Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

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

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

A For the 2020 calendar year, or tax year beginning and ending

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

C Name of organization: BROOKS-TLC HOSPITAL SYSTEM

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 529 CENTRAL AVE. Room/suite

City or town, state or province, country, and ZIP or foreign postal code: DUNKIRK, NY 14048

D Employer identification number: 16-0743301

E Telephone number: (716) 366-1111

G Gross receipts $ 53,462,246.

F Name and address of principal officer: MARY E. LAROWE
SAME AS C ABOVE

H(a) Is this a group return for subordinates? ☐ Yes ☒ No

H(b) Are all subordinates included? ☐ Yes ☐ No
If "No," attach a list. See instructions

H(c) Group exemption number ▶

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

J Website: ▶ WWW.BROOKSHOSPITAL.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation: 1898 **M** State of legal domicile: NY

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities: AN ACUTE CARE HOSPITAL SERVING PRIMARILY RESIDENTS OF NORTHWEST CHAUTAUQUA AND SOUTHERN ERIE

2 Check this box ▶ ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	9
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	8
5	Total number of individuals employed in calendar year 2020 (Part V, line 2a)	5	612
6	Total number of volunteers (estimate if necessary)	6	18
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	-1,402,661.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	523,051.	10,756,717.
	9	Program service revenue (Part VIII, line 2g)	46,478,694.	31,421,400.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	77,428.	381,106.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	15,395,805.	10,903,023.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	62,474,978.	53,462,246.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0.	0.
	14	Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	34,097,160.	28,056,073.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)	0.	0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	40,940,504.	21,850,147.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	75,037,664.	49,906,220.
	19	Revenue less expenses. Subtract line 18 from line 12	-12,562,686.	3,556,026.

Net Assets or Fund Balances			Beginning of Current Year	End of Year
	20	Total assets (Part X, line 16)	36,036,038.	43,332,954.
	21	Total liabilities (Part X, line 26)	27,675,090.	32,988,905.
	22	Net assets or fund balances. Subtract line 21 from line 20	8,360,948.	10,344,049.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

MARY E. LAROWE, CHIEF EXECUTIVE OFFICER
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
JILL M. JOHNSON, CPA	JILL M. JOHNSON, CPA	11/10/21		P01701478

Firm's name ▶ LUMSDEN & MCCORMICK, LLP — Firm's EIN ▶ 16-0765486

Firm's address ▶ 369 FRANKLIN STREET
BUFFALO, NY 14202 — Phone no. (716)856-3300

May the IRS discuss this return with the preparer shown above? See instructions ☒ Yes ☐ No

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission:

SEE SCHEDULE O FOR FULL MISSION STATEMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 40,998,348. including grants of $) (Revenue $ 41,725,337.)

NURSING SERVICES - PROVISION OF DAILY CARE INCLUDING INPATIENT AND OUTPATIENT SERVICES WITHIN THE SYSTEM. OTHER PROFESSIONAL SERVICES - ANCILLARY SERVICES PROVIDED WITHIN THE FACILITY INCLUDING LABORATORY, RADIOLOGY, INHALATION THERAPY, ETC.

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

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

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses ▶ 40,998,348.

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors*?	2	X	
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a	X	
b	Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e	X	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a		X
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b	X	
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I*	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a	X	
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	X	
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV Checklist of Required Schedules *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	46			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c	X	

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

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 612			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b	X	
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a	X	
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b	X	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country ▶				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		X
	If "Yes," complete Form 4720, Schedule O.				

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶NY

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [ ] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶

MARY LAROWE - (716) 363-7207

529 CENTRAL AVENUE, DUNKIRK, NY 14048

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

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

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

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

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

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) CHRISTOPHER LANSKI CHAIRMAN	2.00 1.00	X		X				0.	0.	0.
(2) JAMES WILD, MD CHAIRMAN ELECT	2.00 1.00	X		X				60,000.	0.	0.
(3) LOUIS DIPALMA TREASURER	2.00 1.00	X		X				0.	0.	0.
(4) NATHAN ALDRICH MEMBER	2.00 1.00	X						0.	0.	0.
(5) DANA ANDERSON, MD MEMBER	2.00 1.00	X						0.	0.	0.
(6) MARK BURR MEMBER	2.00 1.00	X						0.	0.	0.
(7) TIMOTHY COOPER MEMBER	2.00 1.00	X						0.	0.	0.
(8) CHRISTINA JIMERSON MEMBER	2.00 1.00	X						0.	0.	0.
(9) KEVIN KEARNS, PHD MEMBER	2.00 1.00	X						0.	0.	0.
(10) ANDREW LANDIS, MD MEMBER (EX-OFFICIO)	2.00 1.00	X						0.	0.	0.
(11) MARY LAROWE PRESIDENT/CEO	40.00 1.00	X		X				0.	0.	0.
(12) KENNETH MORRIS CHIEF OPERATING OFFICER	40.00 1.00			X				234,787.	0.	26,241.
(13) JODI WITHERELL CHIEF NURSING OFFICER	40.00 1.00			X				205,952.	0.	18,583.
(14) WENDY LUCE VP BEHAVORIAL HEALTH	40.00 1.00			X				143,127.	0.	0.
(15) NAJMUL KHAN PHYSICIAN	40.00					X		295,870.	0.	11,577.
(16) PAUL DESANTIS DIRECTOR OF FINANCE	40.00					X		133,677.	0.	14,813.
(17) KENNETH LONG REGISTERED NURSE	40.00					X		131,043.	0.	13,121.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(18) DAVID HALLASEY-ROBERTS PHYSICIAN	40.00					X		127,797.	0.	12,316.
(19) CYNTHIA DEGOLIER REGISTERED NURSE	40.00					X		122,821.	0.	15,517.
1b Subtotal							▶	1,455,074.	0.	112,168.
c Total from continuation sheets to Part VII, Section A							▶	0.	0.	0.
d Total (add lines 1b and 1c)							▶	1,455,074.	0.	112,168.

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization ▶ 13

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
INDEPENDENT HEALTH, DEPARTMENT 264, PO BOX 8000, BUFFALO, NY 14267	HEALTH INSURANCE	2,290,276.
PREMIER ANESTHESIA, 2655 NORTHWINDS PARKWAY, ALPHARETTA, GA 30009	ANESTHESIA SERVICE PROVIDERS	1,968,254.
FAMILY HEALTH MEDICAL SERVICES, PLLC, 31 SHERMAN STREET, SUITE 2200, JAMESTOWN, NY	HOSPITALISTS	1,297,996.
TRUSTED NURSE STAFFING, LLC BUFFALO STATION, BUFFALO, NY 14240	CONTRACT LABOR	1,170,255.
MEDICAL SOLUTIONS, LLC, 1010 NORTH 102ND STREET, SUITE 300, OMAHA, NE 68114	EMPLOYEE STAFFING AGENCY	1,079,788.

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization ▶ 60

Part VIII **Statement of Revenue**

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

					(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e	10,681,795.				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	74,922.				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a-1f			10,756,717.			
Program Service Revenue				Business Code				
	2 a	PATIENT SERVICE REVENUE		621990	31,421,400.	31,421,400.		
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a-2f			31,421,400.			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)			169,981.			169,981.
	4	Income from investment of tax-exempt bond proceeds						
	5	Royalties						
				(i) Real / (ii) Personal				
	6 a	Gross rents	6a	(i) 4,000.				
	b	Less: rental expenses	6b	(i) 0.				
	c	Rental income or (loss)	6c	(i) 4,000.				
	d	Net rental income or (loss)			4,000.			4,000.
				(i) Securities / (ii) Other				
	7 a	Gross amount from sales of assets other than inventory	7a	(ii) 211,125.				
	b	Less: cost or other basis and sales expenses	7b	(ii) 0.				
	c	Gain or (loss)	7c	(ii) 211,125.				
	d	Net gain or (loss)			211,125.			211,125.
	8 a	Gross income from fundraising events (not including $ ____ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events						
	9 a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities						
	10 a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue				Business Code				
	11 a	NEW YORK STATE OPERATING SUBSIDIE		621990	10,303,937.	10,303,937.		
	b	MISCELLANEOUS		900099	473,541.			473,541.
	c	CAFETERIA AND VENDING		900099	118,105.			118,105.
	d	All other revenue		900099	3,440.			3,440.
	e	**Total.** Add lines 11a-11d			10,899,023.			
	12	**Total revenue.** See instructions			53,462,246.	41,725,337.	0.	980,192.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	688,689.	60,000.	628,689.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	21,650,219.	18,898,971.	2,751,248.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	1,206,436.	830,448.	375,988.	
9 Other employee benefits	3,190,276.	2,172,031.	1,018,245.	
10 Payroll taxes	1,320,453.	1,122,385.	198,068.	
11 Fees for services (nonemployees):				
a Management				
b Legal	76,351.	68,716.	7,635.	
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	7,112,110.	4,780,622.	2,331,488.	
12 Advertising and promotion	16,474.	14,827.	1,647.	
13 Office expenses	714,447.	643,002.	71,445.	
14 Information technology				
15 Royalties				
16 Occupancy	786,856.	708,170.	78,686.	
17 Travel	13,043.	11,739.	1,304.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	104,018.	104,018.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	1,295,817.	1,166,235.	129,582.	
23 Insurance	933,409.	631,393.	302,016.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MEDICAL AND OTHER SUPPL	6,261,449.	5,724,436.	537,013.	
b PURCHASED SERVICES	2,952,160.	2,656,944.	295,216.	
c MAINTENANCE AND REPAIRS	595,326.	551,603.	43,723.	
d EQUIPMENT RENTAL AND LE	558,025.	449,923.	108,102.	
e All other expenses	430,662.	402,885.	27,777.	
25 **Total functional expenses.** Add lines 1 through 24e	49,906,220.	40,998,348.	8,907,872.	0.
26 **Joint costs.** Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ▶ [ ] if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

			(A) Beginning of year		(B) End of year
Assets	1	Cash - non-interest-bearing	3,596,035.	1	12,641,111.
	2	Savings and temporary cash investments		2	
	3	Pledges and grants receivable, net	80,224.	3	127,994.
	4	Accounts receivable, net	6,043,854.	4	3,210,362.
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7	Notes and loans receivable, net		7	
	8	Inventories for sale or use	1,244,100.	8	1,200,015.
	9	Prepaid expenses and deferred charges	1,368,335.	9	1,194,324.
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D — 10a 101,425,616.			
	b	Less: accumulated depreciation — 10b 91,866,777.	10,522,416.	10c	9,558,839.
	11	Investments - publicly traded securities		11	
	12	Investments - other securities. See Part IV, line 11	1,579,046.	12	1,742,631.
	13	Investments - program-related. See Part IV, line 11		13	
	14	Intangible assets		14	
	15	Other assets. See Part IV, line 11	11,602,028.	15	13,657,678.
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)	36,036,038.	16	43,332,954.
Liabilities	17	Accounts payable and accrued expenses	16,657,315.	17	11,351,658.
	18	Grants payable		18	
	19	Deferred revenue		19	
	20	Tax-exempt bond liabilities		20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23	Secured mortgages and notes payable to unrelated third parties	1,330,938.	23	1,161,811.
	24	Unsecured notes and loans payable to unrelated third parties		24	4,080,721.
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	9,686,837.	25	16,394,715.
	26	**Total liabilities.** Add lines 17 through 25	27,675,090.	26	32,988,905.
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here ▶ [X] and complete lines 27, 28, 32, and 33.**			
	27	Net assets without donor restrictions	3,972,526.	27	5,657,704.
	28	Net assets with donor restrictions	4,388,422.	28	4,686,345.
		Organizations that do not follow FASB ASC 958, check here ▶ ☐ and complete lines 29 through 33.			
	29	Capital stock or trust principal, or current funds		29	
	30	Paid-in or capital surplus, or land, building, or equipment fund		30	
	31	Retained earnings, endowment, accumulated income, or other funds		31	
	32	Total net assets or fund balances	8,360,948.	32	10,344,049.
	33	Total liabilities and net assets/fund balances	36,036,038.	33	43,332,954.

