

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

MS 25
Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
120 Broadway
New York, NY 10271

2014

Open to Public
Inspection

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2014 and Ending (mm/dd/yyyy) 12/31/2014

Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: BERTRAND CHAFFEE HOSPITAL	Employer Identification Number (EIN): 16-0743921
	Mailing Address: 224 EAST MAIN STREET	NY Registration Number: 10-93-42
	City / State / ZIP: SPRINGVILLE, NY 14141	Telephone: 716 592-2871
	Website: BERTRANDCHAFFEE.COM	Email:

Check your organization's
registration category:

☒ 7A only ☐ EPTL only ☐ DUAL (7A & EPTL) ☐ EXEMPT

Find 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.

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:


Signature

NILS GUNNERSEN
CEO

Print Name and Title Date

Chief Financial Officer or Treasurer:


Signature

TERESA DONOHUE
CFO

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 the category (7A and 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. Or the organization qualifies for another 7A exemption (see instructions).

☐ 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: "Department of Law"
	\$ <u>25.</u>	\$ _____	\$ <u>25.</u>	

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 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)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules including Schedule B (Schedule of Contributors).
- ☐ IRS Form 990-T if applicable

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 \$500,000.
- ☒ Audit Report if you received total revenue and support greater than \$500,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000

Note: The Audit and Review requirements are set to change in 2017 and 2021 in accordance with the Non Profit Revitalization Act of 2013.

For more details, visit www.CharitiesNYS.com.

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you marked the 7A exemption in Part 3a
- ☒ \$25, if you did not mark the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you marked 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 organization a 7A, EPTL or DUAL filer?

- 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.

Check 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
120 Broadway
New York, NY 10271

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

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If you checked the box in question 4b in Part 4 on the CHAR500 Annual Filing for Charitable Organizations, complete this schedule and list EACH government grant. 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:
BERTRAND CHAFFEE HOSPITAL	10-93-42

2. Government Grants

Name of Government Agency	Amount of Grant
1.FEDERAL GRANT HRI BIO TERRORISM DEPT	1. 27,000.
2.	2.
3.	3.
4.	4.
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: 27,000.

AUDITED
COMBINED FINANCIAL STATEMENTS

**BERTRAND CHAFFEE HOSPITAL
AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

DECEMBER 31, 2014

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Bertrand Chaffee Hospital and
Jennie B. Richmond Chaffee Nursing Home Company, Inc.
Springville, New York

Report on the Financial Statements

We have audited the accompanying combined financial statements of Bertrand Chaffee Hospital and Jennie B. Richmond Chaffee Nursing Home Company, Inc. which comprise the combined balance sheets as of December 31, 2014 and 2013, and the related combined statements of operations and changes in net assets and cash flows for the years then ended and the related notes to the combined financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of Bertrand Chaffee Hospital and Jennie B. Richmond Chaffee Nursing Home Company, Inc. as of December 31, 2014 and 2013, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Freed Maxick CPAs, P.C.

Buffalo, New York
June 12, 2015

**BERTRAND CHAFFEE HOSPITAL AND
JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC.**

**COMBINED BALANCE SHEETS
December 31,**

ASSETS	2014	2013
Current assets:		
Cash and cash equivalents	\$ 4,122,466	\$ 2,623,810
Patient/resident accounts receivable, net of an allowance for doubtful accounts of approximately \$2,155,000 (\$2,326,000 - 2013)	3,083,206	2,552,215
Other receivables	44,042	8,004
Supplies on hand	269,584	203,592
Prepaid expenses	99,357	146,546
Other current assets	10,605	14,426
Current portion of assets whose use is limited	47,155	47,491
Total current assets	7,676,415	5,596,084
Resident funds	1,137	6,231
Assets whose use is limited	60,100	161,102
Property, plant and equipment, net	4,352,694	5,032,554
Total assets	\$ 12,090,346	\$ 10,795,971
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 1,154,947	\$ 920,577
Accrued expenses	1,022,994	1,064,942
Self insured health insurance reserve	191,678	-
Current portion of long-term debt and capital lease obligations	142,594	253,863
Current portion of estimated amounts due to third party payors, net	222,351	151,567
Total current liabilities	2,734,564	2,390,949
Estimated amounts due to third party payors, net	723,004	690,541
Resident funds	1,137	6,231
Asset retirement obligation	99,353	95,531
Long term debt and capital lease obligations	706,790	871,605
Total liabilities	4,264,849	4,054,857
Net assets:		
Unrestricted	7,249,701	6,165,318
Temporarily restricted	39,530	39,530
Permanently restricted	536,266	536,266
Total net assets	7,825,497	6,741,114
Total liabilities and net assets	\$ 12,090,346	\$ 10,795,971

See accompanying notes.

**BERTRAND CHAFFEE HOSPITAL AND
JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC.**

**COMBINED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS
For the Years Ended December 31,**

	2014	2013
Unrestricted operating revenue, gains, and other support:		
Net patient/resident service revenue	\$ 21,385,321	\$ 18,600,467
Provision for bad debts	(384,816)	(368,952)
Net patient/resident service revenue less provision for bad debts	21,000,505	18,231,515
Contribution revenue	6,197	54,973
Other operating revenue	1,595,742	2,020,276
Net assets released from restrictions used in operations	-	56,604
Total unrestricted operating revenues, gains, and other support	22,602,444	20,363,368
Operating expenses:		
Salaries and wages	10,609,209	10,104,558
Employee benefits and payroll taxes	2,933,474	2,559,422
Supplies and materials	2,801,006	2,452,679
Other direct expenses	2,397,620	2,089,156
Professional fees	1,859,722	1,621,890
Depreciation and accretion	901,174	815,610
Interest expense	17,014	25,730
Total operating expenses	21,519,219	19,669,045
Income from operations	1,083,225	694,323
Other income:		
Investment income	1,158	674
Increase in unrestricted net assets	1,084,383	694,997
Permanently restricted net assets		
Net assets released from restrictions used in operations	-	(56,604)
Decrease in permanently restricted net assets	-	(56,604)
Increase in net assets	1,084,383	638,393
Net assets - beginning of year	6,741,114	6,102,721
Net assets - end of year	\$ 7,825,497	\$ 6,741,114

See accompanying notes.

**BERTRAND CHAFFEE HOSPITAL AND
JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC.**

**COMBINED STATEMENTS OF CASH FLOWS
For the Years Ended December 31,**

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities:		
Increase in net assets	\$ 1,084,383	\$ 638,393
Adjustments to reconcile increase in net assets to cash and cash equivalents provided by operating activities:		
Depreciation and accretion	901,174	815,610
(Decrease) increase in allowance for doubtful accounts	(171,000)	213,000
(Increase) decrease in assets:		
Patient/resident accounts receivable	(359,991)	(546,719)
Supplies on hand	(65,992)	(5,605)
Prepaid expenses	47,189	12,796
Other receivables	(36,038)	3,267
Increase (decrease) in liabilities:		
Accounts payable	234,370	(246,782)
Accrued expenses	(41,948)	30,104
Self insurance reserve	191,678	-
Estimated amounts due to third-party payors, net	103,247	127,825
Net cash and cash equivalents provided by operating activities	<u>1,887,073</u>	<u>1,041,889</u>
Cash flows from investing activities:		
Decrease in assets limited as to use	104,979	66,606
Purchases of property, plant and equipment	(217,312)	(477,210)
Net cash and cash equivalents used by investing activities	<u>(112,333)</u>	<u>(410,604)</u>
Cash flows from financing activities:		
Repayment of indebtedness	(276,084)	(287,418)
Net cash and cash equivalents used by financing activities	<u>(276,084)</u>	<u>(287,418)</u>
Net increase in cash and cash equivalents	1,498,656	343,867
Cash and cash equivalents - beginning of year	<u>2,623,810</u>	<u>2,279,943</u>
Cash and cash equivalents - end of year	<u>\$ 4,122,466</u>	<u>\$ 2,623,810</u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	<u>\$ 17,014</u>	<u>\$ 25,730</u>

See accompanying notes.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization: Bertrand Chaffee Hospital (the Hospital) is a voluntary not-for-profit hospital located in Springville, New York. The Hospital operates 24 acute care beds, (22 medical surgical and 2 intensive care), and provides inpatient, outpatient and emergency services for residents in and around its surrounding area. Jennie B. Richmond Chaffee Nursing Home Company, Inc. (the Home) operates a not-for-profit 80-bed nursing facility also in Springville, New York. The Hospital and Home are institutional members of Catholic Medical Partners (CMP). This membership enables the Hospital and Home to participate in the provision of seamless, high quality, and coordinated patient care as part of the CMP Accountable Care Organization. The accompanying combined financial statements include the results of operations of both entities for the years ended December 31, 2014 and 2013.

Principles of Combination: The accompanying combined financial statements include the accounts of Bertrand Chaffee Hospital and Jennie B. Richmond Chaffee Nursing Home Company, Inc. (hereinafter collectively referred to as the Organization) both of which are not-for-profit corporations and share a common Board of Directors. Intercompany balances and transactions have been eliminated in the combined financial statements.

Use of Estimates: The preparation of the combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the combined financial statements and accompanying notes. Actual results could differ from those estimates and the difference in estimates from actual results could be significant. Significant estimates made by the Organization include, but are not limited to, reserves for bad debts, reserves for third party payor adjustments and contractual allowances and the provision for estimated receivables and payables for final settlements with those payors.

Display of Net Assets by Class: The accompanying combined financial statements have been prepared in conformity with the disclosure and display requirements of accounting principles generally accepted in the United States of America (US GAAP). US GAAP requires that resources be classified for reporting purposes into three net asset categories (temporarily restricted, permanently restricted and unrestricted) according to the existence or absence of donor-imposed restrictions.

