INDEPENDENT EVIDENCE REVIEW

Boston Medical Center Health System

Comprehensive Investigation Report

Every documented finding, important financial connection, contradiction, limitation, and unresolved evidence need from the completed public-source investigation.

45	35	17	0
structured findings	logged sources	open evidence needs	human-approved claims

Evidence as of: August 1, 2026
Scope: Public records only. No outreach, records request, private message, reaction, or publication occurred.
Status: Structurally validated. Human publication review and evidence refresh remain required.

Contents

How to read this report

This report is designed to answer two questions at the same time: what the reviewed evidence establishes, and what it does not establish. It is deliberately more cautious than an advocacy memo because legal entities, accounting universes, allegations, calculations, and gaps cannot safely be blended.

Evidence label	Meaning	Publication rule
Documented fact	Directly stated in an appropriate official or primary source.	May be used only with the named entity, period, and locator.
Strongly supported	Reliable sources converge, but a decisive record remains incomplete.	Describe the remaining limitation.
Calculation or model	Transparent arithmetic or synthesis based on cited data.	Show assumptions; do not relabel as booked profit or loss.
Allegation	A claim attributed to a union, party, complainant, or source.	Never present as established fact without independent proof.
Contradicted or disputed	Material sources conflict or use incompatible definitions.	Preserve the conflict and likely explanation.
Searched not found	No result in a defined corpus.	Never rewrite as 'no connection' or a universal negative.
Not publicly determinable	The decisive record is unavailable publicly.	State the missing proof and stop.

The central discipline

Boston Medical Center Corporation, BMC Health System, WellSense, the acquired hospital operators, physician groups, ACO entities, captive insurers, taxable affiliates, and joint ventures are connected but legally and financially distinct. A number belonging to one universe cannot be casually assigned to another.

Executive briefing: what you should know

$8.830B
FY2025 consolidated operating revenue

-$239.6M
FY2025 operating result

-$405.0M
cash used in operations

$2.236B
year-end net assets

BMC Health System's FY2025 financial picture was mixed. It retained a large asset and net-asset base, but it also reported a substantial operating loss, heavy operating cash use, debt, restricted assets, and major first-year acquisition pressure. No single one of these figures supports a responsible conclusion that the system was simply 'broke,' financially secure without concern, or engaged in wrongdoing.

The combined acquired community-hospital subgroup - BMC South and BMC Brighton - reported a $128.625 million operating loss. The audited consolidating schedule does not allocate that loss between the two hospitals, so it cannot be attributed to either facility alone.

The strongest accountability questions are not accusations. They are specific records questions about acquisition support, Brighton real-estate terms, procurement, related-party value, the WellSense-BMC payer/provider relationship, 340B net economics and patient benefit, unit-level staffing, and safeguards around taxable affiliates and joint ventures.

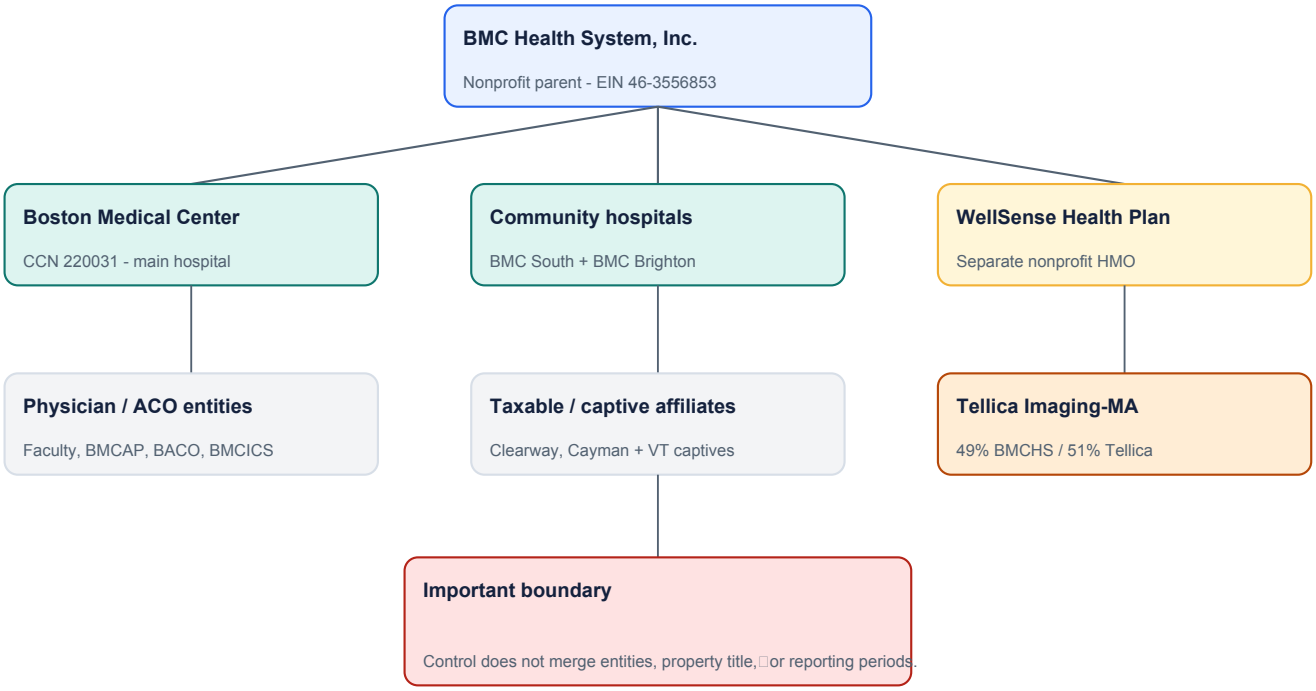
Angle	What is established	What remains unknown
Ownership	Nonprofit BMCHS controls the hospital operators and major controlled entities.	State charter-level verification for every affiliate and complete historical ownership files.
Acquisition	$136.479M audited consideration; state support had separate recognized, released, deferred, and advance categories.	Executed purchase/funding agreements, conditions, repayment terms, and hospital-level integration costs.
Community benefit	$302.183M total FY2024 net community benefit; $123.672M was net financial assistance at cost.	Patient-level take-up, denials, debt/collection outcomes, and distribution by community.
340B	Historical diversion finding was corrected and closed; a current job posting used an undefined '$175M' label.	Audited net economics, contract pharmacy roster, and direct/indirect patient benefit.
Labor/staffing	A 1199 contract was ratified; separate nursing disputes and union allegations remained active.	Unit staffing, acuity, payroll, complaint, inspection, and corrective-action evidence.
Ventures	BMCHS owns Clearway and 49% of the Tellica imaging venture.	Transfer pricing, distributions, referral safeguards, patient savings, and private-benefit controls.

Bottom line

The investigation found important financial pressure, complex affiliate relationships, large related-party and vendor payments, historical regulatory settlements, and material transparency gaps. It did not establish private-equity ownership of BMC, current 340B noncompliance, unsafe staffing as an adjudicated fact, improper political influence, procurement fraud, insolvency, or a systemwide pattern of wrongdoing.

1. Who and what is being investigated

Legal-control map - reporting universes remain separate



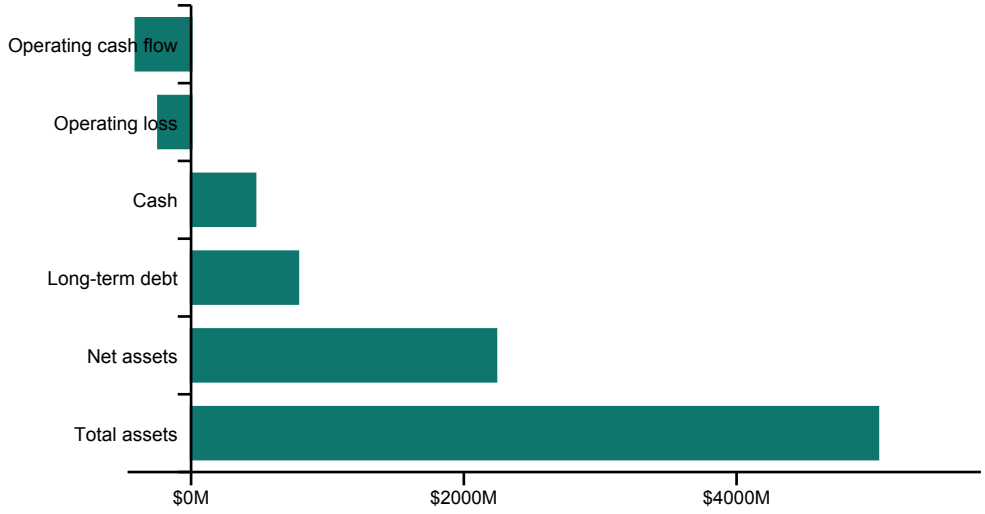
The diagram shows control and affiliation, not a claim that every entity's assets, revenue, contracts, or liabilities are interchangeable. The graph export contains 46 nodes and 38 edges; extracted, inferred, and ambiguous relationships retain separate evidence labels.

Hospital and facility crosswalk

Facility	Operator	CCN / NPI	Important boundary
Boston Medical Center	Boston Medical Center Corporation	220031 / 1346218294	Academic medical center; identifiers current in CMS enrollment.
BMC Crosstown outpatient satellite	Boston Medical Center Corporation	220031 / not recorded	Schedule H satellite example; full 31-satellite list remains available in filing.
Boston Medical Center - South	Boston Medical Center-South Corporation	220111 / 1871329110	Former Good Samaritan Medical Center.
Boston Medical Center - Brighton	Boston Medical Center-Brighton Corporation	220036 / 1720814072	Former St. Elizabeth's Medical Center; real property operated under EOHHS agreement.
BMC Brockton Behavioral Health Center	Boston Medical Center Corporation	22S031 / 1033854153	CMS-enrolled inpatient psychiatric satellite of main CCN.

2. Financial condition and acquisition pressure

Selected FY2025 consolidated measures (millions of dollars)

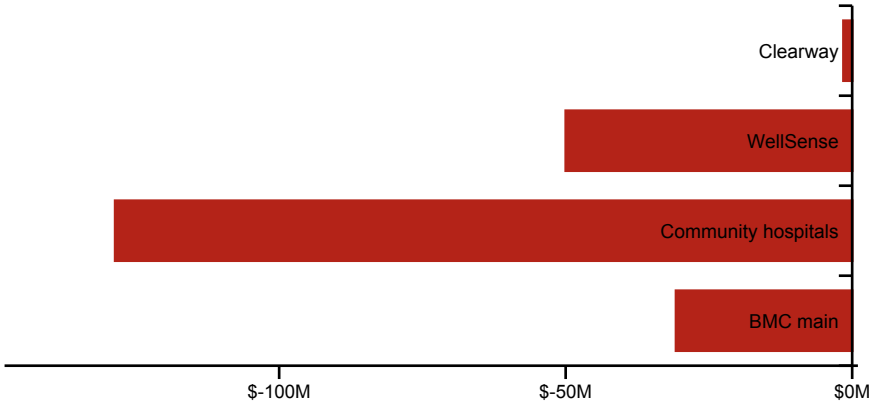


Source: SRC-001, FY2025 audited financial statements, pages 14-17. Assets and net assets are point-in-time balances; operating loss and cash flow are annual performance measures.

Measure	FY2025	What it means	What it does not mean
Operating revenue	$8.830B	Consolidated scale, including WellSense capitation and acquired hospitals.	Hospital patient-service revenue.
Operating loss	-$239.551M	Operating expenses exceeded operating revenue.	Final change in net assets or insolvency.
Cash used in operations	-$404.981M	Large annual operating cash outflow.	A complete liquidity forecast.
Net assets	$2.236B	Accounting residual after liabilities, including restrictions.	Cash freely available for wages, care, or acquisitions.
Long-term debt	$782.842M	Material long-term borrowing.	Default or covenant breach.

Component-level performance

FY2025 operating results by selected component (millions)



The community-hospital figure covers the combined acquired subgroup, not either facility individually. WellSense's operating revenue was $5.745 billion and its final net deficit was $7.049 million; health-plan capitation should not be described as hospital revenue.

Acquisition accounting and public support

Transaction / support	Amount	Accounting category	Critical caution
Acquisition consideration	$136.479M	Audited purchase consideration	Not the same as state support or only real estate.
EOHHS supplemental funding FY2025	Approx. $260M	Funding received	Different portions were recognized, released, or deferred.
EOHHS supplemental funding FY2024	Approx. $77M	Funding received	Do not double-count against component uses.
Operating revenue recognized	$100.3M	FY2025 operating recognition	Not total public support or profit.
Released for acquisition	$136.7M	Release from restriction	Not a second independent acquisition payment.
Remaining deferred	$100.0M	Deferred balance	Not current operating revenue.
Commonwealth claims advance	$60.0M	Current liability	Advance, not grant revenue.

Why this matters

The system's financial deterioration cannot be analyzed responsibly without separating acquisition consideration, public transition support, restricted releases, deferred funding, advances, acquired-hospital operating losses, and legacy-hospital performance. Combining those categories would create a false narrative in either direction.

Investments and liquidity

At September 30, 2025, investments and assets limited as to use totaled approximately $1.660 billion. Private investment funds had a fair value of $674.704 million; private debt and equity were $80.785 million. The reviewed note reported no unfunded commitments for the identified NAV subset. These are asset holdings, not annual profit, cash available for operations, proof of private benefit, or evidence of improper investment.

Balance or measure	Amount	Publication-safe interpretation
Cash and cash equivalents	$469.000M	Immediate cash balance; not total liquidity or unrestricted reserves.
Short-term investments	$230.000M	Liquid investments; availability and restrictions require confirmation.
Assets limited as to use	$1.020B	Restricted, board-designated, or otherwise limited assets; not free operating cash.
Long-term investments	$398.698M	Non-current investments; realization timing and restrictions matter.
Private investment funds	$674.704M	Fair-value asset category; not annual profit or cash on hand.
Private debt and equity	$80.785M	Fair value reported; portfolio names and realized returns were not disclosed.
Long-term debt	$782.842M	Material borrowing; it does not by itself establish default or distress.

Evidence still needed

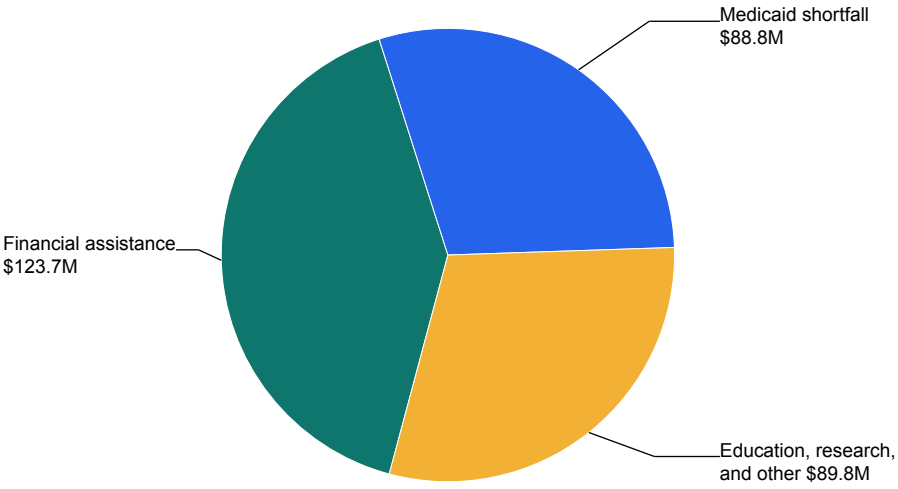
Obtain current rating-agency reports, days cash on hand, unrestricted liquidity, debt-covenant compliance, the debt-maturity schedule, and FY2026 results before making a current solvency or financial-capacity claim.

Financial conclusion

The record supports concern about operating performance, cash use, and acquisition integration. It also shows substantial assets and net assets. The evidence does not support a binary 'broke' versus 'flush with cash' conclusion. Current rating reports, unrestricted liquidity, days cash, debt covenants, and FY2026 results are needed.

3. Community benefit, charity care, and patient assistance

FY2024 net community benefit - categories must not be conflated



$302.2M total

11.44% of reported expenses

Only $123.7M is net financial assistance at cost. The total also includes Medicaid shortfall, education, research, and other community benefits.

Source: SRC-003, FY2024 Schedule H. Total net community benefit was $302.183 million, or 11.44% of reported expenses. Direct net financial assistance at cost was $123.672 million; Medicaid shortfall was $88.762 million; other categories included health-professions education, research, and community health improvement.

Measure	Reported amount	Correct interpretation
Financial assistance expense at cost	$164.340M	Gross cost before $40.668M of offsetting revenue.
Net financial assistance at cost	$123.672M	The direct financial-assistance component after offsetting revenue.
Net Medicaid shortfall	$88.762M	A cost-to-revenue shortfall, not a direct patient discount.
Health professions education	$66.885M net	Community-benefit category, not charity care.
Research	$19.988M net	Community-benefit category, not direct assistance.
Total net community benefit	$302.183M	Broad Schedule H total; never substitute for patient discounts.

BMC's current public policy states financial-assistance eligibility up to 300% of the federal poverty level and says eligible patients will not be charged more than amounts generally billed. The public policy establishes a pathway; it does not reveal applications, approvals, denials, presumptive eligibility, average discounts, debt collection, or outcomes by patient group.

Patient-benefit question still open

The public filings quantify accounting costs and broad community-benefit categories. They do not show how many patients received assistance, how quickly, at what effective discount, whether eligible patients were missed, or how collection practices affected them. Those outcome records are a priority gap.