Part XI Reconciliation of Net Assets

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

1	Total revenue (must equal Part VIII, column (A), line 12)	1	53,462,246.
2	Total expenses (must equal Part IX, column (A), line 25)	2	49,906,220.
3	Revenue less expenses. Subtract line 2 from line 1	3	3,556,026.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	8,360,948.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	-1,572,925.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	10,344,049.

Part XII Financial Statements and Reporting

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

			Yes	No
1	Accounting method used to prepare the Form 990: [ ] Cash [X] Accrual [ ] Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [ ] Separate basis [X] Consolidated basis [ ] Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

Form 990 (2020)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM
Employer identification number: 16-0743301

Part I — Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
3 [X] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: ______
5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
7 [ ] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: ______
10 [ ] An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations ......
g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document? Yes	No	(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 **Public support.** Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 **Total support.** Add lines 7 through 10						

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ..... ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2020 (line 6, column (f), divided by line 11, column (f)) ..... 14 %

15 Public support percentage from 2019 Schedule A, Part II, line 14 ..... 15 %

16a **33 1/3% support test - 2020.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

b **33 1/3% support test - 2019.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ..... ▶ ☐

17a **10% -facts-and-circumstances test - 2020.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

b **10% -facts-and-circumstances test - 2019.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and **stop here.** Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization ..... ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ..... ▶ ☐

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) 2020	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2020 (line 8, column (f), divided by line 13, column (f)) 15 %

16 Public support percentage from 2019 Schedule A, Part III, line 15 16 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2020** (line 10c, column (f), divided by line 13, column (f)) 17 %

18 Investment income percentage from **2019** Schedule A, Part III, line 17 18 %

19a **33 1/3% support tests - 2020.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests - 2019.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

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

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in lines 11b and 11c below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in line 11a above?	**11b**		
c	A 35% controlled entity of a person described in line 11a or 11b above? *If "Yes" to line 11a, 11b, or 11c, provide detail in* **Part VI.**	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? *If "No," describe in* **Part VI** *how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in* **Part VI** *how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in* **Part VI** *how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in* **Part VI** *how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in* **Part VI** *the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year* **(see instructions).**

a ☐ The organization satisfied the Activities Test. *Complete* **line 2** *below.*

b ☐ The organization is the parent of each of its supported organizations. *Complete* **line 3** *below.*

c ☐ The organization supported a governmental entity. *Describe in* **Part VI** *how you supported a governmental entity (see instructions).*

			Yes	No
2	Activities Test. **Answer lines 2a and 2b below.**			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in* **Part VI identify those supported organizations and explain** *how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in* **Part VI** *the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. **Answer lines 3a and 3b below.**			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *If "Yes" or "No" provide details in* **Part VI.**	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in* **Part VI** *the role played by the organization in this regard.*	**3b**		

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

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in* **Part VI**). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income			(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1		
2	Recoveries of prior-year distributions	2		
3	Other gross income (see instructions)	3		
4	Add lines 1 through 3.	4		
5	Depreciation and depletion	5		
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7	Other expenses (see instructions)	7		
8	**Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount			(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a	Average monthly value of securities	1a		
b	Average monthly cash balances	1b		
c	Fair market value of other non-exempt-use assets	1c		
d	**Total** (add lines 1a, 1b, and 1c)	1d		
e	**Discount** claimed for blockage or other factors (*explain in detail in* **Part VI**):			
2	Acquisition indebtedness applicable to non-exempt-use assets	2		
3	Subtract line 2 from line 1d.	3		
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4		
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6	Multiply line 5 by 0.035.	6		
7	Recoveries of prior-year distributions	7		
8	**Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount				Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1		
2	Enter 0.85 of line 1.	2		
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3		
4	Enter greater of line 2 or line 3.	4		
5	Income tax imposed in prior year	5		
6	**Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - *provide details in* **Part VI**)	5	
6 Other distributions (*describe in* **Part VI**). See instructions.	6	
7 **Total annual distributions.** Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (*provide details in* **Part VI**). See instructions.	8	
9 Distributable amount for 2020 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	**(i)** Excess Distributions	**(ii)** Underdistributions Pre-2020	**(iii)** Distributable Amount for 2020
1 Distributable amount for 2020 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2020 (reasonable cause required - *explain in* **Part VI**). See instructions.			
3 Excess distributions carryover, if any, to 2020			
a From 2015			
b From 2016			
c From 2017			
d From 2018			
e From 2019			
f **Total** of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2020 distributable amount			
i Carryover from 2015 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2020 from Section D, line 7: $			
a Applied to underdistributions of prior years			
b Applied to 2020 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2020, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, *explain in* **Part VI.** See instructions.			
6 Remaining underdistributions for 2020. Subtract lines 3h and 4b from line 1. For result greater than zero, *explain in* **Part VI**. See instructions.			
7 **Excess distributions carryover to 2021.** Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2016			
b Excess from 2017			
c Excess from 2018			
d Excess from 2019			
e Excess from 2020			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Schedule B

(Form 990, 990-EZ, or 990-PF)
Department of the Treasury
Internal Revenue Service

Schedule of Contributors

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

OMB No. 1545-0047

2020

Name of the organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

Organization type (check one):

Filers of:	**Section:**
Form 990 or 990-EZ	[X] 501(c)(3) (enter number) organization
	[ ] 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
	[ ] 527 political organization
Form 990-PF	[ ] 501(c)(3) exempt private foundation
	[ ] 4947(a)(1) nonexempt charitable trust treated as a private foundation
	[ ] 501(c)(3) taxable private foundation

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

General Rule

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

Special Rules

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

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

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

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

Name of organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		$ 10,490,978.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
2		$ 46,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
3		$ 127,994.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
4		$ 30,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
5		$ 17,780.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
6		$ 16,823.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

Part I **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7		$ 15,000.	Person [X] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)
		$	Person [ ] Payroll [ ] Noncash [ ] (Complete Part II for noncash contributions.)

Name of organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

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

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

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

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

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

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

Name of organization: BROOKS-TLC HOSPITAL SYSTEM

Employer identification number: 16-0743301

Part III **Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than $1,000 for the year from any one contributor.** Complete columns **(a)** through **(e) and** the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **$1,000 or less** for the year. (Enter this info. once.) ▶ $

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift

Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.
▶Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization BROOKS-TLC HOSPITAL SYSTEM
Employer identification number 16-0743301

Part I **Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II **Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
☐ Preservation of land for public use (for example, recreation or education)
☐ Preservation of a historically important land area
☐ Protection of natural habitat
☐ Preservation of a certified historic structure
☐ Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ ______

4 Number of states where property subject to conservation easement is located ▶ ______

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ ______

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ $ ______

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III **Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.** Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
(i) Revenue included on Form 990, Part VIII, line 1 ▶ $ ______
(ii) Assets included in Form 990, Part X ▶ $ ______

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
a Revenue included on Form 990, Part VIII, line 1 ▶ $ ______
b Assets included in Form 990, Part X ▶ $ ______

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	4,388,422.	3,870,210.	4,239,939.	1,262,020.	1,172,503.
b Contributions					
c Net investment earnings, gains, and losses	297,923.	518,212.	-369,729.	173,436.	89,517.
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	4,686,345.	4,388,422.	3,870,210.	1,435,456.	1,262,020.

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ▶ ______ %

b Permanent endowment ▶ 70.5600 %

c Term endowment ▶ 29.4400 %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)	X	
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,041,949.		1,041,949.
b Buildings		31,044,020.	27,527,800.	3,516,220.
c Leasehold improvements		231,899.	231,899.	0.
d Equipment		66,696,313.	64,107,078.	2,589,235.
e Other		2,411,435.		2,411,435.
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* ▶				9,558,839.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ADVANCES TO RELATED PARTIES	11,107,427.
(2) PERPETUAL TRUST ASSETS	2,378,297.
(3) OTHER ASSETS	171,954.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* ▶	13,657,678.

Part X Other Liabilities.

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ESTIMATED THIRD-PARTY PAYOR	
(3) SETTLEMENTS	4,507,644.
(4) ACCRUED PENSION LIABILITY	11,887,071.
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* ▶	16,394,715.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

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

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

THE USE OF THE ENDOWMENT FUNDS IS FOR CAPITAL PURCHASES.

SCHEDULE H (Form 990)

Department of the Treasury
Internal Revenue Service

Hospitals

▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2020

Open to Public Inspection

Name of the organization BROOKS-TLC HOSPITAL SYSTEM

Employer identification number 16-0743301

Part I Financial Assistance and Certain Other Community Benefits at Cost

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

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

7 Financial Assistance and Certain Other Community Benefits at Cost

Financial Assistance and Means-Tested Government Programs	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
a Financial Assistance at cost (from Worksheet 1)			112,095.		112,095.	.22%
b Medicaid (from Worksheet 3, column a)			11127815.	4847199.	6280616.	12.58%
c Costs of other means-tested government programs (from Worksheet 3, column b)			3,067.		3,067.	.01%
d **Total.** Financial Assistance and Means-Tested Government Programs			11242977.	4847199.	6395778.	12.81%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			2,325.		2,325.	.00%
f Health professions education (from Worksheet 5)			1629491.	842,928.	786,563.	1.58%
g Subsidized health services (from Worksheet 6)						
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)						
j **Total.** Other Benefits			1631816.	842,928.	788,888.	1.58%
k **Total.** Add lines 7d and 7j			12874793.	5690127.	7184666.	14.39%

Part II Community Building Activities Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing						
2 Economic development						
3 Community support	4	0	3,067.		3,067.	.01%
4 Environmental improvements						
5 Leadership development and training for community members						
6 Coalition building						
7 Community health improvement advocacy						
8 Workforce development						
9 Other						
10 Total	4		3,067.		3,067.	.01%

Part III Bad Debt, Medicare, & Collection Practices

Section A. Bad Debt Expense

			Yes	No
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?		1		X
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount	2	2,025,901.		
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's financial assistance policy. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit	3			
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.				

