investment Income Percentage from 2007	ocnequie A , Pa	TLIV-A, IINE 2/	H		18	

19a 33 1/3% Tests - 2008. 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 **33 1/3% Tests - 2007.** 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

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

Schedule A (Form 990 or 990-EZ) 2008

▶□

Supplemental Information. Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

SCHEDULE C (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

To be completed by organizations described below. Attach to Form 990 or Form 990-EZ

OMB No 1545-0047

Open to Public Inspection

erv	/ICE			
	e organization answered "Yes," to Form 990, Part IV, Line 3, or Form 990-EZ, Part VI, line 46 (Polit	ical Camp	aign Activit	ies)
	ection 501(c)(3) organizations complete Parts I-A and B Do not complete Part I-C			
	ection 501(c) (other than section 501(c)(3)) organizations complete Parts I-A and C below Do not complete P	art I-B		
	ection 527 organizations complete Part I-A only			
	e organization answered "Yes," to Form 990, Part IV, Line 4, or Form 990EZ, Part VI, line 47 (Lobb		•	
	ection 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) complete Part II-A Do	•		
	ection 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-	B Do not co	omplete Part	II-A
	e organization answered "Yes," to Form 990, Part IV, Line 5 (Proxy Tax) ection 501(c)(4), (5), or (6) organizations complete Part III			
		er identific	ation numbe	r
	leida Health	er identific	ation nambe	.,
	16-15:	33232		
ar	To be completed by all organizations exempt under section 501(c) and se organizations. (See the instructions for Schedule C for details.)	ction 527	7	
L	Provide a description of the organization's direct and indirect political campaign activities in Part IV			
2	Political expenditures	\$ _		
3	Volunteer hours	_		
aı	t I-B To be completed by all organizations exempt under section 501(c)(3). (Se for Schedule C for details.)	e the instr	ructions	
L	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	\$ <u>_</u>		
3	If the organization incurred in a section 4955 tax, did it file Form 4720 for this year?		☐ Yes	┌ No
1a	Was a correction made?		☐ Yes	┌ No
b	If "Yes," describe in Part IV			
aı	To be completed by all organizations exempt under section 501(c), excep (See the instructions for Schedule C for details.)	t section	501(c)(3	3).
L	Enter the amount directly expended by the filing organization for section 527 exempt function activities	\$ <u>_</u>		
2	Enter the amount of the filing organization's internal funds contributed to other organizations for section			
	527 exempt funtion activities	\$ <u>_</u>		
3	Total of direct and indirect exempt function expenditures Add lines 1 and 2 and enter here and on Form 1120-POL, line 17b	\$_		
1	Did the filing organization file Form 1120-POL for this year?		☐ Yes	┌ No
5	State the names, addresses and Employer Identification Number (EIN) of all section 527 political organ	nizations to	which paym	nents

(a) Name	(b) Address	(c) EIN	(d) A mount paid from filing organization's internal funds If none, enter - 0 -	(e) A mount of political contributions received and promptly and directly delivered to a separate political organization If none, enter - 0 -

were made Enter the amount paid and indicate if the amount was paid from the filing organization's own internal funds or were political contributions received and 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

	(election under sec	organizations exempt under section 501(tion 501(h)). (See the instructions for Schedul belongs to an affiliated group		768
	<u> </u>	checked box A and "limited control" provisions apply		
	Limits on Lo	bbying Expenditures— s" means amounts paid or incurred.)	(a) Filing Organization's Totals	(b) A ffiliated Group Totals
1a	Total lobbying expenditures to influe	nce public opinion (grass roots lobbying)		
b	Total lobbying expenditures to influe	nce a legislative body (direct lobbying)		
c	Total lobbying expenditures (add line	es 1a and 1b)		
d	Other exempt purpose expenditures			
е	Total exempt purpose expenditures	(add lines 1c and 1d)		
f	Lobbying nontaxable amount Enter to columns— If the amount on line 1e, column (a) or (b) is: Not over \$500,000 Over \$500,000 but not over \$1,000,000 Over \$1,000,000 but not over \$1,500,000 Over \$1,500,000 but not over \$17,000,000	The lobbying nontaxable amount is: 20% of the amount on line 1e \$100,000 plus 15% of the excess over \$500,000 \$175,000 plus 10% of the excess over \$1,000,000 \$225,000 plus 5% of the excess over \$1,500,000		
	Over \$17,000,000	\$1,000,000		
g	Grassroots nontaxable amount (ente	r 25% of line 1f)		
h	Subtract line 1g from line 1a Enter -	0 - If line g is more than line a		
i	Subtract line 1f from line 1c Enter -	0- ıf lıne f ıs more than lıne c		
j 	If there is an amount other than zero section 4911 tax for this year?	on either line 1h or line 1i, did the organization file Form	m 4720 reporting	┌ Yes ┌ No

4-Year Averaging Period Under Section 501(h) (Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 1a through 1f of the instructions.)

	Lobbying Expendit	Lobbying Expenditures During 4-Year Averaging Period							
	Calendar year (or fiscal year beginning in)	(a) 2005	(b) 2006	(c) 2007	(d) 2008	(e) Total			
2a	Lobbying non-taxable amount								
b	Lobbying ceiling amount (150% of line 2a, column(e))								
С	Total lobbying expenditures								
d	Grassroots non-taxable amount								
e	Grassroots ceiling amount (150% of line d, column (e))								
f	Grassroots lobbying expenditures								

Part II-B	To be completed by organizations exempt under section 501(c)(3) that have NOT filed Form
	5768 (election under section 501(h)). (See the instructions for Schedule C for details.)

		(8	a)	(b)
		Yes	No	A mount
1	During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of			
а	Volunteers?	Yes		
b	Paid staff or management (include compensation in expenses reported on lines c through i)?	Yes		
c	Media advertisements?		No	
d	Mailings to members, legislators, or the public?		Νo	
e	Publications, or published or broadcast statements?		Νo	
f	Grants to other organizations for lobbying purposes?	Yes		35,198
g	Direct contact with legislators, their staffs, government officials, or a legislative body?	Yes		241,231
h	Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means?		Νo	
i	Other activities If "Yes," describe in Part IV		Νo	
j	Total lines 1c through			276,429
	1)			
2a	Did the activities in line 1 cause the organization to be not described in section $501(c)(3)$?		Νo	
b	If "Yes" enter the amount of any tax incurred under section 4912			
c	If "Yes" enter the amount of any tax incurred by organization managers under section 4912		[
d	If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		No	
Da	+ TH-A. To be completed by all organizations exempt under section E01(s)/4	Caction	E01/c	\/ E \ or

Part III-A To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6). (See the instructions for Schedule C for details.)

			Yes	No
1	Were substantially all (90% or more) dues received nondeductible by members?	1		
2	Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2		
3	Did the organization agree to carryover lobbying and political expenditures from the prior year?	3		

Part III-B To be completed by all organizations exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) if BOTH Part III-A, questions 1 and 2 are answered "No" OR if Part III-A, question 3 is answered "Yes." (See the instructions for Schedule C for details.)

2	expenses for which the section 527(f) tax was paid).		
а	Current Year	2a \$	
b	Carryover from last year	2b \$	
c	Total	2c \$	
3	Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3 \$	
4	If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political		
	expenditure next year?	4 \$	
5	Taxable amount of lobbying and political expenditures (line 2c total minus 3 and 4)	5 \$	

Part IV Supplemental Information

Dues, assessments and similar amounts from members

Complete this part to provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, and Part II-B, line 1i Also, complete this part for any additional information

Ident if ier	Return Reference	Explanation
Grants to other organizations & direct contact with legislative body	and g	The amount reflected for Part II-B, question 1f represents the portion of the dues paid to the Greater New York Hospital Association attributable to lobbying activities. The amount reflected for Part II-B, question 1g represents payments made to organizations in an effort to advocate on our behalf at the New York State and Federal levels as it specifically relates to Health Care legislation and regulatory issues

1 \$

Part IV Supplemental I	nformation	
Ident if ier	Return Reference	Explanation

Schedule C (Form 990 or 990EZ) 2008

DLN: 93493320000459

Supplemental Financial Statements

OMB No 154<u>5-0047</u>

Open to Public Inspection

Department of the Treasury Internal Revenue

SCHEDULE D (Form 990)