4. Governance, executive compensation, and disclosed family relationships

$1.949M
Alastair Bell FY2024 total compensation

$1.228M
base compensation component

$459K
bonus / incentive component

$308K
disclosed related-person employee compensation

BMC Corporation's FY2024 Schedule J reported Alastair Bell's total compensation as $1,949,276: $1,228,295 base, $459,250 bonus or incentive, $81,654 other compensation, $169,725 deferred compensation, and $10,352 nontaxable benefits. The amount is documented; reasonableness was not independently assessed because the peer study, incentive scorecard, committee minutes, and Section 4958 process were not retrieved.

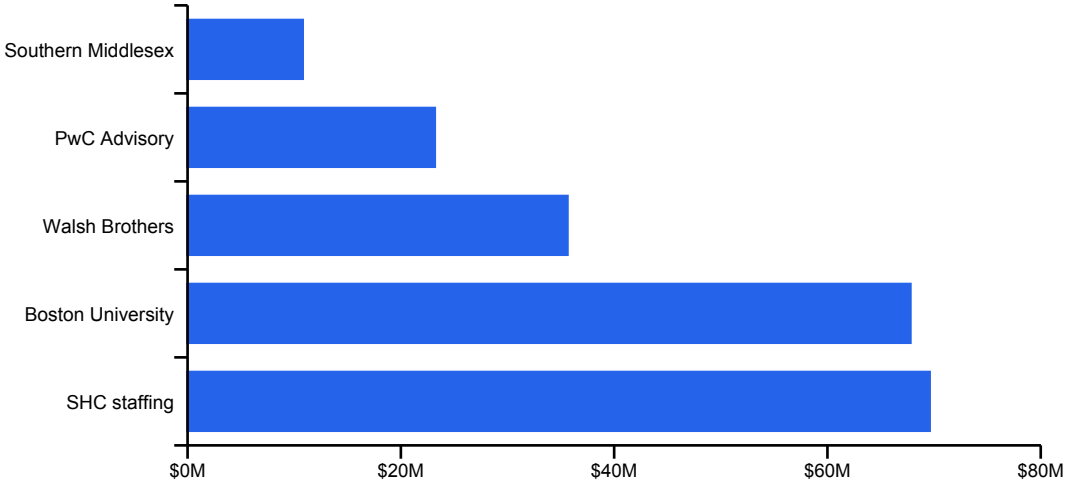
Schedule L disclosed $308,172 of compensation to employee Hannah Leaver, identified as trustee Richard Marks's daughter. The filing states that her employment began before Marks joined the board in 2016. That chronology is a material alternative explanation. The disclosure proves a family relationship and employment; it does not prove nepotism, excess compensation, trustee influence, or an improper hiring decision.

Current governance map

Person	Entity	Role	Evidence caution
Alastair Bell, MD, MBA	BMC Health System, Inc.	President & CEO	Compensation is reported by BMC Corporation's FY2024 return and may include deferred/nontaxable components.
Anthony Hollenberg, MD	Boston Medical Center Corporation	President, BMC & System Chief Physician Executive	Current role verified on organization leadership page.
Ellen Ginman, MPH	Boston Medical Center Health Plan, Inc.	President	Current leadership page.
Ankur Agrawal, MBA	BMC Health System, Inc.	SVP, Chief Financial Officer	Current leadership page.
Robert Biggio	BMC Health System, Inc.	SVP, Chief Sustainability & Real Estate Officer	Current leadership page.
Romey Murphy, JD	BMC Health System, Inc.	SVP, General Counsel	Current leadership page.
Jason Sanders, MD, MBA	BMC Health System, Inc.	Chief Clinical Officer	Current leadership page.
David Twitchell, PharmD, MBA	BMC Health System, Inc.	SVP, Chief Innovation Officer	Current leadership page.
Sarah Carignan Arbelaez, MBA	Boston Medical Center-South Corporation	Interim President, BMC South; SVP Hospital Integration	Current hospitals-group leadership page.
Paul Smith, MS	Boston Medical Center-Brighton Corporation	President, BMC Brighton	Current hospitals-group leadership page.
David Ament	BMC Health System, Inc.	Chair, Board of Trustees	Current system board list.
Richard Marks	BMC Health System, Inc.	Trustee; Chair, Hospitals Group Board	Schedule L relationship disclosure must not be described as misconduct.
Hannah Leaver	Boston Medical Center Corporation	Employee; disclosed family relationship to trustee	Filing identifies Richard Marks as her father and says employment preceded his board service.
William Creevy, MD	Faculty Practice Foundation, Inc.	President & CEO, Boston University Medical Group	Also listed on system board.
Melissa Shannon	BMC Health System, Inc.	Vice President, Government Advocacy	Signed March 20, 2026 HPC policy comment.
Nancy Gaden, DNP, RN, FAAN	Boston Medical Center Corporation	SVP Clinical Operations & Chief Nursing Officer	Current BMC leadership page states oversight of more than 1,700 nurses.

5. Related parties, vendors, and procurement

FY2024 top Form 990 contractors (millions)



The return also reported 251 independent contractors receiving more than $100,000. Form 990 identifies top contractors and compensation, but it does not disclose the complete vendor population, bids, change orders, rate cards, conflict checks, markups, service volumes, fair-market-value analysis, or project attribution.

Flow / relationship	Amount	What is established	Missing test
BMC -> Faculty organization	$211.266M	Professional/support services in FY2025.	Agreement, allocation, productivity, FMV, approvals.
WellSense -> BMC service revenue	$801.010M	Medical/pharmacy revenue tied to members.	Rates, referrals, utilization, risk adjustment, patient cost.
BMC -> Cayman captive	$7.966M	Insurance payment/expense.	Premium benchmark, losses, credits, distributions.
BMC -> community-hospital subgroup	$45.000M	Intercompany loan outstanding.	Borrower, terms, security, repayment, use.
WellSense -> Faculty	$53.829M	Member-service revenue.	Practice-plan allocation and contract terms.

What was not found

Large payments and related-party status create a duty to test value, governance, and conflicts. They do not themselves establish self-dealing, kickbacks, fraud, overpayment, or procurement manipulation.

6. Real estate, construction, and capital projects

Property / project	Documented fact	Unresolved question
BMC South	The FY2025 audit says land and building were included in acquired assets.	Recorded deed, liens, parcel IDs, valuations, and later transfers.
BMC Brighton	Real property was not conveyed; BMC used it under an EOHHS operating agreement.	Landlord, rent, term, maintenance, capital duties, amendments, and exit rights.
Main-campus expansion	$121.240M DoN approval for 70 beds and five ORs, with $6.062M CHI obligation.	Completion, final cost, staffing, occupancy, bids, recusals, contractors, and change orders.

The 2022 DoN record described severe historical access pressure, including medical/surgical occupancy near 90% and an average of 12% of emergency visits leaving without being seen from October 2021 through July 2022, compared with a cited 2% statewide average. Those figures supported a capacity application; they are not current FY2026 performance.

Construction accountability

The DoN proves project approval and conditions, not construction completion or procurement fairness. A responsible investigation needs the final cost, certificate of occupancy, staffing plan and actual staffing, vendor selection, bids, board conflicts, recusal records, and change orders.

7. Insurance, ACO, referral, and reimbursement incentives

WellSense is a separate nonprofit health-plan entity controlled by BMCHS. It generated $5.745 billion of FY2025 operating revenue and a $7.049 million final net deficit in the consolidating schedule. BMC reported $801.010 million of medical and pharmacy revenue associated with WellSense members; the Faculty organization reported $53.829 million; the community-hospital subgroup reported $26.376 million.

The audit also describes a $100 million WellSense-BMC intercompany loan converted to a net-asset transfer in July 2024, while related wording describes an amount BMC owed WellSense. The legal direction, dates, and mechanics require reconciliation before publication.

Integrated care or conflicted incentives?

The public audit establishes affiliated payer-provider flows. It does not show improper steering, overpayment, denial incentives, or patient harm. It also does not prove the opposite. Rates, utilization management, prior authorization, referrals, risk adjustment, patient costs, and transfer documents are required.

8. 340B economics and patient benefit

HRSA's historical FY2015 audit found diversion involving a prescription from an ineligible site or individual. BMC completed corrective repayment to manufacturers, and HRSA recorded closure on April 18, 2017. This is a documented historical finding and corrective action; it is not evidence of current noncompliance.

A current BMC pharmacy supply-chain job posting describes responsibility for a 340B program labeled '$175M' and a $900M supply-chain P&L. The posting does not define the $175M figure. It may refer to purchase volume, revenue, savings, program scale, or another internal measure. It cannot responsibly be reported as verified profit, annual savings, spread, or patient benefit.

Needed for a defensible net 340B calculation	Why it matters
Drug acquisition cost by entity/site	Establishes the discounted cost base.
Payer reimbursement and patient cost sharing	Establishes gross receipts and patient exposure.
Contract-pharmacy and administrator fees	Reduces gross spread and identifies external beneficiaries.
Chargebacks, reversals, duplicate discounts, Medicaid exclusions	Prevents overstating eligible volume or net benefit.
Uncompensated use, program support, and direct patient discounts	Measures how benefit reaches patients and mission activities.

340B conclusion

BMC's current net 340B economics and direct patient pass-through are not publicly determinable from the reviewed corpus. The historical HRSA finding, current program-size language, community benefit, and patient assistance are separate facts and cannot be combined into a profit estimate.

9. Taxable affiliates, joint ventures, and private-equity exposure

Entity / exposure	Documented relationship	Important limit
Clearway Health LLC	Taxable Delaware single-member LLC wholly owned by BMCHS; FY2025 revenue $31.556M and net deficit $0.837M.	No public transfer-pricing, valuation, distributions, customer concentration, or conflict analysis.
Tellica Imaging-MA	For-profit venture: 51% Tellica / 49% BMCHS; proposed project value $5.850M.	No public operating agreement, referral pattern, rates, distributions, or realized patient savings.
SHC Services	BMC reported $69.579M in FY2024 temporary-staffing contractor compensation; prior source material linked SHC to Vistria Fund IV and Apollo Impact Mission.	Current SHC ownership was not refreshed. Vendor investor exposure is not ownership of BMC.
Private investment funds	$674.704M fair value at FY2025 year-end.	Portfolio names, exits, licensing, and realized returns not disclosed in reviewed note.

Correction

No reviewed source shows private-equity ownership of Boston Medical Center or BMC Health System. The supported finding is narrower: BMC had a major contract with a vendor previously linked to private-equity investors, and BMCHS participates in taxable and for-profit ventures.

10. Labor disputes, wages, staffing, and patient access

In May 2026, 1199SEIU reported that about 1,400 workers at BMC Brighton and BMC South ratified a three-year agreement with wage increases of 6% to 15% and maintained benefits. That bargaining unit and agreement are separate from nursing negotiations at BMC main and BMC South.

MNA alleged staffing, wage, and benefit problems at BMC South and cited 245 worker reports and 71 claimed instances in which care was impeded. The underlying reports and final agency findings were not reviewed. Those claims remain attributed allegations, not established unsafe-staffing facts.

Public reporting described continuing nursing pickets and unresolved negotiations in July 2026, with BMC and union representatives giving different accounts of wages, staffing, and sustainability. The real-world status must be refreshed before publication.

Evidence needed	Question answered
Unit-by-shift staffing grids and schedules	Were planned and actual staffing levels adequate?
Payroll, time-clock, vacancy, agency-hour, and overtime data	Was labor coverage maintained, and at what cost?
Patient acuity, census, boarding, and assignment data	Were staff levels appropriate to workload?
De-identified incident reports and complaint IDs	What events were alleged, and were they substantiated?
DPH/CMS inspections and corrective actions	Did regulators make findings, and were problems corrected?

Labor conclusion

The record supports an active labor and staffing accountability issue. It does not support converting union allegations into a finding of unsafe care. The strongest test is a time-matched comparison of staffing, acuity, vacancies, agency use, complaints, and outcomes by unit.

11. Quality, capacity, and patient access

3 stars	3 stars	2 stars	91.6%
BMC main CMS overall rating	BMC Brighton rating	BMC South rating	BMC FY2024 occupancy

CMS's April 2026 general-information release assigned three stars to BMC main and BMC Brighton and two stars to BMC South. Overall star ratings summarize selected measures and do not constitute a finding of wrongdoing. Some acquired-hospital measure periods may predate or span the October 2024 ownership transition.

CHIA's FY2024 BMC profile reported 9,861 FTEs, 539 staffed beds, 91.6% occupancy, 27,681 discharges, and a 77.9% public payer mix. These figures apply to BMC's defined hospital profile before a full year of acquired-hospital operations. FTEs are not headcount; staffed beds are not licensed beds; occupancy is definition- and period-specific.

CMS area	BMC main	BMC Brighton	BMC South
Overall stars	3	3	2
Mortality comparison counts	1 better / 7 same / 0 worse	0 / 8 / 0	1 / 6 / 0
Safety comparison counts	2 better / 6 same / 0 worse	2 / 5 / 0	2 / 5 / 0
Readmission comparison counts	1 better / 9 same / 1 worse	0 / 6 / 3	0 / 5 / 3

12. Litigation, enforcement, and compliance history

Date	Matter	Documented outcome	Limit
2016	Federal billing allegations involving Rituxan, duplicate pre-surgical treatment, and unsupported podiatry billing	$1.1M settlement by BMC and two physician organizations; DOJ noted cooperation and earlier repayment/audit context.	Civil settlement is not current conduct or adjudicated guilt.
2017	Medicare new-patient coding used for established patients	$313,246 OIG settlement.	Historical settlement, not current pattern.
2023	CMS hospital price transparency case 945	Warning March 29; closed July 13.	Closure is not permanent compliance certification.
2025	CMS hospital price transparency case 3384	Warning March 25; closed June 25.	No CMP shown in reviewed row; current files still require validation.
FY2025	Federal-award IT access/change controls	Significant deficiency; no federal-award material weakness; unmodified compliance opinion; no questioned costs.	Auditor scope was limited; remediation should be verified.
2025	Medicare geographic redesignation request	Administrative denial/review in MGCRB case 25C0179.	Reimbursement dispute is not misconduct.

An exact-name search of official DOJ and HHS OIG web indexes did not locate a newer BMC-specific settlement for 2018-2026. That is a bounded search result, not a universal no-enforcement finding. A complete litigation inventory would require PACER, Massachusetts courts, affiliate aliases, and other agency databases.

13. Political advocacy and lobbying

BMCHS submitted a March 20, 2026 comment opposing aspects of a proposed Massachusetts Health Policy Commission capacity regulation. The letter is evidence of direct public policy advocacy. Regulated organizations routinely comment on proposed rules; the letter does not prove improper influence, a quid pro quo, or regulatory capture.

A federal lobbying filing or result associated with BMC Health System was located, but the retrieval did not provide reliable amount, issue, lobbyist, registrant, or client details. No comprehensive person-by-person OCPF/FEC campaign-finance protocol was run. Political-network claims therefore remain untested, not cleared.

Political-influence rule

Temporal proximity among donations, meetings, comments, approvals, contracts, or regulation may create a lead. It does not establish causation or improper influence without transaction-specific records, identity resolution, and disconfirming evidence.

14. Contradictions, corrections, and analytical traps

A good investigation does not erase conflicting figures. It explains whether the conflict comes from entity, period, accounting method, reporting definition, data lag, or genuinely unresolved evidence.

Issue	Source A	Source B	Resolution / caution
Acquired-hospital ownership classification	Care Compare labels Brighton and South proprietary	Audit and current enrollment identify nonprofit BMC operators	Care Compare likely lags October 2024 ownership transition or uses a separate pipeline. Status: resolved_with_caveat
BMC bed counts	Schedule H lists 654 licensed beds and 31 satellites	CHIA reports 539 staffed/available beds	Licensed, staffed, available, facility, and reporting-period definitions differ. Status: resolved_with_caveat
Tax-return versus consolidated revenue	BMC Corporation FY2024 revenue $2.601B	BMCHS FY2025 operating revenue $8.830B	Different entity, period, health-plan inclusion, and consolidation universe. Status: resolved
Community benefit versus charity care	Total net community benefit $302.183M	Net financial assistance at cost $123.672M	Total includes Medicaid shortfall, education, research, and other benefits. Status: resolved
Free care measures across reports	FY2025 audit free care at cost $163.512M	FY2024 Schedule H financial-assistance expense $164.340M and net $123.672M	Different period, entity, gross/net, and reporting definitions. Status: unresolved_but_explained
WellSense $100M intercompany transaction	Loan converted to net-asset transfer in July 2024	Related-party wording also describes amount BMC owed WellSense	Different dates, legal balances, elimination entries, or imprecise summary language. Status: unresolved
Financial condition shorthand	$5.036B assets and $2.236B net assets	$239.551M operating loss and $404.981M operating cash use	Liquidity, solvency, restrictions, and operations are distinct dimensions. Status: resolved_with_caveat
PE exposure versus ownership	Prior source trail linked SHC vendor to PE investors	Official sources show nonprofit BMCHS control of hospitals	A PE-backed contractor relationship is not PE ownership of BMC. Status: resolved
Acquisition headline value versus audited value	Public transition coverage used approximate/transaction-wide figures	Audited consideration $136.479M	Headline, state support, real property, and final purchase accounting can differ. Status: resolved_with_audited_value

Unsafe shortcut	Correct interpretation
'$302M charity care'	$302.2M is broad net community benefit; direct net financial assistance was $123.7M.
'$175M 340B profit'	The job posting's $175M label is undefined; no verified net-profit calculation is possible.
'BMC is PE-owned'	Official records show nonprofit BMCHS control; PE exposure identified here is through a vendor lead.
'The acquired hospitals are proprietary'	Current CMS enrollment and audit records support nonprofit BMC operators; Care Compare appears stale.
'$2.2B available cash'	Net assets include restrictions and are not cash available for operations.
'No newer enforcement'	Only the recorded exact-name DOJ/OIG web corpus produced no newer result.
'Union complaints prove unsafe care'	They are attributed allegations until tested against staffing and regulatory records.
'A related-party payment proves self-dealing'	It proves a payment/relationship; value, governance, and conflict tests remain separate.