Section B. Medicare

5 Enter total revenue received from Medicare (including DSH and IME)	5	6,426,851.		
6 Enter Medicare allowable costs of care relating to payments on line 5	6	8,670,599.		
7 Subtract line 6 from line 5. This is the surplus (or shortfall)	7	-2,243,748.		

8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used:

☐ Cost accounting system ☒ Cost to charge ratio ☐ Other

Section C. Collection Practices

		Yes	No
9a Did the organization have a written debt collection policy during the tax year?	9a	X	
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI	9b	X	

Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians - see instructions)

(a) Name of entity	(b) Description of primary activity of entity	(c) Organization's profit % or stock ownership %	(d) Officers, directors, trustees, or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %

Part V Facility Information

Section A. Hospital Facilities

(list in order of size, from largest to smallest)

How many hospital facilities did the organization operate during the tax year? 1

Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility)	Licensed hospital	Gen. medical & surgical	Children's hospital	Teaching hospital	Critical access hospital	Research facility	ER-24 hours	ER-other	Other (describe)	Facility reporting group
1 BROOKS-TLC HOSPITAL SYSTEM, INC. 529 CENTRAL AVENUE DUNKIRK, NY 14048	X	X								

Part V Facility Information *(continued)*

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group BROOKS-TLC HOSPITAL SYSTEM, INC.

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

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a [X] A definition of the community served by the hospital facility			
b [X] Demographics of the community			
c [X] Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d [X] How data was obtained			
e [X] The significant health needs of the community			
f [X] Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g [X] The process for identifying and prioritizing community health needs and services to meet the community health needs			
h [X] The process for consulting with persons representing the community's interests			
i [X] The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)			
j [ ] Other (describe in Section C)			
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 18			
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	X	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	X	
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a [X] Hospital facility's website (list url): HTTPS://WWW.BROOKSHOSPITAL.ORG/COMMUNITY-			
b [X] Other website (list url): HTTP://WWW.CO.CHAUTAUQUA.NY.US			
c [X] Made a paper copy available for public inspection without charge at the hospital facility			
d [X] Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8		X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 ____			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10		
a If "Yes," (list url):			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? $			

Part V Facility Information *(continued)*

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group BROOKS-TLC HOSPITAL SYSTEM, INC.

			Yes	No
	Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	13	X	
	If "Yes," indicate the eligibility criteria explained in the FAP:			
a	[X] Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of 100 % and FPG family income limit for eligibility for discounted care of 400 %			
b	[ ] Income level other than FPG (describe in Section C)			
c	[X] Asset level			
d	[X] Medical indigency			
e	[X] Insurance status			
f	[X] Underinsurance status			
g	[X] Residency			
h	[ ] Other (describe in Section C)			
14	Explained the basis for calculating amounts charged to patients?	14	X	
15	Explained the method for applying for financial assistance?	15	X	
	If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	[X] Described the information the hospital facility may require an individual to provide as part of his or her application			
b	[X] Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application			
c	[X] Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process			
d	[ ] Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications			
e	[ ] Other (describe in Section C)			
16	Was widely publicized within the community served by the hospital facility?	16	X	
	If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	[ ] The FAP was widely available on a website (list url):			
b	[X] The FAP application form was widely available on a website (list url): SEE PART V, PAGE 8			
c	[ ] A plain language summary of the FAP was widely available on a website (list url):			
d	[X] The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
e	[X] The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)			
f	[X] A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)			
g	[X] Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention			
h	[X] Notified members of the community who are most likely to require financial assistance about availability of the FAP			
i	[ ] The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations			
j	[ ] Other (describe in Section C)			

Part V Facility Information *(continued)*

Billing and Collections

Name of hospital facility or letter of facility reporting group BROOKS-TLC HOSPITAL SYSTEM, INC.

		Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	**17**	X	
18 Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:			
a [X] Reporting to credit agency(ies)			
b [ ] Selling an individual's debt to another party			
c [ ] Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d [ ] Actions that require a legal or judicial process			
e [ ] Other similar actions (describe in Section C)			
f [ ] None of these actions or other similar actions were permitted			
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?	**19**	X	
If "Yes," check all actions in which the hospital facility or a third party engaged:			
a [X] Reporting to credit agency(ies)			
b [ ] Selling an individual's debt to another party			
c [ ] Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP			
d [ ] Actions that require a legal or judicial process			
e [ ] Other similar actions (describe in Section C)			

20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):

- **a** [X] Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)
- **b** [X] Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)
- **c** [X] Processed incomplete and complete FAP applications (if not, describe in Section C)
- **d** [X] Made presumptive eligibility determinations (if not, describe in Section C)
- **e** [ ] Other (describe in Section C)
- **f** [ ] None of these efforts were made

Policy Relating to Emergency Medical Care

		Yes	No
21 Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's financial assistance policy?	**21**	X	
If "No," indicate why:			
a [ ] The hospital facility did not provide care for any emergency medical conditions			
b [ ] The hospital facility's policy was not in writing			
c [ ] The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)			
d [ ] Other (describe in Section C)			

Part V Facility Information *(continued)*

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

Name of hospital facility or letter of facility reporting group BROOKS-TLC HOSPITAL SYSTEM, INC.

		Yes	No
22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care.			
a ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period			
b ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
c ☒ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period			
d ☐ The hospital facility used a prospective Medicare or Medicaid method			
23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?	**23**		X
If "Yes," explain in Section C.			
24 During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual?	**24**	X	
If "Yes," explain in Section C.			

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 5: THE CHNA UTILIZED A THREE-PRONGED APPROACH TO GAUGE HEALTH ISSUES, INCLUDING INPUT FROM COMMUNITY MEMBERS, DATA FROM NYSDOH AND OTHER HEALTH RESOURCES, AND INPUT FROM LOCAL CONTENT AREA EXPERTS.

COMMUNITY MEMBERS:

THE LINK FOR THE SURVEY WAS WIDELY DISTRIBUTED THROUGH FACEBOOK, THE CCDHHS WEBSITE, WAS FEATURED IN A PRESS RELEASE TO LOCAL NEWSPAPERS, AND SENT ELECTRONICALLY TO A NUMBER OF EMPLOYEE AND COMMUNITY-BASED EMAIL DISTRIBUTION LISTS. ALL CCCHPT PARTNERS PARTICIPATED IN ELECTRONIC DISTRIBUTION FO THE SURVEY THE WEB-BASED FORMAT SUCCESSFULLY REACHED WHITE, MIDDLE CLASS, EMPLOYED, AND INSURED RESIDENTS. PAPER COPIES OF THE SURVEY WERE MADE AVAILABLE THROUGHOUT THE COMMUNITY TO REACH SPECIAL POPULATION GROUPS, WHO WERE LESS LIKELY TO RESPOND TO THE WEB-BASED SURVEY.

IN ORDER TO OBTAIN INPUT FROM HARD TO REACH RESIDENTS, THE CCCHPT MADE EFFORTS TO TARGET THE FOLLOWING POPULATION GROUPS:

* CHAUTAUQUA COUNTY'S NEW FEDERALLY QUALIFIED HEALTH CENTER - THE CHAUTAUQUA CENTER B33 SERVES A PRIMARILY HISPANIC PATIENT POPULATION. CENTER STAFF ASSISTED PATIENTS IN FILLING OUT THE SURVEYS AND ALSO PROVIDED TRANSLATION SERVICES.
* PAPER COPIES OF THE SURVEY WERE PROVIDED TO THE LOCAL AMISH POPULATION AT CANCER SERVICES PROGRAM CLINICS IN SHERMAN AND CLYMER, AND WERE ALSO SHARED BY EMPLOYEES WITH THEIR AMISH FRIENDS.

Part V | Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

* PAPER COPIES OF THE SURVEY WERE PROVIDED TO INMATES OF THE CHAUTAUQUA COUNTY JAIL TO GAIN INPUT FROM INCARCERATED RESIDENTS. JAIL STAFF ASSISTED IN THIS PROCESS BY ENCOURAGING PARTICIPATION AND PROVIDING ASSISTANCE WHEN NECESSARY.

* PAPER COPIES OF THE SURVEY WERE AVAILABLE TO LOW-INCOME RESIDENTS IN CCDHHS TEMPORARY ASSISTANCE OFFICES, THE REPRODUCTIVE HEALTH CLINICS, THE FEDERALLY QUALIFIED HEALTH CENTER, HOSPITAL EMERGENCY ROOMS, AND MENTAL HEALTH CLINICS.

COMMUNITY MEMBERS' PERCEPTIONS OF HEALTH ISSUES WERE ALSO GATHERED AT THREE "COMMUNITY CONVERSATIONS" SPONSORED BY THE P2 COLLABORATIVE OF WNY AND THE CHAUTAUQUA COUNTY HEALTH NETWORK. THESE CONVERSATIONS SPANNED CHAUTAUQUA COUNTY'S GEOGRAPHIC AND CULTURAL SEPARATIONS, COVERING THE "NORTH COUNTY" IN DUNKIRK, THE "SOUTH COUNTY" IN JAMESTOWN, AND THE "WEST COUNTY" IN WESTFIELD.

EXPERTS CONSULTED:

A STAKEHOLDERS MEETING INVOLVED EXPERTS THROUGHOUT THE COUNTY, INCLUDING:

BROOKS-TLC HOSPITAL SYSTEM, INC. - THERESA SCHRANTZ, HOLLY DEGOLYER

CHAUTAUQUA ALCOHOL AND SUBSTANCE ABUSE COUNCIL - KATHLEEN COLBY

CHAUTAUQUA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES - JULIE APPERSON, ANGELA SWARTZMAN, BREEANNE AGETT

CHAUTAUQUA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES, CANCER SERVICES PROGRAM - DARLENE ROWE

CHAUTAUQUA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES, EARLY INTERVENTION PROGRAM - DENISE NICHOLS

CHAUTAUQUA COUNTY DEPARTMENT OF MENTAL HYGIENE - BRIANA POST, PAT BRINKMAN

Part V | Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

CHAUTAUQUA COUNTY HEALTH NETWORK - KERRI BROWN, ANN ABDELLA, JANET FORBES

CHAUTAUQUA LAKE CHILD CARE CENTER - BETH STARKS

CHAUTAUQUA OPPORTUNITIES INC. - TARRA JOHNSON, JEN IRWIN

DELPHI HEALTH CARE PARTNERS - MELISSA BOCK

EASTSIDE YMCA - MAX MARTIN

JAMESTOWN PSYCHIATRIC - SANDRA DOHL

JAMESTOWN TREATMENT COURT, 8TH JUDICIAL DISTRICT - CATHY NEWTON

P2 OF WNY - MARISSA SLEVAR

THE CHAUTAUQUA CENTER - MIKE PEASE

WCA HOSPITAL - TONI DEANGELO, LINDA JOHNSON, ANDY O'BRIEN, MARY BOSEK

WESTFIELD MEMORIAL HOSPITAL - PATTY BALLMAN, KIM GREINER

YMCA OF JAMESTOWN - MEG PICKARD

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 6A: WCA HOSPITAL

WESTFIELD MEMORIAL HOSPITAL

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 6B: CHAUTAUQUA COUNTY DEPARTMENT OF HEALTH AND HUMAN SERVICES

CHAUTAUQUA COUNTY HEALTH NETWORK (CCHN)

P2 COLLABORATIVE OF WNY

THE CHAUTAUQUA CENTER

CHAUTAUQUA COUNTY DEPARTMENT OF MENTAL HYGIENE

Part V | Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 7D: ALSO AVAILABLE AT HTTP://TLCHEALTH.ORG/COMMUNITY-BENEFIT/

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 11: NEEDS IDENTIFIED:

1. PREVENT CHRONIC DISEASE; FOCUS - OBESITY IN ADULTS & CHILDREN. BROOKS-TLC HOSPITAL SYSTEM, INC.'S DIETITIAN TAKES REFERRALS FROM PHYSICIANS, PROVIDING A FULL ASSESSMENT AND NUTRITIONAL EDUCATION TO OUTPATIENTS. THE DIETITIAN ALSO ATTENDS LOCAL HEALTH FAIRS AND PROVIDES NUTRITIONAL INFORMATION. THE HOSPITAL'S DIABETIC COUNSELOR FACILITATES A MONTHLY SUPPORT GROUP FOR DIABETICS.