> ▶ Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

	me of the organization eda Health		Emplo	yer identifica	tion numbe	er
			16-1	533232		
Pa	rt I Organizations Maintaining Donor A		Funds o	r Accounts	. Comple	te ıf the
	organization answered "Yes" to Form 99	90, Part IV, line 6. (a) Donor advised funds	/ h) Funds and o	theraccou	nto
L	Total number at and of year	(a) Donor advised funds	(6) runus and o	iner accou	nts
	Total number at end of year					
! ;	Aggregate Contributions to (during year)					
	Aggregate Grants from (during year)					
•	Aggregate value at end of year					
i	Did the organization inform all donors and donor advi funds are the organization's property, subject to the		onor advis	ed	☐ Yes	┌ No
,	Did the organization inform all grantees, donors, and used only for charitable purposes and not for the ben impermissible private benefit?				☐ Yes	┌ No
a	rt III Conservation Easements. Complete	ıf the organization answered "Yes'	to Form	990, Part IV	', line 7.	
L 2	Purpose(s) of conservation easements held by the o Preservation of land for public use (e.g., recreating Protection of natural habitat Preservation of open space Complete lines 2a-2d if the organization held a qual	on or pleasure) Preservation of Preservation of	certified hi	storic structu	re	a
	on the last day of the tax year		ĺ	Held at	the End of	the Yea
а	Total number of conservation easements			2a		
b	Total acreage restricted by conservation easement	s		2b		
С	Number of conservation easements on a certified h			2c		
d	Number of conservation easements included in (c)			2d		
	Number of conservation easements modified, transfe	•	ا مطعیدط اممعد		during	
	the taxable year -	errea, released, extiligationed, or termina	iteu by the	organization	auring	
	the taxable year P					
	Number of states where property subject to conserva	ation easement is located ►				
	Does the organization have a written policy regarding enforcement of the conservation easements it holds?		olations, a	nd	☐ Yes	┌ No
	Staff or volunteer hours devoted to monitoring, inspe	cting and enforcing easements during t	he year ►			
	A mount of expenses incurred in monitoring, inspecti	ng, and enforcing easements during the	year ► \$			
}	Does each conservation easement reported on line 2 $170(h)(4)(B)(i)$ and $170(h)(4)(B)(ii)$?	2 (d) above satisfy the requirements of s	ection		☐ Yes	┌ No
)	In Part XIV, describe how the organization reports c balance sheet, and include, if applicable, the text of t the organization's accounting for conservation easer	the footnote to the organization's financ	•			
aı	TIII Organizations Maintaining Collection Complete if the organization answered		, or Oth	er Similar <i>i</i>	Assets.	
a	If the organization elected, as permitted under SFAS art, historical treasures, or other similar assets held provide, in Part XIV, the text of the footnote to its fir	116, not to report in its revenue states for public exhibition, education or rese	arch in furt			e,
b	If the organization elected, as permitted under SFAS historical treasures, or other similar assets held for provide the following amounts relating to these items	public exhibition, education, or research			•	
	(i) Revenues included in Form 990, Part VIII, line 1			► \$		
	(ii) Assets included in Form 990, Part X			► \$		
	If the organization received or held works of art, hist following amounts required to be reported under SFA		for financ	ial gain, provid	le the	
а	Revenues included in Form 990 Part VIII line 1			b ¢		

b Assets included in Form 990, Part X

Part	100	Organizations Maintaining Co	llections of Art,	His	tori	cal Tre	asures, c	or Othe	<u>er Similaı</u>	r Asse	ts (co	ntınued)
3		g the organization's accession and othe s (check all that apply)	r records, check any	of th	e foll	owing tha	at are a sigi	nıfıcant ı	use of its co	ollection	ı	
а	Γ	Public exhibition		d	\vdash	Loan or	exchange p	orograms	3			
b	F :	Scholarly research		e	Γ	Other						
С		Preservation for future generations										
4	Prov Part	ide a description of the organization's co	ollections and explain	hov	v the y	further t	the organiza	ation's e	xempt purp	ose in		
5		ng the year, did the organization solicit o ts to be sold to raise funds rather than t							nılar	Г	Yes	Г No
Par	t IV	Trust, Escrow and Custodial A Part IV, line 9, or reported an an						on answ	vered "Yes	s" to Fo	orm 9	90,
1a		e organization an agent, trustee, custod ded on Form 990, Part X?	ıan or other ıntermed	ıary	for c	ontributio	ons or othe	assets	not	Г	Yes	┌ No
b	If"Y	es," explain why in Part XIV and comple	te the following table									
										A mou	nt	
c	Begi	nning balance						1c				
d	Add	itions during the year						1d				
e	Dıst	ributions during the year						1e				
f	Endı	ng balance						1f				
2a	Dıd t	he organization include an amount on Fo	orm 990, Part X, line	21?						Γ	Yes	┌ No
b	If "Y	es," explain the arrangement in Part XIV										
Pai	t V	Endowment Funds. Complete										
1a	Bogi	nning of year balance	(a)Current Year 28,374,857	(b) Prior	Year	(c) Iwo Years	Back (d	Three Years I	Back (e)Four Ye	ears Back
ь		tributions	4,858,054									
c		stment earnings or losses	-5,863,675									
d		nts or scholarships	, ,									
e		er expenditures for facilities	4,300,728									
		programs										
f	Adm	inistrative expenses										
g	End	of year balance	23,068,508									
2	Prov	ide the estimated percentage of the yea	r end balance held as									
а	Boar	d designated or quasi-endowment 🕨	58 05 %									
b	Perm	nanent endowment 🕨										
c	Term	n endowment 🕨 4195%										
3a		there endowment funds not in the posses	ssion of the organizat	ıon t	that a	re held a	ınd admınıs	tered for	the			NI-
		nization by nrelated organizations		_	_					3a(i)	Yes Yes	No
		elated organizations								3a(ii)	Yes	
b	` '	es" to 3a(II), are the related organizatio			ched	ule R?				3b		
4	Desc	cribe in Part XIV the intended uses of th	e organızatıon's endo	wme	ent fu	nds						
Par	t VI	Investments—Land, Buildings	s, and Equipmen	t. S	ee F	orm 990), Part X,	lıne 10.				
		Description of investment				Cost or othe (investmer		or other other)	(c) Depreci	ation	(d) Boo	ok value
1a L	.and							7,264,885				7,264,885
b E	Buildir	ngs					302	2,945,347	279,92	27,438	2:	3,017,909
c L	.easel	hold improvements		.								
d E	quipr	ment		.			856	5,749,038	622,17	78,573	23	1,570,465
e (ther		<u></u> .				12	2,430,990	7,59	2,857	-	4,838,133

Part VIII Investments—Other Securities. See	Form 990, Part X, line 12		
(a) Description of security or cateory (including name of security)	(b) Book value		d of valuation ·year market value
Financial derivatives and other financial products		2032 31 CHQ-01-	, sar manac raide
Closely-held equity interests			
Other See Additional Data			
O the Coo Haditional Data			
Total. (Column (b) should equal Form 990, Part X, col (B) line 12)	82,584,741		
Dawl VIII Investments Descript Deleted Co	o Form 000 Dort V line 1	12	
Part VIII Investments—Program Related. Se			d of valuation
(a) Description of investment type	(b) Book value		year market value
Total. (Column (b) should equal Form 990, Part X, col (B) line 13)			
Part IX Other Assets. See Form 990, Part X, III	ne 15.		
(a) Descri			(b) Book value
DEFERRED FINANCING COSTS, NET			11,398,544
UNCONSOLIDATED AFFILIATES			91,720,276
OTHER RECEIVABLES			12,836,531
OTHER ASSETS			9,422,710
RECOVERIES			5,808,768
Total. (Column (b) should equal Form 990, Part X, col.(B) line	15.)		131,186,829
Part X Other Liabilities. See Form 990, Part X	1		
(a) Description of Liability	(b) A mount		
Federal Income Taxes			
DUE TO THIRD PARTY PAYORS	857,197		
SELF INSURANCE LIABILITY	134,528,730		
DEFERRED CREDIT	0		
OTHER LIABILITIES	7,245,186		
PENSION LIABILITY	193,660,690		
ASSET RETIREMENT OBLIGATIONS	0		
CAPITAL LEASE OBLIGATIONS, ETC	22,790,688		
Total. (Column (b) should equal Form 990, Part X, col (B) line 25)	359 082 491		

Total revenue (Form 990, Part VIII, column (A), line 12)

1,018,259,788

2	Total expenses (Form 990, Part IX, column (A), line 25)	2	1,003,491,958
3	Excess or (deficit) for the year Subtract line 2 from line 1	3	14,767,830
4	Net unrealized gains (losses) on investments	4	
5	Donated services and use of facilities	5	
6	Investment expenses	6	
7	Prior period adjustments	7	
8	Other (Describe in Part XIV)	8	-4,034,440
9	Total adjustments (net) Add lines 4 - 8	9	-4,034,440
10	Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10	10,733,390
Par	t XII Reconciliation of Revenue per Audited Financial Statements With Revenue	er R	eturn
1	Total revenue, gains, and other support per audited financial	1	1,009,924,620
2	statements		
² a	Net unrealized gains on investments		
ь	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	-232,000
3	Subtract line 2e from line 1	3	1,010,156,620
4	A mounts included on Form 990, Part VIII, line 12, but not on line 1		
а	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIV) 4b 8,103,168		
c	Add lines 4a and 4b	4c	8,103,168
5	Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12)	5	1,018,259,788
Part	XIII Reconciliation of Expenses per Audited Financial Statements With Expenses	s per	Return
1	Total expenses and losses per audited financial statements	1	999,191,230
2	A mounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities		
Ь	Prior year adjustments		
с	Losses reported on Form 990, Part IX, line 25		
d	Other (Describe in Part XIV)		
e	Add lines 2a through 2d	2e	000 101 330
3	Subtract line 2e from line 1	3	999,191,230
4	A mounts included on Form 990, Part IX, line 25, but not on line 1:		
a b	Investment expenses not included on Form 990, Part VIII, line 7b 4a Other (Describe in Part XIV) 4b 4,300,728		
		4c	4,300,728
с 5	Add lines 4a and 4b	4c 5	1,003,491,958
	t XIV Supplemental Information		1,003,491,930

Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Ident if ier	Return Reference	Explanat ion
Other revenue included on books but not on return	PART X11, LINE 2D	MINORITY INTEREST IN SUBSIDIARY \$(232,000)
Other expenses on return but not on books	PART XIII, LINE 4B	NET ASSETS RELEASED FROM RESTRICTIONS \$4,300,728
Other revenue on return but not on books	PART XII, LINE 4B	RESTRICTED CONTRIBUTIONS \$ 557,326 RESTRICTED INVESTMENT LOSS \$(277,121) CONTRIBUTIONS FOR CAPITAL ACQUISITION \$3,522,235 NET ASSETS RELEASED FROM RESTRICTIONS \$4,300,728\$8,103,168
Reconciliation of change in net assets from Form 990 to AFS	PART XI, LINE 8	LESS RESTRICTED INVESTMENT LOSS NOT INCLUDED IN AFS REVENUE (557,326) PLUS RESTRICTED INVESTMENT LOSS NOT INCLUDED IN AFS REVENUE 227,121 LESS CONTRIBUTIONS FROM CAPITAL ACQUISITIONS NOT INCLUDED IN AFS REVENUE (3,522,235) LESS MINORITY INTEREST IN SUBSIDIARY NOT INCLUDED IN AFS REVENUE (232,000)
Intended use of endowment funds	Schedule D, Part V, question 4	The following are the intended uses of the organization's endowment funds 1) Capital expansion and improvement 2) Advancement of medical education and research and health care services 3) support pediatric health care services
FIN 48 footnote	Schedule D, Part X	The organization's audited financial statements do not report any liability or have any footnote reporting the organization's liability for uncertain tax positions under FIN 48

Part XIV Supplemental Inf	formation(continued)	
•		
Ident if ier	Return Reference	Explanation
Other revenue included on books but not on return	PART X11, LINE 2D	MINORITY INTEREST IN SUBSIDIARY \$(232,000)
Other expenses on return but not on books	PART XIII, LINE 4B	NET ASSETS RELEASED FROM RESTRICTIONS \$4,300,728
Other revenue on return but not on books	PART XII, LINE 4B	RESTRICTED CONTRIBUTIONS \$ 557,326 RESTRICTED INVESTMENT LOSS \$(277,121) CONTRIBUTIONS FOR CAPITAL ACQUISITION \$3,522,235 NET ASSETS RELEASED FROM RESTRICTIONS \$4,300,728
Reconciliation of change in net assets from Form 990 to AFS	PART XI, LINE 8	LESS RESTRICTED INVESTMENT LOSS NOT INCLUDED IN AFS REVENUE (557,326) PLUS RESTRICTED INVESTMENT LOSS NOT INCLUDED IN AFS REVENUE 227,121 LESS CONTRIBUTIONS FROM CAPITAL ACQUISITIONS NOT INCLUDED IN AFS REVENUE (3,522,235) LESS MINORITY INTEREST IN SUBSIDIARY NOT INCLUDED IN AFS REVENUE (232,000)
Intended use of endowment funds	Schedule D, Part V, question 4	The following are the intended uses of the organization's endowment funds 1) Capital expansion and improvement 2) Advancement of medical education and research and health care services 3) support pediatric health care services
FIN 48 footnote	Schedule D, Part X	The organization's audited financial statements do not report any liability or have any footnote reporting the organization's liability for uncertain tax positions under FIN 48

OMB No 1545-0047

SCHEDULE H (Form 990)

Department of the Treasury Internal Revenue Service

Kaleida Health

Name of the organization

▶ Attach to Form 990. To be completed by organizations that answer "Yes" to Form 990, Part IV, line 20.

Hospitals

Employer identification number

Charity Care and Certain Other Community Benefits at Cost (Optional for 2008) No 1a Does the organization have a charity care policy? If "No," skip to question 6a **1**b If the organization has multiple hospitals, indicate which of the following best describes application of the charity care policy to the various hospitals Applied uniformly to all hospitals Applied uniformly to most hospitals Generally tailored to individual hospitals Answer the following based on the charity care eligibility criteria that applies to the largest number of the organization's patients a Does the organization use Federal Poverty Guidelines (FPG) to determine eligibility for providing free care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for free care За 100% **b** Does the organization use FPG to determine eligibility for providing *discounted* care to low income individuals? If "Yes," indicate which of the following is the family income limit for eligibility for discounted care T 300% T 350% T 400% **C** 250% Cother % **C** 200% c If the organization does not use FPG to determine eligibility, describe in Part VI the income based criteria for determining eligibility for free or discounted care. Include in the description whether the organization uses an asset test or other threshold, regardless of income, to determine eligibility for free or discounted care Does the organization's policy provide free or discounted care to the "medically indigent"? Does the organization budget amounts for free or discounted care provided under its charity care policy? . . . 5a If "Yes," did the organization's charity care expenses exceed the budgeted amount? 5b If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted 50 **6a** Does the organization prepare an annual community benefit report? 6a 6b If "Yes," does the organization make it available to the public? Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H Charity Care and Certain Other Community Benefits at Cost (a) Number of (b) Persons **Charity Care and** (d) Direct offsetting activities or (c) Total community (e) Net community benefit (f) Percent of served benefit expense revenue expense total expense **Means-Tested Programs** programs (optional) (optional) Charity care at cost (from worksheets 1 and 2) . Unreimbursed Medicaid (from worksheet 3, column a) Unreimbursed costs-other means-tested government programs (from worksheet 3, column b) d Total Charity Care and Means-Tested Programs Other Benefits Community health improvement services and community benefit operations (from (worksheet 4) . . . Health professions education (from worksheet 5) . . Subsidized health services (from worksheet 6) . . Research (from worksheet 7) Cash and in-kind contributions to community groups (from worksheet 8) j Total Other Benefits . . . k Total (line 7d and 7j) . . .

	activities) (Optional	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total communit building expense	y (d)	1 \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \		(e) Net comm building expe	,		rcent of expense	
1	Physical improvements and housing											
2	Economic development											
3	Community support											
4	· · ·											
5	Environmental improvements Leadership development and training											
	for community members											
	Coalition building Community health improvement											
	advocacy											
8 9	Workforce development											
10	Other Total											
	t IIII Bad Debt, Medicar	e. & Colle	ction Prac	tices (Optional	or 2008)				l			
				(- <i>p</i>								
Sect	ion A. Bad Debt Expense										Yes	No
1	Does the organization report b			dance with Heathca	re Financi	al M	1 anag	jeme	ent Association	1		
2	Enter the amount of the organi			e (at cost)		٠,	. 2	İ		<u> </u>	+	+
3	Enter the estimated amount of		-	•	t)	r	_					
	attributable to patients eligible		_			L	3			_		
4	Provide in Part VI the text of t In addition, describe the costi for including other bad debt an	ng methodolo	gy used in d	etermining the amo								
Sect	ion B. Medicare							ı				
5	Enter total revenue received fi		-	-		·	5					
6	Enter Medicare allowable cost					•	6			_		
7 8	Enter line 5 less line 6—surpl Describe in Part VI the extent the costing methodology or so following methods was used	to which any	shortfall rep	orted on line 7 sho					•			
	Cost accounting system	Гс	ost to charge	e ratio	┌ O the	r						
Sect	ion C. Collection Practices											
9a	Does the organization have a	written debt c	ollection pol	ıcy?						9a		
9b	If "Yes," does the organization									O.		
Dа	patients who are known to qua rt IV Management Com						rt V I	•	<u> </u>	9b		
	(a) Name of entity			on of primary	(c) O r	ganı % c		ck	(d) Officers, directors trustees, or key employees' profi % or stock ownership%	profi	Physic t % or nershi	stock
1									<u> </u>			
2										-		
3												
4												
5												
										+		
6												
7												
8												
9										+		
					-							
10		<u> </u>										
11												
12												
]				
13												
13								I				

Part V Facility Information (Required for 2008)									
Name and address	Licensed hospital	General medical & surgical	Children's hospital	Teaching hospital	Ortical access hospital	Research facility	ER-24 hours	ER-other	Other (Describe)
Buffalo General Hospital 100 High Street	х	Х		Х			х		
DeGraff Memorial Hospital 445 Tremont Avenue North Tonawanda, NY 14120	х	х					х		
3 Gates Cırcle	x	х		x			x		
Mıllard Fıllmore Suburban Hospital 1540 Maple Road	х	х					х		
Women & Children's Hospital of Buffalo 219 Bryant Street Buffalo, NY 14222	х	х	х	Х			х		
MFSC LLC Ambulatory Surgery Center 215 Klein Road Williamsville, NY 14221									ambulatory surgery center
Buffalo, NY 14203 DeGraff Memorial Hospital 445 Tremont Avenue North Tonawanda, NY 14120 Millard Fillmore Gates Circle Hospital 3 Gates Circle Buffalo, NY 14209 Millard Fillmore Suburban Hospital 1540 Maple Road Williamsville, NY 14221 Women & Children's Hospital of Buffalo 219 Bryant Street Buffalo, NY 14222 MFSC LLC Ambulatory Surgery Center 215 Klein Road	x	x x	X	Х			x		ambulatory surgery center

P	art VI S	Supplemental Information (Optional for 2008)
Со	mplete this	part to provide the following information
1	Provide th	e description required for Part I, line 3c, Part I, line 7 , Part III, line 4 , Part III, line 8 , and Part III, line 9b
_		
_		
_		
_		
_		
_		
2	Needs Ass	essment. Describe how the organization assesses the health care needs of the communities it serves
_		
_		
3		lucation of Eligibility for Assistance. Describe how the organization informs and educates patients and persons who may be atient care about their eligibility for assistance under federal, state, or local government programs or under the organization's re policy
_		
4		y Information. Describe the community the organization serves, taking into account the geographic area and demographic its it serves
_		
5		y Building Activities. Describe how the organization's community building activities, as reported in Part II, promote the health munities the organization serves
6		y other information important to describing how the organization's hospitals or other health care facilities further its exempt y promoting the health of the community (e g , open medical staff, community board, use of surplus funds, etc)
_		
_		
7		nization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in the health of the communites served
_		
8	Ifapplicab	le, identify all states with which the organization, or a related organization, files a community benefit report

Schedule I (Form 990)

Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.

OMB No 1545-0047

2008

DLN: 93493320000459

Open to Public

Department of the Treasury Internal Revenue Service Name of the organization

Kaleıda Health

Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.

