

Form **8453-TE**Department of the Treasury
Internal Revenue Service**Tax Exempt Entity Declaration and Signature
for E-file**For calendar year 2023, or tax year beginning JUL 1, 2023,
and ending JUN 30, 20 24

For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP

Go to www.irs.gov/Form8453TE for the latest information.

OMB No. 1545-0047

2023

Name of filer

CHI MEMORIAL HOSPITAL - GEORGIA

EIN or SSN

82-2748395

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	22,337,099.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign Here	Signature of officer or person subject to tax	Date	CFO Title, if applicable
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Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

ERO's Use Only	ERO's signature	Date	Check if also paid preparer ☒	Check if self-employed ☐	ERO's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	COMMONSPIRIT HEALTH 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112			P00642127
					EIN 47-0617373 Phone no. 303-298-9100

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed ☐	PTIN
	Firm's name				Firm's EIN
	Firm's address				Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-TE** (2023)

Form **990**

Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

A For the **2023** calendar year, or tax year beginning **JUL 1, 2023** and ending **JUN 30, 2024**

B Check if applicable: ☐ Address change ☐ Name change ☐ Initial return ☐ Final return/terminated ☐ Amended return ☐ Application pending	C Name of organization CHI MEMORIAL HOSPITAL - GEORGIA Doing business as Number and street (or P.O. box if mail is not delivered to street address) Room/suite 100 GROSS CRESCENT CIRCLE City or town, state or province, country, and ZIP or foreign postal code FORT OGLETHORPE, GA 30742 F Name and address of principal officer: JANELLE REILLY SAME AS C ABOVE	D Employer identification number 82-2748395 E Telephone number 7068582000 G Gross receipts \$ 22,337,099. H(a) Is this a group return for subordinates? ☐ Yes ☒ No H(b) Are all subordinates included? ☐ Yes ☐ No If "No," attach a list. See instructions H(c) Group exemption number 0928
I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527		
J Website: WWW.MEMORIAL.ORG		
K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other		
L Year of formation: 2017		M State of legal domicile: GA

Part I Summary

1	Briefly describe the organization's mission or most significant activities: EMPHASIZE HUMAN DIGNITY AND SOCIAL JUSTICE AS WE CREATE HEALTHIER COMMUNITIES BY PROVIDING		
2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets.		
3	Number of voting members of the governing body (Part VI, line 1a)	3	18
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2023 (Part V, line 2a)	5	386
6	Total number of volunteers (estimate if necessary)	6	10
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.
8	Contributions and grants (Part VIII, line 1h)	8	10,079.
9	Program service revenue (Part VIII, line 2g)	9	22,327,020.
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	10	0.
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	11	0.
12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	12	22,337,099.
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)	13	12,685.
14	Benefits paid to or for members (Part IX, column (A), line 4)	14	0.
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	15	12,063,876.
16a	Professional fundraising fees (Part IX, column (A), line 11e)	16a	0.
b	Total fundraising expenses (Part IX, column (D), line 25)	b	0.
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	17	14,488,086.
18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	18	26,564,647.
19	Revenue less expenses. Subtract line 18 from line 12	19	-4,227,548.
20	Total assets (Part X, line 16)	20	43,171,346.
21	Total liabilities (Part X, line 26)	21	8,049,842.
22	Net assets or fund balances. Subtract line 21 from line 20	22	35,121,504.

Part II Signature Block

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

Sign Here	Signature of officer CRAIG NIELSEN, CFO Type or print name and title	Date
Paid Preparer Use Only	Print/Type preparer's name MARK STOCKI	Preparer's signature Date Check ☐ if self-employed PTIN P00642127
	Firm's name COMMONSPIRIT HEALTH	Firm's EIN 47-0617373
	Firm's address 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	Phone no. 303-298-9100

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

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

OMB No. 1545-0047

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print File by the due date for filing your return. See instructions.	Name of exempt organization, employer, or other filer, see instructions. CHI MEMORIAL HOSPITAL - GEORGIA	Taxpayer identification number (TIN) 82-2748395
	Number, street, and room or suite no. If a P.O. box, see instructions. 100 GROSS CRESCENT CIRCLE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. FORT OGLETHORPE, GA 30742	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
Plan Number _____
Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of CRAIG NIELSON
2525 DESALES AVE - CHATTANOOGA, TN 37404

Telephone No. (423) 495-2565 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 TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until MAY 15, 20 25, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
☐ calendar year 20 ____ or
☒ tax year beginning JUL 1, 20 23, and ending JUN 30, 20 24

2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	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.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8868** (Rev. 1-2024)

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:

AS AN AFFILIATE OF COMMONSPIRIT HEALTH, WE MAKE THE HEALING PRESENCE
OF GOD KNOWN IN OUR WORLD BY IMPROVING THE HEALTH OF THE PEOPLE WE
SERVE, ESPECIALLY THOSE WHO ARE VULNERABLE, WHILE WE ADVANCE SOCIAL
JUSTICE FOR ALL.