2. PROMOTE HEALTH WOMEN, INFANTS & CHILDREN; FOCUS - PRECONCEPTION AND REPRODUCTIVE HEALTH, AND MATERNAL AND INFANT HEALTH. THE BROOKS-TLC HOSPITAL SYSTEM, INC. DIRECTOR OF OBSTETRICS CONDUCTS EXPECTANT PARENT CLASSES 4 TIMES A YEAR. SHE IS ALSO A CERTIFIED LACTATION COUNSELOR AND WORKS WITH THE COUNTY TO PROMOTE BREAST FEEDING. THE HOSPITAL HAS WORKED WITH NEW YORK STATE TO ENSURE HEARING SCREENINGS ARE DONE ON NEWBORNS, AND WAS RECOGNIZED FOR THE HIGH COMPLETION PERCENTAGE FOR THESE TESTS.

3. PROMOTE MENTAL HEALTH AND PREVENT SUBSTANCE ABUSE; FOCUS - STRENGTHEN INFRASTRUCTURE ACROSS SYSTEMS. BROOKS-TLC HOSPITAL SYSTEM, INC. HAS WORKED WITH CHAUTAUQUA ALCOHOLISM & SUBSTANCE ABUSE COUNCIL WITH APPLICATION FOR A GRANT TO TREAT SUBSTANCE ABUSE ON MENTAL HEALTH DIAGNOSES SEEN IN THE EMERGENCY ROOM. PATIENTS SEEN

Part V Facility Information *(continued)*

Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.

IN THE ER RECEIVE REFERRALS FOR FURTHER TREATMENT/COUNSELING.

BROOKS-TLC HOSPITAL SYSTEM, INC.

PART V, LINE 16B, FAP APPLICATION WEBSITE:

HTTP://WWW.BROOKSHOSPITAL.ORG; WWW.TLCHEALTH.ORG

BROOKS-TLC HOSPITAL SYSTEM, INC.:

PART V, SECTION B, LINE 24: PATIENTS WHO DO NOT APPLY FOR FINANCIAL ASSISTANCE OR REQUEST A REDUCTION TO THEIR BILL WILL BE CHARGED THE GROSS CHARGE FOR SERVICES PROVIDED.

Part V Facility Information *(continued)*

Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility

(list in order of size, from largest to smallest)

How many non-hospital health care facilities did the organization operate during the tax year? 0

Name and address	Type of Facility (describe)

Part VI Supplemental Information

Provide the following information.

1 **Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8 and 9b.

2 **Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.

3 **Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.

4 **Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.

5 **Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (e.g., open medical staff, community board, use of surplus funds, etc.).

6 **Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.

7 **State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

PART I, LINE 7:

RCC USED AS CALCULATED IN WORKSHEET 2.

PART II, COMMUNITY BUILDING ACTIVITIES:

BROOKS-TLC HOSPITAL SYSTEM, INC. ACTIVELY PARTICIPATES IN LOCAL INITIATIVES INVOLVING THE RURAL HEALTH CONSORTIUM AND CHAUTAUQUA COUNTY HEALTH NETWORK. AS A PARTICIPANT IN THESE ORGANIZATIONS THE HOSPITAL IS ABLE TO ASSESS NEED, IMPLEMENT PROGRAMS AND INTERVENTIONS AND FACILITATE COMMUNITY BUILDING AROUND EMERGING HEALTH RELATED ISSUES TO IMPROVE HEALTH OUTCOMES FOR LOCAL AND UNDERSERVED COMMUNITIES.

PART III, LINE 2:

RCC USED AS CALCULATED IN WORKSHEET 2 FOR PART III, LINE 2 TO CALCULATE BAD DEBT COST. PATIENT PAYMENTS AND DISCOUNTS ARE NOT COUNTED TOWARD BAD DEBT IF POSTED PRIOR TO AN ACCOUNT BEING TRANSFERRED TO BAD DEBT. ONCE IN BAD DEBT, PATIENT PAYMENTS AND DISCOUNTS ARE USED TO REDUCE BAD DEBT.

PART III, LINE 3:

THERE WERE NO PATIENTS TURNED OVER TO BAD DEBT WHO QUALIFIED FOR CHARITY CARE. PATIENTS ELIGIBLE FOR CHARITY CARE WHO OWED BALANCES WERE NOT TURNED OVER TO BAD DEBT EVEN THOUGH THEY DID NOT PAY THEIR BALANCES. BAD DEBTS ARE INCLUDED AS A COMMUNITY BENEFIT COST BECAUSE A HIGH PROPORTION OF BAD DEBT DERIVES FROM PATIENTS WHO ARE NOT ABLE TO PAY FOR SERVICES AND THAT THE PROVISION OF SUCH SERVICES AT A LOSS CONSTITUTES A FORM OF COMMUNITY BENEFIT. IT IS DIFFICULT FOR A HOSPITAL TO DISTINGUISH THESE PATIENTS WHO FAIL TO RESPOND TO ANY COMMUNICATION AND/OR EFFORT TO DETERMINE ELIGIBILITY FOR CHARITY CARE.

PART III, LINE 8:

THE ALLOWABLE MEDICARE COSTS WERE TAKEN DIRECTLY FROM COST REPORT WORKSHEET D. IRS REV. RUL. 69-545, WHICH ESTABLISHED THE COMMUNITY BENEFIT STANDARD FOR NONPROFIT HOSPITALS, STATES THAT IF A HOSPITAL SERVES PATIENTS WITH GOVERNMENT HEALTH BENEFITS, INCLUDING MEDICARE, THEN THIS IS AN INDICATION THAT THE HOSPITAL OPERATES TO PROMOTE THE HEALTH OF THE COMMUNITY. THIS IMPLIES THAT TREATING MEDICARE PATIENTS IS A COMMUNITY BENEFIT.

IN THIS COMMUNITY, MEDICARE IS THE LARGEST PAYER, AND THE HOSPITAL MUST ACCEPT THESE PATIENTS REGARDLESS OF WHETHER THEY MAKE A SURPLUS OR DEFICIT FROM PROVIDING SUCH SERVICES. IF THE MEDICARE PARTICIPATION IS PREMISED ON THIS FACT, THEN PROVIDING MEDICARE SERVICES PROMOTES ACCESS TO HEALTHCARE SERVICES WHICH IS A COMMUNITY BENEFIT.

THERE ARE A NUMBER OF LOW-INCOME CONSUMERS RECEIVING MEDICARE.

THE ELDERLY ARE OFTEN AN UNDERSERVED POPULATION WHO EXPERIENCE ISSUES WITH ACCESS TO HEALTHCARE SERVICES. WITHOUT TAX-EXEMPT HOSPITALS PROVIDING MEDICARE SERVICES, CMS WOULD BEAR THE BURDEN OF DIRECTLY PROVIDING SERVICES TO THE ELDERLY.

Part VI Supplemental Information *(Continuation)*

MEDICARE PAYMENT ANOMALIES MAY BE PRESENT IN SOME STATES SO EVEN VERY EFFICIENT HOSPITALS ARE UNABLE TO AVOID LOSSES. THUS, LOSSES MAY NOT BE INDICATIVE OF INEFFICIENCY BUT RATHER PROVISION OF A COMMUNITY BENEFIT.

PART III, LINE 9B:

PATIENTS THAT QUALIFY FOR THE FAP OUTSTANDING BALANCES ARE SUBJECT TO COLLECTION PRACTICES AS DEFINED IN THE FAP POLICY. IF AFTER COLLECTION ATTEMPTS, THE PATIENT CANNOT PAY THE BALANCE, THE HOSPITAL WILL WORK WITH THE PATIENT ON A PAYMENT PLAN.

PART VI, LINE 2:

THE HOSPITAL PARTICIPATES WITH OTHER HEALTHCARE PROVIDERS AND INTERESTED PARTIES IN THE CHAUTAUQUA COUNTY COMMUNITY HEALTH PLANNING TEAM (CCCHPT), THE CHAUTAUQUA COUNTY HEALTH NETWORK AND THE CHAUTAUQUA HEALTH ACTION TEAM TO ASSESS THE NEED REGIONALLY. IN 2018 AN EXTENSIVE COMMUNITY HEALTH NEEDS ASSESSMENT WAS PERFORMED. SEE SECTION V, PARTS B AND C FOR ADDITIONAL INFORMATION ON THE CHNA.

THE HOSPITAL ALSO UTILIZES PATIENT SATISFACTION SURVEY TOOLS AND LOCAL PUBLIC INFORMATION PERTAINING TO POPULATION CHARACTERISTICS AND HEALTH STATUS.

PART VI, LINE 3:

1. INFORMATION ABOUT THE HOSPITAL'S FINANCIAL ASSISTANCE POLICY IS PROVIDED UPON ADMISSION, IS POSTED ON THE HOSPITAL WEBSITE, THROUGHOUT THE HOSPITAL, AND PROVIDED THROUGH THE CHAUTAUQUA COUNTY HEALTH NETWORK. STAFF IN THE HOSPITAL HAVE ALSO BEEN IN-SERVICED ABOUT THE FINANCIAL ASSISTANCE PROGRAM SO THAT THEY CAN PROVIDE INFORMATION TO PATIENTS AS WELL.

2. BROOKS-TLC HOSPITAL SYSTEM, INC. HAS ARRANGED WITH AN AGENCY TO

FACILITATE ENROLLING IN THE MEDICAID PROGRAM. THE AGENCY WILL PROVIDE EDUCATION, ASSISTANCE IN COMPLETING THE APPLICATION, AND REPRESENTS THE PATIENT AT THE MEDICAID AGENCY. IN ADDITION, THE AGENCY ASSISTS WITH ENROLLMENT THROUGH THE STATE'S INSURANCE EXCHANGE SITE.