Employer identification number

16-1533232

Part I General Inform	nation on Gran	nts and Assistance				•	
Does the organization mathe selection criteria useDescribe in Part IV the o	d to award the gran	ts or assistance?					
Part II Grants and Otl Form 990, Part I Part IV and Sch	IV, line 21 for an edule I-1 if addit	y recipient that recei	ved more than \$5,00	00. Check this box i	tes. Complete if the of the of the of the of the one recipient rec		
1(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) A mount of cash grant	(e) A mount of non- cash assistance	(f) Method of valuation (book, FMV, appraisal, other)		(h) Purpose of grant or assistance
Upstate NY Transplant Inc 110 Broadway Avenue Buffalo, NY 14203	16-1172453	501(c)(3)	48,000				Pledge
Buffalo Urban League Inc15 E Genesee Street Buffalo,NY 14203	16-0743940	501(c)(6)	26,525				Gala & Golf Tournmt
American Heart Association 25 Hazlewood Drive Suite 116 Amherst, NY 14228	13-5613797	501(c)(3)	10,000				Spnsr HeartBall 08
Buffalo Sabres Foundation O ne Seymour H Knox III Plaza Buffalo, NY 14203	16-1478403	501(c)(3)	8,500				Glf Trnmnt,Corp Chal
Buffalo Prep10 Diefendorf Annex University at Buffalo Buffalo, NY 14214	16-1359846	501(c)(3)	7,500				Spnsr Celeb Achmnt
NFJC of WNY360 Delaware Avenue Suite 106 Buffalo, NY 14202	20-3185568	501(c)(3)	6,500				Spnsr Bnquet,pledge
UB Foundation3435 Main Street 704 Kimball Tower Buffalo, NY 14231	16-0865182	501(c)(3)	12,142				Gala & other evts
WNY Women's Fund742 Delaware Avenue Buffalo, NY 14209	16-0743969	501(c)(3)	5,600				Athena Awd Evt
2 Enter total number of sec		=			_		7
organizations							2

Part III Grants and Use Schedule		ce to Individua ıf addıtıonal spac	als in the United Store is needed.	ates. Complete if the	organization answered "Yes	s" on Form 990, Part IV, line 22.
(a)Type of grant or a	assistance	(b)Number of recipients	(c) A mount of cash grant	(d)A mount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
Part IV Suppleme	ental Informati	on. Complete th	is part to provide the	ınformatıon required i	in Part I, line 2, and any oth	ner additional information.
Ident if ier	Return Reference	:	Explanation			
			· · · · · · · · · · · · · · · · · · ·			

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Schedule J

Department of the

Internal Revenue

(Form 990)

Treasury

As Filed Data -

DLN: 93493320000459

Compensation Information For certain Officers, Directors, Trustees, Key Employees, and Highest

Compensated Employees ► Attach to Form 990. To be completed by organizations

that answered "Yes" to Form 990, Part IV, line 23.

OMB No 1545-0047 2008 Open to Public Inspection

Service Name of the organization **Employer identification number** Kaleida Health 16-1533232

Pa	rt I Questions Regarding Compensation	n				
					Yes	Νo
1a	Check the appropriate box(es) if the organization pro 990, Part VII, Section A, line 1a Complete Part II		· · · · · · · · · · · · · · · · · · ·			
	First class or charter travel	Γ	Housing allowance or residence for personal use			
	Travel for companions	Γ	Payments for business use of personal residence			
	Tax idemnification and gross-up payments	ᅜ	Health or social club dues or initiation fees			
	Discretionary spending account	Γ	Personal services (e g , maid, chauffeur, chef)			
b	If line 1a is checked, did the organization follow a w provision of all the expenses described above? If "			1b	Yes	
2	Did the organization require substantiation prior to officers, directors, trustees, and the CEO/Executiv			2	Yes	
3	Indicate which, if any, of the following the organizat organization's CEO/Executive Director Check all t					
	▼ Compensation committee	<u> </u>	Written employment contract			
	✓ Independent compensation consultant	ᅜ	Compensation survey or study			
	Form 990 of other organizations	ন	Approval by the board or compensation committee			
4	During the year, did any person listed in Form 990,	Part VI	I, Section A, line 1a			
а	Receive a severance payment or change of control	payment	t?	4a	Yes	
Ь	Participate in, or receive payment from, a suppleme	ntal non	iqualified retirement plan?	4b	Yes	
c	Participate in, or receive payment from, an equity-b	ased co	mpensation arrangement?	4c		Νo
	If "Yes" to any of lines 4a-c, list the persons and p	rovide th	ne applicable amounts for each item in Part III			
	501(c)(3) and 501(c)(4) organizations only must co	omplete	lines 5-8.			
5	For persons listed in form 990, Part VII, Section A compensation contingent on the revenues of	, line 1a,	, did the organization pay or accrue any			
а	The organization?			5a		Νo
ь	Any related organization?			5b		Νo
	If "Yes," to line 5a or 5b, describe in Part III					
6	For persons listed in form 990, Part VII, Section A compensation contingent on the net earnings of	, line 1a,	, did the organization pay or accrue any			
а	The organization?			6a	Yes	
b	Any related organization?			6b		Νo
	If "Yes," to line 6a or 6b, describe in Part III					
7	For persons listed in form 990, Part VII, Section A payments not described in lines 5 and 6? If "Yes,"			7		No
8	Were any amounts reported in Form 990, Part VII, subject to the initial contract exception described in Part III			8		No

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use Schedule J-1 if additional space needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations described in the instructions on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(I)-(III) must equal the applicable column (D) or column (E) amounts on Form 990, Part VII, line 1a

(A) Name	J	(B) Breakdown of	f W-2 and/or 1099-MIS	3C compensation	(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation
		(i) Base compensation	(ii) Bonus & ıncentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	reported in prior Form 990 or Form 990-EZ
James Kaskıe	(ı) (ıı)	705,512 0	344,375	70,967 0	363,212 0	11,559 0	1,495,625	
Connie Vari	(ı) (ıı)		123,500	216,815 0	32,407 0	4,574 0	833,927	186,81
Joseph Kessler	(ı) (ıı)		0	25,000 0	0	8,682 0	391,427	
Robert Lovell	(ı) (ıı)	0	0	497,666 0	1,583 0	10,462 0	509,711	
Lucy Campbell MD	(ı) (ıı)		0	15,500 0	0	409 0	423,736	
Robert Nolan	(ı) (ıı)		112,500	30,000	134,048 0	10,359 0	599,488	
CHERYL KLASS	(ı) (ıı)		124,575	20,000	22,144 0	10,435 0	539,656	
ANDRAS VARI	(ı) (ıı)	253,366 0	141,175	20,500	21,584 0	4,574 0	4 441,199	
JAMES FOSTER	(ı) (ıı)		41,785	15,500	6,591 0	583 0	375,204	
CHRISTOPHER LANE	(ı) (ıı)	260,014 0	75,625	25,500	18,490 0	10,273 0	389,902	
MICHAEL NAGOWSKI	(ı) (ıı)		49,920	64,011	1,968	1,899 0	153,699	
MARGARET PAROSKI	(ı) (ıı)		101,450	26,913	145,666 0	0	681,388	
	(i)							
	(ii)		 	1		1	<u> </u>	1
	(i) (ii)		 	+		 	<u> </u>	1

Part III Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

See Additional Da	ta Table	
Ident if ier	Return Reference	Explanat ion
HEALTH OR SOCIAL CLUB DUES		As part of their compensation package, officers and key employees of the organization are entitled to choose as an executive perk the benefit of business related social dues or initiation fees
Severence Payments	Schedule J, Part I, Line 4A	Former EVP/COO, Robert Lovell, received severence payments during the year in the amount of \$477,166
Executive Deferred Retirement Plan	Part I, Line 4B	During the year, the following officers and key employees listed on Form 990, Part VII, section A participated in the Executive Deferred Retirement Plan Robert Nolan Connie Vari Joseph Kessler James Kaskie Cheryl Klass Christopher Lane Margaret Paroski Employer and employee contributions during the year to this plan have been reported, as required, on Schedule J-1, Part I columns(B)(III) and (C) During 2008 Connie Vari, an officer of the organization received \$186,815 in payments under a supplemental non-qualified retirement (SERP) plan
Compensation	Schedule J.	The organization places a certain portion of an executives total available compensation at risk annually and a proportion of that at-risk amount is dependent

DLN: 93493320000459

Schedule K (Form 990)

Supplemental Information on Tax Exempt Bonds

OMB No 1545-0047

Open to Public Inspect ion

Department of the Treasury Internal Revenue Service Name of the organization

Kaleıda Health

To be completed by organizations that answered "Yes" to Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Schedule 0.