Temporarily restricted net assets are those whose use has been limited by donors to a specific time period or purpose and amounted to \$39,530 (\$39,530 - 2013). Permanently restricted net assets consist of various endowments and have been restricted by donors to be maintained by the Organization in perpetuity that amounted to \$536,266 (\$536,266 - 2013). Any interest or investment earnings derived from the endowments are recorded as temporarily restricted and may be used for operations when appropriated by the Organization.

Cash and Cash Equivalents: The Organization considers all highly liquid investments with a maturity of three months or less, and short term investments (certificates of deposit), excluding amounts limited as to use, to be cash equivalents.

Investments and Investment Income: Investments in equity securities with readily determinable fair values and all investments in debt securities are presented in the combined financial statements at fair value. The cost of specific securities sold is used to compute realized gains and losses on sales. Investment income or loss (including interest and dividends) is included in increase in unrestricted net assets. Unrealized gains and losses (if any) on investments are excluded from income from operations and included in excess of unrestricted revenues and other support over expenses due to their trading nature.

Fair Value: As defined in US GAAP, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value applies to all assets and liabilities that are being measured and reported on a fair value basis. US GAAP establishes a framework for measuring fair value and disclosures about fair value measurements. This enables the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values. US GAAP requires that assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Level 1: Quoted market prices in active markets for identical assets or liabilities.

Level 2: Observable market based inputs or unobservable inputs that are corroborated by market data.

Level 3: Unobservable inputs that are not corroborated by market data.

Accounts Receivable: The Organization carries its patient and resident accounts receivable at anticipated amounts due from private pay patients and third party payors. Accounts receivable are reduced by an allowance for doubtful accounts. In evaluating the collectability of accounts receivable, the Organization analyzes their past history and identifies trends for each of its major payor sources of revenue to estimate the appropriate allowance for doubtful accounts and provision for bad debts. Management regularly reviews data about these major payor sources of revenue in evaluating the sufficiency of the allowance for doubtful accounts. For receivables associated with services provided to patients who have third-party coverage, the Organization analyzes contractually due amounts and provides an allowance for doubtful accounts, if necessary, for receivables associated with self-pay patients (which includes both patients without insurance and patients with deductible and copayment balances due for which third-party coverage exists for part of the bill). The Organization records a provision for bad debts in the period of service on the basis of its past experience, which indicates that many patients are unable or unwilling to pay the portion of their bill for which they are financially responsible. The difference between the standard rates (or the discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for doubtful accounts.

The Organization's allowance for doubtful accounts decreased from 33.1% of gross accounts receivable at December 31, 2013 to 24.8% of gross accounts receivable at December 31, 2014. In addition, the Organization's bad debt write-offs increased approximately \$16,000 from approximately \$369,000 for fiscal year end 2013 to approximately \$384,000 for fiscal year end 2014. The Organization has not changed its charity care or uninsured discount policies during fiscal year 2014. The Organization does not maintain a material allowance for doubtful accounts from third-party payors, nor did it have significant write-offs from third-party payors.

Supplies on Hand: Supplies on hand consists principally of food, drugs and medical supplies and are valued at the lower of cost (first-in, first-out) or market.

Assets Whose Use is Limited: Assets whose use is limited include assets set aside for debt service as required by trustee or indenture agreements, assets held in perpetuity pursuant to donor restrictions and assets set aside by the Board of Directors for specific future purposes.

Property, Plant and Equipment: Property, plant and equipment is carried at cost less accumulated depreciation, and adjusted for impairment to fair value, if any. The Organization provides for depreciation on the straight-line method over the estimated useful lives of the assets. Equipment under capital lease obligations is amortized over the lease term of the asset or its estimated useful life. Such amortization is included in depreciation expense in the accompanying combined financial statements. Depreciation and lease amortization expense for the years ended December 31, 2014 amounted to approximately \$897,000 (\$809,000 - 2013).

Impairment of Long-Lived Assets: Under the provisions of US GAAP the Organization evaluates its long-lived assets for financial impairment as events or changes in circumstances indicate that the carrying amount of such assets may not be fully recoverable. If such evaluations indicate that the future undiscounted cash flows of certain long-lived assets are not sufficient to recover the carrying value of such assets, the assets are adjusted to their fair values. No impairment loss was recognized by the Organization during the years ended 2014 and 2013.

Self Insured Reserve: Effective for the year ended December 31, 2014 the Organization retains risk of expected losses up to certain limits relating to employee health insurance. The provision for estimated self-insured claims is recorded based on the Organization's estimates, after consultation with an insurance advisor and preparation of an estimate of actual costs for both reported claims and claims incurred but not reported.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Resident Funds: The Home acts as custodian for resident personal funds.

Excess of Unrestricted Revenues, Gains, and Other Support over Expenses: The combined statement of operations and changes in net assets includes excess of unrestricted operating revenue, gains and other support over expenses. Changes in unrestricted net assets which are excluded from the excess of revenues and other support over expenses, consistent with industry practice, include contributions of long-lived assets (including assets acquired using contributions which by donor restriction were to be used for the purposes of acquiring such assets).

Concentrations of Credit Risk: The Organization grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of net receivables from patients and third-party payors was approximately as follows as of December 31:

	<u>2014</u>	<u>2013</u>
Medicare	22%	19%
Medicaid	8	12
Other third-party payors	56	55
Private pay	<u>14</u>	<u>14</u>
	<u>100%</u>	<u>100%</u>

In addition, financial instruments that potentially subject the Organization to concentration of credit risk consist principally of cash accounts in financial institutions. Although the cash accounts exceed the federally insured deposit amount, management does not anticipate nonperformance by the financial institutions. Management reviews the financial viability of these institutions on a periodic basis.

Contributions: Unconditional promises to give cash and other assets are reported at fair value at the date the promise is received. The gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities and changes in net assets as net assets released from restrictions. Donor-restricted contributions whose restrictions are met in the same year as received are reflected as unrestricted contributions in the accompanying combined financial statements.

Income Taxes: The Hospital and Home are not-for-profit corporations as described in Section 501(c) (3) of the Internal Revenue Code (the Code), and accordingly, are exempt from Federal income taxes on related income pursuant to Section 501(a) of the Code. The Hospital and Home account for uncertain tax positions in accordance with US GAAP, which requires the recognition and measurement of uncertain tax positions that the Hospital and Home have taken or expects to take in the Hospital or Home's tax returns. Accordingly, no provision for income taxes has been reflected in the accompanying combined financial statements. The Hospital and Home are no longer subject to federal and NYS income tax examination for years prior to 2011.

Charity Care: The Hospital provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The Hospital's policy is to not pursue collection of amounts determined to qualify as charity care; therefore these amounts are not reported in net operating revenues or in provisions for doubtful accounts. The estimated cost of providing uncompensated care to patients was approximately \$65,000 for the year ended December 31, 2014 (\$84,000 - 2013), as measured utilizing a calculated ratio of costs to charges.

Reclassifications: Certain 2013 amounts have been reclassified to conform to the current year presentation. These reclassifications had no affect on income from operations, net assets or the change in net assets.

Subsequent Event: These combined financial statements have not been updated for subsequent events occurring after June 12, 2015 which is the date these combined financial statements were available to be issued.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 2. NET PATIENT SERVICE REVENUE

The Organization has agreements with third-party payors that provide for payments to the Organization at amounts different from its established rates. A summary of the payment arrangements with major third-party payors is as follows:

- **Medicare** – Inpatient acute care services and outpatient services rendered to Medicare program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports by the Hospital and audits thereof by the Medicare fiscal intermediary.
- **Medicaid** – Inpatient services rendered to Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology using a base year for operating costs and actual costs for capital. The Hospital is reimbursed at a tentative rate with final settlement determined after submission of annual cost reports. Outpatient services are paid based upon a fee schedule and amounts are determined by New York State.
- **Commercial** - The Organization has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Organization under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.
- **Workers' Compensation and No-Fault** - Reimbursement rates for Workers' Compensation and No-Fault patients are paid at prospectively determined rates per discharge, as determined by the New York Health Care Reform Act (NYHCRA). These rates vary according to a patient classification system defined by NYHCRA that is based on clinical, diagnostic and other factors.

Additionally, the Home provides long term care services for which they are reimbursed on a per diem rate by third party payors. The Medicaid program is governed by the New York State Department of Health (DOH). Effective January 1, 2012, DOH revised its reimbursement formula for the Medicaid rates paid to skilled nursing facilities. Skilled nursing facilities payments are based upon a statewide pricing model. Skilled nursing facilities are placed into one of two peer groups which are used to compute the operating component of the Medicaid rate. This new statewide pricing methodology is being phased in over five years at varying percentages. Full implementation will be effective January 1, 2017. The Home has accrued the estimated impact from this change in Medicaid reimbursement.

The Hospital is eligible to receive funds from several pools established under NYHCRA. Amounts received or to be received from the pools have been included as increases to net patient service revenue. Differences between amounts recorded and final distributions from the pools will be included as adjustments to net patient service revenue in the year that such distributions are received.

The Organization believes that it is in compliance, in all material respects, with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future governmental review and interpretations. Non compliance with such laws and regulations could result in repayments of amounts improperly reimbursed, interest, substantial monetary fines, civil and criminal penalties, and exclusion from the Medicare and Medicaid programs.