3. FINANCIAL ASSISTANCE PROGRAM - BROOKS-TLC HOSPTIAL SYSTEM, INC. CONTINUES TO EDUCATE AND PROVIDE FINANCIAL ASSISTANCE OPTIONS FOR THOSE THAT ARE UNINSURED OR UNABLE TO PAY. IN ADDITION TO THE HOSPITAL'S OWN FINANCIAL ASSISTANCE POLICY BROCHURE, BUSINESS OFFICE PERSONNEL WILL CONTINUE TO DISTRIBUTE BROCHURES DEVELOPED BY CCHN TO ASSIST THE UNINSURED OR UNDERINSURED TO FIND AFFORDABLE HEALTHCARE. PATIENT FINANCIAL SERVICES STAFF WILL CONTINUE TO BE EDUCATED REGARDING ALL AVAILABLE ASSISTANCE IN OBTAINING HEALTH INSURANCE.

PART VI, LINE 4:

THE HOSPITAL'S PRIMARY SERVICE AREA IS NORTHERN CHAUTAUQUA COUNTY IN NEW YORK AND INCLUDES THE CITY & TOWN OF DUNKIRK, VILLAGES OF FREDONIA, BROCTON, CASSADAGA, FORESTVILLE, AND THE TOWNS OF POMFRET, PORTLAND, STOCKTON, SHERIDAN, AND ARKWRIGHT. THE SECONDARY SERVICE AREA INCLUDES THE TOWNS OF HANOVER, CHERRY CREEK, VILLENOVA AND WESTFIELD.

PART VI, LINE 5:

THE BOARD OF TRUSTEES IS A COMMUNITY BOARD, MADE UP ENTIRELY OF CIVIC AND COMMUNITY LEADERS, WHO SERVE VOLUNTARILY. THE BOARD APPOINTS THE CEO, APPROVES BUDGETS, DEVELOPS STRATEGIC PLANS AND PROVIDES OVERSIGHT FOR THE HOSPITAL IN GENERAL. POTENTIAL CONFLICT OF INTEREST BETWEEN BOARD MEMBERS AND THE HOSPITAL ARE REVIEWED ANNUALLY.

THE HOSPITAL'S MEDICAL STAFF IS COMPRISED OF QUALIFIED PHYSICIANS FROM

WITHIN THE COMMUNITY. THE HOSPITAL CONTRACTS DIRECTLY FOR EMERGENCY ROOM PHYSICIANS, A PATHOLOGIST, A RADIOLOGIST, AN ANESTHESIOLOGIST, AND HOSPITALIST PHYSICIANS, AND EMPLOYS PHYSICIANS FOR THE PRIMARY AND CD CLINICS AND THE HOSPITALIST PROGRAM.

THE HOSPITAL OPERATES A FULL-TIME EMERGENCY ROOM OPEN TO ALL PATIENTS, REGARDLESS OF THEIR ABILITY TO PAY. PATIENTS COME TO THE EMERGENCY ROOM BY THEIR OWN TRANSPORTATION OR BY AMBULANCE FROM EITHER A LOCAL FIRE DEPARTMENT OR AN INDEPENDENT AMBULANCE BUSINESS THAT SERVES THE ENTIRE COUNTY. IN ORDER TO ENSURE 24 HOUR PHYSICIAN COVERAGE IN THE ER, THE HOSPITAL PROVIDES A SUBSIDY TO THE ER PHYSICIAN GROUP. NON EMERGENCY CARE IS PROVIDED BASED UPON PHYSICIAN ORDERS TO ALL PATIENTS, REGARDLESS OF THEIR ABILITY TO PAY.

SURPLUS FUNDS ARE INVESTED IN MEDICAL EQUIPMENT UPGRADES AND NEW TECHNOLOGIES THROUGH A CAPITAL BUDGET PROCESS. THERE ARE NO "OWNERS" OR STOCKHOLDERS SO NO SURPLUS FUNDS ARE PAID OUT TO OWNERS OR STOCKHOLDERS.

THE HOSPITAL WORKS TO ENSURE AN ADEQUATE BLOOD SUPPLY IN THE COMMUNITY AND SURROUNDING AREAS BY HOSTING MONTHLY BLOOD DRIVES IN COOPERATION WITH CONNECT LIFE.

THE HOSPITAL STRIVES TO IMPROVE THE QUALITY OF PATIENT CARE BY A VARIETY OF ACCREDITATIONS, SURVEYS AND BENCHMARKS INCLUDING:

THE HOSPITAL IS ACCREDITED THROUGH DNV, THE AMERICAN COLLEGE OF RADIOLOGY FOR MAMMOGRAPHY, MRI, CT SCAN, NUCLEAR MEDICINE AND ULTRASOUND, AND THE AMERICAN ASSOCIATION OF CARDIOVASCULAR AND PULMONARY REHABILITATION FOR THE CARDIAC REHABILITATION DEPARTMENT.

Part VI Supplemental Information *(Continuation)*

THE HOSPITAL TAKES A PROACTIVE APPROACH TO THE PREVENTION OF HOSPITAL-ACQUIRED INFECTIONS, INCLUDING:

- INSTITUTION WIDE PROGRAM TO PROMOTE EFFECTIVE HAND WASHING
- INSTITUTION WIDE PROGRAM TO REDUCE CATHETER RELATED URINARY TRACT INFECTIONS
- INSTITUTION WIDE PROGRAM TO REDUCE CENTRAL LINE INFECTIONS
- INSTITUTION WIDE PROGRAM TO REDUCE VENTILATOR-ASSOCIATED INFECTIONS

THE HOSPITAL MEETS OR EXCEEDS NATIONAL AND STATE BENCHMARKS FOR THE USE OF ANTIBIOTICS RELATED TO SURGERY.

THE HOSPITAL EXCEEDS NATIONAL AND STATE BENCHMARKS FOR THE PREVENTION OF BLOOD CLOTS AFTER SURGERY.

THE HOSPITAL UTILIZES BAR CODE MEDICATION ADMINISTRATION TO REDUCE/ELIMINATE MEDICATION ERRORS.

THE HOSPITAL USES PATIENT SURVEYS THROUGH BOTH PRESS GANEY AND HCAHPS. AREAS THAT MEASURED BELOW AVERAGE ARE REVIEWED WEEKLY AND BEING ADDRESSED THROUGH:

- HOURLY ROUNDING
- PRE-OPERATIVE JOINT EDUCATION CLASSES
- SURGICAL AMBASSADOR PROGRAM
- POST DISCHARGE CALLS TO ASSURE PATIENTS UNDERSTAND THEIR MEDICATION INSTRUCTIONS
- CUSTOMER SERVICE TRAINING

PART VI, LINE 6:

BROOKS-TLC HOSPITAL SYSTEM, INC. WORKS CLOSELY WITH COMMUNITY ORGANIZATIONS BOTH IN DETERMINING THE HEALTH NEEDS OF THE COMMUNITIES

Part VI **Supplemental Information** *(Continuation)*

SERVED AS WELL AS DECIDING HOW BEST TO MEET THESE NEEDS. OFFICIALS FROM THE HOSPITAL HAVE BEEN SELECTED TO WORK ON VARIOUS PROJECTS TO FURTHER THIS CAUSE, INCLUDING RESEARCING COMMUNITY HEALTH NEEDS, WORKING WITH LOCAL HEALTH ORGANIZATIONS THROUGHOUT THE COUNTY AND BEYOND, DEVELOPING A FREE COMMUNITY WELLNESS PROGRAM CALLED HEALTHQUEST WNY, PROMOTING HEALTHQUEST WNY AND OTHER HEALTH RELATED EVENTS, DEVELOPING AND PROMOTING HEALTHY LIFESTYLE CLASSES AT OUR FACILITIES, REACHING OUT TO IDENTIFIED POPULATIONS OF NEED, AND MORE.

PART VI, LINE 7, LIST OF STATES RECEIVING COMMUNITY BENEFIT REPORT:

NY

SCHEDULE J (Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM
Employer identification number: 16-0743301

Part I Questions Regarding Compensation

			Yes	No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. ☐ First-class or charter travel ☐ Housing allowance or residence for personal use ☐ Travel for companions ☐ Payments for business use of personal residence ☐ Tax indemnification and gross-up payments ☐ Health or social club dues or initiation fees ☐ Discretionary spending account ☐ Personal services (such as maid, chauffeur, chef)			
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain	**1b**		
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?	**2**		
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. ☐ Compensation committee ☐ Written employment contract ☐ Independent compensation consultant ☐ Compensation survey or study ☐ Form 990 of other organizations ☒ Approval by the board or compensation committee			
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:			
a	Receive a severance payment or change-of-control payment?	**4a**	X	
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	**4b**		X
c	Participate in or receive payment from an equity-based compensation arrangement? If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.	**4c**		X
	Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:			
a	The organization?	**5a**		X
b	Any related organization? If "Yes" on line 5a or 5b, describe in Part III.	**5b**		X
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:			
a	The organization?	**6a**		X
b	Any related organization? If "Yes" on line 6a or 6b, describe in Part III.	**6b**		X
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	**7**		X
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	**8**		X
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	**9**		

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

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

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation (i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
(1) KENNETH MORRIS	(i)	234,787.	0.	0.	11,739.	14,502.	261,028.	0.
CHIEF OPERATING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) JODI WITHERELL	(i)	205,952.	0.	0.	10,298.	8,285.	224,535.	0.
CHIEF NURSING OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) NAJMUL KHAN	(i)	295,870.	0.	0.	0.	11,577.	307,447.	0.
PHYSICIAN	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 4A:

WENDY LUCE RECEIVED SEVERANCE PAYMENTS OF $98,060 IN 2020.

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047
2020
Open to Public Inspection

Name of the organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

COUNTIES.

PART III, LINE I

MISSION

TO SERVE OUR COMMUNITIES BY PROVIDING ACCESS TO HIGH QUALITY PERSONALIZED HEALTHCARE

VISION

OUR VISION IS TO BE A MODEL HEALTH CENTER BY CONTINUALLY LEARNING AND PROVIDING EXTRAORDINARY CARE IN ALL ITS DIMENSIONS:

CLINICAL EXCELLENCE: WE WILL DELIVER THE BEST CLINICAL CARE IN A CONSISTENT, INTEGRATED WAY.

PATIENT ENGAGEMENT: WE WILL PROVIDE A COMPASSIONATE HEALING EXPERIENCE, AND WE WILL ENGAGE PATIENTS IN DECISIONS ABOUT THEIR HEALTH AND CARE.

OPERATIONAL EFFECTIVENESS: WE WILL BE WISE AND CAREFUL STEWARDS OF OUR RESOURCES TO ENABLE EXTRAORDINARY CARE.

PHYSICIAN ENGAGEMENT: WE WILL CREATE SYSTEMS AND PROCESSES THAT HELP OUR PHYSICIANS BEST SERVE THEIR PATIENTS.

COMMUNITY STEWARDSHIP: WE ARE COMMITTED TO SERVING THE DIVERSE NEEDS OF THE REGION, AND TO PROVIDE GENERALLY AVAILABLE MEDICAL SERVICES TO ALL RESIDENTS, REGARDLESS OF ABILITY TO PAY.