15. Complete claim register: all 45 findings

This section reproduces every material claim in the structured ledger. Each entry includes its evidence status, legal entity, period, source and locator, alternative explanation or counterevidence, missing proof, and publication-safe wording.

DOCUMENTED FACT CLM-001 - BMC Health System, Inc.

BMCHS is the nonprofit parent and sole corporate member of the main hospital, acquired hospital operators, health plan, and named controlled affiliates.

Period	Evidence and exact locator
2013-01-01 to 2026-08-01	SRC-001: BMC Health System Single Audit Report FY2025; SRC-013: Current BMC Health System leadership and boards. Locator: FY2025 audit pp. 18-20; current leadership page

Alternative / counterevidence	Missing proof
Separate entities retain distinct legal, tax, license, and reporting universes.	State corporate charters and every affiliate return were not retrieved.

Publication-safe wording

BMCHS is the nonprofit parent; individual hospitals and affiliates remain separate legal/reporting entities.

DOCUMENTED FACT CLM-002 - Boston Medical Center Corporation

Boston Medical Center Corporation is the current nonprofit operator for CCN 220031 and NPI 1346218294.

Period	Evidence and exact locator
1996-01-01 to 2026-08-01	SRC-001: BMC Health System Single Audit Report FY2025; SRC-009: CMS Hospital Enrollments dataset. Locator: FY2025 audit organization note; CMS enrollment CCN 220031

Alternative / counterevidence	Missing proof
CMS identifiers reflect enrollment, not property title or every licensed satellite.	Current state license and corporate good-standing certificate.

Publication-safe wording

CMS currently lists Boston Medical Center Corporation as the nonprofit operator for CCN 220031.

DOCUMENTED FACT CLM-003 - BMC Health System, Inc.

BMCHS acquired specified assets and liabilities of Good Samaritan and St. Elizabeth's effective October 1, 2024 for audited consideration of $136.479 million.

Period	Evidence and exact locator
2024-10-01 to 2024-10-01	SRC-001: BMC Health System Single Audit Report FY2025; SRC-014: BMC Health System unveils new names for acquired hospitals; SRC-015: Steward Health Care transitions and signed agreements. Locator: FY2025 audit pp. 20-21; BMC announcement; state transition page

Alternative / counterevidence	Missing proof
Earlier public estimates may differ from finalized audited consideration. Bankruptcy-asset accounting can differ from headline purchase price and state support.	Executed APA and settlement statement were not retrieved.

Publication-safe wording

BMCHS's audited FY2025 statements report $136.479 million of acquisition consideration for specified hospital assets and liabilities.

DOCUMENTED FACT CLM-004 - Boston Medical Center-Brighton Corporation

The St. Elizabeth's/BMC Brighton real property was not conveyed at acquisition; BMC operated it under an EOHHS operating agreement in FY2025.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 21

Alternative / counterevidence	Missing proof
The arrangement followed the Steward bankruptcy transition and may be temporary or subject to later changes.	Full operating agreement, deed history, rent/maintenance terms, and later amendments.

Publication-safe wording

BMC's FY2025 audit says the Brighton real property was not conveyed and was used under an EOHHS operating agreement.

DOCUMENTED FACT CLM-005 - Boston Medical Center-South Corporation

Land and building associated with BMC South were included in the acquired assets.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 21

Alternative / counterevidence	Missing proof
Audited asset inclusion does not substitute for deed-chain or parcel-level review.	Recorded deeds, liens, parcel IDs, and post-closing property transfers.

Publication-safe wording

The FY2025 audit states that BMC South land and building were included in the acquisition.

DOCUMENTED FACT CLM-006 - BMC Health System, Inc.

BMCHS reported $5.036 billion of assets, $2.801 billion of liabilities, and $2.236 billion of net assets at September 30, 2025.

Period	Evidence and exact locator
2025-09-30 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 14, amounts in thousands

Alternative / counterevidence	Missing proof
Net assets include restrictions and do not equal cash available for operations.	Unrestricted liquidity schedule by entity beyond the audited disclosures.

Publication-safe wording

At September 30, 2025, BMCHS reported $5.036 billion in assets and $2.236 billion in net assets; this should not be read as unrestricted cash.

DOCUMENTED FACT CLM-007 - BMC Health System, Inc.

BMCHS reported a $239.551 million FY2025 operating loss on $8.830 billion of operating revenue.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 15, amounts in thousands

Alternative / counterevidence	Missing proof
FY2025 includes a full year of newly acquired hospital operations and large health-plan capitation revenue.	Interim FY2026 audited results and normalized acquisition-adjusted analysis.

Publication-safe wording

BMCHS's audited FY2025 consolidated operating loss was $239.551 million; the consolidated revenue base includes the health plan and acquired hospitals.

DOCUMENTED FACT CLM-008 - BMC Health System, Inc.

Net cash used in operations was $404.981 million in FY2025 and cash declined by $182.092 million to $469 million.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 17, amounts in thousands

Alternative / counterevidence	Missing proof
Cash movement includes acquisition and capital-investment timing; one year is not a solvency forecast.	Monthly liquidity, days cash on hand, restricted/unrestricted composition, and FY2026 cash flow.

Publication-safe wording

BMCHS used $404.981 million of cash in operations in FY2025; liquidity should be assessed separately from total net assets.

DOCUMENTED FACT CLM-009 - Boston Medical Center-South Corporation

The acquired community-hospital subgroup reported a $128.625 million operating loss in FY2025.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 66, BMCCH column, amounts in thousands

Alternative / counterevidence	Missing proof
The subgroup combined acquired operations and first-year integration costs; the schedule does not allocate the loss between South and Brighton.	Hospital-by-hospital audited results and integration-cost normalization.

Publication-safe wording

The FY2025 consolidating schedule shows a $128.625 million operating loss for the combined acquired community-hospital subgroup, not for either hospital alone.

DOCUMENTED FACT CLM-010 - BMC Health System, Inc.

BMCHS received approximately $260 million of EOHHS supplemental funding in FY2025 and $77 million in FY2024, with different portions recognized, released for acquisition, or deferred.

Period	Evidence and exact locator
2023-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 21

Alternative / counterevidence	Missing proof
Public support had distinct accounting restrictions and timing; it is not one undifferentiated grant or profit measure.	Executed funding agreements, eligibility conditions, repayment provisions, and entity-level cash tracing.

Publication-safe wording

BMC's audit describes $337 million of EOHHS supplemental funding across FY2024-FY2025, divided among operating recognition, acquisition release, and deferred amounts.

DOCUMENTED FACT CLM-011 - BMC Health System, Inc.

The FY2025 audit reported $163.512 million of free care at cost and an $8.096 million Health Safety Net assessment.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 30, amounts in thousands

Alternative / counterevidence	Missing proof
Audit free-care definitions differ from Schedule H financial-assistance and community-benefit categories.	Entity/facility breakdown and patient-level assistance outcomes.

Publication-safe wording

BMCHS reported $163.512 million of free care at cost in FY2025; this is not interchangeable with total community benefit.

DOCUMENTED FACT CLM-012 - Boston Medical Center Corporation

BMC Corporation's FY2024 Schedule H reported $302.183 million of total net community benefit, including $123.672 million of net financial assistance at cost and $88.762 million of Medicaid shortfall.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-003: FY2024 Form 990 Schedule H. Locator: Schedule H Part I lines 7a-7k

Alternative / counterevidence	Missing proof
Community benefit combines unlike categories, including education and research, and is not direct patient discount value.	Facility-level allocation, application/denial counts, collection outcomes, and patient demographic distribution.

Publication-safe wording

BMC's FY2024 Schedule H reported $302.183 million in total community benefit; the direct financial-assistance-at-cost component was $123.672 million net.

DOCUMENTED FACT CLM-013 - Boston Medical Center Corporation

BMC's public financial-assistance page states eligibility up to 300% of the federal poverty level and a protection against charges above amounts generally billed for eligible patients.

Period	Evidence and exact locator
2026-08-01 to 2026-08-01	SRC-020: Patient Financial Assistance; SRC-035: Boston Medical Center patient assistance profile and policy. Locator: Current financial-assistance page, eligibility and billing sections

Alternative / counterevidence	Missing proof
Policy availability does not measure access, approval, patient understanding, or collection outcomes.	Applications, approvals, denials, presumptive eligibility, bad-debt transfers, and collection-vendor records.

Publication-safe wording

BMC publicly states financial-assistance eligibility up to 300% FPL and an amounts-generally-billed protection; realized patient benefit remains unmeasured here.

DOCUMENTED FACT CLM-014 - Boston Medical Center Corporation

The FY2024 Form 990 reported $2.601 billion of revenue, $2.642 billion of expenses, and a $40.976 million deficit for the BMC Corporation filing group.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-002: Boston Medical Center Corporation FY2024 Form 990. Locator: Form 990 Part I; filing 202522279349301107

Alternative / counterevidence	Missing proof
The return's entity and calendar-year reporting universe differs from BMCHS's FY2025 consolidated audit.	Reconciliation of tax-return group to audit component entities.

Publication-safe wording

BMC Corporation's FY2024 return reported a $40.976 million deficit; it should not be compared directly with FY2025 BMCHS consolidated results without reconciliation.

DOCUMENTED FACT CLM-015 - Boston Medical Center Corporation

BMC's FY2024 return reported Alastair Bell's total compensation as $1.949 million, including base, incentive, deferred, other, and nontaxable components.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-004: FY2024 Form 990 Schedule J. Locator: Schedule J Part II, Alastair Bell row

Alternative / counterevidence	Missing proof
Compensation can reflect multi-entity responsibilities and deferred amounts; amount alone does not prove excess benefit.	Compensation consultant report, peer group, incentive metrics, board minutes, and Section 4958 process documentation.

Publication-safe wording

BMC's FY2024 Schedule J reports $1.949 million in total compensation for Alastair Bell; reasonableness was not independently assessed here.

DOCUMENTED FACT

CLM-016 - Boston Medical Center Corporation

Schedule L disclosed $308,172 of compensation to employee Hannah Leaver, identified as trustee Richard Marks's daughter, and stated that her employment predated his 2016 board service.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-005: FY2024 Form 990 Schedule L. Locator: Schedule L Part IV, Hannah Leaver / Richard Marks

Alternative / counterevidence	Missing proof
The filing's chronology is a material innocent explanation; disclosure alone is not proof of nepotism or influence.	Hiring, supervision, compensation benchmarking, recusal, and performance records.

Publication-safe wording

BMC disclosed a trustee-family employment relationship and stated the employment predated the trustee's board service; no misconduct conclusion follows from the disclosure alone.

DOCUMENTED FACT

CLM-017 - Boston Medical Center Corporation

BMC reported five top contractor payments ranging from $10.793 million to $69.579 million and 251 independent contractors receiving more than $100,000.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-006: FY2024 Form 990 top independent contractors. Locator: Form 990 Part VII Section B

Alternative / counterevidence	Missing proof
The return discloses only top contractors and calendar-year compensation conventions, not bid quality or profit.	Complete vendor master, contracts, bids, change orders, conflicts checks, and entity-level expense reconciliation.

Publication-safe wording

BMC's FY2024 Form 990 listed five top contractors and 251 contractors over $100,000; procurement fairness cannot be determined from the return alone.

DOCUMENTED FACT

CLM-018 - BMC Health System, Inc.

The FY2025 audit reported $211.266 million provided by BMC to the Faculty practice organization for professional and support services.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit pp. 58-59, related-party note

Alternative / counterevidence	Missing proof
Academic medical centers commonly fund physician services; related-party status does not imply impropriety.	Service agreement, allocation methodology, fair-market-value analysis, productivity metrics, and board approvals.

Publication-safe wording

BMC reported $211.266 million of related-party professional and support-service payments to the Faculty organization in FY2025; value and procurement terms require separate review.

DOCUMENTED FACT

CLM-019 - Boston Medical Center Corporation

BMC reported $801.010 million of FY2025 medical and pharmacy revenue associated with WellSense members.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit pp. 58-59

Alternative / counterevidence	Missing proof
An affiliated payer-provider relationship can support integrated care; revenue does not by itself show referral steering or overpayment.	Contract rates, utilization, risk-adjustment, referral patterns, prior authorization, and patient out-of-pocket data.

Publication-safe wording

BMC reported $801.010 million of revenue from services to WellSense members in FY2025; the figure does not establish improper steering or patient harm.

CONTRADICTED OR DISPUTED

CLM-020 - Boston Medical Center Health Plan, Inc.

WellSense converted a $100 million intercompany loan to a net-asset transfer in July 2024; the audit's related-party wording also describes an amount BMC owed WellSense.

Period	Evidence and exact locator
2024-07-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit pp. 58-59

Alternative / counterevidence	Missing proof
The loan-conversion and due-to wording require reconciliation. Consolidated financial notes can describe different legal balances, dates, or presentation after elimination.	Promissory note, transfer approval, legal entities, dates, and consolidating entries.

Publication-safe wording

The audit describes a $100 million WellSense-BMC intercompany loan/net-asset transfer, but the precise legal balance and conversion mechanics require reconciliation before publication.

DOCUMENTED FACT

CLM-021 - Clearway Health LLC

Clearway Health is a taxable Delaware single-member LLC wholly owned by BMCHS; FY2025 consolidating operations showed $31.556 million of revenue and a $0.837 million net deficit.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit pp. 18-20 and 66

Alternative / counterevidence	Missing proof
Ownership of a taxable affiliate is allowed; financial results do not establish valuation, distributions, or private benefit.	Customer/vendor relationships, transfer pricing, valuation, distributions, executive interests, and tax returns.

Publication-safe wording

BMCHS wholly owns taxable affiliate Clearway Health; its FY2025 consolidating schedule showed $31.556 million revenue and a $0.837 million net deficit.

DOCUMENTED FACT

CLM-022 - Tellica Imaging-Massachusetts LLC

Tellica Imaging-Massachusetts is a for-profit joint venture owned 51% by Tellica and 49% by BMCHS, formed for an outpatient imaging project with reported cost of $5.850 million.

Period	Evidence and exact locator
2023-01-01 to 2025-12-31	SRC-021: Public announcement concerning proposed Tellica imaging project; SRC-022: Tellica Imaging Massachusetts DoN staff report; SRC-023: HPC Material Change Notice transactions. Locator: Mass DPH DoN ownership/project summary; HPC transaction row

Alternative / counterevidence	Missing proof
A minority joint venture can expand access and lower site-of-care cost; ownership alone does not prove steering or private benefit.	Operating agreement, capital contributions, governance, referral safeguards, rates, distributions, utilization, and patient cost data.

Publication-safe wording

BMCHS holds 49% of a for-profit outpatient imaging joint venture; its referral and economic effects are not publicly determinable from the reviewed records.

STRONGLY SUPPORTED

CLM-023 - Boston Medical Center Corporation

BMC reported $69.579 million paid to temporary-staffing contractor SHC Services in FY2024; prior source material linked SHC ownership to Vistria Fund IV and Apollo Impact Mission.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-006: FY2024 Form 990 top independent contractors; SRC-034: Supplemental Health Care ownership announcement and prior-source trail. Locator: Form 990 Part VII contractor row; prior ownership-source trail

Alternative / counterevidence	Missing proof
Current SHC ownership was not independently refreshed in this run. Temporary staffing may address vacancies and surge needs; vendor investors do not own BMC.	Current SHC cap table, contract terms, rate cards, markups, staffing hours, and procurement record.

Publication-safe wording

BMC disclosed $69.579 million of FY2024 temporary-staffing payments to SHC; this is PE-backed vendor exposure, not private-equity ownership of BMC.

DOCUMENTED FACT

CLM-024 - Boston Medical Center Corporation

A historical HRSA audit found diversion involving an ineligible site/individual under BMC's 340B program; BMC completed corrective repayment and HRSA closed the audit in 2017.

Period	Evidence and exact locator
2015-01-01 to 2017-04-18	SRC-016: FY2015 340B audit results: Boston Medical Center; SRC-017: Boston Medical Center 340B public final audit letter. Locator: HRSA FY2015 audit-results row and public final letter

Alternative / counterevidence	Missing proof
The finding was historical and closed after corrective action.	Current HRSA audit results and current internal compliance records.

Publication-safe wording

HRSA reported a historical BMC 340B diversion finding that was corrected and closed in 2017; it is not evidence of current noncompliance.

DOCUMENTED FACT

CLM-025 - Boston Medical Center Corporation

A BMC job posting describes responsibility for a 340B program labeled '$175M,' but the posting does not define that figure.

Period	Evidence and exact locator
2026-01-01 to 2026-08-01	SRC-018: Senior Director, Supply Chain, Pharmacy job posting. Locator: Job description: Senior Director, Supply Chain, Pharmacy

Alternative / counterevidence	Missing proof
The figure may refer to purchases, savings, revenue, program scale, or another internal management measure.	Metric definition, acquisition cost, payer reimbursement, fees, chargebacks, duplicate discounts, patient assistance, and net reconciliation.

Publication-safe wording

BMC used '$175M' to describe its 340B program in a job posting; it should not be reported as profit or verified savings without a definition.

NOT PUBLICLY DETERMINABLE

CLM-026 - Boston Medical Center Corporation

BMC's net 340B economics and the amount passed directly to patients are not publicly determinable from the reviewed corpus.