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 \$ 2,897,779. including grants of \$ 3,026.) (Revenue \$ 5,326,757.)
EMERGENCY MEDICINE:

CHI MEMORIAL HOSPITAL GEORGIA'S 24/7 EMERGENCY DEPARTMENT IS EQUIPPED
AND PREPARED TO PROVIDE IMMEDIATE EMERGENCY MEDICAL MANAGEMENT WITH
ACCESS TO LARGER HEALTH SYSTEMS AS NEEDED. OUR BOARD-CERTIFIED
PHYSICIANS AND STAFF ARE DEDICATED TO SERVING THE EMERGENCY NEEDS OF
OUR PATIENTS. COMMONLY TREATED EMERGENCY ROOM CONDITIONS INCLUDE: CHEST
PAIN, ABDOMINAL PAIN, BROKEN BONE, HEADACHE, LACERATION, INFECTION,
DIFFICULTY BREATHING, AND FAINTING.

4b (Code:) (Expenses \$ 1,598,433. including grants of \$ 3,160.) (Revenue \$ 5,562,698.)
CANCER SERVICES:

THE REES SKILLERN CANCER INSTITUTE AT CHI MEMORIAL IS THE LEADING
PROVIDER OF ADULT CANCER SERVICES IN THE GREATER CHATTANOOGA AREA. OUR
COMPREHENSIVE PROGRAM INCLUDES CENTERS DEDICATED TO SPECIFIC TYPES OF
CANCER. A TEAM OF MEDICAL SPECIALISTS GATHER TO REVIEW AND RECOMMEND
THE BEST TREATMENT OPTIONS TO CARE FOR YOU, AND OUR NURSE NAVIGATORS
ARE AVAILABLE TO ASSIST YOU ON EVERY STEP OF OUR CANCER JOURNEY.

4c (Code:) (Expenses \$ 498,262. including grants of \$ 3,147.) (Revenue \$ 5,538,754.)
DIAGNOSTIC SERVICES:

RADIOLOGISTS USE MEDICAL IMAGING TECHNIQUES TO DIAGNOSE DISEASES AND
INJURIES. IF YOUR CONDITION REQUIRES AN COMPUTED TOMOGRAPHY (CT),
DIGITAL RADIOGRAPHY (X-RAY), ULTRASOUND, NUCLEAR MEDICINE,
ECHOCARDIOGRAPHY, STRESS TESTING OR OTHER IMAGING, YOUR PHYSICIAN WILL
ORDER STUDIES FROM OUR RADIOLOGY TEAM. CHI MEMORIAL HOSPITAL GEORGIA'S
BOARD-CERTIFIED RADIOLOGISTS AND RADIOLOGY TECHNOLOGISTS WILL ENSURE
THAT YOUR IMAGING IS PERFORMED QUICKLY, SAFELY AND ACCURATELY.

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

(Expenses \$ 19,775,256. including grants of \$ 3,351.) (Revenue \$ 5,898,811.)

4e Total program service expenses 24,769,730.

Form **990** (2023)

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

X

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

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	386
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17 Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

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

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

Section A. Governing Body and Management

	1a	1b	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.	18			
b Enter the number of voting members included on line 1a, above, who are independent		11		
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?			2	X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?			3	X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?			4	X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?			5	X
6 Did the organization have members or stockholders?			6	X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?			7a	X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?			7b	X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a The governing body?			8a	X
b Each committee with authority to act on behalf of the governing body?			8b	X
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O			9	X

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

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

Section C. Disclosure

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

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

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

20 State the name, address, and telephone number of the person who possesses the organization's books and records
 CRAIG NIELSON - (423) 495-2565
 2525 DESALES AVE, CHATTANOOGA, TN 37404

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

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

☒**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.

- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."

- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.

- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.

- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

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

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) T. DOUGLAS LAWSON PHD PRESIDENT SOUTH REGION	2.00 48.00	X		X				0.	3,396,538.	218,609.
(2) LARRY SCHUMACHER SR VP OF OPERATIONS, SE DIVISION/FOR	1.00 49.00	X						0.	2,980,859.	39,731.
(3) JAMES ZELLNER MD BOARD MEMBER	1.00 49.00	X						0.	1,744,433.	47,556.
(4) JANELLE REILLY MARKET CEO	1.00 49.00	X		X				0.	1,421,289.	56,588.
(5) TROY HAMMETT FORMER CFO/TREASURER	0.00 50.00						X	0.	1,165,421.	110,020.
(6) WILLIAM WARREN MD FORMER CHAIR	0.00 50.00						X	0.	898,839.	57,219.
(7) ALLEN ATCHLEY MD BOARD MEMBER	1.00 49.00	X						0.	896,779.	58,956.
(8) MICHAEL SUTTON FORMER CFO/TREASURER	1.00 49.00						X	0.	536,668.	33,469.
(9) HANY NAGGAR MD, PHD BOARD MEMBER	1.00 49.00	X						0.	357,005.	58,646.
(10) JAMES WAHL DO CHIEF OF MEDICAL STAFF	1.00 49.00	X						0.	308,384.	45,850.
(11) MARK ANDERSON MD BOARD MEMBER	1.00 49.00	X						0.	298,686.	56,001.
(12) CRAIG NIELSEN BOARD TREASURER/VP OF FINANCE	1.00 49.00			X				0.	238,263.	35,456.
(13) VICKI FRIERSON RN	1.00 49.00					X		12,718.	178,268.	35,208.
(14) CAREY SMITH DIRECTOR PHARMACY	50.00 0.00					X		167,874.	0.	20,479.
(15) MARK STALLINGS PHARMACIST	10.00 40.00					X		1,316.	162,057.	22,301.
(16) AMY QUINN PHARMACIST	10.00 40.00					X		10,338.	154,857.	20,077.
(17) CASSIE DILLARD RN FLAT WKND	50.00 0.00					X		134,309.	14,234.	30,401.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) JILL APLIN PAST CHAIR	1.00 0.00	X						0.	0.	0.
(19) DAVEY DANIEL BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(20) MARILYN HELMS MD CHAIR	1.00 0.00	X		X				0.	0.	0.
(21) MARYSTEWART LEWIS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(22) JUDITH (JUDY) RALEY SCN SECRETARY	1.00 0.00	X		X				0.	0.	0.
(23) MICHAEL WEBB VICE CHAIR	1.00 0.00	X		X				0.	0.	0.
(24) ELIZABETH MCCRIGHT BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(25) TRACY WOOD BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(26) STEVEN DOWLEN MD BOARD MEMBER	1.00 0.00	X						0.	0.	0.
1b Subtotal								326,555.	14,752,580.	946,567.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								326,555.	14,752,580.	946,567.

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

17

3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*

	Yes	No
3	X	
4	X	
5		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*

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*

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
HOEFER WELKER LLC 500 N AKARD ST SUITE 2450, DALLAS, TX 75201	ARCHITECHTURE SERVICES	2,938,661.
UNIVERSAL PROTECTION SVC LP, 161 WASHINGTON STREET, SUITE 600,	SECURITY SERVICES	184,788.

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

2

SEE PART VII, SECTION A CONTINUATION SHEETS

Form **990** (2023)

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	10,079.				
	e Government grants (contributions)	1e					
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f					
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a NET PATIENT SERVICES	Business Code	900099	22,155,295.	22,155,295.	0.	0.
	b INSURANCE		524298	171,725.	171,725.	0.	
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			22,327,020.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)					
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real (ii) Personal				
b Less: rental expenses ...		6b					
c Rental income or (loss)		6c					
d Net rental income or (loss)							
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
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		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			22,337,099.	22,327,020.	0.	0.