EMPLOYEE ENGAGEMENT: WE VALUE OUR EMPLOYEES AS OUR MOST IMPORTANT RESOURCE.

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM

Employer identification number: 16-0743301

VALUES - I CARE

INTEGRITY

OUR ACTIONS ARE GUIDED BY OUR ETHICAL COMMITMENTS

- IN PUBLIC INTERACTIONS AND PRIVATE ACTIONS, WE DEDICATE OURSELVES TO SERVICE IN THE BEST INTERESTS OF OUR PATIENTS, THEIR FAMILIES, OUR HOSPITAL AND OUR COMMUNITY.
- WE FOLLOW THROUGH ON OUR COMMITMENTS, HOLDING OURSELVES ACCOUNTABLE TO FULFILL OUR PROFESSIONAL OBLIGATIONS.
- WHEN WE RECOGNIZE SOMETHING SEEMS WRONG, INAPPROPRIATE OR INCONSISTENT WITH OUR VALUES OR STANDARDS, WE PROACTIVELY SPEAK UP AND TAKE POSITIVE ACTION.
- WE ACT WITH OPENNESS, HONESTY, TRANSPARENCY AND TRUSTWORTHINESS IN OUR COMMUNICATION.

-AT ALL TIMES WE RESPECT THE DIGNITY, PRIVACY AND CONFIDENTIALITY OF THOSE WE SERVE.

COMPASSION

WE PROVIDE EXCELLENCE WITH PERSONAL KINDNESS

- WITH UNDERSTANDING AND EMPATHY, WE ANTICIPATE THE NEEDS OF OTHERS AND ACT TO APPROPRIATELY AND MEANINGFULLY MEET THESE NEEDS.
- BY ACTIVELY LISTENING TO THE PERSPECTIVES, VALUES AND NEEDS OF OTHERS, WE ACT TO BUILD BRIDGES TOWARD WHOLENESS.
- OUR INTERACTIONS ARE CHARACTERIZED BY RESPECT, COURTESY, WARMTH AND PROFESSIONAL DIGNITY.
- WE MAINTAIN AN ENGAGED, FOCUSED AND PERSONAL PRESENCE WHILE IN SERVICE TO OTHERS, CREATING AND SUSTAINING A THERAPEUTIC MILIEU.

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM

Employer identification number: 16-0743301

ACCOUNTABILITY

WE TAKE RESPONSIBILITY FOR PERSONAL AND TEAM ACTIONS

- WE FULLY ADOPT AND EMBRACE OUR CORE PROFESSIONAL IDENTITY AS THOSE WHOSE TALENTS ARE PLACED IN THE SERVICE OF OTHERS FOR THEIR BENEFIT.
- IN ALL OUR INTERACTIONS WE DEMONSTRATE THE HIGHEST PROFESSIONAL STANDARDS OF ETHICS, KNOWLEDGE, SKILL AND COMPETENCE IN DECISION-MAKING AND WORK PERFORMANCE.
- IN OUR APPEARANCE, DEMEANOR AND DEPORTMENT WE CONTINUOUSLY SEEK TO CONVEY A PROFESSIONAL IMAGE.
- WE APPROACH CHALLENGES IN A MANNER THAT REFLECTS PROFESSIONAL MATURITY, CONFIDENCE AND RESPECT.

RESPECT

WE ADVOCATE FOR THE DIGNITY OF OTHERS

- IN OUR BEHAVIOR TOWARD OTHERS, WE DEMONSTRATE RESPECT FOR THE PERSONAL AUTONOMY, INTRINSIC DIGNITY AND WORTH, AND INDIVIDUAL UNIQUENESS OF EACH PERSON WE SERVE, AND THOSE WITH WHOM WE SERVE.
- WE VALUE THE RICH DIVERSITY OF PERSONAL EXPERIENCE, CULTURAL INSIGHT, PROFESSIONAL IDENTITY AND TRAINING IN ACHIEVING COLLABORATIVE GOALS.
- WE DEMONSTRATE OUR CONSIDERATION FOR OTHERS BY REGARDING WITH EMPATHY THE FEELINGS AND NEEDS OF OTHERS, AND REGARDING WITH INSIGHT THE EFFECT ON OTHERS OF OUR OWN BEHAVIOR.
- WE ACTIVELY SEEK OUT OPPORTUNITIES TO DEMONSTRATE OUR REGARD AND APPRECIATION FOR OTHERS.

EXCELLENCE

COMMITMENT TO QUALITY, INNOVATION AND CONTINUOUS IMPROVEMENTS

- WE CONTINUOUSLY CHALLENGE THE STATUS QUO IN THE RELENTLESS PURSUIT OF

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM | Employer identification number: 16-0743301

EXCELLENCE.

- WE UTILIZE QUANTITATIVE AND QUALITATIVE INFORMATION TO FORM THE BASIS FOR MEASURABLE AND DEMONSTRABLE IMPROVEMENTS IN OUTCOMES.

- EACH OF US DEMONSTRATES A PERSONAL COMMITMENT TO THE HIGHEST STANDARDS OF SAFETY, QUALITY AND SERVICE.

- INDIVIDUALLY, AND AS HIGH PERFORMING TEAMS, WE CONSCIENTIOUSLY WORK TO BETTER OUR BEST ON A DAILY BASIS.

- WE ACTIVELY EMBRACE CHANGE IN THE CONTINUOUS PURSUIT OF INNOVATION AND SUPERIOR CARE.

FORM 990, PART VI, SECTION A, LINE 7B:

THE DECISIONS OF THE GOVERNING BODY ARE SUBJECT TO APPROVAL OF BOARD MEMBERS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE 990 IS PREPARED AND REVIEWED BY VARIOUS INDIVIDUALS WITHIN MANAGEMENT AND PROVIDED TO THE GOVERNING BODY PREVIOUS TO ITS FILING WHEN TIME ALLOWS OR AT ITS NEXT MEETING WHEN TIME DOES NOT PERMIT REVIEW PRIOR TO FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

DEPARTMENT MANAGERS, ADMINISTRATION, BOARD MEMBERS, AND MATERIAL MANAGEMENT EMPLOYEES SIGN A CONFLICT OF INTEREST STATEMENT ON AN ANNUAL BASIS.

FORM 990, PART VI, SECTION B, LINE 15:

THE PRESIDENT/CEO'S AND OTHER EXECUTIVES' COMPENSATION IS REVIEWED AND APPROVED BY THE EXECUTIVE COMMITTEE OF THE BOARD. WAGES AND INCREASES ARE COMPARED TO INDUSTRY STANDARDS.

Name of the organization: BROOKS-TLC HOSPITAL SYSTEM

Employer identification number: 16-0743301

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC ON THE HOSPITAL WEBSITE (WWW.BROOKSHOSPITAL.ORG) AND CERTAIN DOCUMENTS ARE AVAILABLE AT THE HOSPITAL AND AT PHYSICIANS' OFFICES.

FORM 990, PART IX, LINE 11G, OTHER FEES:

COLLECTION FEES:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	221,975.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	221,975.

PHYSICIAN AND OTHER HEALTHCARE PROVIDER FEES:

PROGRAM SERVICE EXPENSES	4,099,053.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	4,099,053.

PROFESSIONAL FEES:

PROGRAM SERVICE EXPENSES	681,569.
MANAGEMENT AND GENERAL EXPENSES	310,657.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	992,226.

SERVICE CONTRACTS:

PROGRAM SERVICE EXPENSES	0.

Name of the organization	Employer identification number
BROOKS-TLC HOSPITAL SYSTEM	16-0743301

MANAGEMENT AND GENERAL EXPENSES	190,599.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	190,599.

MAINTENANCE CONTRACTS:

PROGRAM SERVICE EXPENSES	0.
MANAGEMENT AND GENERAL EXPENSES	1,608,257.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	1,608,257.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	7,112,110.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

NET CHANGE IN FUNDS HELD IN TRUST	-1,870,848.
PENSION LIABILITY ADJUSTMENT	297,923.
TOTAL TO FORM 990, PART XI, LINE 9	-1,572,925.

FORM 990, PART XII, LINE 2C

THE BOARD OF DIRECTORS ASSUME RESPONSIBILITY FOR THE OVERSIGHT OF THE AUDIT AND THE SELECTION OF AN INDEPENDENT ACCOUNTANT.

SCHEDULE R (Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
▶ Attach to Form 990.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

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2020
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Name of the organization: BROOKS-TLC HOSPITAL SYSTEM

Employer identification number 16-0743301

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity? Yes	No
LAKE SHORE NURSING HOME, INC - 16-0976895 845 ROUTES 5 & 20 IRVING, NY 14081	SKILLED NURSING FACILITY	NEW YORK	501(C)(3)	LINE 3	BROOKS-TLC HEALTH SYSTEM, INC.		X
LSP CORPORATION - 22-2827314 845 ROUTES 5 & 20 IRVING, NY 14081	REAL ESTATE - MEDICAL AND ADMINISTRATIVE OFFICE FACILITY	NEW YORK	501(C)(3)	LINE 3	BROOKS-TLC HEALTH SYSTEM, INC.		X

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity? Yes	(i) No
LAKE ERIE MEDICAL SERVICES, P.C. - 45-2832259, 529 CENTRAL AVENUE, DUNKIRK, NY 14048	PHYSICIAN GROUP	NY		C CORP					X

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.		Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?			
a Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity	1a		X
b Gift, grant, or capital contribution to related organization(s)	1b		X
c Gift, grant, or capital contribution from related organization(s)	1c		X
d Loans or loan guarantees to or for related organization(s)	1d	X	
e Loans or loan guarantees by related organization(s)	1e		X
f Dividends from related organization(s)	1f		X
g Sale of assets to related organization(s)	1g		X
h Purchase of assets from related organization(s)	1h		X
i Exchange of assets with related organization(s)	1i		X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X	
k Lease of facilities, equipment, or other assets from related organization(s)	1k		X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X	
o Sharing of paid employees with related organization(s)	1o		X
p Reimbursement paid to related organization(s) for expenses	1p	X	
q Reimbursement paid by related organization(s) for expenses	1q	X	
r Other transfer of cash or property to related organization(s)	1r		X
s Other transfer of cash or property from related organization(s)	1s		X

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

(a) Name of related organization	**(b)** Transaction type (a-s)	**(c)** Amount involved	**(d)** Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

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

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

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners sec. 501(c)(3) orgs.? Yes	(e) No	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor-tionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R. See instructions.

Form **990-T**

Department of the Treasury
Internal Revenue Service

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

For calendar year 2020 or other tax year beginning ________, and ending ________.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2020

Open to Public Inspection for 501(c)(3) Organizations Only

A ☐ Check box if address changed.

B Exempt under section
☒ 501(C)(3)
☐ 408(e) ☐ 220(e)
☐ 408A ☐ 530(a)
☐ 529(a) ☐ 529S

Print or Type

Name of organization (☐ Check box if name changed and see instructions.)
BROOKS-TLC HOSPITAL SYSTEM

Number, street, and room or suite no. If a P.O. box, see instructions.
529 CENTRAL AVE.