Period	Evidence and exact locator
2025-01-01 to 2026-08-01	SRC-016: FY2015 340B audit results: Boston Medical Center; SRC-018: Senior Director, Supply Chain, Pharmacy job posting. Locator: HRSA historical audit and current BMC job posting; current OPAIS export incomplete

Alternative / counterevidence	Missing proof
No audited, entity-specific net reconciliation or patient pass-through schedule was found. Hospitals may use 340B margin to support uncompensated care and services without point-of-sale discounts.	Acquisition, reimbursement, fees, Medicaid/duplicate-discount, charity-use, and patient pass-through data.

Publication-safe wording

The reviewed public records do not permit a verified calculation of BMC's net 340B benefit or direct patient pass-through.

DOCUMENTED FACT

CLM-027 - Boston Medical Center-South Corporation

About 1,400 workers at BMC Brighton and South ratified a three-year 1199SEIU agreement in May 2026 with stated wage increases of 6%-15% and maintained benefits.

Period	Evidence and exact locator
2026-05-14 to 2029-05-13	SRC-024: 1,400 BMC Brighton and South workers ratify contract. Locator: 1199SEIU May 14, 2026 announcement

Alternative / counterevidence	Missing proof
The union announcement summarizes the agreement; individual classifications may differ.	Executed collective bargaining agreement and wage scales.

Publication-safe wording

1199SEIU reported that approximately 1,400 BMC Brighton and South workers ratified a three-year contract with 6%-15% wage increases.

ALLEGATION CLM-028 - Boston Medical Center-South Corporation

MNA alleged staffing, wage, and benefit problems at BMC South, citing 245 worker reports and 71 claimed instances of impeded care.

Period	Evidence and exact locator
2026-04-20 to 2026-04-20	SRC-025: BMC South nurses and professionals submit strike notice. Locator: MNA April 20, 2026 announcement

Alternative / counterevidence	Missing proof
No underlying reports or final agency findings were reviewed. The figures are union-generated bargaining and safety claims; BMC may dispute their characterization.	De-identified reports, staffing grids, time-clock data, complaints, inspections, and adjudicated findings.

Publication-safe wording

MNA alleged staffing and care problems at BMC South and cited internal worker reports; these claims are not independently verified here.

STRONGLY SUPPORTED CLM-029 - Boston Medical Center Corporation

Nursing labor disputes at the main hospital and BMC South remained publicly active in July 2026, with BMC and union representatives offering different accounts of wages, staffing, and sustainability.

Period	Evidence and exact locator
2026-04-20 to 2026-07-22	SRC-024: 1,400 BMC Brighton and South workers ratify contract; SRC-025: BMC South nurses and professionals submit strike notice; SRC-026: BMC nurses picket amid contract disputes. Locator: Union announcements and July 22, 2026 reporting

Alternative / counterevidence	Missing proof
1199 agreements at Brighton/South covered different bargaining units. Multiple unions, facilities, and bargaining units have different agreements and expiration dates.	Current negotiation status, executed agreements, and NLRB/mediator records after evidence date.

Publication-safe wording

As of July 22, 2026, separate nursing negotiations at BMC main and South remained unresolved publicly; this is distinct from the ratified 1199 agreement.

DOCUMENTED FACT CLM-030 - Boston Medical Center Corporation

CMS's current general-information file assigned three stars to BMC main and BMC Brighton and two stars to BMC South.

Period	Evidence and exact locator
2026-04-28 to 2026-04-28	SRC-011: CMS Care Compare Hospital General Information. Locator: CMS Care Compare CCNs 220031, 220036, 220111

Alternative / counterevidence	Missing proof
Overall stars summarize selected measures and may lag current care; acquired-hospital results predate or span ownership transition.	Measure-level dates, denominators, reliability, ownership-period allocation, and trend analysis.

Publication-safe wording

CMS's April 2026 data release lists three stars for BMC main and Brighton and two for BMC South; the ratings should be interpreted with measure dates and ownership transition in mind.

CONTRADICTED OR DISPUTED CLM-031 - Boston Medical Center-Brighton Corporation

CMS's general-information dataset still labels Brighton and South as proprietary, while current enrollment and audited records identify nonprofit BMC operators.

Period	Evidence and exact locator
2026-04-28 to 2026-07-27	SRC-001: BMC Health System Single Audit Report FY2025; SRC-009: CMS Hospital Enrollments dataset; SRC-011: CMS Care Compare Hospital General Information. Locator: Care Compare ownership field versus current CMS enrollment and FY2025 audit

Alternative / counterevidence	Missing proof
Current CMS enrollment and audited ownership records support nonprofit operation. Care Compare ownership classification may lag the October 2024 acquisition or use a different update pipeline.	CMS data dictionary/update correspondence or corrected Care Compare release.

Publication-safe wording

CMS files conflict on the acquired hospitals' ownership label; current enrollment and audited records support nonprofit BMC operators, while Care Compare appears stale.

DOCUMENTED FACT CLM-032 - Boston Medical Center Corporation

CMS price-transparency data records two warning-notice cases for BMC main, both later closed, with no civil monetary penalty shown in those rows.

Period	Evidence and exact locator
2023-03-29 to 2025-06-25	SRC-012: CMS Hospital Price Transparency Enforcement Activities and Outcomes. Locator: Cases 945 and 3384; closure dates 2023-07-13 and 2025-06-25

Alternative / counterevidence	Missing proof
A closure notice resolves the recorded case but does not certify continuing or perfect compliance.	Current machine-readable file validation and full case correspondence.

Publication-safe wording

CMS records two BMC main warning cases that were later closed; the reviewed rows do not show a civil monetary penalty.

DOCUMENTED FACT CLM-033 - Boston Medical Center Corporation

BMC and two physician organizations paid $1.1 million in 2016 to resolve federal billing allegations involving Rituxan, duplicate pre-surgical treatment, and unsupported podiatry billing.

Period	Evidence and exact locator
2016-02-10 to 2016-02-10	SRC-027: Boston Medical Center agrees to pay $1.1 million to resolve billing allegations. Locator: DOJ settlement announcement

Alternative / counterevidence	Missing proof
The release says BMC cooperated and had repaid/audited some claims. Civil settlements can resolve disputed allegations without adjudication or admission.	Settlement agreement and underlying claim sample if detailed attribution is required.

Publication-safe wording

In 2016, BMC and two physician organizations paid $1.1 million to resolve specified federal billing allegations; the settlement should not be described as a current pattern or adjudicated guilt.

DOCUMENTED FACT

CLM-034 - Boston Medical Center Corporation

BMC paid $313,246 in a 2017 OIG settlement concerning use of new-patient codes for established patients.

Period	Evidence and exact locator
2017-09-01 to 2017-09-01	SRC-028: Boston Medical Center settles false and fraudulent Medicare claims case. Locator: HHS OIG enforcement summary

Alternative / counterevidence	Missing proof
A settlement is historical and does not establish current conduct.	Settlement agreement and current audit/compliance records.

Publication-safe wording

HHS OIG reports a $313,246 BMC settlement in 2017 concerning patient-status coding; it is historical.

SEARCHED NOT FOUND

CLM-035 - Boston Medical Center Corporation

No newer BMC-specific DOJ or HHS OIG settlement was located in the exact-name official web-index search for 2018-2026.

Period	Evidence and exact locator
2018-01-01 to 2026-08-01	SRC-027: Boston Medical Center agrees to pay $1.1 million to resolve billing allegations; SRC-028: Boston Medical Center settles false and fraudulent Medicare claims case. Locator: Recorded official-domain search SEA-017

Alternative / counterevidence	Missing proof
The search did not cover every court docket, agency database, alias, subsidiary, or sealed matter. Search-index limits can omit filings and enforcement actions.	PACER, state courts, agency FOIA logs, aliases, physician groups, and every affiliate.

Publication-safe wording

The recorded exact-name DOJ/OIG web search found no newer responsive settlement; this is not a universal no-enforcement finding.

DOCUMENTED FACT

CLM-036 - Boston Medical Center Corporation

Massachusetts approved a $121.240 million BMC expansion for 70 inpatient beds and five operating rooms, with a $6.062 million CHI obligation.

Period	Evidence and exact locator
2022-12-14 to 2022-12-14	SRC-008: BMC capital expansion Determination of Need staff report. Locator: DoN staff report pp. 1 and 32

Alternative / counterevidence	Missing proof
Approval and planned capacity do not prove completion, current staffing, or final cost.	Project closeout, certificate of occupancy, final cost, staffing, utilization, bids, and change orders.

Publication-safe wording

Massachusetts approved BMC's $121.240 million expansion and $6.062 million community-health contribution in 2022; completion and staffing require separate verification.

DOCUMENTED FACT CLM-037 - Boston Medical Center Corporation

The 2022 DoN record reported historical BMC medical/surgical occupancy near 90% and an October 2021-July 2022 average of 12% of emergency visits leaving without being seen, versus a cited 2% statewide average.

Period	Evidence and exact locator
2021-10-01 to 2022-07-31	SRC-008: BMC capital expansion Determination of Need staff report. Locator: DoN staff report pp. 9-10

Alternative / counterevidence	Missing proof
The data supported a 2022 capacity application and are not current FY2026 performance.	Current ED throughput, boarding, LWBS, occupancy, and post-expansion capacity data.

Publication-safe wording

BMC reported severe access pressure in its 2022 DoN record; current conditions were not established by this historical evidence.

DOCUMENTED FACT CLM-038 - Boston Medical Center Corporation

CHIA's FY2024 profile reported 77.9% public payer mix, 9,861 FTEs, 539 staffed beds, 91.6% occupancy, and 27,681 discharges for BMC.

Period	Evidence and exact locator
2023-10-01 to 2024-09-30	SRC-007: Boston Medical Center Hospital Fiscal Year 2024 Profile. Locator: CHIA FY2024 profile p. 1

Alternative / counterevidence	Missing proof
Definitions differ from licensed beds, payroll headcount, Schedule H facilities, and later system-wide bed counts.	FY2025-FY2026 profile, staff category mix, vacancy, and acquired-hospital crosswalk.

Publication-safe wording

CHIA's FY2024 BMC profile reported a 77.9% public payer mix and 91.6% occupancy; the figures predate a full year of the acquired hospitals.

DOCUMENTED FACT CLM-039 - BMC Health System, Inc.

BMCHS submitted a March 2026 policy comment opposing aspects of a proposed HPC capacity regulation.

Period	Evidence and exact locator
2026-03-20 to 2026-03-20	SRC-031: BMCHS comments on proposed HPC capacity regulation. Locator: March 20, 2026 BMCHS comment letter

Alternative / counterevidence	Missing proof
Regulated organizations routinely submit public comments; advocacy is not improper influence.	HPC rulemaking record, meetings, lobbying reports, and contemporaneous decision chronology.

Publication-safe wording

BMCHS publicly advocated on a proposed HPC capacity rule; the comment is evidence of policy engagement, not improper influence.

NOT PUBLICLY DETERMINABLE CLM-040 - BMC Health System, Inc.

A federal lobbying filing/result associated with BMC Health System was located, but amount and issue details were not reliably retrievable in this run.

Period	Evidence and exact locator
2026-01-01 to 2026-08-01	SRC-032: Federal lobbying disclosure search result for BMC Health System. Locator: Senate LDA filing-result page; detail API access denied

Alternative / counterevidence	Missing proof
The filing may be routine organizational advocacy.	Certified filing printout with registrant, client, issues, lobbyists, and income/expense fields.

Publication-safe wording

A federal lobbying record associated with BMC Health System was located, but its details should not be reported until the filing is retrieved in full.

DOCUMENTED FACT CLM-041 - BMC Health System, Inc.

The FY2025 federal-award audit identified an IT access/change-control significant deficiency but no federal-award material weakness and issued an unmodified compliance opinion.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit pp. 8-11, finding 2025-001

Alternative / counterevidence	Missing proof
The auditor's test scope was limited and the finding did not assign questioned costs.	Remediation evidence and subsequent testing.

Publication-safe wording

BMC's FY2025 single audit reported an IT control significant deficiency, no material weakness for federal awards, and no questioned costs.

CALCULATION OR MODEL CLM-042 - BMC Health System, Inc.

BMCHS's large asset base coexisted with an operating loss, operating cash use, debt, restricted assets, and first-year acquisition costs; no single figure supports a simple 'financially strong' or 'financially distressed' conclusion.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: Synthesis of FY2025 audit pp. 14-17 and 20-21

Alternative / counterevidence	Missing proof
Balance-sheet scale and net assets are positive counterweights to operating loss and cash use. Different liquidity, solvency, operating, and restriction measures answer different questions.	Current rating reports, days cash, covenant compliance, unrestricted liquidity, and FY2026 results.

Publication-safe wording

BMC's FY2025 financial position is mixed: substantial assets and net assets alongside a large operating loss and operating cash use.

DOCUMENTED FACT

CLM-043 - BMC Health System, Inc.

Current CMS ownership data report BMCHS as the 100% indirect owner of the acquired hospital operators with an association date of October 1, 2024.

Period	Evidence and exact locator
2024-10-01 to 2026-08-01	SRC-010: CMS Hospital All Owners dataset. Locator: CMS All Owners, acquired CCN/operator rows

Alternative / counterevidence	Missing proof
CMS ownership data describe enrollment ownership/control, not real-estate title or every contractual affiliation.	State corporate filings and CMS data dictionary explanation of self-owner rows.

Publication-safe wording

CMS currently reports BMCHS as the 100% indirect owner of the acquired hospital operators, effective October 1, 2024.

DOCUMENTED FACT

CLM-044 - Boston Medical Center Health Plan, Inc.

WellSense generated $5.745 billion of FY2025 operating revenue and a $7.049 million net deficit in the consolidating schedule.

Period	Evidence and exact locator
2024-10-01 to 2025-09-30	SRC-001: BMC Health System Single Audit Report FY2025. Locator: FY2025 audit p. 66, WellSense column

Alternative / counterevidence	Missing proof
Health-plan revenue is largely capitation and should not be called hospital revenue or patient-service revenue.	Risk corridor, reserve, membership, medical-loss-ratio, and state insurance filings.

Publication-safe wording

WellSense accounted for most BMCHS consolidated revenue in FY2025 and reported a $7.049 million net deficit in the consolidating schedule.

CALCULATION OR MODEL

CLM-045 - Boston Medical Center Corporation

The contractor payment to SHC was larger than any other top-contractor amount reported on BMC's FY2024 return.

Period	Evidence and exact locator
2024-01-01 to 2024-12-31	SRC-006: FY2024 Form 990 top independent contractors. Locator: Form 990 Part VII Section B; comparison of five disclosed rows

Alternative / counterevidence	Missing proof
Only the top five contractors are visible in this comparison. Temporary staffing can be unusually costly during vacancy or integration periods.	Complete contractor population and comparable units such as hours, rates, and service scope.

Publication-safe wording

Among BMC's five disclosed FY2024 top contractors, SHC Services had the largest reported payment; this does not establish overpayment.

16. Complete money-flow ledger

These records are normalized by payer, recipient, purpose, legal reporting universe, period, source, and duplication key. Compensation is recorded in the people/metrics ledgers rather than misusing person names as legal recipient entities.

ID	Payer -> recipient	Amount	Purpose / type	Period	Entity caution
TX-001	BMC Health System, Inc. -> Steward Health Care System LLC	$136.479M	Acquisition of specified hospital assets and liabilities (audited acquisition consideration)	2024-10-01 to 2024-10-01	Do not combine with public acquisition support or call all consideration real-estate purchase price.
TX-002	Massachusetts Executive Office of Health and Human Services -> BMC Health System, Inc.	$260.000M	Hospital transition support (approximate supplemental funding received)	2024-10-01 to 2025-09-30	Approximate amount; components have different accounting treatment.
TX-003	Massachusetts Executive Office of Health and Human Services -> BMC Health System, Inc.	$77.000M	Hospital transition support (approximate supplemental funding received)	2023-10-01 to 2024-09-30	Approximate amount; do not duplicate against recognized/released/deferred components.
TX-004	Commonwealth of Massachusetts -> BMC Health System, Inc.	$60.000M	Working-capital support recorded as current liability (advance payment on claims)	2024-10-01 to 2025-09-30	Advance is not grant revenue or profit.
TX-005	Boston Medical Center Corporation -> Faculty Practice Foundation, Inc.	$211.266M	Professional and support services (audited related-party service funding)	2024-10-01 to 2025-09-30	Value and service terms not evaluated.
TX-006	Boston Medical Center Health Plan, Inc. -> Boston Medical Center Corporation	$801.010M	Medical and pharmacy services for WellSense members (audited revenue)	2024-10-01 to 2025-09-30	Payer/provider revenue does not prove referral steering.
TX-007	Boston Medical Center Corporation -> BMC Insurance Company Ltd.	$7.966M	Insurance coverage (audited insurance expense/payment)	2024-10-01 to 2025-09-30	Premium value and loss experience require separate records.
TX-008	Boston Medical Center Health Plan, Inc. -> Boston Medical Center-South Corporation	$26.376M	Medical services for WellSense members at community hospitals (audited revenue)	2024-10-01 to 2025-09-30	Combined community-hospital figure is not allocated by facility.
TX-009	Boston Medical Center Corporation -> Boston Medical Center-South Corporation	$45.000M	Community-hospital working capital (intercompany loan outstanding)	2024-10-01 to 2025-09-30	Loan may cover combined community-hospital subgroup; legal borrower terms require note.
TX-010	Boston Medical Center Health Plan, Inc. -> Faculty Practice Foundation, Inc.	$53.829M	Medical services for WellSense members (audited revenue)	2024-10-01 to 2025-09-30	Does not allocate across practice plans.
TX-011	Boston Medical Center Corporation -> SHC Services, Inc.	$69.579M	Temporary staffing (Form 990 contractor compensation)	2024-01-01 to 2024-12-31	Calendar-year return amount; not audited FY2025 expense and not BMC ownership.
TX-012	Boston Medical Center Corporation -> Boston University	$67.776M	Research and shared services (Form 990 contractor compensation)	2024-01-01 to 2024-12-31	Academic affiliation and services require contract-level allocation.
TX-013	Boston Medical Center Corporation -> Walsh Brothers, Incorporated	$35.618M	Building contractor (Form 990 contractor compensation)	2024-01-01 to 2024-12-31	Project attribution, bidding, and change orders not public in return.
TX-014	Boston Medical Center Corporation -> PricewaterhouseCoopers Advisory Services LLC	$23.178M	Accounts receivable management (Form 990 contractor compensation)	2024-01-01 to 2024-12-31	Contract terms and collection outcomes not established.
TX-015	Boston Medical Center Corporation -> Southern Middlesex Industries, Inc.	$10.793M	Building contractor (Form 990 contractor compensation)	2024-01-01 to 2024-12-31	Project attribution and bidding not established.
TX-016	Boston Medical Center Corporation -> Health Resources in Action, Inc.	$1.485M	Statewide Community Health Initiative (DoN required contribution)	2022-12-14 to 2022-12-14	Required amount; payment completion not verified.
TX-017	Boston Medical Center Corporation -> United States Government	$313.2K	Medicare coding settlement (civil settlement payment)	2017-09-01 to 2017-09-01	Settlement is not current conduct or adjudicated liability after trial.