> Employer identification number 16-1533232

										10-1555	232			
Pa	Trt I Bond Issues (Required	for 2008)												
	(a) Issuer Name	(b) Issuer EIN	(c) CUSIP #	(d) Date	Issued	(e) Issue	e Price	(f) Description of Purpose			(g) Defeased		(h) O n Behalf of Issuer	
											Yes	No	Yes	No
A	Dormitory Authority of New York State	14-6000293	64983TQT3	05-20-	2004	97,	405,000	Refinance Buf General		Hosp mortg t	t	х		×
В	Dormitory Authority of New York State	14-6000293	64983Q429	09-21-	2006	81,810,000		Refer to Schedule O fo		descriptio		х		х
Pa	rt III Proceeds (Optional for	2008)		l				l			1			
					A	В		С		D		E		
1	Total Proceeds of Issue													
2	Gross Proceeds in Reserve Funds													
3	Proceeds in Refunding or Defeasa	nce Escrows												
4	Other Unspent Proceeds													
5	Issuance Costs from Proceeds													
6	Working Capital Expenditures from Proceeds													
7	Capital Expenditures from Proceeds													
8	Year of Substantial Completion							•		•		•		
			Yes	No	Yes	No	Yes	No	Yes	No	Ye	s	No	
9	Were the bonds issued as part of a current refunding issue?													
10	Were the bonds issued as part of a	an advance refunding	ıssue?											
11	Has the final allocation of proceed	Is been made?												
12	Does the organization maintain ad final allocation of proceeds?	lequate books and rec	ords to support the											
Pai	t IIII Private Business Use	(Optional for 2008)	ı				1		ı		_		
				Yes.		B		C		D			E	
1	Was the organization a partner in a which owned property financed by		ember of an LLC,	Yes	No	Yes	No	Yes	No	Yes	No	Ye	s	No
2														
For F	Paperwork Reduction Act Notice, see the	e Instructions for Form	າ 990.			Cat No 501	.93E			Sc	hedule K	(Form 99	0) 2008	

Schedule K	(Form 990) 2008		
Part III	Private	Business	Use	(Continued)

			Α		В		C		D		E
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
За	Are there any management or service contracts with respect to the										
	financed property which may result in private business use?										
3b	A re there any research agreements with respect to the financed property which may result in private business use?										
3с	Does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts or research agreements relating to the financed property?										
4	Enter the percentage of financed property used in a private business use by entities other than a 501(c)(3) organization or a state or local government										
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another 501(c)(3) organization, or a state or local government											
6	Total of lines 4 and 5										
7	Has the organization adopted management practices and procedures to ensure the post-issuance compliance of its tax-exempt bond liabilities?										
Pai	t IV Arbitrage (Optional for 2008)										
			A	В		С		D			E
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
1	Has a Form 8038-T been filed wth respect to the bond issue?										
2	Is the bond issue a variable rate issue?										
3a	Has the organization or the government issuer identified a hedge with respect to the bond issue on its books and records?										
b	Name of provider										
С	Term of hedge										
4a	Were gross proceeds invested in a GIC?										
b	Name of provider										
С	Term of GIC										
d	Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?										
5	Were any gross proceeds invested beyond an available temporary period?										
6	Did the bond issue qualify for an exception to rebate?										

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DLN: 93493320000459

Schedule L

(Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Transactions with Interested Persons

► Attach to Form 990 or Form 990-EZ.

► To be completed by organizations that answered
"Yes" on Form 990, Part IV, lines 25a, 25b, 26, 27, 28a, 28b, or 28c,
or Form 990-EZ, Part V lines 38b or 40b.

2008
Open to Public Inspection

Kaleida Health							Employer identification number							
		16-1533232												
Part I Excess Benefit Transac										D		4 O l-		
To be completed by organization	iswered "Ye	s on						9U-EZ		: V , line (c) Corr				
1 (a) Name of disqualifie	d person			(b) Des	on of trans	on of transaction					No			
										_				
										_				
2 Enter the amount of tax imposed on section 4958	the organi	zation mana	agers (or disqualified pers	ons (during the y	ear ui	nder ►	\$					
3 Enter the amount of tax, if any, on li	ne 2. abov	e. reimburse	ed by t	the organization .				•	\$ —— \$					
Part II Loans to and/or From														
To be completed by organiza				on Form 990, Part	IV, lı	ne 26, or F	orm 9	90-E	Z, Part	V, lın	e 38a			
	(b) Loar	n to or					() ;		(f) Approved			rıtten		
(a) Name of interested person and		from the organization?		(c)Original principal amount		(d)Balance due		(e) In default?		ovea ard or	1 /			
purpose	organiza								committee		1 -			
	То						Yes	No	Yes	No	Yes	No		
	1													
Total														
Part III Grants or Assistance E To be completed by orga					.oo 1	Dart IV Ju	no 27							
				veen interested pe										
(a) Name of Interested person				rganization	13011	(c) A m	ount o	of gra	nt or ty	pe of	assista	nce		
Part IV Business Transactions	Involvi	ng Intere	sted	Persons										
To be completed by orga	nızatıons	that answ	ered	"Yes" on Form 9	90, I	Part IV, lır	ne 28	a, 28	b, or	28c.				
		Relationsh		(-)	.						(e) Sha			
(a) Name of interested person		reen interest rson and the		(c) A mount of transaction		(d) Descr		oftra	ansactı	on	organıza reven			
	· o	rganızatıon									Yes	No		
See Additional Data Table														

SCHEDULE M (Form 990)

Non-Cash Contributions

To be completed by organizations that answered "Yes" on Form 990, Part IV, lines 29 or 30. Attach to Form 990

OMB No 1545-0047 **Open to Public** Inspection

Department of the Treasury

Internal Revenue Service Employer identification number Name of the organization Kaleida Health 16-1533232 Part I Types of Property (a) (b) (d) (c) Check Method of determining Number of Contributions Revenues reported on Form 990, Part VIII, line ıf revenues applicable 1 g 1 Art-Works of art . . . 2 Art—Historical treasures 3 Art—Fractional interests 4 Books and publications Clothing and household goods Cars and other vehicles Boats and planes Intellectual property . . . Securities—Publicly traded . 10 Securities—Closely held stock 11 Securities—Partnership, LLC, or trust interests 12 Securities-Miscellaneous . . 13 Qualified conservation contribution (historic structures) 14 Qualified conservation contribution (other) . . . Real estate—Residential . 16 Real estate—Commercial . . 17 Real estate—Other . . . 18 Collectibles **19** Food inventory . . . 20 Drugs and medical supplies . **21** Taxidermy Historical artifacts . . . 23 Scientific specimens . . Archeological artifacts . . . Various medical Other (describe <u>equipment</u> 3,522,234 replacement cost 25 Other (describe ___ Other (describe _____ 28 Other (describe Number of Forms 8283 received by the organization during the tax year for contributions for 29 n which the organization completed Form 8283, Part IV, Donee Acknowledgement Yes No 30a During the year, did the organization receive by contribution any property reported in Part I, lines 1-28 that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes No 30a **b** If "Yes", describe the arrangement in Part II 31 Yes 31 Does the organization have a gift acceptance policy that requires the review of any non-standard contributions? 32a Does the organization hire or use third parties or related organizations to solicit, process, or sell non-cash

b If "Yes", describe in Part II

checked, describe in Part II

If the organization did not report revenues in Column (c) for a type of property for which Column (a) is

32a

Νo

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DLN: 93493320000459

SCHEDULE 0 (Form 990)

Department of the Treasury Internal Revenue

Supplemental Information to Form 990

▶ Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.

OMB No 1545-0047 Inspection

Service Name of the organization Kaleida Health

Employer identification number

16-1533232

ldentifier	Return Reference	Explanation
Program Service Accomplishments	Part III Background	Overview/Background Kaleida Health is a voluntary, not-for-profit, Article 28 licensed, hospital-based integrated delivery system serving the communities of Western New York State at various levels and at multiple locations throughout the region w hose mission is "to advance the health of the community" Kaleida Health is a product of the 1998 merger of Buffalo General Health System (Buffalo General), Millard Fillmore Gates Circle Hospital (Millard Gates), Millard Fillmore Suburban Hospital (Millard Suburban), Women and Children's Hospital (Millard Suburban), Women and Children's Hospital of Buffalo (Women & Children's), and DeGraff Memorial Hospital (DeGraff) and is headquartered in Buffalo, New York in addition to the 5 Kaleida Health (Kaleida) hospitals, Kaleida operates 5 Emergency Departments, one in each of the acute care hospitals, three skilled nursing facilities, and 90 outpatient clinics. The above facilities operate under one tax identification number and are organized under one 501c3 tax-exempt corporation. Kaleida also operates a Visiting Nursing Association providing a variety of home health care services. The New York State Department of Health has granted operating certificates to all facilities operating under Kaleida Health. Kaleida's hospitals, operating with a total of 1,161 ilcensed beds, serve as the major teaching affiliate of the State University of New York at Buffalo School of Medicine and Biomedical Sciences and Dental Medicine, training over 350 residents each year. Kaleida Health also provides a number of highly specialized services throughout its organization, which include extensive programs such as Kaleida operates the WNY Regional Level III Neonatal Intensive Care Unit, the regional referral center for critically ill new borns (Including a specialized Neonatal Trainsport Team). Kaleida operates the Regional Level II Neonatal Intensive Care Unit, the regional referral center for critically ill new borns (Including a specialized Neonatal Trainsport Team). Kaleida operates the Regio