City or town, state or province, country, and ZIP or foreign postal code
DUNKIRK, NY 14048

C Book value of all assets at end of year ▶ 43,332,954.

D Employer identification number
16-0743301

E Group exemption number (see instructions)

F ☐ Check box if an amended return.

G Check organization type ▶ ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trust ☐ Applicable reinsurance entity

H Check if filing only to ▶ ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439

I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ▶ ☐

J Enter the number of attached Schedules A (Form 990-T) ▶ 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ MARY LAROWE   Telephone number ▶ (716) 363-7207

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	-1,402,661.
2	Reserved	2	
3	Add lines 1 and 2	3	-1,402,661.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	-1,402,661.
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	-1,402,661.
8	Specific deduction (generally $1,000, but see instructions for exceptions)	8	1,000.
9	**Trusts.** Section 199A deduction. See instructions	9	
10	**Total deductions.** Add lines 8 and 9	10	1,000.
11	**Unrelated business taxable income.** Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	0.

Part II Tax Computation

1	**Organizations taxable as corporations.** Multiply Part I, line 11 by 21% (0.21) ▶	1	0.
2	**Trusts taxable at trust rates.** See instructions for tax computation. Income tax on the amount on Part I, line 11 from: ☐ Tax rate schedule or ☐ Schedule D (Form 1041) ▶	2	
3	**Proxy tax.** See instructions ▶	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	**Tax on noncompliant facility income.** See instructions	6	
7	**Total.** Add lines 3 through 6 to line 1 or 2, whichever applies	7	0.

LHA **For Paperwork Reduction Act Notice, see instructions.** Form **990-T** (2020)

023701 02-02-21

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a			
b	Other credits (see instructions)	1b			
c	General business credit. Attach Form 3800 (see instructions)	1c			
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d			
e	**Total credits.** Add lines 1a through 1d			1e	
2	Subtract line 1e from Part II, line 7			2	0.
3	Other taxes. Check if from: ☐ Form 4255 ☐ Form 8611 ☐ Form 8697 ☐ Form 8866 ☐ Other (attach statement)			3	
4	**Total tax.** Add lines 2 and 3 (see instructions). ☐ Check if includes tax previously deferred under section 1294. Enter tax amount here ▶			4	0.
5	2020 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4			5	0.
6a	Payments: A 2019 overpayment credited to 2020	6a			
b	2020 estimated tax payments. Check if section 643(g) election applies ▶ ☐	6b			
c	Tax deposited with Form 8868	6c			
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d			
e	Backup withholding (see instructions)	6e			
f	Credit for small employer health insurance premiums (attach Form 8941)	6f			
g	Other credits, adjustments, and payments: ☐ Form 2439 ____ ☐ Form 4136 ____ ☐ Other ____ Total ▶	6g			
7	**Total payments.** Add lines 6a through 6g			7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached ▶ ☐			8	
9	**Tax due.** If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed ▶			9	
10	**Overpayment.** If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid ▶			10	
11	Enter the amount of line 10 you want: **Credited to 2021 estimated tax** ▶ **Refunded** ▶			11	

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

		Yes	No
1	At any time during the 2020 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here ▶		X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
	If "Yes," see instructions for other forms the organization may have to file.		
3	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ $		
4a	Did the organization change its method of accounting? (see instructions)		X
b	If 4a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 4b. Also, provide any other additional information. See instructions.

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

▶ Signature of officer | Date | ▶ CHIEF EXECUTIVE OFFICER Title

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

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self- employed	PTIN
JILL M. JOHNSON, CPA	JILL M. JOHNSON, CPA	11/10/21		P01701478
Firm's name ▶ LUMSDEN & MCCORMICK, LLP			Firm's EIN ▶	16-0765486
Firm's address ▶ 369 FRANKLIN STREET BUFFALO, NY 14202			Phone no.	(716)856-3300

Form **990-T** (2020)

SCHEDULE A (Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income From an Unrelated Trade or Business

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

OMB No. 1545-0047

2020

Open to Public Inspection for 501(c)(3) Organizations Only

A Name of the organization: BROOKS-TLC HOSPITAL SYSTEM

B Employer identification number: 16-0743301

C Unrelated business activity code (see instructions) ▶ 621500

D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ LABORATORY SERVICES

Part I Unrelated Trade or Business Income

		Line	(A) Income	(B) Expenses	(C) Net
1a	Gross receipts or sales 601,337.				
b	Less returns and allowances ___ c Balance ▶	1c	601,337.		
2	Cost of goods sold (Part III, line 8)	2			
3	Gross profit. Subtract line 2 from line 1c	3	601,337.		601,337.
4a	Capital gain net income (attach Sch D (Form 1041 or Form 1120)) (see instructions)	4a			
b	Net gain (loss) (Form 4797) (attach Form 4797) (see instructions)	4b			
c	Capital loss deduction for trusts	4c			
5	Income (loss) from a partnership or an S corporation (attach statement)	5			
6	Rent income (Part IV)	6			
7	Unrelated debt-financed income (Part V)	7			
8	Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9	Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10	Exploited exempt activity income (Part VIII)	10			
11	Advertising income (Part IX)	11			
12	Other income (see instructions; attach statement)	12			
13	**Total.** Combine lines 3 through 12	13	601,337.		601,337.

Part II Deductions Not Taken Elsewhere

(See instructions for limitations on deductions) Deductions must be directly connected with the unrelated business income

				Line	Amount
1	Compensation of officers, directors, and trustees (Part X)			1	
2	Salaries and wages			2	169,164.
3	Repairs and maintenance			3	
4	Bad debts			4	
5	Interest (attach statement) (see instructions)			5	
6	Taxes and licenses			6	250.
7	Depreciation (attach Form 4562) (see instructions)	7	16,946.		
8	Less depreciation claimed in Part III and elsewhere on return	8a		8b	16,946.
9	Depletion			9	
10	Contributions to deferred compensation plans			10	
11	Employee benefit programs			11	
12	Excess exempt expenses (Part VIII)			12	
13	Excess readership costs (Part IX)			13	
14	Other deductions (attach statement) SEE STATEMENT 1			14	1,817,638.
15	**Total deductions.** Add lines 1 through 14			15	2,003,998.
16	Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)			16	-1,402,661.
17	Deduction for net operating loss (see instructions)			17	0.
18	**Unrelated business taxable income.** Subtract line 17 from line 16			18	-1,402,661.

Part III Cost of Goods Sold

Enter method of inventory valuation ▶

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	**Total.** Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	**Cost of goods sold.** Subtract line 7 from line 6. Enter here and in Part I, line 2	8	

9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? ☐ Yes ☐ No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				

3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A) ▶ 0.

	A	B	C	D
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)				

5 **Total deductions.** Add line 4 columns A through D. Enter here and on Part I, line 6, column (B) ▶ 0.

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use (see instructions)

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				

8 **Total gross income** (add line 7, columns A through D). Enter here and on Part I, line 7, column (A) ▶ 0.

	A	B	C	D
9 Allocable deductions. Multiply line 3c by line 6				

10 **Total allocable deductions.** Add line 9, columns A through D. Enter here and on Part I, line 7, column (B) ▶ 0.

11 **Total dividends-received deductions** included in line 10 ▶ 0.

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

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

Nonexempt Controlled Organizations

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

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals ▶	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity:		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A)	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B)	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7	4	
5	Gross income from activity that is not unrelated business income	5	
6	Expenses attributable to income entered on line 5	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12	7	

Part IX Advertising Income

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A ☐

B ☐

C ☐

D ☐

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
a Add columns A through D. Enter here and on Part I, line 11, column (A) ▶				0.
3 Direct advertising costs by periodical				
a Add columns A through D. Enter here and on Part I, line 11, column (B) ▶				0.
4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8				
5 Readership costs				
6 Circulation income				
7 Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8 Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on Part II, line 13 ▶ 0.

Part X Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on Part II, line 1 ▶			0.

Part XI Supplemental Information (see instructions)

FORM 990-T (A) OTHER DEDUCTIONS STATEMENT 1

DESCRIPTION	AMOUNT
DIRECT LAB EXPENSES	757,858.
ALLOCATED LAB EXPENSES	605,800.
ALLOCATED OVERHEAD	453,980.
TOTAL TO SCHEDULE A, PART II, LINE 14	1,817,638.

CHAR500 NYS Annual Filing for Charitable Organizations www.CharitiesNYS.com	Send with fee and attachments to: NYS Office of the Attorney General Charities Bureau Registration Section 28 Liberty Street New York, NY 10005	**2020** **Open to Public Inspection**

1.General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2020 and Ending (mm/dd/yyyy) 12/31/2020

Check if Applicable:		
☐ Address Change	Name of Organization: BROOKS-TLC HOSPITAL SYSTEM	Employer Identification Number (EIN): 16-0743301
☐ Name Change ☐ Initial Filing	Mailing Address: 529 CENTRAL AVE.	NY Registration Number: 10-92-20
☐ Final Filing ☐ Amended Filing	City / State / ZIP: DUNKIRK, NY 14048	Telephone: 716 366-1111
☐ Reg ID Pending	Website: WWW.BROOKSHOSPITAL.ORG	Email:

Check your organization's registration category: ☒ 7A only ☐ EPTL only ☐ DUAL (7A & EPTL) ☐ EXEMPT* — Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer: ______________ MARY E. LAROWE CHIEF EXECUTIVE OFFI

Signature / Print Name and Title / Date

Chief Financial Officer or Treasurer: ______________ LOUIS DIPALMA BOARD TREASURER

Signature / Print Name and Title / Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ 3a. 7A filing exemption: Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed $25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ 3b. EPTL filing exemption: Gross receipts did not exceed $25,000 and the market value of assets did not exceed $25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☒ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes ☐ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee:	EPTL filing fee:	Total fee:	Make a single check or money order payable to:
	$ 25.	$	$ 25.	**"Department of Law"**

CHAR500 Annual Filing for Charitable Organizations (Updated January 2021)
*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:
- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:
- [ ] If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- [X] If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:
- [X] IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- [X] All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- [ ] Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded $25,000 and/or our assets exceeded $25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:
- [ ] Review Report if you received total revenue and support greater than $250,000 and up to $750,000.
- [X] Audit Report if you received total revenue and support greater than $750,000
- [ ] No Review Report or Audit Report is required because total revenue and support is less than $250,000
- [ ] We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:
- [ ] $0, if you checked the 7A exemption in Part 3a
- [X] $25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:
- [ ] $0, if you checked the EPTL exemption in Part 3b
- [ ] $25, if the NET WORTH is less than $50,000
- [ ] $50, if the NET WORTH is $50,000 or more but less than $250,000
- [ ] $100, if the NET WORTH is $250,000 or more but less than $1,000,000
- [ ] $250, if the NET WORTH is $1,000,000 or more but less than $10,000,000
- [ ] $750, if the NET WORTH is $10,000,000 or more but less than $50,000,000
- [ ] $1500, if the NET WORTH is $50,000,000 or more

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?
Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")

EPTL filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.