ID	Payer -> recipient	Amount	Purpose / type	Period	Entity caution
TX-018	Boston Medical Center Health Plan, Inc. -> Boston Medical Center Corporation	$100.000M	Conversion described in July 2024 (intercompany loan/net asset transfer)	2024-07-01 to 2024-07-31	Direction and legal mechanics require underlying documents.
TX-019	Boston Medical Center Corporation -> Health Resources in Action, Inc.	$4.456M	Local Community Health Initiative approaches (DoN required contribution)	2022-12-14 to 2022-12-14	Recipients and payment completion not verified.
TX-020	Boston Medical Center Corporation -> Health Resources in Action, Inc.	$121.2K	CHI administration (DoN administrative fee)	2022-12-14 to 2022-12-14	Administrative fee component of total CHI obligation.

17. Complete relationship ledger

Extracted relationships are directly stated. Inferred relationships must remain described as inference. No ambiguous or inferred edge may be published as an established connection.

ID	From -> to	Type	Evidence	Proof / non-proof
REL-001	BMC Health System, Inc. -> Boston Medical Center Corporation	sole corporate member/control	extracted (1)	BMCHS is sole corporate member. Does not merge legal entities.
REL-002	BMC Health System, Inc. -> Boston Medical Center-South Corporation	sole corporate member/control	extracted (1)	BMCHS controls the South operator. Does not prove title to every parcel.
REL-003	BMC Health System, Inc. -> Boston Medical Center-Brighton Corporation	sole corporate member/control	extracted (1)	BMCHS controls the Brighton operator. Does not prove title to Brighton real estate.
REL-004	BMC Health System, Inc. -> Boston Medical Center Health Plan, Inc.	sole corporate member/control	extracted (1)	BMCHS controls WellSense. Does not make health-plan revenue hospital revenue.
REL-005	BMC Health System, Inc. -> Clearway Health LLC	100% ownership	extracted (1)	BMCHS wholly owns Clearway. Does not determine valuation or private benefit.
REL-006	BMC Health System, Inc. -> Tellica Imaging-Massachusetts LLC	49% equity ownership	extracted (1)	BMCHS owns 49% of the venture. Does not prove referral steering.
REL-007	Tellica Imaging -> Tellica Imaging-Massachusetts LLC	51% equity ownership	extracted (1)	Tellica owns 51%. Does not establish day-to-day governance.
REL-008	Intermountain Health -> Tellica Imaging	parent/subsidiary	extracted (0.98)	Tellica is an Intermountain subsidiary. Intermountain does not own BMCHS.
REL-009	Boston Medical Center Corporation -> Faculty Practice Foundation, Inc.	professional and support services	extracted (1)	BMC funded professional/support services. Related party does not imply improper payment.
REL-010	Boston Medical Center Health Plan, Inc. -> Boston Medical Center Corporation	payer/provider and affiliated entities	extracted (1)	WellSense member services generated BMC revenue. Does not establish improper steering.
REL-011	Boston Medical Center Corporation -> BMC Insurance Company Ltd.	70% equity and insurance purchaser	extracted (1)	BMC owns 70% and buys insurance. Cayman domicile alone is not wrongdoing.
REL-012	Faculty Practice Foundation, Inc. -> BMC Insurance Company Ltd.	30% equity ownership	extracted (1)	Faculty owns 30%. Does not establish dividend or tax avoidance.
REL-013	Boston Medical Center Corporation -> SHC Services, Inc.	temporary staffing contract	extracted (1)	BMC paid SHC for temporary staffing. Does not give contract terms or ownership of BMC.
REL-014	Vistria Fund IV -> SHC Services, Inc.	reported equal ownership	inferred (0.8)	Prior source material links Vistria Fund IV to SHC. Current ownership was not refreshed; no BMC ownership.
REL-015	Apollo Impact Mission -> SHC Services, Inc.	reported equal ownership	inferred (0.8)	Prior source material links Apollo Impact Mission to SHC. Current ownership was not refreshed; no BMC ownership.
REL-016	Massachusetts Executive Office of Health and Human Services -> Boston Medical Center-Brighton Corporation	real-property operating agreement	extracted (1)	BMC used Brighton real property under EOHHS agreement. Does not reveal full financial or maintenance terms.
REL-017	Steward Health Care System LLC -> Boston Medical Center-South Corporation	former owner/operator transition	extracted (1)	Steward was predecessor before acquisition. Most pre-closing liabilities did not transfer except specified items.
REL-018	Steward Health Care System LLC -> Boston Medical Center-Brighton Corporation	former owner/operator transition	extracted (1)	Steward was predecessor before acquisition. Property title and operating control are distinct.
REL-019	BMC Health System, Inc. -> Massachusetts Health Policy Commission	regulatory advocacy/comment	extracted (1)	BMCHS submitted a policy comment. Does not prove improper influence.
REL-020	Boston Medical Center Corporation -> Boston University	research and shared services	extracted (1)	BMC reported payment to BU. Does not establish fair market value or conflicts.
REL-021	Boston Medical Center Corporation -> Walsh Brothers, Incorporated	construction contract	extracted (1)	BMC reported construction payment. Does not establish project attribution, bidding, or board ties.

18. Timeline of material events

Date	Event	Description	Status / caveat
1996-01-01	organization	Boston Medical Center was created from the Boston City Hospital and Boston University Medical Center merger.	documented: Historical organization context; exact legal effective date should be confirmed from charter.
2015-01-01	340B audit	HRSA audited BMC's 340B program and later reported a diversion finding.	documented: Historical finding later corrected and closed.
2016-02-10	settlement	BMC and two physician organizations resolved federal billing allegations for $1.1 million.	documented: Settlement is not current conduct or an admission.
2017-04-18	audit closure	HRSA recorded closure of the historical BMC 340B audit after corrective action.	documented: Closure pertains to that audit.
2017-09-01	settlement	OIG reported a $313,246 Medicare coding settlement.	documented: Historical settlement.
2022-12-14	regulatory approval	Massachusetts approved the $121.240 million BMC expansion with a $6.062 million CHI obligation.	documented: Approval is not project closeout.
2023-03-29	price transparency warning	CMS issued warning notice in case 945.	documented: Case later closed.
2023-07-13	case closure	CMS closed price-transparency case 945.	documented: Not perpetual compliance certification.
2024-03-07	material change notice	HPC recorded the BMC-Tellica provider partnership/joint-contracting transaction without CMIR.	documented: No CMIR is not approval of all competitive effects.
2024-07-01	intercompany transfer	Audit describes conversion of a $100 million intercompany loan to a net-asset transfer.	requires_reconciliation: Underlying legal mechanics unresolved.
2024-10-01	acquisition	BMCHS assumed operations and acquired specified assets/liabilities of the two Steward hospitals.	documented: Property and liability treatment differs by hospital and agreement.
2025-03-25	price transparency warning	CMS issued warning notice in case 3384.	documented: Case later closed.
2025-05-01	renaming	BMC publicly renamed the acquired hospitals BMC South and BMC Brighton.	documented: CMS and legal names may update on different schedules.
2025-06-25	case closure	CMS closed price-transparency case 3384.	documented: Not perpetual compliance certification.
2025-09-30	fiscal year end	BMCHS ended FY2025 with a $239.551 million operating loss and $404.981 million operating cash use.	documented: Includes acquisition-year operations.
2026-03-20	policy comment	BMCHS submitted comments on the proposed HPC capacity regulation.	documented: Public advocacy is not proof of improper influence.
2026-04-20	labor notice	MNA announced a strike notice and staffing/wage/benefit allegations at BMC South.	allegation: Underlying reports and agency findings not obtained.
2026-05-14	labor contract	1199SEIU announced ratification of a three-year contract for about 1,400 workers.	documented: Different bargaining units remained in separate negotiations.
2026-07-22	labor picket	Reporting described continued nursing pickets and unresolved negotiations.	strongly_supported: Current status should be refreshed before publication.

19. The 17 unresolved evidence needs

Open gaps are not evidence that misconduct occurred. They identify the records needed to confirm, disprove, quantify, or responsibly stop a line of inquiry. The corresponding requests are drafts only and were not sent.

Gap	Question / record	Why needed	Potential holder	Next action
GAP-001	Current OPAIS covered-entity sites and contract-pharmacy roster	Required to define the current 340B operating universe.	HRSA OPAIS / BMC	Download dated export and archive it
GAP-002	Audited net 340B economics and patient-benefit reconciliation	Required to distinguish purchases, reimbursement, fees, duplicate discounts, charity use, and direct pass-through.	BMC Pharmacy/Finance	Request aggregate, de-identified annual reconciliation
GAP-003	Unit-level staffing grids, schedules, payroll/time-clock, vacancies, agency hours, and acuity	Required to test union staffing allegations and safe-care claims.	BMC hospitals / DPH	Request de-identified unit-month data
GAP-004	DPH/CMS complaint, inspection, and corrective-action records tied to the 2026 allegations	Required to separate submitted complaints from substantiated findings.	Mass DPH / CMS	Request logs and final findings; protect patient information
GAP-005	Brighton deed chain and full EOHHS operating agreement	Required to identify landlord, rent, maintenance, capital, term, and property-control obligations.	EOHHS / registries of deeds / BMC	Retrieve deed indices and request agreement/amendments
GAP-006	BMC expansion completion, final cost, bids, recusals, change orders, and contractor attribution	Required to test procurement and project-delivery questions.	BMC / Mass DPH DoN	Request compliance/closeout and procurement packet
GAP-007	Complete vendor master, contracts, procurement method, conflicts checks, and fair-market-value reviews	Required because Form 990 exposes only top contractors.	BMC Procurement / board committees	Request policy and transaction-specific records where legally obtainable
GAP-008	WellSense/BMC rates, referrals, utilization management, risk adjustment, patient cost, and intercompany transfer documents	Required to test integrated-care benefits versus conflicts or steering.	WellSense / BMC / DOI / MassHealth	Request aggregate contracts/data and regulatory filings
GAP-009	Tellica operating agreement, governance, capital contributions, rates, referrals, distributions, and patient savings	Required to evaluate nonprofit-private joint-venture economics.	Tellica Imaging-MA / BMC / DPH/HPC	Request annual compliance and de-identified utilization/economic records
GAP-010	Clearway customer concentration, transfer pricing, valuation, distributions, and conflicts	Required to assess taxable-affiliate private-benefit safeguards.	BMCHS / Clearway	Request governance and related-party schedules
GAP-011	Complete LDA filing detail and scoped OCPF/FEC transaction review	Required before any claim about lobbying spend or campaign-finance networks.	U.S. Senate LDA / OCPF / FEC	Retrieve filing and run named/time-bounded identity-resolution protocol
GAP-012	Financial-assistance applications, approvals, denials, presumptive eligibility, collection transfers, and aggregate demographics	Required to measure realized patient benefit rather than reported policy/cost.	BMC Revenue Cycle / Finance	Request de-identified aggregate annual data
GAP-013	Current machine-readable price-file conformance for all three hospitals	Required to verify present compliance after historical case closure.	BMC / CMS	Download, hash, and validate all current files
GAP-014	FY2026 audited/interim financials, rating reports, days cash, covenants, and unrestricted liquidity	Required to update FY2025 mixed financial picture.	BMCHS / bond trustees / EMMA	Refresh at publication
GAP-015	Human publication review and right-of-reply decision	Required for publication-safe wording and fairness.	Human editor / BMC named entities	Assign reviewer; decide whether and how to seek response
GAP-016	Comprehensive litigation inventory across PACER, Massachusetts courts, and acquired entities	Required to move beyond official enforcement-index search.	Federal and state courts	Run entity/alias/date docket protocol
GAP-017	Compensation peer study, incentive scorecard, conflict/recusal minutes, and related-person employment safeguards	Required to assess reasonableness or influence rather than merely report disclosures.	BMCHS board compensation/governance committees	Request policies and minutes where available

Priority order

First: FY2026 liquidity and acquisition-support terms. Second: Brighton property agreement and main-campus construction closeout. Third: unit staffing and complaint outcomes. Fourth: 340B net reconciliation and patient benefit. Fifth: WellSense/BMC transfer and referral economics. Sixth: procurement, venture, and taxable-affiliate safeguards. Seventh: litigation and political-network completion.

20. Module completion and what 'complete' means

Module	Activation reason	Research status	Open gaps	Publication status
M00 - Mandatory baseline	Required for all investigations	complete_with_findings	8	needs_review
M01 - Political influence and campaign finance	Policy comment and lobbying-filing lead	in_progress	1	no
M02 - Related parties and procurement	Large related-party and contractor payments	complete_with_findings	3	needs_review
M03 - Real estate and sale/lease structures	Hospital acquisition and Brighton operating agreement	complete_with_findings	3	needs_review
M04 - 340B economics and patient benefit	Historical HRSA audit and current $175M job-description lead	complete_with_findings	2	needs_review
M05 - Staffing and safe-ratio investigations	Union allegations and historical access pressure	complete_with_findings	2	needs_review
M06 - Insurance, PBM, ACO, retail-clinic, and referral incentives	WellSense/BMC/ACO related-party flows	complete_with_findings	1	needs_review
M07 - Private equity, venture, and portfolio-company exposure	Tellica/Clearway and SHC vendor exposure	complete_with_findings	3	needs_review
M08 - Charity-care and tax-exemption comparison	Schedule H and financial-assistance policy	complete_with_findings	1	needs_review
M09 - Labor disputes and wage patterns	Active 2026 bargaining and strike/picket events	complete_with_findings	2	needs_review
M10 - Litigation and regulatory enforcement	Historical federal settlements and current administrative case	in_progress	1	no
M11 - Sensitive archive/network screening	No credible source-specific lead	not_applicable	0	no
M12 - Historical leadership and family/company networks	Schedule L family-employment disclosure	complete_with_findings	1	needs_review
M13 - Patient-tip verification and complaint patterns	No private tip corpus provided	not_applicable	0	no

Ten research protocols were completed with findings. Political influence and litigation remained in progress because decisive filing/docket work was incomplete. Sensitive archive screening and patient-tip analysis were deliberately not activated because no credible source-specific lead or private tip corpus was provided. Completing a research protocol does not mean a factual question or real-world dispute is resolved.