		York Annually, one million combined inpatient, emergency department and outpatient visits occur at health care facilities in the Kaleida Health system continued on next page
,		
ldentifier	Return Reference	Explanation
Program Service Accomplishments	Part III Background (cont)	Kaleda's programs and affiliates are licensed by the US Department of Health and Accrededed by the John Commission Kaleda is certified by the US Department of Health and Hurans Services for participation in Medicare and Medicaid The Accreditation Counsel for Graduate Medicail Education approves all residency programs for physicisins, and the American Detail Association approves the dental and oral surgery programs. Kaleda's also a member of the Council of Teaching Hospitals, the American Dental Association, the American Medical Association, and the Greater New York Hospital Association Kaleda serves the eight countes of Western New York State, with primary service area and Niegara Countees. The service area has a combined population of approximately 1.6 million people. The eight country service area includes. Allegainy, Cattaraugus, Chautaugua, Eng. Cenesseo, Orieans, Niagara and Wyoming Countes Community Guidance Kaleda Health maintains a strong belief in community control over the corporation. As such the Board of Directors is a culturally and ethinolally dviews group of both men and women who are community leaders in industry, health care industry experts and physicians representing the medical staff at Kaleda. The Directors serve three-year terms and board meetings are held regularly, at less its meetings and the stage of the Board include the Finance Committee, Audit and Corporate Compliance Committee, Compensation Committee, Quality Improvement and Patent Safety Committee, and the Investment Sub-Committee of the Finance Committee, Quality Improvement and Patent Safety Committee, and the Investment Sub-Committee of the Finance Committee, Compensation of Burlay and economically challenged than any other health systema community. As a community of the safety of

ldentifier	Return Reference	Explanation		
CONFLICT OF INTEREST POLICY	FORM 990, PART VI, SECTION B, LINE 12C	UPON EMPLOYMENT AND ANNUALLY THEREAFTER EACH KEY EMPLOYEE AND OFFICER OF THE ORGANIZATION IS REQUIRED TO COMPLETE A CONFLICT OF INTEREST AND DISCLOSURE FORM, PROVIDING SUFFICIENT INFORMATION ABOUT HIS/HER PERSONAL INTERESTS AND RELATIONSHIPS SO THE ORGANIZATION CAN (1) DETERMINE WHETHER ANY POTENTIAL OR ACTUAL CONFLICTS OF INTEREST MAY EXIST, AND (2) MONITOR WORK OR SERVICE ASSIGNMENTS TO AVOID PLACING THE KEY EMPLOYEE, OFFICER OR DIRECTOR IN A POSITION WHERE THERE MAY BE AN APPEARANCE, POTENTIAL OR ACTUAL, OF A CONFLICT OF INTEREST OR A QUESTION OF OBJECTIVITY The completed conflicts of interest AND DISCLOSURE FORMS for directors are returned to the ORGANIZATION		

ldentifier	Return Reference	Explanation
COMPENSATION APPROVAL PROCESS	Form 990, Part VI, Section B, Question 15 a and b	On a regular basis, the organization provides documentation to the compensation committee of the Board with respect to the compensation of the organization's officers and key employees for review and approval. Such information includes comparable data from similar size tax-exempt organizations in the Western New York community as well as compensation for these positions (as disclosed on Form 990) with other organizations in the health care industry that are of similar size, demographics and geography. Review and approval of the compensation arrangement by the officers/executive committee is documented.

ldentifier	Return Reference	Explanation	
PROCEDURE TO EVALUATE JOINT VENTURE ARRANGEMENT	Form 990, Part VI, Section B, question 16b	The organization has not adopted a formal written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements. However, the normal due diligence process undertaken in conjunction with the organization's external legal counsel, accountants and other business advisors does include a review to determine the following 1) the impact of the arrangement under applicable federal and state law 2) whether the arrangement will jeopardize the organization's exempt status as a Section 501(c)(3) charitable organization - Hospital 3) whether the arrangement will result in any unrelated business taxable income 4) the impact of the arrangement on any existing contractual agreements or other business relationships and 5) whether the arrangement will result in any conflicts of interest. If there are concerns with respect to any of the above matters, the organization will take appropriate steps to ensure that, if the joint venture is pursued, the arrangement will be in compliance with applicable Federal and state law and to safeguard the organizations tax-exempt status. A formal written policy and procedure has been drafted and is currently in the approval process, the organization expects this formal policy to be in place effective for the 2009 tax year and forward	

ldentifier	Return Reference	Explanation
	Form 990, Part VI, section C, question 19	The organization makes its governing documents, conflict of interest policy, and financial statements available to the public upon request at its office at 726 Exchange Street, Suite 200, Buffalo, NY 14210 A nominal fee is charged if copies are requested

ldentifier	Return Reference	Explanation	
Business transactions involving interested persons	Schedule L, Part IV	Delaware Surgical Group, PC Column B - Relationship betw een Interested Person and Organization Delaware Surgical Group, PC is an entity in which a current Board member of the organization, Evan Evans, MD also has a partnership interest at the time of the transaction Column D - description of the transaction During 2008, the organization paid the interested person (Delaware Surgical Group, PC) in the normal course of business for patient referrals. Walsh Duffield Companies, Inc. Column B - Relationship between Interested Person and Organization Walsh Duffield Companies, Inc. is an entity of which the current Board Chairman of the organization, Edward F. Walsh, Jr. also serves as President and COO as well as was part shareholder at the time of the transaction Column D - description of the transaction During 2008, the organization paid the interested person (Walsh Duffield Companies, Inc.) in the normal course of business for insurance brokerage services. Buffalo Niagara Medical Campus. Column B - Relationship between Interested Person and Organization Buffalo Niagara Medical Campus is an entity for which the current Board Chairman of the organization, Edward F. Walsh, Jr., was also serving as a board member at the time of the transaction. Column D - description of the transaction During 2008, the organization paid the interested person (Buffalo Niagara Medical Campus) participation dues and for services in the normal course of business. Joseph Vari. Column B - Relationship between Interested Person and Organization paid the interested person (Buffalo Niagara Medical Campus) participation dues and for services and the normal course of business to furnish services as Performance Improvement Project Coordinator. David Vari. Oliumn B - Relationship between Interested Person and Organization paid the interested person (Jocelyn Vari) in the normal course of business to furnish services as Performance Improvement Project Coordinator. David Vari. Oliumn B - Relationship between Interested Person and Organization paid th	

ldentifier	Return Reference	Explanation
Financial Statements and Reporting	i i	The organizations's financial statements are audited by an independent auditor as part of a consolidated financial statement only

lde	ntifier	Return Reference	Explanation
Tax-Exem	pt Bond	Schedule K, Part I,	Renovate and expand patient care areas at Millard Fillmore Suburban and to renovate and expand the Cardiac Procedure Laboratories at Buffalo General Hospital and Millard Fillmore Gates Hospital
Purpose D	Description	line B, column f	

ldentifier	Return Reference	Explanation	
REVIEW PROCESS FOR FORM 990	FORM 990, PART IV, SECTION A, QUESTION 10	ORGANIZATION'S MANAGEMENT (A TEAM COMPRISED OF REPRESENTATIVES OF THE FINANCE, HUMAN RESOURCES, AND LEGAL DEPARTMENTS) IN CONSULTATION WITH THE ORGANIZATION'S TAX ADVISORS, ERNST & YOUNG THE FINANCIAL REVIEW IS BASED ON THE ORGANIZATION'S AUDITED FINANCIAL STATEMENTS FOR THE RELEVANT TIME PERIOD BEFORE THE FORM 990 IS FILED WITH THE IRS THE FINANCE COMMITTEE OF THE ORGANIZATION'S BOARD OF DIRECTORS REVIEWS THE FORM 990 AND PROVIDES A COPY OF THE SAME TO THE ORGANIZATION'S FULL BOARD OF DIRECTORS	

ldentifier	Return Reference	Explanation	
Delegation of CMO duties	Form 990, Part VI, question 3	During 2008, the organization contracted with University Neurology for the services of Margaret Paroski in her capacity as Chief Medical Officer (CMO) of the organization. Part of her role as CMO is control over certain management duties with respect to employed physicians that customarily are performed by or under the direct supervision of officers or key employees.	

ldentifier	Return Reference	Explanation
Hours devoted to related organizations	Form 990, Schedule J-2, Part I	The following individuals listed on Schedule J-2, Part I, column A each devoted 4 hours in total to related organizations. Connie Vari Joseph Kessler

ldentifier	Return Reference	Explanation
Transactions with Related Organizations	Schedule R, Part V, transaction type c	There is a variance betw een the amount reflected on Part VIII, line 1d (and Schedule B) - gifts, grants and contributions from the follow ing related organizations and the amount included on Schedule R, Part V as a result of the variance in timing of the recording of the transfer between the two organizations. Kaleida Health Foundation recorded grants paid to the filing organization in the amount of \$895,897 (See Schedule R, Part V) versus the \$713,283 recorded by the filing organization as grants received (see Part VIII, line 1d and Schedule B). The Women & Children's Hospital of Buffalo Foundation recorded grants paid to the filing organization in the amount of \$2,187,879 (See Schedule R, Part V) versus the \$2,029,256 recorded by the filing organization as grants received (see Part VIII, line 1d and Schedule B).

DLN: 93493320000459

SCHEDULE R (Form 990)

Related Organizations and Unrelated Partnerships

2008

OMB No 1545-0047

Department of the Treasury Internal Revenue Service

Name of the organization

Kaleida Health

Open to Public Inspection

Employer identification number

				16-	1533232		
Part I Identification of Disregarded Entities							
(A) Name, address, and EIN of disregarded entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Total income	End-c	(E) of-year assets	D	(F) pirect controlling entity
KALEIDA HEALTH MCO LLC 726 EXCHANGE STREET SUITE 200 BUFFALO, NY 14210 16-1570311	DORMANT	NY	0		0	кн	
KALEIDA IPA LLC 726 EXCHANGE STREET SUITE 200 BUFFALO, NY 14210 16-1570380	DORMANT	NY	0		0	кн	
Part II Identification of Related Tax-Exempt Organization	ons						_
(A) Name, address, and EIN of related organization	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Exempt Code se	ection	(E) Public charity s (if section 501(status (c)(3))	(F) Direct controlling entity
MILLARD FILLMORE AMBULATORY SURG CENTER							
726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1307129	HOSPITAL	NY	501(C)(3)		3		кн
WATERFRONT HEALTH CARE CENTER							
726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1396236	HEALTH CARE	NY	501(C)(3)		9		КН
VNA HOME CARE SERVICES 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1491203	HOME HLTH CAR	NY	501(C)(3)		9		кн
VNA OF WESTERN NEW YORK 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-0743214	HOME HLTH CAR	NY	501(C)(30		9		кн
GENERAL HOME CARE 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 22-2738425	DORMANT	NY	501(C)(3)		9		кн
Kaleida Health Foundation 726 Exchange Street Buffalo, NY14210 16-1579143	Fundraising	NY	501(c)(3)		7		кн
The Women & Children's Hosp of Bflo Fdn 726 Exchange Street Buffalo, NY14210 16-1332044	501(c)(3)	NY	501(c)(3)		7		кн