DUAL filers are registered under both 7A and EPTL.

EXEMPT filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.

Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.

Where do I find my organization's NET WORTH?
NET WORTH for fee purposes is calculated on:
- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?
Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2020

Open to Public Inspection

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.
Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
BROOKS-TLC HOSPITAL SYSTEM	10-92-20

2. Government Grants

Name of Government Agency	Amount of Grant
1. NEW YORK STATE DEPARTMENT OF HEALTH	1. 127,994.
2. HEALTH RESEARCH, INC.	2. 46,000.
3. NEW YORK STATE DEPARTMENT OF HEALTH	3. 10,490,978.
4. RESEARCH FOUNDATION FOR MENTAL HYGIENE, INC.	4. 16,823.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 10,681,795.

CT-2

Department of Taxation and Finance

Corporation Tax Return Summary

THIS FORM MUST BE FILED WITH YOUR RETURN

1	Legal name of corporation	1.	BROOKS-TLC HOSPITAL SYSTEM
	Payment enclosed	2.	
3	Return type	3.	CT13
4	Employer ID number (EIN)	4.	16-0743301
5	File number (FCC)	5.	MM5
6	Period beginning date *(mm-dd-yy)*	6.	01-01-20
7	Period ending date *(mm-dd-yy)*	7.	12-31-20
8	Amended *(Y=1; N=0)*	8.	0
9	Final *(Y=1; N=0)*	9.	
10	NAICS code	10.	621500
11	MTA indicator *(None = 0; Y =1; N = 2; Both = 3)*	11.	
12	Federal 1120-H filed *(Y = 1; N = 0)*	12.	
13	REIT/RIC indicator *(Y =1; N = 0)*	13.	
14	Tax due/MTA surcharge	14.	250.00
15	Mandatory first installment (MFI) - no extension filed and tax due is over $1,000	15.	
16	Balance due	16.	
17	Amount of overpayment credited to next period - NYS	17.	
18	Refund of overpayment	18.	
19	Refund of unused tax credits	19.	
20	Tax credits to be credited as an overpayment to next year's return	20.	
21	Amount of overpayment credited to next period - MTA	21.	
22	Amount of MTA surcharge retaliatory tax credit to be refunded	22.	
23	Fixed dollar minimum	23.	
24	Designated agent's (Article 9-A) or combined parent's (Article 33) EIN	24.	-
25	New York receipts	25.	
26	Have you been convicted of an offense (NYS Penal Law, Art. 200 or 496, or section 195.20)?	26.	
27	Paid preparer's EIN	27.	16-0765486
28	Preparer's NYTPRIN	28.	
29	Excl. code	29.	03

For office use only

Form CT-186-E filers only

30	Excise tax on telecommunication services - NYS	30.
31	Excise tax on mobile telecommunication services subject to the 2.9% rate	31.
32	Total excise tax on telecommunication services	32.
33	Tax on gross income - NYS	33.
34	MTA surcharge related to non-mobile telecommunication services	34.
35	MTA surcharge related to telecommunication services subject to the 0.721% tax rate	35.
36	Total MTA surcharge related to telecommunication services	36.
37	MTA surcharge on gross income	37.
38	Balance due - NYS	38.
39	Balance due - MTA	39.
40	Provided telecommunication services in the MCTD this year? *(None = 0; Y = 1; N = 2; Both = 3)*	40.
41	Subject to supervision of the Department of Public Service and provided utility services in the MCTD this year? *(None = 0; Y = 1; N = 2; Both = 3)*	41.
42	Overpayment credited to next year's tax - NYS	42.
43	Overpayment credited to next year's tax - MTA	43.
44	Refund of overpayment - NYS	44.
45	Refund of overpayment - MTA	45.
46	Refund of unused tax credits - NYS	46.
47	Refund of unused tax credits - MTA	47.
48	Refundable tax credits to be credited to next year's tax - NYS	48.
49	Refundable tax credits to be credited to next year's tax - MTA	49.

NEW YORK STATE

2020

CT-13

Department of Taxation and Finance

Unrelated Business Income Tax Return

Amended return ☐

Tax Law - Article 13

All filers enter tax period: beginning 01-01-20 ending 12-31-20

Employer identification number (EIN)	16-0743301
File number	MM5
Business telephone number	716-366-1111
If you claim an overpayment, mark an X in the box	☐
Legal name of corporation	BROOKS-TLC HOSPITAL SYSTEM
Trade name/DBA	
Mailing address	
Care of (c/o)	
State or country of incorporation	
Number and street or PO box	529 CENTRAL AVE.
Date of incorporation	
Foreign corporations: date began business in NYS	
City / U.S. state/Canadian province / ZIP/Postal code	DUNKIRK, NY 14048
Country (if not United States)	
For office use only	
NAICS business code number (from federal return)	621500
Principal unrelated business activity (see instructions)	LABORATORY SERVICES

If you need to update your address or phone information for corporation tax, or other tax types, you can do so online. See *Business information* in Form CT-1.

Form CT-247, *Application for Exemption from Corporation Franchise Taxes by a Not-For-Profit Organization -* Have you filed this New York State application for exemption? *(see instructions)* .... Yes ☐ No ☒

Mark an X in this box if you are an employee trust as defined in Internal Revenue Code (IRC) section 401(a) .... ☐

Mark an X in this box if you ceased operating the unrelated business during the tax year covered by this return *(see section* Who must file Form CT-13 *in the instructions)* .... ● ☐

		Payment enclosed
A. Pay amount shown on line 22. Make payable to: *New York State Corporation Tax* ◀ Attach your payment here. Detach all check stubs. *(See instructions for details.)*	A	

Computation of income and tax

1	Federal unrelated business taxable income before net operating loss deduction and after $1,000 specific deduction	1	-1,402,661.
2	New York State Article 13 and Article 23 tax deducted on federal return	2	
3	Additions required for shareholders of federal S corporations *(see instructions)*	3	
4	Grossed-up taxes for shareholders of New York S corporations *(see instructions)*	4	
5	Other additions *(see instructions)*	5	
6	Add lines 1 through 5	6	-1,402,661.
7	Other income *(see instructions)*	7	
8	Federal S corporation shareholder subtractions *(see instructions)*	8	
9	Other subtractions *(see instructions)*	9	
10	Total subtractions *(add lines 7, 8, and 9)*	10	
11	Taxable income before net operating loss deduction *(subtract line 10 from line 6)*	11	-1,402,661.
12	New York net operating loss deduction *(attach federal and NYS computations; see instructions)*	12	
13	Taxable income *(subtract line 12 from line 11)*	13	-1,402,661.
14	Allocated taxable income *(multiply line 13 by ______% from line 42; or enter amount from line 13 if allocation is not claimed)* ●	14	-1,402,661.
15	Tax based on income *(multiply line 14 by 9% (.09))*	15	0.
16	Minimum tax	16	250.00
17	Tax *(line 15 or line 16, whichever is larger)*	17	250.
18	Total prepayments from line 46 ●	18	250.
19	Balance *(if line 18 is less than line 17, subtract line 18 from line 17)*	19	
20	Interest on late payment *(see instructions)* ●	20	
21	Late filing and late payment penalties *(see instructions)* ●	21	
22	Balance due *(add lines 19, 20, and 21 and enter here; enter the payment amount on line A above)*	22	
23	Overpayment *(if line 17 is less than line 18, subtract line 17 from line 18)*	23	
24	Amount of overpayment on line 23 to be **credited to next year**	24	
25	Amount of overpayment on line 23 to be **refunded** *(subtract line 24 from line 23)*	25	

See page 3 for third-party designee, certification, and signature entry areas.

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068421 09-25-20

Have you been audited by the Internal Revenue Service in the past 5 years? Yes ☐ No ☒ If *Yes,* list years:

Federal return was filed on: 990-T ☒ Other: ☐ **Attach a complete copy of your federal return.**

Schedule A - Unrelated business allocation

If you did not maintain a regular place of business outside New York State, leave this schedule blank. A regular place of business is any office, factory, warehouse, or other space regularly used by the taxpayer in its unrelated business. If you claim this allocation, attach a list of each place of business, the location, nature of activities, and number and duties of employees.

Average value of:		**A** New York State	**B** Everywhere		
26 Real estate owned *(see instructions)*	**26**				
27 Gross rents *(attach list; see instructions)*	**27**				
28 Inventories owned	**28**				
29 Other tangible personal property owned *(see instructions)*	**29**				
30 **Total** *(add lines 26 through 29)*	**30**				
31 Percentage in New York State *(divide line 30, column A, by line 30, column B)*				**31**	%
Receipts in the regular course of business from:					
32 Sales of tangible personal property shipped to points within New York State	**32**				
33 All sales of tangible personal property	**33**				
34 Services performed	**34**				
35 Rentals of property	**35**				
36 Other business receipts	**36**				
37 **Total** *(add lines 32 through 36)*	**37**				
38 Percentage in New York State *(divide line 37, column A, by line 37, column B)*				**38**	%
39 Wages, salaries, and other compensation of employees *(except general executive officers; see instructions)*	**39**				
40 Percentage in New York State *(divide line 39, column A, by line 39, column B)*				**40**	%
41 **Total of New York State percentages** *(add lines 31, 38, and 40)*				**41**	%
42 Business allocation percentage *(divide line 41 by three or by the number of percentages)*				**42**	%

Composition of prepayments claimed on line 18*		**Date paid**	**Amount**
43 Payment with extension request, Form CT-5, line 5	**43**	05-15-21	250.
44a Second installment from Form CT-400	**44a**		
44b Third installment from Form CT-400	**44b**		
44c Fourth installment from Form CT-400	**44c**		
45 Amount of overpayment credited from prior years	**45**		
46 Total prepayments *(add lines 43 through 45; enter here and on line 18)*	**46**		250.

* Taxpayers subject to the unrelated business income tax are not required to make estimated tax payments. If you did make these unrequired payments, report them on lines 44a, 44b, and 44c.

Amended return information

If filing an amended return, mark an *X* in the box for any items that apply and attach documentation.

Final federal determination • ☐ If marked, enter date of determination: •

Capital loss carryback • ☐ Federal return filed Form 1139 • ☐

Amended Form 990-T • ☐

400002201019

Third-party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number
	Designee's email address		PIN 99111

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person MARY E. LAROWE	Signature of authorized person	Official title CHIEF EXECUTIVE OFFICER	
	Email address of authorized person MLAROWE@BROOKSHOSPITAL.ORG		Telephone number 716-366-1111	Date 11-15-21

Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)* LUMSDEN & MCCORMICK, LLP		Firm's EIN 16-0765486	Preparer's PTIN or SSN P01701478
	Signature of individual preparing this return JILL M. JOHNSON, CPA	Address City State ZIP code 369 FRANKLIN STREET BUFFALO, NY 14202		
	Email address of individual preparing this return JJOHNSON@LUMSDENCPA.COM		Preparer's NYTPRIN or Excl. code 03	Date 11-10-21

See instructions for where to file.

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