Appendix A. Complete entity and alias register

Entity	Type	Identifiers / parent	Reporting universe	Boundary note
ENT-BMCHS - BMC Health System, Inc. Aliases: BMC Health System|BMCHS	nonprofit_parent	EIN 46-3556853; CCN -; NPI -; parent -	Consolidated health-system reporting universe	Tax-exempt nonprofit parent and sole member of major controlled entities.
ENT-BMC-CORP - Boston Medical Center Corporation Aliases: Boston Medical Center|BMC	nonprofit_hospital_operator	EIN 04-3314093; CCN 220031; NPI 1346218294; parent ENT-BMCHS	Hospital corporation reporting universe	Main academic medical center; do not substitute BMCHS consolidated figures for this corporation.
ENT-BMC-SOUTH - Boston Medical Center-South Corporation Aliases: BMC South|Good Samaritan Medical Center|BMC Community Hospital Corporation	nonprofit_hospital_operator	EIN -; CCN 220111; NPI 1871329110; parent ENT-BMCHS	Community hospitals subgroup and hospital operator universe	Audit and CMS enrollment use different current legal/operator labels; aliases preserved.
ENT-BMC-BRIGHTON - Boston Medical Center-Brighton Corporation Aliases: BMC Brighton|St. Elizabeth's Medical Center|BMC Community Hospital Corporation II	nonprofit_hospital_operator	EIN -; CCN 220036; NPI 1720814072; parent ENT-BMCHS	Community hospitals subgroup and hospital operator universe	Audit and CMS enrollment use different current legal/operator labels; Brighton real property was not conveyed at acquisition.
ENT-BMCAP - BMC Affiliated Physicians, Inc. Aliases: Boston University Affiliated Physicians	physician_organization	EIN -; CCN -; NPI -; parent ENT-BMCHS	Physician organization reporting universe	Name change effective October 17, 2024.
ENT-FACULTY - Faculty Practice Foundation, Inc. Aliases: Boston University Medical Group|BUMG|Faculty Practice Foundation	physician_organization	EIN -; CCN -; NPI -; parent ENT-BMCHS	Faculty practice and 22 practice-plan reporting universe	Audit describes the foundation and 22 practice plans; BMC leadership page uses BUMG.
ENT-WELLSENSE - Boston Medical Center Health Plan, Inc. Aliases: WellSense Health Plan	nonprofit_health_plan	EIN 04-3373331; CCN -; NPI -; parent ENT-BMCHS	Health-plan reporting universe	Nonprofit HMO; large capitation revenue belongs primarily to the plan/consolidated universe, not hospital patient-service revenue.
ENT-BMCIC-CAYMAN - BMC Insurance Company Ltd. Aliases: BMCIC Cayman	captive_insurer	EIN -; CCN -; NPI -; parent ENT-BMCHS	Captive-insurance reporting universe	70% BMC and 30% Faculty ownership; Cayman tax exemption through 2042 is disclosed, not evidence of illegality.
ENT-BMCIC-VT - BMC Insurance Company Aliases: BMCIC Vermont	captive_insurer	EIN -; CCN -; NPI -; parent ENT-BMCHS	Dormant captive-insurance reporting universe	Dormant Vermont nonprofit captive, wholly controlled by BMCHS.
ENT-BMCICS - BMC Integrated Care Services Aliases: BMCICS	care_management_entity	EIN -; CCN -; NPI -; parent ENT-BMCHS	Value-based care reporting universe	Participates with BACO in risk arrangements.
ENT-BACO - Boston Accountable Care Organization Aliases: BACO	accountable_care_organization	EIN -; CCN -; NPI -; parent ENT-BMCHS	ACO reporting universe	Separate value-based care entity.
ENT-CLEARWAY - Clearway Health LLC Aliases: Clearway Health	taxable_affiliate	EIN -; CCN -; NPI -; parent ENT-BMCHS	Taxable affiliate reporting universe	Delaware single-member LLC wholly owned by BMCHS.
ENT-TELLICA-MA - Tellica Imaging-Massachusetts LLC Aliases: Tellica Imaging Massachusetts	joint_venture	EIN -; CCN -; NPI -; parent -	Joint-venture reporting universe	For-profit joint venture: 51% Tellica, 49% BMCHS.
ENT-TELLICA - Tellica Imaging Aliases: Tellica	imaging_company	EIN -; CCN -; NPI -; parent ENT-INTERMOUNTAIN	Tellica corporate reporting universe	Intermountain subsidiary and 51% owner of the Massachusetts venture.
ENT-INTERMOUNTAIN - Intermountain Health Aliases: Intermountain Healthcare	nonprofit_health_system	EIN -; CCN -; NPI -; parent -	External nonprofit health-system universe	Parent of Tellica; not an owner of BMCHS.
ENT-BU - Boston University Aliases: BU	university	EIN 04-2103547; CCN -; NPI -; parent -	University reporting universe	Academic/research and shared-services counterparty; separate legal entity.
ENT-SHC - SHC Services, Inc. Aliases: Supplemental Health Care|SHC Services	staffing_vendor	EIN -; CCN -; NPI -; parent -	Vendor reporting universe	Temporary-staffing contractor; its investors do not own BMC.
ENT-VISTRIA-IV - Vistria Fund IV Aliases: The Vistria Group Fund IV	private_equity_fund	EIN -; CCN -; NPI -; parent -	Investment-fund reporting universe	Reported equal owner of SHC with Apollo Impact Mission; discovery lead requires current ownership confirmation.

Entity	Type	Identifiers / parent	Reporting universe	Boundary note
ENT-APOLLO-IM - Apollo Impact Mission Aliases: Apollo Impact Mission Fund	private_equity_fund	EIN -; CCN -; NPI -; parent -	Investment-fund reporting universe	Reported equal owner of SHC; contractor exposure is not BMC ownership.
ENT-WALSH - Walsh Brothers, Incorporated Aliases: Walsh Brothers	construction_vendor	EIN -; CCN -; NPI -; parent -	Vendor reporting universe	Top contractor disclosed on FY2024 Form 990.
ENT-PWC - PricewaterhouseCoopers Advisory Services LLC Aliases: PwC Advisory	professional_services_vendor	EIN -; CCN -; NPI -; parent -	Vendor reporting universe	Accounts-receivable management contractor disclosed on FY2024 Form 990.
ENT-SOUTHERN-MIDDLESEX - Southern Middlesex Industries, Inc. Aliases: Southern Middlesex	construction_vendor	EIN -; CCN -; NPI -; parent -	Vendor reporting universe	Building contractor disclosed on FY2024 Form 990.
ENT-COMMONWEALTH-MA - Commonwealth of Massachusetts Aliases: Massachusetts	government	EIN -; CCN -; NPI -; parent -	Government reporting universe	Government counterparty and source of acquisition support.
ENT-EOHHS - Massachusetts Executive Office of Health and Human Services Aliases: EOHHS	government_agency	EIN -; CCN -; NPI -; parent ENT-COMMONWEALTH-MA	State-agency reporting universe	Brighton property operating-agreement counterparty and acquisition-support administrator.
ENT-HRIA - Health Resources in Action, Inc. Aliases: HRiA	nonprofit_fiscal_agent	EIN -; CCN -; NPI -; parent -	CHI fiscal-agent reporting universe	Fiscal agent designated for the statewide CHI payment.
ENT-US - United States Government Aliases: United States	government	EIN -; CCN -; NPI -; parent -	Federal government reporting universe	Settlement recipient/administrator; settlement does not equal admission.
ENT-STEWARD - Steward Health Care System LLC Aliases: Steward Health Care	former_hospital_owner	EIN -; CCN -; NPI -; parent -	Former owner/bankruptcy estate reporting universe	Pre-closing liabilities generally remained with Steward except specified assumed liabilities.
ENT-HRSA - Health Resources and Services Administration Aliases: HRSA	federal_regulator	EIN -; CCN -; NPI -; parent ENT-US	Federal regulator reporting universe	340B oversight body.
ENT-CMS - Centers for Medicare & Medicaid Services Aliases: CMS	federal_regulator	EIN -; CCN -; NPI -; parent ENT-US	Federal regulator reporting universe	Enrollment, ownership, quality, and transparency datasets have different update cycles.
ENT-HPC - Massachusetts Health Policy Commission Aliases: HPC	state_regulator	EIN -; CCN -; NPI -; parent ENT-COMMONWEALTH-MA	State regulator reporting universe	Receives material-change notices and public policy comments.

Appendix B. Complete source index

Each source includes its tier, entity boundary, period, exact locator, proof statement, and non-proof statement. URLs are clickable where available.

ID / source	Tier / access	Boundary / period / locator	What it proves	What it does not prove / link
SRC-001 - BMC Health System Single Audit Report FY2025 BMC Health System / independent auditor	tier_2_primary available	BMCHS consolidated and named component entities FY2025 with FY2024 comparison PDF pp. 6, 8-11, 14-21, 30, 32-37, 58-66	Audited balances, operations, acquisition, related parties, investments, and control finding.	Does not prove unrestricted liquidity, misconduct, procurement fairness, or patient-level benefit. URL: https://www.bmc.org/sites/default/files/Research/uniform-guidance/BMC-Health-System-Single-Audit-Report-FY25.pdf
SRC-002 - Boston Medical Center Corporation FY2024 Form 990 IRS filing via ProPublica Nonprofit Explorer	tier_1_official available	Boston Medical Center Corporation filing group CY2024 Form 990 Part I and balance sheet; filing ID 202522279349301107	BMC Corporation filing revenue, expenses, assets, liabilities, governance, contractors, and related schedules.	Does not equal the BMCHS consolidated audit universe or current FY2026 conditions. URL: https://projects.propublica.org/nonprofits/organizations/43314093/202522279349301107/full
SRC-003 - FY2024 Form 990 Schedule H IRS filing via ProPublica raw filing view	tier_1_official available	BMC Corporation hospital-facility reporting group CY2024 Schedule H Part I lines 7a-7k and supplemental facility information	Reported financial assistance, Medicaid shortfall, education, research, and total community benefit.	Total community benefit is not synonymous with direct charity care or patient discounts. URL: https://projects.propublica.org/nonprofits/full_text/202522279349301107/IRS990ScheduleH
SRC-004 - FY2024 Form 990 Schedule J IRS filing via ProPublica raw filing view	tier_1_official available	BMC Corporation filing group CY2024 Schedule J Part II, Alastair Bell row	Reported compensation components.	Does not assess reasonableness or compare compensation to a defined peer group. URL: https://projects.propublica.org/nonprofits/full_text/202522279349301107/IRS990ScheduleJ
SRC-005 - FY2024 Form 990 Schedule L IRS filing via ProPublica raw filing view	tier_1_official available	BMC Corporation filing group CY2024 Schedule L Part IV, Hannah Leaver / Richard Marks disclosure	Disclosed related-person employment and reported compensation.	Does not prove nepotism, excess compensation, improper influence, or a hiring decision by the trustee. URL: https://projects.propublica.org/nonprofits/full_text/202522279349301107/IRS990ScheduleL
SRC-006 - FY2024 Form 990 top independent contractors IRS filing via ProPublica raw filing view	tier_1_official available	BMC Corporation filing group CY2024 compensation convention Form 990 Part VII Section B; top five contractors	Top contractor names, services, amounts, and count over $100,000.	Does not establish procurement defects, conflicts, profit margins, or audit-period expense classification. URL: https://projects.propublica.org/nonprofits/full_text/202522279349301107/IRS990
SRC-007 - Boston Medical Center Hospital Fiscal Year 2024 Profile Massachusetts Center for Health Information and Analysis	tier_1_official available	Boston Medical Center hospital profile; some system-level financial fields HFY2024 PDF p. 1	Utilization, staffed beds, payer mix, margins, discharges, and FTEs under CHIA definitions.	Does not cover the acquired hospitals in FY2025 or substitute for audited consolidated statements. URL: https://www.chiamass.gov/assets/docs/r/hospital-profiles/2024/bmc.pdf
SRC-008 - BMC capital expansion Determination of Need staff report Massachusetts Department of Public Health	tier_1_official available	BMC Health System applicant; BMC Corporation project FY2019-FY2022 historical utilization; project approval 2022 PDF pp. 1, 6, 9-10, 27, 32, 35-38	Project amount, beds/ORs, CHI obligation, historical access data, public comments, and approval conditions.	Does not prove current construction completion, current staffing adequacy, or procurement fairness. URL: https://www.mass.gov/doc/staff-report-boston-medical-center-hospitalclinic-substantial-capital-expenditure/download
SRC-009 - CMS Hospital Enrollments dataset Centers for Medicare & Medicaid Services	tier_1_official available	Enrolled hospital operators and practice locations Current dataset release July 27, 2026 CCN filters 220031, 220036, 220111, and 22S031	Current CMS-enrolled operator names, nonprofit type, NPIs, and satellite relationship.	Does not by itself resolve state corporate names, property ownership, or historical effective dates. URL: https://data.cms.gov/provider-characteristics/hospitals-and-other-facilities/hospital-enrollments
SRC-010 - CMS Hospital All Owners dataset Centers for Medicare & Medicaid Services	tier_1_official available	CMS enrollment ownership reporting universe Current dataset release July 27, 2026 CCN filters 220036 and 220111; organization-name filter BMC HEALTH SYSTEM INC	100% indirect BMCHS ownership and association date for acquired operators.	Self-direct-owner rows reflect dataset structure and should not be literalized without enrollment context. URL: https://data.cms.gov/provider-characteristics/hospitals-and-other-facilities/hospital-all-owners
SRC-011 - CMS Care Compare Hospital General Information Centers for Medicare & Medicaid Services	tier_1_official available	Hospital CCN quality-profile universe Data modified 2026-04-28; released 2026-05-13 CCN filters 220031, 220036, 220111	Star ratings and comparison measure counts; dataset ownership labels.	Star ratings are summary measures, not a finding of wrongdoing; ownership labels may lag enrollment changes. URL: https://data.cms.gov/provider-data/dataset/xubh-q36u

ID / source	Tier / access	Boundary / period / locator	What it proves	What it does not prove / link
SRC-012 - CMS Hospital Price Transparency Enforcement Activities and Outcomes Centers for Medicare & Medicaid Services	tier_1_official available	Hospital enforcement-case universe Through 2026-07-14 Exact BMC name/address search; cases 945 and 3384	Two warning-notice cases for the main hospital and recorded closure dates.	Closure notices do not certify perpetual compliance or establish a civil monetary penalty. URL: https://data.cms.gov/data-api/v1/dataset/6a3aa708-3c9d-411a-a1a4-e046d3ade7ef/data
SRC-013 - Current BMC Health System leadership and boards BMC Health System	tier_2_primary available	BMCHS, hospitals group, and named controlled entities Current as retrieved Health System Executive Leadership; Hospitals Group; Boards of Trustees	Current named executives and board members.	Does not establish undisclosed outside interests, compensation, or historical role dates unless expressly stated. URL: https://www.bmchealthsystem.org/about/leadership
SRC-014 - BMC Health System unveils new names for acquired hospitals BMC Health System	tier_2_primary available	BMC Health System and acquired hospital operations 2024-10-01 through 2025-05-01 Announcement body	Operations-assumption date and public-facing renaming.	Does not state final audited acquisition consideration or property title details. URL: https://www.bmc.org/news/boston-medical-center-health-system-unveils-new-names-good-samaritan-and-st-elizabeths-medical
SRC-015 - Steward Health Care transitions and signed agreements Commonwealth of Massachusetts	tier_1_official available	Massachusetts Steward hospital transition universe 2024 Steward transitions page and linked signed-agreements release	Government-described transition and agreements for hospitals leaving Steward.	Does not allocate every dollar of acquisition support or replace the executed agreements and audited accounting. URL: https://www.mass.gov/steward-health-care-transitions
SRC-016 - FY2015 340B audit results: Boston Medical Center Health Resources and Services Administration	tier_1_official available	BMC covered entity DSH220031 FY2015 audit; closure 2017-04-18 Boston Medical Center / DSH220031 row	Historical diversion finding, corrective action, repayment, and closure date.	Does not establish current noncompliance, current contract-pharmacy inventory, or current net 340B economics. URL: https://www.hrsa.gov/opa/program-integrity/audit-results/fy-15-audit-results
SRC-017 - Boston Medical Center 340B public final audit letter Health Resources and Services Administration	tier_1_official partial	BMC covered entity DSH220031 FY2015 audit Public final letter; web-indexed text; local direct download blocked by bot response	Historical eligibility/diversion details and corrective repayment language.	Does not prove current practices or quantify patient pass-through. URL: https://www.hrsa.gov/sites/default/files/hrsa/opa/programintegrity/auditresults/publicletters2015/bostonmedicalcenterpublicfinal9-2-16.pdf
SRC-018 - Senior Director, Supply Chain, Pharmacy job posting Boston Medical Center	tier_2_primary available	BMC pharmacy and supply-chain management description Current as retrieved Job description: 340B program ($175M); supply chain ($900M P&L)	BMC's own description of the scale assigned to the role.	Does not define $175M as profit, savings, spread, annual revenue, or patient benefit. URL: https://bmc.wd1.myworkdayjobs.com/en-US/BMC/job/Senior-Director--Supply-Chain--Pharmacy_47235
SRC-019 - Pricing and estimates BMC Health System	tier_2_primary available	Three BMC Health System hospitals Current as retrieved Hospital-specific machine-readable file links and estimate information	BMC publishes pricing resources for all three hospitals.	Does not validate completeness, schema conformance, negotiated-rate accuracy, or CMS compliance on the retrieval date. URL: https://www.bmchealthsystem.org/pricing-and-estimates
SRC-020 - Patient Financial Assistance Boston Medical Center	tier_2_primary available	Boston Medical Center financial-assistance program Current as retrieved Eligibility and billing sections	Stated assistance pathway, 300% FPL threshold, and amounts-generally-billed protection.	Does not show take-up, denial rates, average discounts, debt collection outcomes, or benefit by patient group. URL: https://www.bmc.org/patient-financial-assistance
SRC-021 - Public announcement concerning proposed Tellica imaging project Boston Medical Center	tier_2_primary available	Tellica Imaging-Massachusetts LLC joint venture 2025 proposed project Announcement body	Proposed CT/MRI project, joint-venture identity, Bedford location, and project cost.	Does not establish realized economics, referral patterns, or patient savings. URL: https://www.bmc.org/news/public-announcement-concerning-proposed-health-care-project-02142025
SRC-022 - Tellica Imaging Massachusetts DoN staff report Massachusetts Department of Public Health	tier_1_official available	Tellica Imaging-Massachusetts LLC 2023-2025 Ownership and project summary; approval conditions	51% Tellica / 49% BMCHS ownership, for-profit status, project cost, CHI amount, and approval.	Does not establish improper steering, distributions, conflicts, or actual utilization. URL: https://www.mass.gov/doc/staff-report-pdf-tellica-imaging-massachusetts-llc-don-required-equipment/download
SRC-023 - HPC Material Change Notice transactions Massachusetts Health Policy Commission	tier_1_official available	Massachusetts provider transaction notice universe 2024 BMC Health System and Tellica transaction row	Provider partnership/joint contracting notice and no-CMIR status.	No CMIR does not mean the transaction lacks all cost, competition, or referral effects. URL: https://masshpc.gov/moat/mcn-cmir/mcn-transactions