Part IX Statement of Functional Expenses

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

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

☒ X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	12,685.	12,685.		
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				
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	9,651,497.	8,686,347.	965,150.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	458,083.	412,275.	45,808.	
9 Other employee benefits	1,277,658.	1,149,892.	127,766.	
10 Payroll taxes	676,638.	608,974.	67,664.	
11 Fees for services (nonemployees):				
a Management				
b Legal	25,107.	23,852.	1,255.	
c Accounting				
d Lobbying	581.		581.	
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.)	5,784,536.	5,466,185.	318,351.	
12 Advertising and promotion	80,142.		80,142.	
13 Office expenses	513,409.	462,068.	51,341.	
14 Information technology	906,732.	816,059.	90,673.	
15 Royalties				
16 Occupancy	2,273,970.	2,273,970.		
17 Travel	6,779.		6,779.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	6,608.	6,278.	330.	
20 Interest				
21 Payments to affiliates	794,439.	794,439.		
22 Depreciation, depletion, and amortization	1,642,595.	1,642,595.		
23 Insurance	136,564.	136,564.		
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	1,580,985.	1,580,985.	0.	0.
b REPAIRS AND MAINTENANCE	477,908.	451,641.	26,267.	0.
c STATE PROVIDER TAX	225,495.	214,220.	11,275.	0.
d DUES & SUBSCRIPTIONS	28,356.	26,938.	1,418.	0.
e All other expenses	3,880.	3,763.	117.	
25 Total functional expenses. Add lines 1 through 24e	26,564,647.	24,769,730.	1,794,917.	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	4,845,246.	1	601.
	2 Savings and temporary cash investments	194,069.	2	101,481.
	3 Pledges and grants receivable, net		3	0.
	4 Accounts receivable, net	1,641,218.	4	2,966,221.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	0.
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	0.
	7 Notes and loans receivable, net		7	0.
	8 Inventories for sale or use	610,080.	8	588,438.
	9 Prepaid expenses and deferred charges	178,769.	9	178,766.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 36,015,605.		
	b Less: accumulated depreciation	10b 10,499,330.		
		10,683,992.	10c	25,516,275.
	11 Investments - publicly traded securities		11	0.
	12 Investments - other securities. See Part IV, line 11		12	0.
	13 Investments - program-related. See Part IV, line 11		13	0.
	14 Intangible assets	7,212,822.	14	7,212,822.
15 Other assets. See Part IV, line 11	6,295,926.	15	6,606,742.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	31,662,122.	16	43,171,346.	
Liabilities	17 Accounts payable and accrued expenses	240,856.	17	982,488.
	18 Grants payable		18	0.
	19 Deferred revenue	33,355.	19	33,355.
	20 Tax-exempt bond liabilities		20	0.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	0.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	0.
	23 Secured mortgages and notes payable to unrelated third parties		23	0.
	24 Unsecured notes and loans payable to unrelated third parties		24	0.
	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	74,111,834.	25	7,033,999.
	26 Total liabilities. Add lines 17 through 25	74,386,045.	26	8,049,842.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here ☒ and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	-42,723,923.	27	35,121,504.
	28 Net assets with donor restrictions		28	0.
	Organizations that do not follow FASB ASC 958, check here ☐ and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	-42,723,923.	32	35,121,504.
	33 Total liabilities and net assets/fund balances	31,662,122.	33	43,171,346.

Form **990** (2023)

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	22,337,099.
2	Total expenses (must equal Part IX, column (A), line 25)	2	26,564,647.
3	Revenue less expenses. Subtract line 2 from line 1	3	-4,227,548.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	-42,723,923.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	82,072,975.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	35,121,504.

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: ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☐ Separate basis ☒ Consolidated basis ☐ Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form **990** (2023)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

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

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

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 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 agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

Schedule A (Form 990) 2023

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(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 on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

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

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. 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 - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations (continued)

	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 on lines 11b and 11c below, the governing body of a supported organization?		
11a		
b A family member of a person described on line 11a above?		
11b		
c A 35% controlled entity of a person described on line 11a or 11b above? If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990) 2023

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

Section D - Distributions		Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3	
4 Amounts paid to acquire exempt-use assets	4	
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5	
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6	
7 Total annual distributions. Add lines 1 through 6.	7	
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8	
9 Distributable amount for 2023 from Section C, line 6	9	
10 Line 8 amount divided by line 9 amount	10	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

Schedule A (Form 990) 2023

Part VI

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

Schedule B
(Form 990)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**☒ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.**Special Rules**☐ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization	Employer identification number
CHI MEMORIAL HOSPITAL - GEORGIA	82-2748395

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

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1		\$ 10,079.	Person ☒ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)
		\$	Person ☐ Payroll ☐ Noncash ☐ (Complete Part II for noncash contributions.)

Employer identification number

82-2748395

Part II

[illegible]

Name of organization	Employer identification number
CHI MEMORIAL HOSPITAL - GEORGIA	82-2748395

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

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

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE C
(Form 990)

Department of the Treasury
Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under Section 501(c) and Section 527
Complete if the organization is described below. Attach to Form 990 or Form 990-EZ.
Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

If the organization answered "Yes" on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then:

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes" on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then:

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes" on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then:

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
---	--

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures \$
- 3 Volunteer hours for political campaign activities

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 \$
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 \$
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? ☐ Yes ☐ No
- 4a Was a correction made? ☐ Yes ☐ No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities \$
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities \$
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b \$
- 4 Did the filing organization file **Form 1120-POL** for this year? ☐ Yes ☐ No
- 5 Enter the names, addresses, and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

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

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

Schedule C (Form 990) 2023

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

A Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).