Schedule R (Form 990) 2008										Page	a 2
Part III Identification of Re	lated Organiz	ations Tax	kable as a Par	tnership							
(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, investment, unrelated)	(F) Share of total income	(G) Share of end-of-year assets	(H Disprop allocat	rtionate	(I) Code V—UBI amount on Box 20 of K-1	Gener mana partr	ral or aging
							Yes	No		Yes	No
MFSC LLC 100 HIGH STREET BUFFALO, NY14203 26-1582864	HEALTH CARE	NY	кн	related	437,674	1,489,935		No	0	Yes	

Part IV Identification of Related Org	janizations Tax	able as a Corporation	or Trust				
(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
KALEIDA PROPERTIES INC 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 22-2738483	PROP MGMT SERV	NY	кн	C CORP	732,228	7,653,733	100 %
WESTLINK CORPORATION 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1354421	MED & DIAG SERVS	NY	кн	C CORP	-62	97,475	100 %
	_	_			_	Schedule I	2 (Form 990) 2008

(5)

(6)

Part V	T	rans	act	tior	ıs w	ith Rel	ate	d O	rga	ni	zatio	ns	
					_								*) (

Fe	Transactions with Related Organizations								
	Note. Complete line 1 if any entity is listed in Parts II, III or IV				Yes	No			
1 D	uring the tax year, did the orgranization engage in any of the following transaction	ns with one or more related organizations listed in Parts II-	IV?						
а	Receipt of (i) interest (ii) annuities (iii) royalties (iv) rent from a controlled ent	tity		1a	Yes				
b	Gift, grant, or capital contribution to other organization(s)			1b		No			
c	Gift, grant, or capital contribution from other organization(s)			1c	Yes				
d	Loans or loan guarantees to or for other organization(s)			1d	Yes				
e	Loans or loan guarantees by other organization(s)			1e		No			
f	Sale of assets to other organization(s)			1f		No			
g	Purchase of assets from other organization(s)			1g		No			
h	Exchange of assets			1h		No			
i	Lease of facilities, equipment, or other assets to other organization(s)								
j	Lease of facilities, equipment, or other assets from other organization(s)			1j	Yes				
k	Performance of services or membership or fundraising solicitations for other org	ganization(s)		1k		No			
1	Performance of services or membership or fundraising solicitations by other organizations	anization(s)		11		No			
m	m Sharing of facilities, equipment, mailing lists, or other assets								
n	Sharing of paid employees			1n	Yes				
o	Reimbursement paid to other organization for expenses			10	Yes				
р	Reimbursement paid by other organization for expenses			1р	Yes				
q	O ther transfer of cash or property to other organization(s)			1q		No			
r	O ther transfer of cash or property from other organization(s)			1r		No			
					•				
2	If the answer to any of the above is "Yes," see the instructions for information o	n who must complete this line, including covered relationsh	ips and transaction thresholds						
	(A)	(B)	(C)						
	Name of other organization(s)	Transaction type(a-r)	Amount Involved						
(1)									
See									
Add Dat	itional								
Tab									
(2)									
-/2:									
(3)									
-/4>									
(4)									

Part VI Unrelated Organizations Taxable as a Partnership

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

								1	_	
(A) Name, address, and EIN of entity	(B) Primary activity	(C) Legal domicile (state or foreign country)	(D) Are all partners section 501(c)(3) organizations	s?	(E) Share of end-of-year assets			(G) Code V—UBI amount on Box 20 of K-1	(H) General o managing partner?	
			Yes	No		Yes	No		Yes	No
			-	-	-	-	-	Schodule	R (Form	000) 2009

Software ID: Software Version:

EIN: 16-1533232

Name: Kaleida Health

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

(A) Name, address, and EIN of related organization	(B) Primary Activity	(C) Legal Domicile (State or Foreign Country)	(D) Exempt Code section	(E) Public charity status (if 501(c)(3))	(F) Direct Controlling Entity
MILLARD FILLMORE AMBULATORY SURG CENTER 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1307129	HOSPITAL	NY	501(C)(3)	3	кн
WATERFRONT HEALTH CARE CENTER 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1396236	HEALTH CARE	NY	501(C)(3)	9	кн
VNA HOME CARE SERVICES 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-1491203	HOME HLTH CAR	NY	501(C)(3)	9	кн
VNA OF WESTERN NEW YORK 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 16-0743214	HOME HLTH CAR	NY	501(C)(30	9	кн
GENERAL HOME CARE 726 EXCHANGE STREET SUITE 200 BUFFALO, NY14210 22-2738425	DORMANT	NY	501(C)(3)	9	кн
Kaleida Health Foundation 726 Exchange Street Buffalo, NY14210 16-1579143	Fundraising	NY	501(c)(3)	7	кн
The Women & Children's Hosp of Bflo Fdn 726 Exchange Street Buffalo, NY14210 16-1332044	501(c)(3)	NY	501(c)(3)	7	кн

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

Form	990, Schedule R, Part V - Transactions with Related Organizations (A) Name of other organization	(B) Transaction type(a-r)	(C) A mount Involved (\$)
(1)	Millard Fillmore Ambulatory Surgery Center	a(IV)	2,501
(2)	Millard Fillmore Ambulatory Surgery Center	n	68,972
(3)	Millard Fillmore Ambulatory Surgery Center	р	514,882
(4)	Waterfront Health Care Center	р	2,123,122
(5)	Waterfront Health Care Center	d	1,530,787
(6)	VNA Home Care Services	n	58,642
(7)	VNA Home Care Services	р	1,531,278
(8)	VNA Home Care Services	d	164,522
(9)	VNA of Western New York	n	196,096
(10)	VNA of Western New York	р	3,803,000
(11)	VNA of Western New York	d	408,411
(12)	MFSC LLC	a(IV)	33,001
(13)	MFSC LLC	J	400,500
(14)	MFSC LLC	n	52,595
(15)	MFSC LLC	0	82,685
(16)	MFSC LLC	d	338,140
(17)	Kaleıda Properties Inc	a(IV)	78,066
(18)	Kaleıda Properties Inc	J	58,482
(19)	Kaleıda Properties Inc	n	158,623
(20)	Kaleıda Health Foundation	С	895,987
(21)	Women & Children's Hospital of Buffalo Fdn	С	2,187,879
(22)	Women & Children's Hospital of Buffalo Fdn	d	76,713
(23)	Kaleıda Health Foundation	d	97,964
(24)	Kaleıda Health Foundation	0	5,971,521
(25)	Women & Children's Hospital of Buffalo Fdn	o	662,021
			· · · · · · · · · · · · · · · · · · ·

Form **4797**

Department of the

Internal Revenue Service (99)

Treasury

Sales of Business Property

(Also Involuntary Conversions and Recapture Amounts Under Sections 179 and 280F(b)(2))

► Attach to your tax return.

► See separate instructions.

OMB No 1545-0184

Sequence No 27

	ne(s) shown on return						Ident if y	ing nur	mber
Kale	ıda Health						16-1533	3232	
1				anges reported to you f					
	-			re including on line 2, 1	<u>`</u>	-	1		
Pa				rty Used in a Trad Theft—Most Prop					
	(a) Description of property	(b) Date acquired (mo , day, yr)	(c) Date sold (mo , day, yr)	(d) Gross sales price	(e) Depreciation allowed or allowable since acquisition	basıs ımprover	or other , plus nents and e of sale		(g) Gain or (loss) tract (f) from the sum of (d) and (e)
2		, ,							
3	Gaın, ıf any, from Fo	rm 4694 lir	1					3	
	, ,,	,		om Form 6252, line 26				4	
4	-			xchanges from Form 88				5	
5	_	, ,		•			•		
6				sualty or theft			• •	6	
7		_	_	(loss) here and on the				7	
				hips) and S corporation 10, or Form 1120S, So					
	from line 7 on line 1 section 1231 losse	1 below and s, or they we	skıp lines 8 ere recapture	ders, and all ot hers. If l and 9 If line 7 is a gaii d in an earlier year, ent r return and skip lines 8	n and you did not have er the gain from line 7	any prior y	ear		
8	Nonrecaptured net	section 123	1 losses fron	n prior years (see instru	uctions)			8	
9	below Ifline 9 is m	ore than zero	o, enter the a	iter - 0- If line 9 is zero mount from line 8 on lir D filed with your return	ne 12 below and enter t	he gain fro		9	
Pa	rt III Ordinary (Gains and	Losses (s	ee instructions)					
10				nes 11 through 16 (ıncl	ude property held 1 ye	ar or less)			
LE	ASED MEDICAL EQUIP	08-31-2001	11-30-2008	800,100			765,10	00	
11	Loss, if any, from lir	ne 7						11	()
12	Gain, if any, from lin	ie 7, or amou	ınt from line :	8, ıf applıcable				12	
13	Gain, if any, from lin	e 31						13	
14	Net gain or (loss) fr	om Form 46	84, lines 37	and 44a				14	
15	Ordinary gain from i	ınstallment s	ales from Fo	rm 6252, line 25 or 36				15	
16	Ordinary gain or (lo	ss) from like	-kınd exchar	nges from Form 8824				16	
17	Combine lines 10 th	•						17	35,000
18	For all except indivi	dual returns	, enter the ar	mount from line 17 on thomplete lines a and b be	ne appropriate line of yo		ınd skıp		
а	Enter the part of the	loss from ir	ncome-produ	rm 4684, line 41, colui cing property on Sched	ule A (Form 1040), line	28, and th	ne part of		
	4797, line 18a "Se	e instruction	ns	on Schedule A (Form 1				18a	
b				cluding the loss, if any,				18b	