ID / source	Tier / access	Boundary / period / locator	What it proves	What it does not prove / link
SRC-024 - 1,400 BMC Brighton and South workers ratify contract 1199SEIU United Healthcare Workers East	tier_2_primary available	1199SEIU bargaining units at BMC Brighton and South 2026 Announcement body	Ratification, approximate workforce, three-year term, 6%-15% wage increases, maintained benefits, and separate main-campus bargaining status.	Union announcement does not independently verify every contract term or resolve separate MNA bargaining. URL: https://www.1199seiu.org/massachusetts/1400-healthcare-workers-bmc-brighton-and-south-ratify-new-union-contract-averting-strike
SRC-025 - BMC South nurses and professionals submit strike notice Massachusetts Nurses Association	tier_2_primary available	MNA bargaining units at BMC South 2026 Announcement body	Attributed union allegations, worker count, claimed reports/complaints, and strike notice.	Does not independently establish unsafe staffing, regulatory violations, or the merits of bargaining positions. URL: https://www.massnurses.org/2026/04/20/bmc-south-rns-and-healthcare-professionals-submit-official-notice-of-three-day-strike-from-april-30-may-3-as-talks-for-a-new-contract-stall-over-staffing-wages-and-dramatic-cuts-to-hea/
SRC-026 - BMC nurses picket amid contract disputes The Boston Globe	tier_3_reporting partial	BMC main and South labor disputes 2026 Article body and attributed BMC/MNA statements	Current public status and statements from both sides.	Paywall-limited secondary reporting is not a substitute for executed contracts, staffing records, or agency findings. URL: https://www.bostonglobe.com/2026/07/22/business/boston-medical-center-picket/
SRC-027 - Boston Medical Center agrees to pay $1.1 million to resolve billing allegations U.S. Attorney's Office, District of Massachusetts	tier_1_official available	BMC and two physician organizations settlement group Historical claims resolved in 2016 Settlement announcement	Payment amount, allegation categories, cooperation, and repayment/audit context.	Civil settlement does not itself establish admission, current conduct, or a systemwide pattern. URL: https://www.justice.gov/usao-ma/pr/boston-medical-center-agrees-pay-11-million-resolve-allegations-it-improperly-billed
SRC-028 - Boston Medical Center settles false and fraudulent Medicare claims case HHS Office of Inspector General	tier_1_official available	Boston Medical Center Corporation Historical claims resolved in 2017 Enforcement summary	$313,246 settlement and new-vs-established patient coding issue.	Does not establish current conduct or an adjudicated finding after trial. URL: https://oig.hhs.gov/fraud/enforcement/boston-medical-center-settles-false-and-fraudulent-medicare-claims-case/
SRC-029 - Medicare Geographic Classification Review Board Case 25C0179 Centers for Medicare & Medicaid Services	tier_1_official available	Boston Medical Center wage-index redesignation request FY2025 proceeding Decision page and linked decision	Administrative denial/review of redesignation request.	A denied reimbursement classification request is not misconduct or enforcement. URL: https://www.cms.gov/medicare/regulations-guidance/office-attorney-advisor/decisions/mgcrb-case-no-25c0179
SRC-030 - DMH licensed hospital list Massachusetts Department of Mental Health	tier_1_official available	Massachusetts psychiatric-bed licensing universe Current as listed BMC Brighton and BMC South rows	Licensed adult and geriatric psychiatric beds and expiration dates.	Does not show actual staffed beds, occupancy, or current compliance findings. URL: https://www.mass.gov/doc/dmh-licensed-hospital-list-1/download
SRC-031 - BMCHS comments on proposed HPC capacity regulation BMC Health System	tier_2_primary available	BMC Health System policy advocacy 2026 Letter to HPC signed by Melissa Shannon; proposed capacity-threshold discussion	Direct policy advocacy and the system's stated objections.	Does not prove improper influence, quid pro quo, or regulatory capture. URL: https://masshpc.gov/sites/default/files/2026-04/3.20.26%20-%20BMCHS%20Comments%20related%20to%20958%20CMR%207.00%20%281%29.pdf
SRC-032 - Federal lobbying disclosure search result for BMC Health System U.S. Senate Lobbying Disclosure Act database	tier_1_official partial	Federal lobbying disclosure universe Current filing located in 2026 search Filing print result; affiliate name visible; detail API access denied	A federal lobbying filing/result associated with BMC Health System was located.	Blocked details prevent reliable reporting of amount, lobbyist, client, and issue fields from this retrieval. URL: https://lda.senate.gov/filings/public/filing/f1bf31c2-ece1-4410-bae0-1e6f839fb903/print/
SRC-033 - Prior BMC deep-dive research bundle Healthcare Watch local research artifact	tier_4_discovery available	Prior research/artifact universe Historical through 2026-07-11 README and linked CSV/diagram artifacts	Research history, lead inventory, and earlier methodology.	Not a primary source and not proof of current facts; all material claims require underlying-source verification. Local artifact
SRC-034 - Supplemental Health Care ownership announcement and prior-source trail Supplemental Health Care / investor source trail	tier_4_discovery partial	SHC investor/contractor lead universe 2021 and FY2024 Prior contractor ledger and cited ownership announcement	Lead that Vistria Fund IV and Apollo Impact Mission owned SHC while BMC reported SHC contractor payments.	Does not mean either fund owns BMC; current SHC ownership was not independently refreshed in this run. Local artifact
SRC-035 - Boston Medical Center patient assistance profile and policy Boston Medical Center	tier_2_primary available	BMC patient financial assistance Current as retrieved Policy summary	Current public assistance eligibility and billing statements.	Does not quantify realized patient outcomes. URL: https://www.bmc.org/patient-financial-assistance

Appendix C. Method, validation, and publication gate

The investigation used the Universal Nonprofit Hospital Investigation Playbook. It began with a frozen entity/facility map, then built an official-first source matrix and converted material facts into claims, relationships, money flows, events, metrics, contradictions, gaps, and module decisions.

15	46	38	0
source-of-truth CSV ledgers	graph nodes	graph edges	validation errors

Validation control	Result
Unique IDs and foreign keys	PASS
Allowed enums and typed dates/amounts	PASS
Claim entity/source/locator/alternative/missing proof	PASS
Relationship endpoints and evidence labels	PASS
Duplicate transaction keys	PASS
Graph nodes, endpoints, and confidence	PASS
searched_not_found overclaim rule	PASS
Human publication approval	NONE - intentionally pending

Publication gate

Before any material claim is published, a human reviewer must verify the legal entity and period, source and exact locator, calculation/allegation label, counterevidence and innocent explanation, privacy treatment, missing proof, evidence refresh, and publication wording. The reviewer must also decide whether a right-of-reply process is required. No claim in this package has human approval.

Final assessment

This report is complete as an organized public-source investigation. It is not a finding of liability, misconduct, or patient harm. Its value is that it identifies what is documented, corrects misleading shortcuts, maps the money and control structures, and defines the precise records needed to test the remaining questions.

Boston Medical Center Master Dossier Addendum

Resident/fellow federal-funding analysis, research-question chronology, complete remaining ledgers, and file-by-file package manifest.

How this addendum fits the master PDF

Pages 1-47 of this master are the previously validated comprehensive investigation report. This addendum is appended without changing that report. It adds later research from this chat and indexes all local BMC artifacts. Facts, models, allegations, and missing proof remain separate.

Research questions captured in this chat

1. Build a reusable nonprofit-hospital investigation playbook from the MGB/Mass General research history.

2. Create a Boston Medical Center report/PDF that identifies unusual patterns, red flags, transparency gaps, and issues worth investigating without asserting wrongdoing.

3. Identify top-paid executives, CEO history, the current governing boards, and trustee business/directorship screens.

4. Trace payments involving trustees, interested persons, related organizations, contractor relationships, and missing conflict/recusal evidence.

5. Explain BMC financial health, assets, liabilities, net assets, cash, reserves, investments, debt, and spendability in plain language.

6. Investigate capital projects, the Steward hospital acquisition, BMC South/BMC Brighton, state support, property terms, and who received purchase consideration.

7. Investigate nursing, agency staffing, resident/fellow counts and pay, payer mix, and realistic recurring versus one-time ways to fund raises.

8. Test the reported federal payment per resident, calculate Medicare GME/IME, identify other federal training support, and compare BMC with MGB and other hospitals.

Medicare and federal resident/fellow funding

The direct Medicare graduate-medical-education payment reported for BMC in FY2025 was $22,755,735. Medicare-supported weighted FTEs were 415.67. The formula-consistent direct payment ratio is $54,744.71 per supported FTE.

Calculation	Amount
Primary-care weighted FTEs	159.04 x $148,472.07 = $23,612,998
Other weighted FTEs	232.81 x $140,755.87 = $32,769,374
Section 422 positions	23.82 x $150,270.44 = $3,579,442
Approved DGME cost before Medicare share	$59,961,814
Final Medicare DGME payment after patient-load formula and MA reduction	$22,755,735
Direct Medicare payment per 415.67 supported FTEs	$54,744.71

What the other federal ratios mean

Measure	Amount / ratio	Do not misread it as
Total Medicare teaching support: DGME + IME	$88,660,825; $118,214 divided by 750 public trainees	A payment or salary for each person
Identified HRSA training awards	$2,054,115; targeted programs only	Support for every resident
Direct DGME + identified HRSA awards	$24,809,850; $33,080 divided by 750	A universal per-resident rate
Broader Medicare teaching + HRSA	$90,714,940; $120,953 divided by 750	A payroll obligation
All identifiable Medicare teaching plus federal-award expenditures	$162,118,297; $216,158 divided by 750	Resident funding; it includes research and other programs

No reviewed official source states that BMC receives a fixed $94,000 federal payment for every resident. The $94,000 claim remains unverified without its original source.

Sources: CMS FY2025 hospital cost-report files; CMS Worksheet E-4 instructions; BMC FY2025 Single Audit; BMC public GME description; CMS DGME/IME explanatory pages; Congressional Research Service Medicare GME overview.

Additional structured ledgers

The base report already reproduces the complete claim, money-flow, relationship, timeline, entity, source, and gap registers. The tables below reproduce the remaining ledger categories so the master PDF has a readable inventory of all structured records.

people-and-roles.csv - 16 records

ID	Person / role	Entity	Compensation / notes
PER-BELL	Alastair Bell, MD, MBA	ENT-BMCHS	1949276; Compensation is reported by BMC Corporation's FY2024 return and may include deferred/nontaxable components.
PER-HOLLENBERG	Anthony Hollenberg, MD	ENT-BMC-CORP	—; Current role verified on organization leadership page.
PER-GINMAN	Ellen Ginman, MPH	ENT-WELLSENSE	—; Current leadership page.
PER-AGRAWAL	Ankur Agrawal, MBA	ENT-BMCHS	—; Current leadership page.
PER-BIGGIO	Robert Biggio	ENT-BMCHS	—; Current leadership page.
PER-MURPHY	Romey Murphy, JD	ENT-BMCHS	—; Current leadership page.
PER-SANDERS	Jason Sanders, MD, MBA	ENT-BMCHS	—; Current leadership page.
PER-TWITCHELL	David Twitchell, PharmD, MBA	ENT-BMCHS	—; Current leadership page.
PER-CARIGNAN	Sarah Carignan Arbelaez, MBA	ENT-BMC-SOUTH	—; Current hospitals-group leadership page.
PER-SMITH	Paul Smith, MS	ENT-BMC-BRIGHTON	—; Current hospitals-group leadership page.
PER-AMENT	David Ament	ENT-BMCHS	—; Current system board list.
PER-MARKS	Richard Marks	ENT-BMCHS	—; Schedule L relationship disclosure must not be described as misconduct.
PER-LEAVER	Hannah Leaver	ENT-BMC-CORP	308172; Filing identifies Richard Marks as her father and says employment preceded his board service.
PER-CREEVY	William Creevy, MD	ENT-FACULTY	—; Also listed on system board.
PER-SHANNON	Melissa Shannon	ENT-BMCHS	—; Signed March 20, 2026 HPC policy comment.
PER-GADEN	Nancy Gaden, DNP, RN, FAAN	ENT-BMC-CORP	—; Current BMC leadership page states oversight of more than 1,700 nurses.

metrics.csv - 38 records

ID	Metric	Value / period	Entity / limitation
MET-001	Total assets	5036171000 (USD, 2025-09-30)	Includes restricted and consolidated affiliate assets.
MET-002	Total liabilities	2800642000 (USD, 2025-09-30)	Consolidated figure.
MET-003	Total net assets	2235529000 (USD, 2025-09-30)	Not equal to unrestricted cash.
MET-004	Cash and cash equivalents	469000000 (USD, 2025-09-30)	Does not include every liquid investment or restriction.
MET-005	Long-term debt	782842000 (USD, 2025-09-30)	Review covenants and current portions separately.
MET-006	Operating revenue	8830274000 (USD, 2025-09-30)	Includes health-plan capitation and consolidated eliminations.

ID	Metric	Value / period	Entity / limitation
MET-007	Operating loss	-239551000 (USD, 2025-09-30)	Acquisition-year and system-wide figure.
MET-008	Operating margin	-0.0271 (ratio, 2025-09-30)	Rounded; not an audited stated percentage.
MET-009	Net patient service revenue	2190324000 (USD, 2025-09-30)	Not same as consolidated operating revenue.
MET-010	Capitation revenue	5765791000 (USD, 2025-09-30)	Primarily health-plan activity; do not label hospital revenue.
MET-011	Operating cash flow	-404981000 (USD, 2025-09-30)	One-year cash flow affected by acquisition/integration.
MET-012	Community hospitals operating loss	-128625000 (USD, 2025-09-30)	Cannot allocate to South versus Brighton.
MET-013	BMC component operating loss	-30748000 (USD, 2025-09-30)	Audit component schedule, not tax-return universe.
MET-014	WellSense net deficit	-7049000 (USD, 2025-09-30)	Requires insurance-statement context.
MET-015	Clearway revenue	31556000 (USD, 2025-09-30)	Taxable affiliate only.
MET-016	Clearway net deficit	-837000 (USD, 2025-09-30)	Does not establish valuation.
MET-017	Free care at cost	163512000 (USD, 2025-09-30)	Definition differs from Schedule H community benefit.
MET-018	Net financial assistance at cost	123671992 (USD, 2024-12-31)	Not total community benefit or patient discount face value.
MET-019	Net Medicaid shortfall	88761693 (USD, 2024-12-31)	Accounting cost-to-revenue shortfall, not direct patient discount.
MET-020	Total net community benefit	302183400 (USD, 2024-12-31)	Includes Medicaid shortfall, education, research, and other categories.
MET-021	Community benefit share of expenses	0.1144 (ratio, 2024-12-31)	Not comparable without consistent Schedule H methods.
MET-022	Total executive compensation - Alastair Bell	1949276 (USD, 2024-12-31)	Includes deferred and nontaxable components.
MET-023	SHC temporary staffing contractor payment	69578940 (USD, 2024-12-31)	No hours/rates/markup denominator.
MET-024	Staffed beds	539 (beds, 2024-09-30)	Not licensed beds or system-wide beds.
MET-025	Occupancy	0.916 (ratio, 2024-09-30)	Pre-acquisition and definition-specific.
MET-026	Public payer mix	0.779 (ratio, 2024-09-30)	Profile notes high-public-payer threshold based on prior-year mix.
MET-027	FTEs	9861 (FTE, 2024-09-30)	Not headcount or current staffing.
MET-028	Inpatient discharges	27681 (discharges, 2024-09-30)	Pre-acquisition hospital profile.
MET-029	Overall CMS star rating	3 (stars, 2026-04-28)	Summary measure with lagged periods.
MET-030	Overall CMS star rating	3 (stars, 2026-04-28)	Some measure periods may predate BMC operation.
MET-031	Overall CMS star rating	2 (stars, 2026-04-28)	Some measure periods may predate BMC operation.
MET-032	DoN expansion project value	121239760 (USD, 2022-12-14)	Final project cost/completion unverified.
MET-033	DoN CHI obligation	6061988 (USD, 2022-12-14)	Payment/completion status unverified.
MET-034	BMCHS equity share	0.49 (ratio, 2026-08-01)	Economic rights may differ from headline equity percentage.
MET-035	Proposed project value	5849992 (USD, 2025-12-31)	Actual spending and opening date unverified.
MET-036	Historical ED left without being seen	0.12 (ratio, 2022-07-31)	Historical, applicant-submitted, not current.