B Check ☐ if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals
1a Total lobbying expenditures to influence public opinion (grassroots lobbying)			
b Total lobbying expenditures to influence a legislative body (direct lobbying)			
c Total lobbying expenditures (add lines 1a and 1b)			
d Other exempt purpose expenditures			
e Total exempt purpose expenditures (add lines 1c and 1d)			
f Lobbying nontaxable amount. Enter the amount from the following table in both columns.			
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:		
not over \$500,000,	20% of the amount on line 1e.		
over \$500,000 but not over \$1,000,000,	\$100,000 plus 15% of the excess over \$500,000.		
over \$1,000,000 but not over \$1,500,000,	\$175,000 plus 10% of the excess over \$1,000,000.		
over \$1,500,000 but not over \$17,000,000,	\$225,000 plus 5% of the excess over \$1,500,000.		
over \$17,000,000,	\$1,000,000.		
g Grassroots nontaxable amount (enter 25% of line 1f)			
h Subtract line 1g from line 1a. If zero or less, enter -0-			
i Subtract line 1f from line 1c. If zero or less, enter -0-			
j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?			

☐ Yes ☐ No

4-Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.

See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) Total
2a Lobbying nontaxable amount					
b Lobbying ceiling amount (150% of line 2a, column(e))					
c Total lobbying expenditures					
d Grassroots nontaxable amount					
e Grassroots ceiling amount (150% of line 2d, column (e))					
f Grassroots lobbying expenditures					

Schedule C (Form 990) 2023

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?		X	
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		X	
c Media advertisements?		X	
d Mailings to members, legislators, or the public?		X	
e Publications, or published or broadcast statements?		X	
f Grants to other organizations for lobbying purposes?	X		581.
g Direct contact with legislators, their staffs, government officials, or a legislative body?		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		X	
i Other activities?		X	
j Total. Add lines 1c through 1i			581.
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		X	
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

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

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1	
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).		
a Current year	2a	
b Carryover from last year	2b	
c Total	2c	
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3	
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditures next year?	4	
5 Taxable amount of lobbying and political expenditures. See instructions	5	

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-B, LINE 1, LOBBYING ACTIVITIES:

THE PORTION OF THE ORGANIZATIONS' DUES THAT ARE RELATED TO LOBBYING ARE

AS FOLLOWS:

AMERICAN HOSPITAL ASSOCIATION(AHA) - \$406 AND CATHOLIC HEALTH

ASSOCIATION(CHA) - \$175

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

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

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

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

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

☐ Preservation of land for public use (for example, recreation or education)	☐ Preservation of a historically important land area
☐ Protection of natural habitat	☐ Preservation of a certified historic structure
☐ Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included on line 2a	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register	2d

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

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

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

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

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

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

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

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

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

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

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

Schedule D (Form 990) 2023

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

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

a ☐ Public exhibition

d ☐ Loan or exchange program

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" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

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

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

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
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" on Form 990, Part IV, line 10.

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

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

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Term endowment _____ %

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

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

(i) Unrelated organizations?

(ii) Related organizations?

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

b If "Yes" on line 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" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,778,295.		1,778,295.
b Buildings		3,175,942.	630,310.	2,545,632.
c Leasehold improvements		1,410,779.	604,413.	806,366.
d Equipment		11,111,885.	9,264,607.	1,847,278.
e Other		18,538,704.		18,538,704.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				25,516,275.

Schedule D (Form 990) 2023

Part VII Investments - Other Securities

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets

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

(a) Description	(b) Book value
(1) RIGHT-OF-USE OPERATING LEASE	6,289,356.
(2) RIGHT-OF-USE FINANCE LEASE	317,386.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	6,606,742.

Part X Other Liabilities

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

(a) Description of liability	(b) Book value
1. (1) Federal income taxes	
(2) INTERCOMPANY PAYABLE	83,631.
(3) OTHER CURRENT LIABILITIES	227,474.
(4) NET OPERATING LEASE LIABILITY	6,438,917.
(5) NET FINANCE LEASE LIABILITY	283,977.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	7,033,999.