Revenue from Medicare and Medicaid programs accounted for approximately, 16% and 13%, respectively of the Organization's net patient service revenue for the year ended December 31, 2014 (17% and 13% - 2013). Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates may change by a material amount in the near term. The Organization has recorded estimates related to these possible changes. These are recorded in estimated amounts due to third party payors.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 2. NET PATIENT SERVICE REVENUE (CONTINUED)

The Organization recognizes patient service revenue associated with services provided to patients who have third-party payor coverage on the basis of contractual rates for the services rendered. For uninsured patients that do not qualify for charity care, the Organization recognizes revenue on the basis of its standard rates for services provided (or on the basis of discounted rates, if negotiated or provided by policy). Based upon historical experience, a significant portion of the Organization's uninsured patients will be unable or unwilling to pay for the services provided. Thus, the Organization records a significant provision for bad debts related to uninsured patients in the period the services are provided. Patient service revenue, net of contractual allowances and discounts (but before the provision for bad debts), recognized for the years ended December 31, 2013 and 2014 from these major payor sources, is as follows:

2014					
	<u>Medicaid</u>	<u>Medicare</u>	<u>Other Third Party Payors</u>	<u>Self Pay</u>	<u>Total All Payors</u>
Patient service revenue (net of contractual allowances and discounts)	\$ <u>2,758,687</u>	\$ <u>3,541,172</u>	\$ <u>13,146,745</u>	\$ <u>1,938,717</u>	\$ <u>21,385,321</u>
2013					
	<u>Medicaid</u>	<u>Medicare</u>	<u>Other Third Party Payors</u>	<u>Self Pay</u>	<u>Total All Payors</u>
Patient service revenue (net of contractual allowances and discounts)	\$ <u>2,399,444</u>	\$ <u>3,080,804</u>	\$ <u>10,907,059</u>	\$ <u>2,213,160</u>	\$ <u>18,600,467</u>

NOTE 3. ASSETS WHOSE USE IS LIMITED

The Organization has received funds that are permanently restricted by the donor and require the principal to be maintained in perpetuity. Earnings on the non-endowment investments are allowed to be used in operations. The earnings derived from the endowments are rendered as temporarily restricted and may be used for operations when appropriated by the Organization.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 3. ASSETS WHOSE USE IS LIMITED (CONTINUED)

The composition of assets limited as to use, which are stated at fair value on a recurring basis as Level 1 within the hierarchy, is as follows at December 31:

	<u>2014</u>	<u>2013</u>
Held by Trustee under Indenture Agreement		
Mortgage and operating escrow funds:		
Cash and cash equivalents	\$ 60,100	\$ 155,910
U.S. Government obligations	<u>-</u>	<u>5,192</u>
	60,100	161,102
Donor restricted to include the Bertrand Chaffee Fund:		
Cash and cash equivalents	<u>47,155</u>	<u>47,491</u>
Total assets whose use is limited	<u>\$ 107,255</u>	<u>\$ 208,593</u>
Current portion of assets whose use is limited	<u>\$ 47,155</u>	<u>\$ 47,491</u>
Long-term portion of assets whose use is limited	<u>\$ 60,100</u>	<u>\$ 161,102</u>

The Organization's investment portfolio is classified as a trading portfolio. As a result of this classification unrealized net gains are recorded as a component of other income on the statement of operations and changes in net assets.

Investment income on investments is summarized as follows as of December 31:

	<u>2014</u>	<u>2013</u>
Interest and dividends	\$ 1,158	\$ 637
Realized gains	<u>-</u>	<u>37</u>
	<u>\$ 1,158</u>	<u>\$ 674</u>

Prior to 2005, the Organization utilized approximately \$177,000 of permanently restricted resources to pay certain debt obligations. In 2006, the New York State Surrogate Court determined that this expenditure was inappropriate and thus ordered the Organization to repay the funds, at zero percent interest, prior to 2018. The repayment of these funds by the Organization would be recorded as additions to the assets in the trust maintained for other permanently restricted resources at the time payment is made. As of December 31, 2014 and 2013, the Organization has not made any payments on this obligation. Additionally, in 2010, as part of the Organization's reorganization from bankruptcy, approval was granted by the Bankruptcy Court for the Organization to borrow up to \$750,000 of funds from the Bertrand Chaffee Fund to pay general unsecured claims. A final payment of approximately \$57,000 was made to pay an outstanding unsecured claim during 2013.

NOTE 4. PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment consist of the following at December 31:

	<u>2014</u>	<u>2013</u>
Land	\$ 40,980	\$ 40,980
Building and building improvements	11,294,770	11,239,782
Equipment	12,459,064	12,293,210
Equipment under capital leases	695,529	695,529
Construction-in-progress	<u>18,474</u>	<u>17,774</u>
	24,508,817	24,287,275
Less: Accumulated depreciation	<u>20,156,123</u>	<u>19,254,721</u>
	<u>\$ 4,352,694</u>	<u>\$ 5,032,554</u>

Accumulated amortization on capital leases for the year ended December 31, 2014 amounted to approximately \$461,000 (\$381,000 - 2013).

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 5. LONG-TERM DEBT AND CAPITAL LEASE OBLIGATIONS

The following is a description of long-term debt and capital lease obligations at December 31:

	<u>2014</u>	<u>2013</u>
Note payable to the Pension Benefit Guaranty Corporation (PBGC), interest free, payable in monthly amounts ranging from \$5,000 to \$10,000 through October 2023, related to settlement of defined benefit plan.	\$ 740,000	\$ 800,000
Mortgage notes payable to the New York State Housing Finance Agency (HFA), with varying installments of principal and interest (4.78% effective rate) due through October 2016, secured by property and equipment of the Home. This mortgage was paid in full in 2014.	-	93,036
Note payable to the Internal Revenue Service without interest, payable in monthly amounts of \$4,488, beginning in September 2012 through September 2015. Secured by the Organization's real property.	35,906	89,765
Capital lease obligation with a payment of \$2,369 including interest at 12.031% through December 2016 secured by related equipment.	50,424	71,392
Capital lease obligation with a payment of \$2,400 including interest at 8.86% through October 2015 secured by related equipment.	23,054	51,628
Capital lease obligation with a payment of \$2,153 including interest at 7.00% through July 2014 secured by related equipment. This lease obligation was paid in full in 2014.	-	19,647
	<u>849,384</u>	<u>1,125,468</u>
Less: current portion	<u>142,594</u>	<u>253,863</u>
	<u>\$ 706,790</u>	<u>\$ 871,605</u>

Future maturities on long-term debt and capital lease obligations for the five years and thereafter subsequent to 2015 are as follows:

2016	\$ 86,790
2017	60,000
2018	60,000
2019	60,000
2020 and thereafter	<u>440,000</u>
	<u>\$ 706,790</u>

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 6. PENSION PLAN

The Organization's employees participated in a defined benefit pension plan (the "Plan") covering substantially all full time employees. In November 2008, the Plan was terminated by an agreement between the PBGC and the Plan's administrator. The agreement terminated the Plan as of February 26, 2008 and the PBGC was appointed trustee of the Plan. As part of the Plan termination a Settlement Agreement was entered into with the PBGC. The Organization agreed to pay the PBGC \$1,700,000 over four years. The Settlement Agreement was approved by the Bankruptcy Court and the Creditors Committee. During 2013 the settlement agreement with the PBGC was amended to include monthly payments ranging from \$5,000 to \$10,000 through October 2023, with the option of prepayment. If the Organization defaults on the PBGC Settlement Agreement, it is reasonably possible that these liabilities, as well as others, may be assessed by the PBGC. Further, upon default, the PBGC could take further actions which could have a material adverse effect on the Organization.

The Organization also contributes to the 1199 SEIU Regional Pension Fund (EIN: 16-1112391), which is a multiemployer defined pension plan, under the collective bargaining agreement, which expires June 2015, that covers certain union-represented employees. The risks of participating in a multiemployer plan differ from those of single employer plans in the following respects:

- Assets contributed to the multiemployer plan by one employer may be used to provide benefits to employees of other participating employers.
- If a participating employer stops contributing to the plan then the unfunded obligations of the plan may be borne by the remaining participating employers.
- If the Organization chooses to stop participating in the multiemployer plan, then it may be required to pay the plan an amount based on the underfunded status of the plan, referred to as a withdrawal liability.

The most recent Pension Protection Act (PPA) zone status available for the Plan's year end at December 31, 2011 was green. The zone status is based on information received by the Organization from the plan and is certified by the Plan's actuary. Among other factors, plans in the red zone are less than 65% funded, plans in the yellow zone are between 65-80% funded, and plans in the green zone are more than 80% funded.

Under the 1199 pension plan, the Organization will contribute to the SEIU pension fund on behalf of all bargaining unit employees at the rate of fifty-five to sixty-five cents per hour based on employee compensation, for each calendar quarter in which the employee has been paid for at least two hundred fifty (250) hours.

The Organization contributed approximately \$120,000 for the year ended December 31, 2014 (\$121,000 - 2013). According to the Plan's most recent Form 5500, for the plan year ending December 31, 2013 the Organization contributed less than 5% of the total contributions to the Plan.

403 (b) Plan: The Organization also offers a 403(b) defined contribution retirement plan to its eligible employees. Employees elect to contribute to the Plan through salary and wage deferrals up to the maximum amounts established by the Internal Revenue Service (currently established at 100% of annual salary and wages up to \$17,500 or \$23,000 if over age 50). The Organization contributes to the Plan as an Employer Non-elective Contribution an amount equal to 3% of the employee compensation for a plan year. Under the Plan, the Organization contributes an amount equal to 25% of the employee elective contributions for the plan year up to 4%. The Organization contributed approximately \$319,000 to the Plan during the year ended December 31, 2014 (\$290,000 - 2013).