ID	Metric	Value / period	Entity / limitation
MET-037	Private investment funds fair value	674704000 (USD, 2025-09-30)	Includes investment vehicles; not a flow or realized profit.
MET-038	Private debt and equity fair value	80785000 (USD, 2025-09-30)	Portfolio-company names and exits not disclosed in reviewed note.

contradictions.csv - 9 records

ID	Issue	Possible explanation	Status
CON-001	Acquired-hospital ownership classification	Care Compare likely lags October 2024 ownership transition or uses a separate pipeline.	resolved_with_caveat
CON-002	BMC bed counts	Licensed, staffed, available, facility, and reporting-period definitions differ.	resolved_with_caveat
CON-003	Tax-return versus consolidated revenue	Different entity, period, health-plan inclusion, and consolidation universe.	resolved
CON-004	Community benefit versus charity care	Total includes Medicaid shortfall, education, research, and other benefits.	resolved
CON-005	Free care measures across reports	Different period, entity, gross/net, and reporting definitions.	unresolved_but_explained
CON-006	WellSense $100M intercompany transaction	Different dates, legal balances, elimination entries, or imprecise summary language.	unresolved
CON-007	Financial condition shorthand	Liquidity, solvency, restrictions, and operations are distinct dimensions.	resolved_with_caveat
CON-008	PE exposure versus ownership	A PE-backed contractor relationship is not PE ownership of BMC.	resolved
CON-009	Acquisition headline value versus audited value	Headline, state support, real property, and final purchase accounting can differ.	resolved_with_audited_value

search-log.csv - 32 records

ID	Repository / query	Result	Next step
SEA-001	BMC FY2025 audit	Mapped parent, hospitals, plan, physician groups, ACO entities, captives, Clearway, and acquisition	Use state corporate registry for charter-level verification if publication requires it
SEA-002	CMS Hospital Enrollments	Current operators, nonprofit type, NPIs, and psych satellite found	Recheck on publication date
SEA-003	CMS Hospital All Owners	100% indirect BMCHS ownership and 2024-10-01 association date located	Human-review unusual self-owner dataset rows
SEA-004	IRS Form 990	Financial, community-benefit, contractor, compensation, and related-person data found	Add BMCHS/other-entity returns where available
SEA-005	Massachusetts Form PC portal	Search documented; IRS and audited statements used instead	Obtain Form PC and attachments from AGO portal or records request
SEA-006	CHIA hospital profiles	Payer mix, FTEs, beds, occupancy, margins, and discharges extracted	Use annual performance dashboard for multi-year system comparison
SEA-007	Massachusetts DoN	Project, CHI, access metrics, and approval conditions extracted	Obtain current construction closeout and procurement records
SEA-008	BMC FY2025 audit	South real property included; Brighton property not conveyed	Obtain deed and full EOHHS operating agreement
SEA-009	HRSA 340B audit results	Historical diversion finding and repayment located	Do not generalize to current compliance
SEA-010	HRSA OPAIS	Current contract-pharmacy universe not publicly extracted in this run	Download/retain current covered-entity and contract-pharmacy records
SEA-011	BMC careers	Scale language found; definition absent	Request accounting definition and net economics

ID	Repository / query	Result	Next step
SEA-012	CMS Care Compare	Star ratings and measure comparison counts extracted	Review measure-level datasets before any quality conclusion
SEA-013	Massachusetts DMH license list	Psychiatric bed counts and expiration dates found	Obtain DPH acute-care license and inspection histories
SEA-014	1199SEIU and MNA	1199 agreement and MNA allegations/dispute found	Executed agreements and staffing data remain outstanding
SEA-015	Reputable reporting	Current bargaining statements from both sides found	Monitor for executed agreements or agency findings
SEA-016	DOJ and HHS OIG enforcement	Two historical settlements found	Search PACER and state court dockets separately for litigation inventory
SEA-017	DOJ and HHS OIG enforcement	No responsive newer DOJ/OIG settlement in this corpus	Do not publish as no newer enforcement without corpus qualification
SEA-018	CMS MGCRB	Reimbursement redesignation decision located	Do not label administrative reimbursement dispute as misconduct
SEA-019	BMC FY2025 audit	Plan-provider and ACO flows mapped	Patient-level referral and reimbursement incentives remain unavailable
SEA-020	Massachusetts DoN and HPC	49% BMCHS joint venture and no-CMIR notice found	Obtain operating agreement and actual economics
SEA-021	Prior local BMC contractor research	PE-backed vendor exposure lead retained with partial status	Refresh with official owner/investor source before publication
SEA-022	IRS Form 990 contractors	Five contractors and 251-over-$100k count extracted	Obtain vendor master and procurement records for comprehensive review
SEA-023	IRS Schedule L	One disclosed employment relationship found	No inference about undisclosed relationships
SEA-024	Massachusetts HPC	Direct policy advocacy found	Not evidence of improper influence
SEA-025	U.S. Senate LDA	Affiliate association visible but amount/issues unavailable	Retrieve certified filing detail before reporting amount or issues
SEA-026	OCPF and FEC	Campaign-finance network remains untested	Activate only with time-bounded named lead and identity resolution
SEA-027	CMS price transparency enforcement	Two BMC main warnings closed; no responsive MA acquired-hospital rows located	Closure is not perpetual compliance; negative result is corpus-limited
SEA-028	BMC pricing page	Pricing resources located	Validate current file contents separately
SEA-029	BMC financial assistance page	Public eligibility and billing protections documented	Obtain application outcomes and patient-level aggregate metrics
SEA-030	Sensitive archive/network screening	No default allegation screening performed	Activate only on a specific document, person, event, and verification basis
SEA-031	Patient/community tips	No private allegations reviewed	Maintain separate confidential intake if a tip is later provided
SEA-032	BMC leadership pages	Current leadership and boards mapped	Role start dates remain incomplete where not stated

module-completion.csv - 14 records

Module	Status	Reason / notes
M00	complete_with_findings	Research protocol completed with open evidence gaps; no wrongdoing score.

Module	Status	Reason / notes
M01	in_progress	Limited module; no improper-influence conclusion.
M02	complete_with_findings	Procurement fairness not publicly determinable.
M03	complete_with_findings	Deeds, agreement, and closeout remain open.
M04	complete_with_findings	Net economics remain not publicly determinable.
M05	complete_with_findings	Allegations not converted to findings.
M06	complete_with_findings	Patient-level effects remain open.
M07	complete_with_findings	Vendor PE exposure kept separate from hospital ownership.
M08	complete_with_findings	Patient-level realized benefit remains open.
M09	complete_with_findings	Real-world dispute may remain unresolved after research protocol completion.
M10	in_progress	Docket-complete litigation inventory not run.
M11	not_applicable	Never a default allegation screen.
M12	complete_with_findings	Disclosure is not misconduct; safeguards remain open.
M13	not_applicable	Private tips must remain separate from publishable evidence.

publication-review.csv - 45 records

Claim	Status	Controls / notes
CLM-001	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-002	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-003	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-004	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-005	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-006	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-007	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-008	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-009	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-010	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-011	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-012	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-013	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-014	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-015	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-016	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-017	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.

Claim	Status	Controls / notes
CLM-018	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-019	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-020	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-021	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-022	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-023	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-024	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-025	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-026	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-027	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-028	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-029	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-030	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-031	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-032	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-033	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-034	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-035	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-036	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-037	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-038	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-039	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-040	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-041	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-042	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-043	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.
CLM-044	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.

Claim	Status	Controls / notes
CLM-045	needs_human_review	Machine review completed; publication requires independent human review and evidence refresh where noted.

facility-crosswalk.csv - 5 records

Facility	Operator / identifiers	Boundary note
Boston Medical Center	ENT-BMC-CORP	Academic medical center; identifiers current in CMS enrollment.
BMC Crosstown outpatient satellite	ENT-BMC-CORP	Schedule H satellite example; full 31-satellite list remains available in filing.
Boston Medical Center - South	ENT-BMC-SOUTH	Former Good Samaritan Medical Center.
Boston Medical Center - Brighton	ENT-BMC-BRIGHTON	Former St. Elizabeth's Medical Center; real property operated under EOHHS agreement.
BMC Brockton Behavioral Health Center	ENT-BMC-CORP	CMS-enrolled inpatient psychiatric satellite of main CCN.

investigation-manifest.csv - 1 records

Investigation	Scope	Status / notes
INV-BMC-001	How is BMC Health System structured, financed, governed, and held accountable, and which documented transactions or patterns merit deeper review?	Public-source-only investigation. No outreach, records request, message, reaction, publication, or allegation screen was performed.

Complete artifact manifest

This manifest lists the local BMC materials found during compilation. Source PDFs are retained as source documents; generated tables and dashboards are retained as reproducible analysis artifacts. Derived Graphify cache files and visual-QA PNGs are included because the request was for every file, but they are not independent evidence. The master Markdown and this master PDF are intentionally not self-hashed inside their own manifest because doing so would make the manifest change with every build.

Category	Path	Bytes	SHA-256 prefix
Core case package	research/boston-medical-center-investigation/EVIDENCE_INDEX.md	15,702	208db1ea99c80dbe
Core case package	research/boston-medical-center-investigation/FINDINGS_REPORT.md	3,509	1f5b660b020d5db3
Core case package	research/boston-medical-center-investigation/METHOD_INDEX.md	1,023	e46a0e86f0198065
Core case package	research/boston-medical-center-investigation/PLAIN_LANGUAGE_SYNTHESIS.md	2,845	66471393b2cc541c
Core case package	research/boston-medical-center-investigation/README.md	1,172	889a374e7ffe59cd
Core case package	research/boston-medical-center-investigation/RECORDS_REQUEST_DRAFTS.md	11,613	0b8ad04069174619
Core case package	research/boston-medical-center-investigation/data/claims.csv	29,705	393c00de1aa410e9
Core case package	research/boston-medical-center-investigation/data/contradictions.csv	3,804	3991cdf2bee5d60d
Core case package	research/boston-medical-center-investigation/data/entities-and-aliases.csv	8,102	1d9e9136bc956481
Core case package	research/boston-medical-center-investigation/data/facility-crosswalk.csv	1,492	392131c00fa568e0
Core case package	research/boston-medical-center-investigation/data/investigation-manifest.csv	999	dfec2f28dea52f8e
Core case package	research/boston-medical-center-investigation/data/metrics.csv	9,749	3e183a0a8ee4ee33
Core case package	research/boston-medical-center-investigation/data/module-completion.csv	3,748	9060206fee9ed940
Core case package	research/boston-medical-center-investigation/data/money-flows.csv	6,810	b44b4f5b165406ef
Core case package	research/boston-medical-center-investigation/data/people-and-roles.csv	2,822	d2514183dbec96e6
Core case package	research/boston-medical-center-investigation/data/publication-review.csv	11,349	da8266c050a2b9e2
Core case package	research/boston-medical-center-investigation/data/records-requests-and-gaps.csv	5,828	8b1d32803044094d
Core case package	research/boston-medical-center-investigation/data/relationships.csv	4,741	bdbf83b15f3e7646
Core case package	research/boston-medical-center-investigation/data/search-log.csv	10,912	b321a1f0aea36851
Core case package	research/boston-medical-center-investigation/data/sources.csv	19,912	af471fcd03395ff8
Core case package	research/boston-medical-center-investigation/data/timeline.csv	4,395	cbc4f82d2b482214
Core case package	research/boston-medical-center-investigation/documents/bmc-corporation-fy2024-form990.html	31,003	acc7042ec8803eab
Core case package	research/boston-medical-center-investigation/documents/bmc-corporation-fy2024-form990.xml	320	7358a91bf503671a
Core case package	research/boston-medical-center-investigation/documents/bmc-corporation-fy2025-single-audit.pdf	1,396,654	c11d58a592d228fc
Core case package	research/boston-medical-center-investigation/documents/bmc-don-capital-expansion-staff-report.pdf	598,597	96319d51cb459a76
Core case package	research/boston-medical-center-investigation/documents/bmc-hrsa-340b-audit-letter-2016.pdf	527	b78e027472a96564
Core case package	research/boston-medical-center-investigation/documents/bmchs-fy2024-audited-financials.pdf	1,482,112	0b5bb5d3d7d7dc5c
Core case package	research/boston-medical-center-investigation/documents/bmchs-hpc-comments-2026-03-20.pdf	5,763	6ce2bfff32f4a4db
Core case package	research/boston-medical-center-investigation/documents/chia-bmc-fy2024-profile.pdf	251,138	3f50b757832c4c96
Core case package	research/boston-medical-center-investigation/graph/bmc-investigation-graph.json	27,073	4583611973cd95e2

Category	Path	Bytes	SHA-256 prefix
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_analysis.json	11,709	72b02ba45f2c8ec1
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_ast.json	42,782	032612c5646f4981
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_chunk_01.json	21,824	2d6511586bf17e72
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_detect.json	2,742	608f317b78cefb43
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_extract.json	70,463	f217d3fb1b883796
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_labels.json	355	fb3fdc52dcc10d8b
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_python	61	4ee46f25e3a75fd8
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_root	88	107a77b866f7e4ad
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_semantic.json	27,760	a403c14b1fa7d53c
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_semantic_new.json	27,760	a403c14b1fa7d53c
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/.graphify_uncached.txt	2,291	f8d20ae4865bf668
Core case package	research/boston-medical-center-investigation/graphify-out/.vocab.txt	1,609	1048575c4fdb3ed8
Core case package	research/boston-medical-center-investigation/graphify-out/GRAPH_REPORT.md	7,532	6ce9aa8f5c1c8dab
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/ast/d3a67514a64b2fee45e437b79aa100e5c15b57b7d9ead014749b7f32e2866881.json	6,351	e9c76d22d2b1e47a
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/01f673795423891ace05388ca98bc4f3526b702f72c9eced04ba5ec430b94ed9.json	368	7fe6ede83441d0c2
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/0b1b775c491b372c5915d6daa76ea6a6ac85dff2760c1937443a63bd7edde99f.json	3,284	847cee024c660cb0
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/0ce917ee0d2dabbd07d691d7bf73473bdc137479ade3ccd75ea1ee760bc02337.json	674	51ad880d616d1a93
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/345577ff684ae827abab53d8a4d33dfed87575b83f711f89425b433edc9e6288.json	1,379	01bf2839524b6997
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/34fc3864653539eb6b7a2c1ae52d39650019c1ce25e48347a3ebabffe117e07c.json	650	f120623dbbebbe68
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/5a2e300040f6ce18e42d102f860c55e32222a6d2f6d903b2c0aed99a2d5b9d8a.json	7,842	a9fa1a6483cc051a
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/62e5b261e13b664bb3e77d5c62936fb75954e3b33596628fa507aaa8475b31ec.json	645	74e9353ee95f16c0
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/71345e82095f99c1b254fb90442072327804e2666025c65ae8dc9c98ba8761b4.json	612	5a8a9c22b7d1d8bb
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/8507762df11583f845830c8beedb0a0803a9e19b8d996b4c483b1825af9f8d96.json	798	f9fb6dbd062481c1
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/89ef9d6fb3907c27534bd93b742e7429f918f074be6447b4c78d6ef602e8c729.json	1,171	1703ea96e6f6cf0d
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/a29143d49c15521e4e2a83cd9660e1ebbd1f0bf16c883031dd0d2b8c7b06bd6b.json	926	3dc0f180da268911
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/e6c8207d2f35a2f533daad16e0a0608383fb3d956539f0d0b29461683d89ecce.json	365	75e38d558ce74f7b
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/semantic/f5fe0e2026f230b514ddc2d5cc0e22fc9ce16a6524ca0974f0f614a13467e5c3.json	4,491	41cce00724f4529a
Core case package - derived cache	research/boston-medical-center-investigation/graphify-out/cache/stat-index.json	4,607	fea5056b42e85ecf

Category	Path	Bytes	SHA-256 prefix
Core case package	research/boston-medical-center-investigation/graphify-out/cost.json	205	2910fa88db29e3fa
Core case package	research/boston-medical-center-investigation/graphify-out/graph.html	94,903	7f07df5793aac884
Core case package	research/boston-medical-center-investigation/graphify-out/graph.json	79,920	98eeefb89e2b7435
Core case package	research/boston-medical-center-investigation/graphify-out/manifest.json	5,196	b020b2a9b4141b1e
Core case package	research/boston-medical-center-investigation/graphify-out/memory/query_20260801_083214_please_implement_this_plan__bmc_direct_answers_inv.md	1,676	91ffa84deb7c0398
Core case package	research/boston-medical-center-investigation/scripts/build_case_data.mjs	135,809	c80de16903a38736
Core case package	research/boston-medical-center-investigation/scripts/build_master_dossier.py	27,654	17fd8aa17e2eee5f
Core case package	research/boston-medical-center-investigation/scripts/build_pdf_report.py	61,451	1605a0e96649eefe
Core case package	research/boston-medical-center-investigation/scripts/build_workbook.mjs	22,366	ab4b4e8ec27b35d1
Core case package	research/boston-medical-center-investigation/scripts/validate_case.mjs	7,569	5ace376dfa4bfb8b
Core case package	research/boston-medical-center-investigation/validation/acceptance-report.md	2,815	7e33e4f23c820ca0
Core case package	research/boston-medical-center-investigation/validation/pdf-report-validation.md	2,295	29e5b1569c5f0017
Core case package	research/boston-medical-center-investigation/validation/validation-report.md	846	885e70028f2ce676
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/boston-medical-center-investigation.xlsx	90,676	659250cabe4c9790
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/boston-medical-center-investigation.xlsx.inspect.ndjson	3,669,722	27b6d0e7377a5d40
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/preview-manifest.json	2,977	5fd1f1a7d774d282
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/claims.png	820,000	b1a5e8f56a8348db
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/codebook.png	43,651	6d3b6cd5f7be0d55
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/contradictions.png	124,579	21fe74e2b863fc8f
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/dashboard.png	191,772	e4ba70ab117057e7
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/entities.png	272,614	780e2d430cbef563
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/facility-crosswalk.png	57,467	29cee71d940f4e83
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/gaps-and-requests.png	185,601	011940563a273622
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/investigation-setup.png	36,247	4fbd3dc5489813ac
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/method-index.png	85,040	0ed39fb5e8b19c28
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/metrics.png	316,564	2d1e73d4aee3c4b0
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/module-completion.png	125,812	49419f60aef8c5a1
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/money-flows.png	240,704	f67aa4b3d144aafa
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/people-and-roles.png	108,912	cfbcbbf64fb7850c
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/publication-review.png	386,197	2a910679ffa52467
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/relationships.png	164,757	7f70605e79d82ed9
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/search-log.png	336,021	07f5a34f7e5048f6

Category	Path	Bytes	SHA-256 prefix
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/sources.png	601,468	391edfb1d28bc38e
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/previews/timeline.png	156,014	f86e54d16b36a960
Workbook and rendered workbook previews	outputs/boston-medical-center-investigation/workbook-inspect.ndjson	4,852	447747ccbc63d91c
Existing and master report PDFs	output/pdf/boston-medical-center-comprehensive-investigation-report.pdf	228,368	6d1f61a560965d43

Use and publication boundary

The master package is a local research compilation. No records request, contact, publication, allegation, or external action was made by creating it. Current facts must be refreshed and human review completed before any public use.

The matching Markdown dossier contains the verbatim contents of all source Markdown and CSV ledgers, plus the same artifact manifest. It is the searchable, complete text companion to this PDF.