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

Schedule D (Form 990) 2023

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

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

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

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

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

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

Part XIII Supplemental Information

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

PART X, LINE 2:

CHI MEMORIAL HOSPITAL - GEORGIA'S FINANCIAL INFORMATION IS INCLUDED IN

COMMONSPIRIT HEALTH'S CONSOLIDATED AUDITED FINANCIAL STATEMENTS, WHICH

INCLUDES THE FOLLOWING DISCLOSURE:

COMMONSPIRIT REVIEWS ITS TAX POSITIONS QUARTERLY AND HAS DETERMINED THAT

THERE ARE NO MATERIAL UNCERTAIN TAX POSITIONS THAT REQUIRE RECOGNITION IN

THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

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

Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

Part I Financial Assistance and Certain Other Community Benefits at Cost

- 1a** Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a
- b** If "Yes," was it a written policy?
- 2** If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year:
- ☒ Applied uniformly to all hospital facilities ☐ Applied uniformly to most hospital facilities
- ☐ Generally tailored to individual hospital facilities
- 3** Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.
- a** Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing *free* care?
- If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:
- ☐ 100% ☐ 150% ☒ 200% ☐ Other _____ %
- b** Did the organization use FPG as a factor in determining eligibility for providing *discounted* care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:
- ☐ 200% ☐ 250% ☐ 300% ☐ 350% ☒ 400% ☐ Other _____ %
- 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"?
- 5a** Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?
- b** If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?
- 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?
- b** If "Yes," did the organization make it available to the public?

	Yes	No
1a	X	
1b	X	
2		
3a	X	
3b	X	
4	X	
5a	X	
5b		X
5c		
6a	X	
6b	X	

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

7 Financial Assistance and Certain Other Community Benefits at Cost

	(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)		3,802	1,411,496.	0.	1,411,496.	5.31%
b Medicaid (from Worksheet 3, column a)		4,416	2,936,163.	1,968,356.	967,807.	3.64%
c Costs of other means-tested government programs (from Worksheet 3, column b)			0.	0.		
d Total. Financial Assistance and Means-Tested Government Programs		8,218	4,347,659.	1,968,356.	2,379,303.	8.95%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	2	304	296,153.	0.	296,153.	1.11%
f Health professions education (from Worksheet 5)			0.	0.		
g Subsidized health services (from Worksheet 6)			0.	0.		
h Research (from Worksheet 7)			0.	0.		
i Cash and in-kind contributions for community benefit (from Worksheet 8)	2	1	19,025.	0.	19,025.	.07%
j Total. Other Benefits	4	305	315,178.		315,178.	1.18%
k Total. Add lines 7d and 7j	4	8,523	4,662,837.	1,968,356.	2,694,481.	10.13%

Part III	Bad Debt, Medicare, & Collection Practices
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Part IV	Management Companies and Joint Ventures	(owned 10% or more by officers, directors, trustees, key employees, and physicians - see instructions)
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[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: CHI MEMORIAL HOSPITAL - GEORGIA

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?		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a ☒ A definition of the community served by the hospital facility		
b ☒ Demographics of the community		
c ☒ Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d ☒ How data was obtained		
e ☒ The significant health needs of the community		
f ☒ Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g ☒ The process for identifying and prioritizing community health needs and services to meet the community health needs		
h ☒ The process for consulting with persons representing the community's interests		
i ☒ The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j ☐ Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: <u>20 21</u>		
5 In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	X	
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a ☒ Hospital facility's website (list url): <u>HTTPS://WWW.MEMORIAL.ORG/EN/ABOUT-US/COMMUNITY-BENEFIT.HTML</u>		
b ☐ Other website (list url):		
c ☒ Made a paper copy available for public inspection without charge at the hospital facility		
d ☐ Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: <u>20 22</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>HTTPS://WWW.MEMORIAL.ORG/EN/ABOUT-US/COMMUNITY-BENEFIT.HTML</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$		

Part V Facility Information (continued)**Financial Assistance Policy (FAP)**Name of hospital facility or letter of facility reporting group: CHI MEMORIAL HOSPITAL - GEORGIA

	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 ☒ 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>400</u> %		
b ☐ Income level other than FPG (describe in Section C)		
c ☒ Asset level		
d ☒ Medical indigency		
e ☒ Insurance status		
f ☒ Underinsurance status		
g ☒ Residency		
h ☒ Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	14 X	
15 Explained the method for applying for financial assistance?	15 X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a ☒ Described the information the hospital facility may require an individual to provide as part of their application		
b ☒ Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c ☒ Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d ☐ Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e ☐ Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	16 X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a ☒ The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b ☒ The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c ☒ A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d ☒ The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e ☒ The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f ☒ 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 ☒ Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention		
h ☒ Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i ☒ The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by Limited English Proficiency (LEP) populations		
j ☐ Other (describe in Section C)		