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 7. MEDICAL MALPRACTICE

The Organization is insured for medical malpractice risks through a claims-made professional liability insurance policy. Policy limits for the professional and general liability policy are \$1,000,000 individually and \$3,000,000 aggregate per policy period. Should the annual claims-made policy not be renewed or replaced with equivalent insurance, claims based on incidents during its term, but reported subsequently, will be uninsured. The claims made policy was renewed in 2014. There are several open malpractice claims as of December 31, 2014 and 2013, which the insurer advises fall within the limits of the Organization's malpractice coverages, individually and collectively.

NOTE 8. TRANSACTIONS WITH AFFILIATED FOUNDATION

The Organization is affiliated with the Bertrand Chafee Hospital Foundation, Inc. (the "Foundation"). The Foundation is a separate legal entity whose mission is to support the activities of the Organization as well as other local organizations.

The Organization considered US GAAP in determining whether or not an interest in the net assets of the Foundation should be recorded in the combined financial statements of the Organization. Management of the Organization concluded that there is insufficient control exercised by the Organization over the Foundation to support recording a beneficial interest in the net assets of the Foundation. Specifically, management considered in its conclusion the by-laws of the Foundation, the composition of its Board, the Foundation's history of granting gifts to the Organization as well as other unrelated organizations, and the existence of donor restricted assets, if any, held by the Foundation. Therefore, the Organization has not recorded any interest in the net assets of the Foundation on the Organization's combined balance sheet as of December 31, 2014 and 2013.

Periodically, the Foundation makes contributions to the Organization, as determined by the Foundations Board of Directors and/or by direction of donors. In 2014, the Foundation made contributions amounting to approximately \$12,000 to the Organization (\$42,000 – 2013).

NOTE 9. ENDOWMENTS

The Organization has interpreted New York State Prudent Management of Institutional Funds Act Law (NYPMIFA) as requiring the preservation of the historical dollar value of the corpus of the permanent restricted endowment funds absent of donor stipulations to the contrary. The net appreciation of the permanently restricted net assets is considered temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with standard of prudence prescribed by NYPMIFA. If the fair value of investment assets falls below the level of the donor restrictions NYPMIFA requires the Home to retain the fund in perpetual duration. There were no such deficiencies as of December 31, 2014 and 2013. To ensure the preservation of the corpus of the permanently restricted endowment funds, the total fair value of all commingled investment assets are classified first to the level of the permanently restricted endowment funds corpus, an endowment fund deficiency receivable from the unrestricted net assets would be recognized until the deficiency is recovered.

The Organization has established long term investment objectives to 1) create a stream of investment returns which appropriately considers the present and future cash needs of the Organization and 2) to maintain the purchasing power of the portfolio. The restricted net asset spending policy is to adhere to donor restrictions.

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 9. ENDOWMENTS (CONTINUED)

Changes in Endowment Net Assets for the year ended December 31:

	<u>2014</u>	<u>2013</u>
Investments, at beginning of year	\$ 7,761	\$ 64,336
Use of proceeds – see Note 3	-	(56,604)
Dividends and interest	<u>8</u>	<u>29</u>
Total net increase (decrease) on investments	<u>8</u>	<u>(56,575)</u>
Investments, at end of year	\$ <u>7,769</u>	\$ <u>7,761</u>

NOTE 10. COMMITMENTS AND CONTINGENCIES

The health care industry is subject to numerous laws and regulations of federal, state and local governments. Compliance with these laws and regulations can be subject to future government review and interpretations as well as regulatory actions unknown or unasserted at this time. Recently, industry wide government activity has increased with respect to investigations and allegations concerning possible violations by health care providers of fraud and abuse statutes and regulations, which could result in the imposition of significant fines and penalties as well as significant repayments for patient services previously billed. The Organization believes it is in compliance with all such laws and regulations.

Medicare and Medicaid Electronic Health Record Incentive Program: Under certain provisions of the American Recovery and Reinvestment Act of 2009 (ARRA), federal incentive payments are available to hospitals, physicians and certain other professionals (Providers) when they adopt, implement or upgrade (AIU) certified electronic health record (EHR) technology or become “meaningful users,” as defined under ARRA, of EHR technology in ways that demonstrate improved quality, safety and effectiveness of care. Providers can become eligible for annual Medicare incentive payments by demonstrating meaningful use of EHR technology in each period over four periods. Medicaid providers can receive their initial incentive payment by satisfying AIU criteria, but must demonstrate meaningful use of EHR technology in subsequent years in order to qualify for additional payments. Hospitals may be eligible for both Medicare and Medicaid EHR incentive payments; however, physicians and other professionals may be eligible for either Medicare or Medicaid incentive payments, but not both. Hospitals that are meaningful users under the Medicare EHR incentive payment program are deemed meaningful users under the Medicaid EHR incentive payment program and do not need to meet additional criteria imposed by a state. Medicaid EHR incentive payments to Providers are 100% federally funded and administered by the states. The Centers for Medicare and Medicaid Services (CMS) established calendar year 2011 as the first year states could offer EHR incentive payments. Before a state may offer EHR incentive payments, the state must submit and CMS must approve the state's incentive plan.

The Organization recognizes Medicaid EHR incentive payments in its combined Statements of Operations for the first payment year when: (1) CMS approves a state's EHR incentive plan and (2) the hospital or employed physician acquires certified EHR technology (i.e., when AIU criteria are met). Medicaid EHR incentive payments for subsequent payment years are recognized in the period during which the specified meaningful use criteria are met.

The Organization recognizes Medicare EHR incentive payments when: (1) the specified meaningful use criteria are met and (2) contingencies in estimating the amount of the incentive payments to be received are resolved.

During the years ended December 31, 2014 and 2013, the Organization satisfied the CMS AIU and/or meaningful use criteria. As a result, the Organization recognized approximately \$1,098,000 of Medicare and Medicaid EHR incentive payments as other operating revenue in its combined Statement of Operations for the year ended December 31, 2014 (\$1,400,000 – 2013).

**BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE
NURSING HOME COMPANY, INC.**

NOTES TO THE COMBINED FINANCIAL STATEMENTS

NOTE 11. FUNCTIONAL EXPENSES

The Organization provides acute care services to patients within their geographic location. Expenses related to providing these services are as follows at December 31:

	<u>2014</u>	<u>2013</u>
Health care services	\$ 18,642,811	\$ 17,039,944
General and administrative	<u>2,876,408</u>	<u>2,629,101</u>
	<u>\$ 21,519,219</u>	<u>\$ 19,669,045</u>



INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Bertrand Chaffee Hospital and
Jennie B. Richmond Chaffee Nursing Home Company, Inc.
Springville, New York

We have audited the combined financial statements of Bertrand Chaffee Hospital and Jennie B. Richmond Chaffee Nursing Home Company, Inc. as of and for the years ended December 31, 2014 and 2013, and have issued our report thereon which contains an unmodified opinion on those combined financial statements. See page 1. Our audits were conducted for the purpose of forming an opinion on the combined financial statements as a whole.

The combining and combined information is presented for purposes of additional analysis and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The combining information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combining and combined financial statements as a whole.

Freed Maxick CPAs, P.C.

Buffalo, New York
June 12, 2015

BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC.

COMBINING BALANCE SHEET

December 31, 2014

(with comparative totals as of December 31, 2013)

ASSETS	Bertrand Chaffee Hospital	Jennie B. Richmond Chaffee Nursing Home Company, Inc.	Eliminations	Combined 2014	Combined 2013
Current assets:					
Cash and cash equivalents	\$ 3,195,803	\$ 926,663	\$ -	\$ 4,122,466	\$ 2,623,810
Patient/resident accounts receivable, net of allowance for uncollectibles of approximately \$1,880,000 (\$2,326,000 - 2013)	2,181,490	901,716	-	3,083,206	2,552,215
Other receivables	39,468	4,574	-	44,042	8,004
Supplies on hand	269,584	-	-	269,584	203,592
Prepaid expenses	88,713	10,644	-	99,357	146,546
Other current assets	10,605	-	-	10,605	14,426
Current portion of assets whose use is limited	47,155	-	-	47,155	47,491
Total current assets	5,832,818	1,843,597	-	7,676,415	5,596,084
Resident funds	-	1,137	-	1,137	6,231
Assets whose use is limited	-	60,100	-	60,100	161,102
Property, plant and equipment:					
Land	24,980	16,000	-	40,980	40,980
Building and improvements	8,658,202	2,636,568	-	11,294,770	11,239,782
Equipment	10,940,835	1,518,229	-	12,459,064	12,293,210
Leased equipment	695,529	-	-	695,529	695,529
Construction in -progress	18,474	-	-	18,474	17,774
	20,338,020	4,170,797	-	24,508,817	24,287,275
Less: Accumulated depreciation	16,461,342	3,694,781	-	20,156,123	19,254,721
	3,876,678	476,016	-	4,352,694	5,032,554
Due from related parties	-	376,195	(376,195)	-	-
Total assets	\$ 9,709,496	\$ 2,757,045	\$ (376,195)	\$ 12,090,346	\$ 10,795,971