Part III Gain From Disposition of Propert (see instructions)	y Und	er Sections 12	245, 1	L250 <i>,</i>	1252,	1254, a	nd 1	255	
(a) Description of section 1245, 1250, 1252, 1254, or 1255 pi	operty						ā	(b) Date acquired(mo , day, yr)	(c) Date solo (mo , day, yr)
<u>А</u>									
C									
D									
These columns relate to the properties on lines 19A through 19D	-	Property A	Р	ropert	у В	Prope	rty C	Pro	perty D
20 Gross sales price (Note: See line 1 before completing) .	20								
21 Cost or other basis plus expense of sale	21								
Depreciation (or depletion) allowed or allowable	22								
23 Adjusted basis Subtract line 22 from line 21 .	23								
24 Total gain Subtract line 23 from line 20	24								
25 If section 1245 property:									
a Depreciation allowed or allowable from line 22	25a								
b Enter the smaller of line 24 or 25a	25b								
26 If section 1250 property: If straight line depreciation was used, enter -0- on line 26g, except for a corporation subject to section 291									
a Additional depreciation after 1975 (see instructions)	26a								
b Applicable percentage multiplied by the smaller of line 24 or line 26a (see instructions)	f 26b								
c Subtract line 26a from line 24. If residential rental property or line 24 is not more than line	26-								
26a, skip lines 26d and 26e	26c 26d								
e Enter the smaller of line 26c or 26d	26e								
f Sections 291 amount (corporations only)	26f								
g Add lines 26b, 26e, and 26f	26g								
27 If section 1252 property: Skip this section if you did not dispose of farmland or if this form is being completed for a partnership (other than an electing large partnership)									
a Soil, water, and land clearing expenses	27a								
b Line 27a multiplied by applicable percentage (see instructions)	27b								
c Enter the smaller of line 24 or 27b	27c								
28 If section 1254 property:									
a Intangible drilling and development costs, expenditures for development of mines and other natural deposits, and mining exploration costs (see instructions)	28a								
b Enter the smaller of line 24 or 28a	28b								
9 If section 1255 property:									
A pplicable percentage of payments excluded from income under section 126 (see instructions)	29a								
b Enter the smaller of line 24 or 29a (see instructions)	29b								
Summary of Part III Gains. Complete prop	erty co	lumns A throug	h D th	rougl	ı lıne 29	b before	e goir	ng to line 3	30.
O Total gains for all properties Add property colum	ns A thr	ough D, line 24				-	30		
Add property columns A through D, lines 25b, 26	g, 27c,	28b, and 29b Ent	er here	e and o	n line 13	.	31		
Subtract line 31 from line 30 Enter the portion from portion from other than casualty or theft on Form		•		84, lını		erthe •	32		
Part IV Recapture Amounts Under Section (see instructions)	ns 17	9 and 280F(b)	(2) V	Vhen	Busine	ss Use	Drop		
					(a) Se 17			(b) Sect	
33 Section 179 expense deduction or depreciation a	allowabl	e in prior vears		33	17	.		280F(b)	(4)
34 Recomputed depreciation (see instructions) .			-	34					

35 Recapture amount Subtract line 34 from line 33 See the instructions for where to report . . 35

}						
•						
				· · · · · · · · · · · · · · · · · · ·		•••••
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० स्थार	sides L	d _e gs	and state			
o roys	x.3%					

Additional Data

Software ID:

Software Version:

EIN: 16-1533232

Name: Kaleida Health

Form 990,	Schedule D	, Part VII - 1	Investments—	Other Securities

(a) Description of security or cateory (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
BRANDES INTERNATIONAL EQUITY	15,255,155	F
PIMCO STOCKPLUS SUBFUND B LLC	0	F
AAM HIGH YIELD TOTAL RET FUND	4,405,944	F
INTECH RISK-MANAGED L CAP FUND	9,309,409	F
FEDERAL ST ASSOC OFFSHORE FUND	8,270,710	F
ARDEN ENDOWMENT ADVISORS CL G	9,440,151	F
MCM CF GLOBAL ALPHA I FUND	7,636,623	F
WTC CTF RESEAR VALUE PUR 4/06	7,906,212	F
ORRINGTON PLUS CLASS B SEGREG	4,361,048	F
BENCHMARK PLUS INST PART L CAP	4,164,545	F
WTC CIF OPPORTUNISTIC FUND	7,191,079	F
CHARITABLE TEMPORARY INVEST FD	4	F
KALEIDA MIT COMMON FUND LP	206,631	F
COMMON CAP VENTURE PTNRS VI	268,976	F
COMMON FND CAP PRIVATE EQ P V	416,531	F
KALEIDA MIT REALITY LP	1,480,795	F
PIMCO STOCKPLUS SUBFUND B LLC	0	F
KALEIDA SI REALITY LP	2,270,928	F
KALEIDA SI TA ASSOC LP	0	F

Software ID: Software Version:

EIN: 16-1533232 **Name:** Kaleida Health

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

Form 990, Schedule 3, Part 11 - Officers, Directors, Trustees, key Employees, and Highest Compensated Employees								
(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Deferred	(D) Nontaxable	(E) Total of columns	(F) Compensation reported in prior Form
		(i) Base Compensation	(ii) Bonus & incentive compensation	(iii) Other compensation	compensation	benefits	(B)(ı)-(D)	990 or Form 990-EZ
James Kaskie	(ı) (ıı)	·	344,375	70,967	363,212 0	11,559	1,495,625	0
Connie Vari	(ı) (ıı)	· I · · · · · · · · · · · · · · · · · ·	123,500	216,815	32,407 0	4,574	833,927	186,815
Joseph Kessler	(ı) (ıı)		0	25,000	0	8,682	391,427	0
Robert Lovell	(ı) (ıı)		0	497,666	1,583 0	10,462	509,711	0
Lucy Campbell MD	(ı) (ıı)		0	15,500	0	409	423,736	0 0
Robert Nolan	(ı) (ıı)		112,500	30,000	134,048	10,359	599,488	0
CHERYL KLASS	(ı) (ıı)		124,575	20,000	22,144	10,435	539,656	0
ANDRAS VARI	(ı) (ıı)		141,175	20,500	21,584 0	4,574	441,199	0
JAMES FOSTER	(ı) (ıı)		41,785	15,500	6,591 0	583	375,204	0
CHRISTOPHER LANE	(ı) (ıı)		75,625	25,500	18,490 0	10,273	389,902	0 0
MICHAEL NAGOWSKI	(ı) (ıı)		49,920	64,011	1,968	1,899	153,699	0 0
MARGARET PAROSKI	(ı) (ıı)		101,450	26,913	145,666 0	0 0	681,388	, 0

Part III Supplemental Information

organization

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 4c, 5a, 5b, 6a, 6b, 7, and 8 Also complete this part for any additional information

Ident if ier	Return Reference	Explanation
	· ·	As part of their compensation package, officers and key employees of the organization are entitled to choose as an executive perk the benefit of business related social dues or initiation fees
	Schedule J, Part I, Line 4A	Former EVP/COO, Robert Lovell, received severence payments during the year in the amount of \$477,166
	Part I, Line 4B	During the year, the following officers and key employees listed on Form 990, Part VII, section A participated in the Executive Deferred Retirement Plan Robert Nolan Connie Vari Joseph Kessler James Kaskie Cheryl Klass Christopher Lane Margaret Paroski Employer and employee contributions during the year to this plan have been reported, as required, on Schedule J-1, Part I columns(B)(III) and (C) During 2008 Connie Vari, an officer of the organization received \$186,815 in payments under a supplemental non-qualified retirement (SERP) plan
'	Part I, question 6b	The organization places a certain portion of an executives total available compensation at risk annually and a proportion of that at-risk amount is dependent upon the consolidated health system attaining certain operating performance targets both financial and non-financial. During 2007, certain financial operating targets which were set by the Compensation Committee of the Board of Directors, including total Net Operating Margin were met and exceeded resulting in compensation under this arrangement paid to Officers and Key Employees during 2008

Additional Data

Software ID: Software Version:

EIN: 16-1533232

Name: Kaleida Health

Form 990, Schedule L, Part IV - Business Transactions Involving Interested Persons

(a) Name of interested person	(b) Relationship between interested person and the	(c) A mount of transaction \$	(d) Description of transaction	(e) Sharing of organization's revenues?	
	organization			Yes	No
Delaware Surgical Group PC	See Schedule O	195,833	See Schedule O		Νο
Walsh Duffield Companies Inc	See Schedule O	161,878	see Schedule O		Νο
Buffalo Niagara Medical Campus	See Schedule O	122,515	See Schedule O		Νο
Jocelyn Varı	See Schedule O	55,459	See Schedule O		Νο
David Vari	See Schedule O	43,752	See Schedule O		Νο
Gary Krasınskı	See Schedule O	18,566	See Schedule O		Νο
Bonnie Pleuthner	See Schedule O	75,196	See Schedule O		Νο
Susan Evans	See Schedule O	63,417	See Schedule O		Νο

Supplemental Information. Complete this part to provide the information required by Part I, lines 30b, 32b, and 33. Also complete this part for any additional information.				
Identifier	ReturnReference	Explanation		
240111111	Notal III Colored	Explanation		
	1	I .		