Schedule H (Form 990) 2023

Part V Facility Information (continued)**Billing and Collections**

Name of hospital facility or letter of facility reporting group: CHI MEMORIAL HOSPITAL - GEORGIA

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	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 ☐ Reporting to credit agency(ies)		
b ☐ Selling an individual's debt to another party		
c ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d ☐ Actions that require a legal or judicial process		
e ☐ Other similar actions (describe in Section C)		
f ☒ None of these actions or other similar actions were permitted		
19 Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP?		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 ☐ Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP		
d ☐ Actions that require a legal or judicial process		
e ☐ Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
a ☒ Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b ☒ Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c ☒ Processed incomplete and complete FAP applications (if not, describe in Section C)		
d ☒ Made presumptive eligibility determinations (if not, describe in Section C)		
e ☐ Other (describe in Section C)		
f ☐ None of these efforts were made		

Policy Relating to Emergency Medical Care

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?	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)		

Schedule H (Form 990) 2023

Part V Facility Information (continued)**Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)**

Name of hospital facility or letter of facility reporting group: CHI MEMORIAL HOSPITAL - GEORGIA

22 Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:

- a** ☐ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period
- b** ☒ The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- c** ☐ The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period
- d** ☐ The hospital facility used a prospective Medicare or Medicaid method

23 During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care?

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.

	Yes	No
23		X
24		X

Schedule H (Form 990) 2023

Part V Facility Information (continued)

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

CHI MEMORIAL HOSPITAL - GEORGIA:

PART V, SECTION B, LINE 5: CHI MEMORIAL CHATTANOOGA, CHI MEMORIAL

HIXSON, AND CHI MEMORIAL GEORGIA ENGAGED STRATASAN, A HEALTHCARE ANALYTICS

AND FACILITATION COMPANY BASED IN NASHVILLE, TENNESSEE, TO ANALYZE

COMMUNITY HEALTH DATA, FACILITATE FOCUS GROUPS, CONDUCT THE INTERVIEWS,

FACILITATE TELEPHONE SURVEYS, AND FACILITATE A COMMUNITY HEALTH SUMMIT FOR

COMMUNITY INPUT INTO THE PRIORITIES AND BRAINSTORM GOALS AND ACTIONS THE

COMMUNITY COULD TAKE TO IMPROVE HEALTH. WILKINS RESEARCH SERVICES IN

CHATTANOOGA CONDUCTED 400 SURVEYS IN THE FIVE COUNTIES IN ORDER TO GLEAN

INPUT FROM A BROADER SEGMENT OF THE COMMUNITIES. THERE WERE 241 ONLINE, 50

CELL PHONE AND 109 LANDLINE SURVEYS COMPLETED. THE TENNESSEE AND GEORGIA

DEPARTMENTS OF HEALTH PARTICIPATED IN THE FOCUS GROUPS AND INTERVIEWS AND

ATTENDED THE SUMMIT, WHERE THEY ASSISTED WITH THE PRIORITIZATION OF THE

MOST SIGNIFICANT ISSUES.

AGENCIES AND ORGANIZATIONS REPRESENTING MEDICALLY-UNDERSERVED, LOW INCOME

AND MINORITY POPULATIONS PARTICIPATED IN FOCUS GROUPS/INTERVIEWS AND THE

COMMUNITY HEALTH SUMMIT. THESE INCLUDED: BRAINERD COMMUNITY FOOD PANTRY,

URBAN LEAGUE, CHATTANOOGA AREA FOOD BANK, CHATTANOOGA HOUSING AUTHORITY,

CHATTANOOGA REGIONAL HOMELESS COALITION, COUNCIL FOR ALCOHOL AND DRUG

ABUSE SERVICES, FAMILY JUSTICE CENTER, GLENWOOD NEIGHBORHOOD ASSOCIATION,

HOMELESS HEALTH CENTER, CHI MEMORIAL EQUALITY AND DIVERSITY BOARD, THE

SAMARITAN CENTER, TRI STATE FOOD PANTRY, FEDERALLY QUALIFIED HEALTH

CENTERS, AND NORTHWEST GA AREA AGENCY ON AGING.

Part V Facility Information (continued)

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

CHI MEMORIAL HOSPITAL - GEORGIA:

PART V, SECTION B, LINE 6A: CHI MEMORIAL CHATTANOOGA, CHI MEMORIAL

HIXSON, AND CHI MEMORIAL GEORGIA

CHI MEMORIAL HOSPITAL - GEORGIA:

PART V, SECTION B, LINE 11: THE HOSPITALS ARE TAKING ACTIONS TO HELP

ADDRESS ALL OF THE IDENTIFIED SIGNIFICANT HEALTH NEEDS.