LIABILITIES AND NET ASSETS	Bertrand Chaffee Hospital	Jennie B. Richmond Chaffee Nursing Home Company, Inc.	Eliminations	<u>Combined</u>	
				2014	2013
Current liabilities:					
Accounts payable	\$ 1,057,063	\$ 97,884	-	\$ 1,154,947	\$ 920,577
Accrued expenses	814,897	208,097	-	1,022,994	1,064,942
Self insured health insurance reserve	121,580	70,098	-	191,678	-
Current portion of long-term debt and capital lease obligations	82,594	60,000	-	142,594	253,863
Current portion of estimated amounts due to (from) third party payors, net	288,351	(66,000)	-	222,351	151,567
Total current liabilities	<u>2,364,485</u>	<u>370,079</u>	<u>-</u>	<u>2,734,564</u>	<u>2,390,949</u>
Estimated amounts due to third party payors, net	260,990	462,014	-	723,004	690,541
Resident funds	-	1,137	-	1,137	6,231
Due to related parties	376,195	-	(376,195)	-	-
Asset retirement obligation	99,353	-	-	99,353	95,531
Long-term debt and capital lease obligations	<u>706,790</u>	<u>-</u>	<u>-</u>	<u>706,790</u>	<u>871,605</u>
Total liabilities	3,807,814	833,230	(376,195)	4,264,849	4,054,857
Net assets					
Unrestricted	5,325,886	1,923,815	-	7,249,701	6,165,318
Temporarily restricted	39,530	-	-	39,530	39,530
Permanently restricted	536,266	-	-	536,266	536,266
Total net assets	<u>5,901,682</u>	<u>1,923,815</u>	<u>-</u>	<u>7,825,497</u>	<u>6,741,114</u>
Total liabilities and net assets	\$ <u>9,709,496</u>	\$ <u>2,757,045</u>	\$ <u>(376,195)</u>	\$ <u>12,090,346</u>	\$ <u>10,795,971</u>

BERTRAND CHAFFEE HOSPITAL AND JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC.

COMBINING STATEMENT OF OPERATIONS AND CHANGES IN NET ASSETS

For the Year Ended December 31, 2014

(with comparative totals for the year ended December 31, 2013)

	Bertrand Chaffee Hospital	Jennie B. Richmond Chaffee Nursing Home Company, Inc.	Combined	
			2014	2013
Unrestricted operating revenues, gains, and other support:				
Net patient/resident service revenue	\$ 15,196,443	\$ 6,188,878	\$ 21,385,321	\$ 18,600,467
Provision for bad debts	(357,075)	(27,741)	(384,816)	(368,952)
Net patient/resident service revenue less provision for bad debts	14,839,368	6,161,137	21,000,505	18,231,515
Contribution revenue	451	5,746	6,197	54,973
Other operating revenue	1,582,120	13,622	1,595,742	2,020,276
Net assets released from restrictions used in operations	-	-	-	56,604
Total unrestricted operating revenues, gains, and other support	16,421,939	6,180,505	22,602,444	20,363,368
Operating expenses:				
Salaries and wages	7,973,245	2,635,964	10,609,209	10,104,558
Employment benefits and payroll taxes	2,159,112	774,362	2,933,474	2,559,422
Shared services	(1,301,436)	1,301,436	-	-
Supplies and materials	2,411,889	389,117	2,801,006	2,452,679
Other direct expenses	1,741,506	656,114	2,397,620	2,089,156
Professional fees	1,639,135	220,587	1,859,722	1,621,890
Depreciation and accretion	800,044	101,130	901,174	815,610
Interest expense	13,876	3,138	17,014	25,730
Total operating expenses	15,437,371	6,081,848	21,519,219	19,669,045
Income from operations	984,568	98,657	1,083,225	694,323
Other income:				
Investment income	1,156	2	1,158	674
Increase in unrestricted net assets	985,724	98,659	1,084,383	694,997
Permanently restricted net assets				
Net assets released from restrictions used in operations	-	-	-	(56,604)
Decrease in permanently restricted net assets	-	-	-	(56,604)
Increase (decrease) in net assets	985,724	98,659	1,084,383	638,393
Net assets - beginning of year	4,915,958	1,825,156	6,741,114	6,102,721
Net assets - end of year	\$ 5,901,682	\$ 1,923,815	\$ 7,825,497	\$ 6,741,114

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

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

2014Department of the Treasury
Internal Revenue Service

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

Open to Public
InspectionInformation about Form 990 and its instructions is at www.irs.gov/form990.**A** For the 2014 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**BERTRAND CHAFFEE HOSPITAL**

Doing business as

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

224 EAST MAIN STREET

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

SPRINGVILLE, NY 14141**F** Name and address of principal officer: **NILS GUNNERSEN****SAME AS C ABOVE****D** Employer identification number**16-0743921****E** Telephone number**716-592-2871****G** Gross receipts \$ **16,423,096.****H(a)** Is this a group returnfor 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: **BERTRANDCHAFFEE.COM****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other**L** Year of formation: **1946** **M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: BERTRAND CHAFFEE HOSPITAL PROVIDES ACUTE CARE SERVICES TO THE RESIDENTS OF SPRINGVILLE AND THE
	2	Check this box <input type="checkbox"/> 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 15
	4	Number of independent voting members of the governing body (Part VI, line 1b) 4 15
	5	Total number of individuals employed in calendar year 2014 (Part V, line 2a) 5 271
	6	Total number of volunteers (estimate if necessary) 6 35
	7a	Total unrelated business revenue from Part VIII, column (C), line 12 7a 0.
b	Net unrelated business taxable income from Form 990-T, line 34 7b 0.	
Revenue	8	Contributions and grants (Part VIII, line 1h) 53,623. 451.
	9	Program service revenue (Part VIII, line 2g) 12,752,156. 14,866,368.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 640. 1,155.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 1,954,569. 1,555,122.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 14,760,988. 16,423,096.
	Expenses	13
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) 9,540,046. 10,132,357.
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) 4,518,407. 5,305,014.
18		Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 14,058,453. 15,437,371.
19		Revenue less expenses. Subtract line 18 from line 12 702,535. 985,725.
Net Assets or Fund Balances		20
	21	Total liabilities (Part X, line 26) 3,482,524. 3,807,813.
	22	Net assets or fund balances. Subtract line 21 from line 20 4,915,957. 5,901,682.

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 **Teresa Donohue** **11-16-15**
 Signature of officer Date
TERESA DONOHUE, CFO
 Type or print name and title

Paid Preparer Use Only
 Print/Type preparer's name **THOMAS DALTON** Preparer's signature **Thomas M. Dalton** Date **11/16/15** Check ☐ if self-employed PTIN **P00645802**
 Firm's name **FREED MAXICK CPAS, P.C.** Firm's EIN **45-4051133**
 Firm's address **424 MAIN STREET, SUITE 800**
BUFFALO, NY 14202-3508 Phone no. **716-847-2651**

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

432001 11-07-14

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form **990** (2014)**SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION**

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

**BERTRAND CHAFFEE HOSPITAL PROVIDES ACUTE CARE SERVICES TO THE
RESIDENTS OF SPRINGVILLE AND THE SURROUNDING REGION TO ENHANCE THE
HEALTH STATUS OF RESIDENTS AND RESPOND TO COMMUNITY HEALTH CARE NEEDS.**

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 \$ **13,426,058.** including grants of \$) (Revenue \$ **16,375,329.**)
**DELIVER HIGH QUALITY ACUTE HOSPITAL CARE SERVICES TO THOSE IN NEED AND
TO SERVE AS AN EDUCATIONAL RESOURCE PROMOTING WELLNESS AND POSTIVE
HEALTH WITHIN THE ENTIRE COMMUNITY ALONG WITH ALL OTHER MEDICAL
SUPPLIERS.**

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

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

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

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

4e Total program service expenses **13,426,058.**

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	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors?		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		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		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		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		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		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		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		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		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	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		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		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		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	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	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII		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	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		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		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		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		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		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		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	X	

Part IV Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X
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? <i>If "Yes," complete Schedule I, Parts I and III</i>		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? <i>If "Yes," complete Schedule J</i>	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? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
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?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
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? <i>If "Yes," complete Schedule L, Part I</i>		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? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		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, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>		X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		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	X	

Form 990 (2014)

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck 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	16	
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	0	
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	
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	271	
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? If "No," to line 3b, provide an explanation in Schedule O		
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)?		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?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
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?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
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?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
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?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		
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? 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		
c	Enter the amount of reserves on hand		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in 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 in Schedule O. See instructions.

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

☒**Section A. Governing Body and Management**

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	15			
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 in Schedule O.				
b Enter the number of voting members included in line 1a, above, who are independent		15		
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, or 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 in Schedule O			9	X

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

	10a	10b	11a	12a	12b	12c	13	14	15a	15b	16a	16b	Yes	No
10a Did the organization have local chapters, branches, or affiliates?														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?														
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?			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				X										
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?				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						X								
13 Did the organization have a written whistleblower policy?						X								
14 Did the organization have a written document retention and destruction policy?						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						X								
b Other officers or key employees of the organization						X								
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).														
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?												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?														

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 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☒ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in 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: **TERESA DONOHUE - 716-592-2871**
224 EAST MAIN STREET, SPRINGVILLE, NY 14141

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

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

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

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) MICHAEL BOZA BOARD TREASURER	3.00	X		X				0.	0.	0.
(2) GARY EPPOLITO BOARD SECRETARY	2.00	X		X				0.	0.	0.
(3) STAN HANDZLIK DIRECTOR	2.00	X						0.	0.	0.
(4) ROBBIN HANSEN BOARD VICE PRESIDENT	2.00	X		X				0.	0.	0.
(5) TIMOTHY HORNER BOARD PRESIDENT	6.00	X		X				0.	0.	0.
(6) CLAUDIA MILLER DIRECTOR	2.00	X						0.	0.	0.
(7) KAREN STANFORD DIRECTOR	2.00	X						0.	0.	0.
(8) PETER SWALES DIRECTOR	2.00	X						0.	0.	0.
(9) MARK ALIANELLO DIRECTOR	2.00	X						0.	0.	0.
(10) ROBERT ROGGIE DIRECTOR	2.00	X						0.	0.	0.
(11) DONNA SCHIENER DIRECTOR	2.00	X						0.	0.	0.
(12) WILLIAM WNUK DIRECTOR	2.00	X						0.	0.	0.
(13) JOHANNA HEALY DIRECTOR	2.00	X						0.	0.	0.
(14) SHAWNA GUGINO DIRECTOR	2.00	X						0.	0.	0.
(15) JACQUELINE DIAS DIRECTOR	2.00	X						0.	0.	0.
(16) TERESA DONOHUE CFO	30.00 10.00			X				79,905.	0.	3,516.
(17) NILS GUNNERSEN CEO	30.00 10.00			X				236,299.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) MICHAEL BARNETT DIRECTOR OF PHARMACY	40.00					X		109,389.	0.	4,814.
(19) LISETTE A. DEON PRIMARY CARE PHYSICIAN	32.00					X		166,610.	0.	24,187.
(20) EDWIN HEIDELBERGER PRIMARY CARE PHYSICIAN	40.00					X		220,225.	0.	19,114.
(21) TIMOTHY SIEPEL PRIMARY CARE PHYSICIAN	24.00					X		102,580.	0.	3,487.
1b Sub-total								915,008.	0.	55,118.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								915,008.	0.	55,118.

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 **5**

	Yes	No
3 Did the organization list any former officer, director, or 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
PROGNOSIS INNOVATION HEALTHCARE 808 TRAVIS ST SUITE 415, HOUSTON, TX 77002	ELECTRONIC HEALTH RECORD SVCS	456,921.
CATHOLIC HEALTH SYSTEMS 144 GENESEE ST, BUFFALO, NY 14203	MANAGEMENT & LABORATORY SVCS	334,337.
STANSBERRY & KNIGHT, PLLC 52 BROOKEDGE ROAD, DEPEW, NY 14043	ER STAFFING	284,314.
ANGELICA CORPORATION 1105 LAKEWOOD PKWY, ALPHARETTA, GA 30009	LINEN/LAUNDRY SERVICES	221,474.
MEDHOST OF TENNESSEE 6550 CAROTHERS PKWY, FRANKLIN, TN 37067	SOFTWARE MAINTENANCE	205,193.

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 **10**

Part VIII Statement of RevenueCheck 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					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	451.				
	g Noncash contributions included in lines 1a-1f: \$						
	h Total. Add lines 1a-1f			451.			
Program Service Revenue	Business Code						
	2 a <u>NET PATIENT SERVICE REVENUE</u>	621110	14,839,368.	14,839,368.			
	b <u>GRANT REVENUE</u>	621110	27,000.	27,000.			
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f		14,866,368.				
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		1,155.			1,155.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	(i) Real (ii) Personal	46,161.				
	b Less: rental expenses		0.				
	c Rental income or (loss)		46,161.				
	d Net rental income or (loss)		46,161.			46,161.	
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other					
	b Less: cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss)						
	8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	a					
	b Less: direct expenses	b					
	c Net income or (loss) from fundraising events						
	9 a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
	10 a Gross sales of inventory, less returns and allowances	a					
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code					
11 a <u>MEANINGFUL USE FUNDS</u>	621110	1,063,972.	1,063,972.				
b <u>MISCELLANEOUS REVENUE</u>	621110	333,601.	333,601.				
c <u>CAFETERIA SALES</u>	621110	69,317.	69,317.				
d All other revenue	621110	42,071.	42,071.				
e Total. Add lines 11a-11d		1,508,961.					
12 Total revenue. See instructions.		16,423,096.	16,375,329.	0.	47,316.		

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
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	316,204.		316,204.	
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	7,657,041.	7,007,590.	649,451.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	250,880.	220,495.	30,385.	
9 Other employee benefits	1,328,127.	1,167,275.	160,852.	
10 Payroll taxes	580,105.	509,847.	70,258.	
11 Fees for services (non-employees):				
a Management				
b Legal	6,680.		6,680.	
c Accounting	90,463.		90,463.	
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.)	1,009,168.	888,901.	120,267.	
12 Advertising and promotion	53,777.	48,399.	5,378.	
13 Office expenses	1,307,915.	1,170,773.	137,142.	
14 Information technology				
15 Royalties				
16 Occupancy	246,387.	221,748.	24,639.	
17 Travel	16,875.		16,875.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	810,099.	729,089.	81,010.	
23 Insurance	158,778.		158,778.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a PHYSICIAN FEES	659,473.	659,473.		
b CONTRACTED SERVICES	489,329.	396,573.	92,756.	
c EQUIPMENT REPAIRS & MAI	339,339.	309,007.	30,332.	
d MISCELLANEOUS	77,275.	57,432.	19,843.	
e All other expenses	39,456.	39,456.		
25 Total functional expenses. Add lines 1 through 24e	15,437,371.	13,426,058.	2,011,313.	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 SheetCheck 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	1,863,128.	1	3,195,802.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	1,582,971.	4	2,181,490.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net	1,589.	7	39,468.
	8 Inventories for sale or use	203,592.	8	269,584.
	9 Prepaid expenses and deferred charges	117,443.	9	88,713.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 20,338,020.		
	b Less: accumulated depreciation	10b 16,461,342.		
		4,567,841.	10c	3,876,678.
	11 Investments - publicly traded securities	47,491.	11	47,155.
	12 Investments - other securities. See Part IV, line 11		12	
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	14,426.	15	10,605.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	8,398,481.	16	9,709,495.	
Liabilities	17 Accounts payable and accrued expenses	1,661,937.	17	1,871,960.
	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 current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties	972,432.	24	789,384.
	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	848,155.	25	1,146,469.
	26 Total liabilities. Add lines 17 through 25	3,482,524.	26	3,807,813.
	Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.		
27 Unrestricted net assets		4,340,161.	27	5,325,886.
28 Temporarily restricted net assets		39,530.	28	39,530.
29 Permanently restricted net assets		536,266.	29	536,266.
Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.				
30 Capital stock or trust principal, or current funds			30	
31 Paid-in or capital surplus, or land, building, or equipment fund			31	
32 Retained earnings, endowment, accumulated income, or other funds			32	
33 Total net assets or fund balances		4,915,957.	33	5,901,682.
34 Total liabilities and net assets/fund balances		8,398,481.	34	9,709,495.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	16,423,096.
2	Total expenses (must equal Part IX, column (A), line 25)	2	15,437,371.
3	Revenue less expenses. Subtract line 2 from line 1	3	985,725.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	4,915,957.
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 in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	5,901,682.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	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 in Schedule O and describe any steps taken to undergo such audits _____	3b	

Form 990 (2014)

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.

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

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 11, 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.)
- 3 ☒ 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 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.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
- 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 1-9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see Instructions)	(vi) Amount of other support (see Instructions)
			Yes	No		
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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2014. 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		<input type="checkbox"/>
b 33 1/3% support test - 2013. 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		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2014. 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		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2013. 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		<input type="checkbox"/>
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		<input type="checkbox"/>

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

(Complete only if you checked the box on line 9 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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(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 five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2014. 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 - 2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

- 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.
- 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).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- 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.
- 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.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- 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.
- 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.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- 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?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) 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**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete **Part I** of Schedule L (Form 990).
- 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).
- 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**.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9(a)) 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**.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- 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.)

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
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 (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI.		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
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.		

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).		

Section D. 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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
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).		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		

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	<input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.	
b	<input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.	
c	<input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).	
2 Activities Test. Answer (a) and (b) 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.	
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? 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.	
3 Parent of Supported Organizations. Answer (a) and (b) 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? Provide details in Part VI.	
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.	

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. 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 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	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 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	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in Part VI). See instructions.	
7	Total annual distributions. Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9	Distributable amount for 2014 from Section C, line 6	
10	Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)		(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1	Distributable amount for 2014 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3	Excess distributions carryover, if any, to 2014:			
a				
b				
c				
d				
e	From 2013			
f	Total of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2014 distributable amount			
i	Carryover from 2009 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2014 from Section D, line 7: \$			
a	Applied to underdistributions of prior years			
b	Applied to 2014 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6	Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7	Excess distributions carryover to 2015. Add lines 3j and 4c.			
8	Breakdown of line 7:			
a				
b				
c				
d	Excess from 2013			
e	Excess from 2014			

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12.

Also complete this part for any additional information. (See instructions).

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

▶ Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

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

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <input type="checkbox"/> Yes <input type="checkbox"/> No		
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> 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 8/17/06, 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, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, 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" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (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 SFAS 116 (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 in 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 SFAS 116 (ASC 958) relating to these items:

a Revenue included in 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 are a significant use of its collection items (check all that apply):
- a ☐ Public exhibition d ☐ Loan or exchange programs
- b ☐ Scholarly research e ☐ Other _____
- c ☐ Preservation for future generations
- 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" to 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 in Part XIII ☐

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

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

- a Board designated or quasi-endowment ► _____ %
- b Permanent endowment ► _____ %
- c Temporarily restricted endowment ► _____ %

The percentages in 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:

- (i) unrelated organizations
- (ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? _____

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" to 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		24,980.		24,980.
b Buildings		8,389,227.	5,914,816.	2,474,411.
c Leasehold improvements		287,449.	275,698.	11,751.
d Equipment		11,636,364.	10,270,828.	1,365,536.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				3,876,678.

Schedule D (Form 990) 2014

Part VII Investments - Other Securities.

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

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	

Part X Other Liabilities.

Complete if the organization answered "Yes" to 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) ASSET RETIREMENT OBLIGATIONS	99,353.
(3) DUE TO 3RD PARTIES	549,341.
(4) DUE TO RELATED PARTIES	376,195.
(5) SELF INSURED HEALTH INSURANCE	
(6) RESERVE	121,580.
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►	1,146,469.

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 FIN 48 (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" to 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" to 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 X, LINE 2:

THE HOSPITAL AND HOME ARE NOT-FOR-PROFIT CORPORATIONS AS DESCRIBED IN SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE (THE CODE), AND ACCORDINGLY, ARE EXEMPT FROM FEDERAL INCOME TAXES ON RELATED INCOME PURSUANT TO SECTION 501(A) OF THE CODE. THE HOSPITAL AND HOME ACCOUNT FOR UNCERTAIN TAX POSITIONS IN ACCORDANCE WITH US GAAP, WHICH REQUIRES THE RECOGNITION AND MEASUREMENT OF UNCERTAIN TAX POSITIONS THAT THE HOSPITAL AND HOME HAVE TAKEN OR EXPECT TO TAKE ON THE HOSPITAL OR HOME'S TAX RETURNS. ACCORDINGLY, NO PROVISION FOR INCOME TAXES HAS BEEN REFLECTED IN THE ACCOMPANYING FINANCIAL STATEMENTS. THE HOSPITAL AND HOME ARE NO LONGER SUBJECT TO FEDERAL AND NYS INCOME TAX EXAMINATION FOR YEARS PRIOR TO 2011.

Part XIII	Supplemental Information <i>(continued)</i>
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**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

- Complete if the organization answered "Yes" to Form 990, Part IV, question 20.
► Attach to Form 990.
► Information about Schedule H (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

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	X	
b If "Yes," was it a written policy?	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. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
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: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input checked="" type="checkbox"/> 200% <input type="checkbox"/> Other _____ %	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: <input type="checkbox"/> 200% <input type="checkbox"/> 250% <input checked="" type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	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"?	X	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	X	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?		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?		
6a Did the organization prepare a community benefit report during the tax year?		X
b If "Yes," did the organization make it available to the public?		

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs						
a Financial Assistance at cost (from Worksheet 1)			179,792.	121,224.	58,568.	.38%
b Medicaid (from Worksheet 3, column a)			2004719.	1480226.	524,493.	3.40%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total Financial Assistance and Means-Tested Government Programs			2184511.	1601450.	583,061.	3.78%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			19,591.		19,591.	.13%
f Health professions education (from Worksheet 5)						
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			19,591.		19,591.	.13%
k Total. Add lines 7d and 7j			2204102.	1601450.	602,652.	3.91%

Part II	Community Building Activities	Complete this table if the organization conducted any community building activities during the
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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 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						

Part III	Bad Debt, Medicare, & Collection Practices
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Section A. Bad Debt Expense

- 1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?

	Yes	No
--	-----	----

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 | 357,075.

- 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	24,995.
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- 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 | 2,482,669. |
|---|--|---|------------|

5 | 2,482,669.

- | | | | |
|----------|---|----------|-------------------|
| 6 | Enter Medicare allowable costs of care relating to payments on line 5 | 6 | 2,672,000. |
|----------|---|----------|-------------------|

6	2,672,000.
---	------------

- | | | | |
|---|---|---|-----------|
| 7 | Subtract line 6 from line 5. This is the surplus (or shortfall) | 7 | -189,331. |
|---|---|---|-----------|

7	-189,331.
---	-----------

- 8** Describe in Part VI the extent to which any shortfall reported in 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

- 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)		02	22
---	--	----	----

[illegible]

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 BERTRAND CHAFFEE HOSPITAL

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 <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input type="checkbox"/> Information gaps that limit the hospital facility's ability to assess the community's health needs		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>13</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	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 <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>BERTRANDCHAFFEE.COM</u>		
b <input type="checkbox"/> Other website (list url):		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>13</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X
a If "Yes," (list url):		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	X
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	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 BERTRAND CHAFFEE HOSPITAL

		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	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>200</u> % and FPG family income limit for eligibility for discounted care of <u>300</u> %		
b	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input type="checkbox"/> 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	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Included measures to publicize the policy 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	<input type="checkbox"/> The FAP was widely available on a website (list url):		
b	<input type="checkbox"/> The FAP application form was widely available on a website (list url):		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>BERTRANDCHAFFEE.COM</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> Notice of availability of the FAP was conspicuously displayed throughout the hospital facility		
h	<input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> Other (describe in Section C)		

Billing and Collections

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 non-payment?	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	<input type="checkbox"/> Reporting to credit agency(ies)		
b	<input type="checkbox"/> Selling an individual's debt to another party		
c	<input type="checkbox"/> Actions that require a legal or judicial process		
d	<input type="checkbox"/> Other similar actions (describe in Section C)		
e	<input checked="" type="checkbox"/> None of these actions or other similar actions were permitted		

Part V Facility Information (continued)Name of hospital facility or letter of facility reporting group BERTRAND CHAFFEE HOSPITAL

- 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?

	Yes	No
19		X

If "Yes", check all actions in which the hospital facility or a third party engaged:

- a ☐ Reporting to credit agency(ies)
- b ☐ Selling an individual's debt to another party
- c ☐ Actions that require a legal or judicial process
- d ☐ 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 ☒ Notified individuals of the financial assistance policy on admission
- b ☒ Notified individuals of the financial assistance policy prior to discharge
- c ☒ Notified individuals of the financial assistance policy in communications with the individuals regarding the individuals' bills
- d ☒ Documented its determination of whether individuals were eligible for financial assistance under the hospital facility's financial assistance policy
- e ☐ Other (describe in Section C)
- f ☐ None of these efforts were made

Policy Relating to Emergency Medical Care

- 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?

	Yes	No
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)

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

- 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 its lowest negotiated commercial insurance rate when calculating the maximum amounts that can be charged
- b ☐ The hospital facility used the average of its three lowest negotiated commercial insurance rates when calculating the maximum amounts that can be charged
- c ☐ The hospital facility used the Medicare rates when calculating the maximum amounts that can be charged
- d ☐ Other (describe in Section C)

- 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?

	Yes	No
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?

If "Yes," explain in Section C.

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, 16i, 18d, 19d, 20e, 21c, 21d, 22d, 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.

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:

TOTAL PATIENT GROSS CHARGES AND NET REIMBURSEMENT DATA WAS OBTAINED FROM THE NEW YORK STATE INSTITUTIONAL COST REPORT ("ICR") WHICH REPORTS ALL REVENUE BY FINANCIAL CLASS. THE COST TO CHARGE RATIO WAS DERIVED FROM USING WORKSHEET 2 OF THE INSTRUCTIONS FOR THIS FORM. TOTAL OPERATING EXPENSES, EXCLUSIVE OF BAD DEBTS, PER THE AUDITED FINANCIAL STATEMENTS WAS OFFSET BY NON-PATIENT CARE REVENUE, MEDICAID PROVIDER TAXES AND COMMUNITY BENEFIT EXPENSE.

PART III, LINE 3:

THE HOSPITAL CARRIES ITS PATIENT ACCOUNTS RECEIVABLE AT ANTICIPATED AMOUNTS DUE FOR THIRD PARTY PAYERS. THE HOSPITAL RECORDS A PROVISION FOR BAD DEBTS IN THE PERIOD OF SERVICE ON THE BASIS OF ITS PAST EXPERIENCE, WHICH INDICATES THAT MANY PATIENTS ARE UNABLE AND UNWILLING TO PAY THE PORTION OF THEIR BILL FOR WHICH THEY ARE FINANCIALLY RESPONSIBLE. THE HOSPITAL ESTIMATES APPROXIMATELY 7% OF ITS BAD DEBT EXPENSE IS ATTRIBUTABLE TO PATIENTS THAT QUALIFY FOR THE HOSPITAL'S FINANCIAL ASSISTANCE POLICY.

Part VI Supplemental Information (Continuation)

PART III, LINE 4:

THE HOSPITAL'S BAD DEBT EXPENSE IS DESCRIBED ON PAGE 6 OF THE HOSPITAL'S 2014 AUDITED FINANCIAL STATEMENTS.

PART III, LINE 8:

THE HOSPITAL BELIEVES THAT THE SHORTFALL IN MEDICARE PAYMENTS ON PATIENTS THAT IT SERVES SHOULD BE TREATED AS A COMMUNITY BENEFIT BECAUSE THE HOSPITAL PROVIDES MEDICAL CARE TO ALL ITS PATIENTS REGARDLESS OF THEIR ABILITY TO PAY AND DOES NOT RESTRICT ACCESS OR THE LEVEL OF SERVICES TO PATIENTS BASED ON THE REIMBURSEMENT IT RECEIVES FOR THOSE SERVICES. THE HOSPITAL HAS THE ABILITY TO NEGOTIATE REIMBURSEMENT RATES WITH COMMERCIAL INSURANCES BUT IS RESTRICTED FROM NEGOTIATING RATES FOR ITS MEDICARE PATIENTS. MEDICARE REIMBURSEMENT IS SET BY CENTERS FOR MEDICARE AND MEDICAID SERVICES AND CANNOT BE NEGOTIATED BY THE HOSPITAL. THE HOSPITAL FEELS ANY SHORTFALL IN REIMBURSEMENT FOR SERVICES IT IS REQUIRED TO PROVIDE TO PATIENTS UNDER A GOVERNMENT SPONSORED PROGRAM WHERE THE RATE IS NOT NEGOTIABLE SHOULD BE INCLUDED AS A COMMUNITY BENEFIT. THE HOSPITAL USED ITS 2014 MEDICARE COST REPORT TO DETERMINE THE SHORTFALL IN MEDICARE PAYMENTS.

PART III, LINE 9B:

OUR POLICY ALLOWS FOR ACCOUNTS ALREADY IN COLLECTION STATUS TO BECOME ELIGIBLE FOR CHARTY CARE BASED UPON CURRENT INCOME LEVELS.

PART VI, LINE 5:

BERTRAND CHAFFEE HOSPITAL IS A NOT-FOR-PROFIT ACUTE CARE HOSPITAL LOCATED IN SPRINGVILLE, NEW YORK. THE HOSPITAL PROVIDES INPATIENT, OUTPATIENT AND

Part VI Supplemental Information (Continuation)

EMERGENCY SERVICES FOR THE RESIDENTS IN THE SURROUNDING AREA. THE MISSION IS TO ENHANCE THE HEALTH STATUS OF THE RESIDENTS BY RESPONDING TO THE COMMUNITY HEALTHCARE NEEDS. THAT INCLUDES COMPASSION, DEDICATION, AND A COMMITMENT TO QUALITY WHILE MAINTAINING ECONOMIC VIABILITY AND A VISION FOR THE FUTURE.

SCHEDULE H, PART VI, LINE 2:

THE HOSPITAL COOPERATES WITH MANY COMMUNITY GROUPS AND AGENCIES TO ASSESS THE NEEDS OF THE COMMUNITY. THE HOSPITAL CONTINUALLY MONITORS LOCAL DATA RELATED TO THE TYPES OF SERVICES COMMUNITY MEMBERS ARE RECEIVING AND WHETHER THESE SERVICES ARE AVAILABLE LOCALLY TO SUFFICIENTLY MEET COMMUNITY NEED.

SCHEDULE H, PART VI, LINE 3

THE HOSPITAL MAKES AVAILABLE ITS FINANCIAL ASSISTANCE POLICY PROGRAM TO PATIENTS BY PROVIDING IT IN WRITING TO PATIENTS UPON ADMISSION TO THE HOSPITAL AS WELL AS MAKING IT AVAILABLE ON THE HOSPITAL'S WEBSITE.

SCHEDULE H, PART VI, LINE 6

NOT APPLICABLE

SCHEDULE H, PART VI, LINE 7:

THE HOSPITAL COMPLETES AND FILES A REPORT WITH THE NEW YORK STATE DEPARTMENT OF HEALTH WHICH INCLUDES COMMUNITY BENEFITS THAT THE HOSPITAL PROVIDES. IN 2013, THE HOSPITAL FILED A FIVE-YEAR PLAN WITH

Part VI Supplemental Information (Continuation)

THE DEPARTMENT.

SCHEDULE H, PART V B, LINE 3:

THE HOSPITAL TOOK INTO ACCOUNT INPUT FROM THE COMMUNITY THROUGH VARIOUS MEETINGS WITH COUNTY AND DEPARTMENT OF HEALTH REPRESENTATIVES DISCUSSING PRIORITIES AND OBJECTIVES FOR EACH NEED AS WELL AS STRATEGIES AND COLLABORATION FOR EXECUTION OF THE PLAN TO ADDRESS EACH NEED.

SCHEDULE H, PART I, LINE 6A:

THE HOSPITAL PREPARED A COMMUNITY BENEFIT REPORT IN 2013 THAT IS AVAILABLE ON THE HOSPITAL'S WEBSITE.

**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.**

▶ **Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.**

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

☐ First-class or charter travel

☐ Travel for companions

☐ Tax indemnification and gross-up payments

☐ Discretionary spending account

☐ Housing allowance or residence for personal use

☐ Payments for business use of personal residence

☐ Health or social club dues or initiation fees

☐ Personal services (e.g., maid, chauffeur, chef)

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

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

3 Indicate which, if any, of the following the filing 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

☐ Independent compensation consultant

☐ Form 990 of other organizations

☐ Written employment contract

☐ Compensation survey or study

☒ Approval by the board or compensation committee

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

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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

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

a The organization?

b Any related organization?

If "Yes" to line 5a or 5b, describe in Part III.

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

a The organization?

b Any related organization?

If "Yes" to line 6a or 6b, describe in Part III.

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

8 Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

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

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

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

Schedule J (Form 990) 2014

Part II	Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.
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For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) 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.

[illegible]

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.

Area for supplemental information with horizontal lines.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or 990-EZ.

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

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

SURROUNDING REGION TO ENHANCE THE HEALTH STATUS OF RESIDENTS AND

RESPOND TO COMMUNITY HEALTH CARE NEEDS.

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

THE BOARD REVIEWS THE ORGANIZATION FORM 990 PRIOR TO FILING.

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

CONFLICT OF INTEREST QUESTIONNAIRE FORMS ARE COMPLETED BY DIRECTORS AND

MANAGERS ANNUALLY. THEY ARE REVIEWED BY THE COMPLIANCE OFFICER AND

ADDRESSED AS NEEDED.

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

THE ORGANIZATION FORMED AN INDEPENDENT SEARCH COMMITTEE THAT WAS INVOLVED

IN NEGOTIATING THE CONTRACT OF THE CURRENT CEO. OTHER OFFICER AND KEY

EMPLOYEE SALARIES ARE REVIEWED BY THE BOARD OF DIRECTORS AND COMPARED TO

PEERS IN SURROUNDING AREA TO DETERMINE AN APPROPRIATE PAY SCALE.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY

AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART XII, LINE 2C: AUDIT OVERSIGHT

THE AUDIT OVERSIGHT PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

SCHEDULE R, PART V, LINE 2: TRANSACTIONS WITH RELATED ORGANIZATIONS

THE AMOUNTS REFLECTED IN LINE 2 MAY INCLUDE SHARING OF EMPLOYEES (LINE
10), EQUIPMENT AND OTHER ASSETS (LINE 1N) AS WELL AS SPECIFIC EXPENSES
REIMBURSED (LINE 1Q).

FORM 990, PART IV, LINE 34: RELATED PARTIES

THE BERTRAND CHAFFEE HOSPITAL FOUNDATION, INC. (THE FOUNDATION) WAS
ORGANIZED TO RECEIVE AND ADMINISTER FUNDS AND BEQUESTS TO BENEFIT THE
COMMUNITY. WHILE THE FOUNDATION MAY, AT TIMES, MAKE DONATIONS TO
BERTRAND CHAFFEE HOSPITAL ("BCH") OR JENNIE B. RICHMOND CHAFFEE NURSING
HOME COMPANY ("JBR"), THERE IS NO OBLIGATION TO DO SO. THE FOUNDATION
WAS NOT ORGANIZED SOLELY TO BENEFIT EITHER OF THESE ENTITIES. THE
RELATIONSHIP BETWEEN THE FOUNDATION, BCH AND JBR DOES NOT MEET ANY
"RELATED PARTY" OR "CONTROL" DEFINITIONS STATED IN THE FORM 990
INSTRUCTIONS.

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.

▶ Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public
Inspection

Name of the organization

BERTRAND CHAFFEE HOSPITAL

Employer identification number

16-0743921

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
JENNIE B. RICHMOND CHAFFEE NURSING HOME COMPANY, INC. - 23-7259920, 222 EAST MAIN STREET, SPRINGVILLE, NY 14141	NURSING HOME	NEW YORK	501(C)(3)	LINE 9	N/A		X

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

Schedule R (Form 990) 2014

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

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

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	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.

[illegible]

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

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

- If you are filing for an **Additional (Not Automatic) 3-Month Extension**, complete only Part II and check this box ☒ **X**

Note. Only complete Part II if you have already been granted an automatic 3-month extension on a previously filed Form 8868.

- If you are filing for an **Automatic 3-Month Extension**, complete only Part I (on page 1).

Part II Additional (Not Automatic) 3-Month Extension of Time. Only file the original (no copies needed).

Enter filer's identifying number, see instructions	
Type or print Name of exempt organization or other filer, see instructions. BERTRAND CHAFFEE HOSPITAL	Employer identification number (EIN) or 16-0743921
File by the due date for filing your return. See instructions. Number, street, and room or suite no. If a P.O. box, see instructions. 224 EAST MAIN STREET	Social security number (SSN)
City, town or post office, state, and ZIP code. For a foreign address, see instructions. SPRINGVILLE, NY 14141	

Enter the Return code for the return that this application is for (file a separate application for each return) **01**

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

STOP! Do not complete Part II if you were not already granted an automatic 3-month extension on a previously filed Form 8868.

TERESA DONOHUE

- The books are in the care of **224 EAST MAIN STREET - SPRINGVILLE, NY 14141**

Telephone No. **716-592-2871**

Fax No.

- If the organization does not have an office or place of business in the United States, check this box ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) . If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- I request an additional 3-month extension of time until **NOVEMBER 16, 2015.**
- For calendar year **2014**, or other tax year beginning , and ending .
- If the tax year entered in line 5 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period
- State in detail why you need the extension
MORE TIME IS NEEDED TO GATHER ADDITIONAL INFORMATION TO ENSURE A COMPLETE AND ACCURATE FILED RETURN.

8a	If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	8a	\$	0.
b	If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit and any amount paid previously with Form 8868.	8b	\$	0.
c	Balance due. Subtract line 8b from line 8a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	8c	\$	0.

Signature and Verification must be completed for Part II only.

Under penalties of perjury, I declare that I have examined this form, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete, and that I am authorized to prepare this form.

Signature

Title

Date

COPY OF WITHIN PAPER
RECEIVED

NOV 19 2015

NYS OFFICE OF THE ATTORNEY GENERAL
CHARITIES BUREAU