* ACCESS TO AFFORDABLE HEALTHCARE AND INSURANCE:

- PROVIDED ONGOING MEDICARE COUNSELING TO ASSIST PATIENTS THAT ARE PART OF

THE CLINICALLY INTEGRATED NETWORK (CIN) IN FINDING AFFORDABLE INSURANCE

OPTIONS

- PROVIDED FUNDING TO ADDRESS BARRIERS TO SEEKING OR RECEIVING HEALTH CARE

(E.G. TRANSPORTATION, UTILITIES, DENTAL WORK, TESTING SUPPLIES, MEDICATION

COPAYS ETC.)

- MAINTAINED BASIC INDIGENT CARE FUND FOR CANCER PATIENTS

- PROMOTED USE OF THE 211 UNITED WAY MICRO-SITE ICON, WHICH IS A DESKTOP

ICON ON HOSPITAL COMPUTERS THAT CAN HELP LINK PATIENTS TO APPROPRIATE

COMMUNITY RESOURCES

- MAINTAINED INTERNAL RESOURCE DATABASE WITHIN THE CLINICALLY INTEGRATED

NETWORK

- ONBOARDED INNOVACER SOCIAL DETERMINANTS OF HEALTH MODULE FOR THE CIN

TEAM TO BETTER CONNECT PATIENTS TO RESOURCES

- EMPLOYED A GRANT FUNDED COMMUNITY HEALTH ADVOCATE LOCATED AT THE CHI

MEMORIAL CENTER FOR HEALTHY AGING AT BOYNTON TERRACE APARTMENTS TO

INCREASE ACCESS TO CARE FOR THE AGING POPULATION. EXPLORING GRANT

Part V Facility Information (continued)

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

OPPORTUNITIES TO SUSTAIN THE PROGRAM.

- CONTINUED THE PROCESS OF PURSUING A STATE-OF-THE-ART REPLACEMENT

FACILITY FOR CHI MEMORIAL HOSPITAL GEORGIA TO FACILITATE IMPROVED ACCESS

TO HIGH QUALITY HEALTHCARE FOR NORTH GEORGIA RESIDENTS

* MENTAL/BEHAVIORAL HEALTH:

- PROVIDED LIMITED NON-BILLABLE COUNSELING THROUGH THE CIN

- MAINTAINED UPDATED BEHAVIORAL HEALTH RESOURCE GUIDE FOR CLINICS

- FACILITATED MENTAL HEALTH FIRST AID TRAININGS TO EDUCATE INDIVIDUALS ON

TOOLS TO ADDRESS COMMON MENTAL HEALTH ISSUES

- PARTICIPATED IN LOCAL HAMILTON COUNTY FREQUENT USER SYSTEMS ENGAGEMENT

(FUSE) INITIATIVE AIMED AT PROVIDING MENTAL HEALTH TREATMENT AND PERMANENT

SUPPORTIVE HOUSING TO FREQUENT USERS OF LOCAL HOSPITALS, JAILS, EMERGENCY

DEPARTMENTS, AND CRISIS CENTERS THAT ARE HOMELESS

- EMPLOYED A MUSIC THERAPIST THAT PROVIDES ACUTE INPATIENT MUSIC THERAPY &

DEVELOPED EHR REFERRAL PATHWAY

- PARTNERED WITH LOCAL ARTS ORGANIZATIONS TO RAISE AWARENESS OF THE USE OF

ARTS IN THE HEALING PROCESS. WE HAVE ACTIVE PARTNERSHIPS WITH 6

ORGANIZATIONS AND PARTNER WITH APPROXIMATELY 20 LOCAL ARTISTS PER YEAR.

- PARTICIPATED IN PUBLIC ARTS ENGAGEMENTS AND EVENTS TO HIGHLIGHT THE

INTERSECTION OF ARTS AND WELL-BEING, HOST EXHIBITS AT THE HOSPITAL THAT

ENGAGE THOSE WHO ARE IN THE HOSPITAL ENVIRONMENT, AND PARTNER ON GRANT

APPLICATIONS TO INCREASE ACCESS TO ARTS & WELL-BEING PROGRAMMING.

- CONTINUED TO EXPLORE POSSIBILITY OF EXPANDING CHI MEMORIAL'S BEHAVIORAL

HEALTH SERVICES

* AFFORDABLE, HEALTHY HOUSING:

Part V Facility Information (continued)

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

- PARTNERED WITH A LOCAL ORGANIZATION TO PROVIDE MEDICAL RESPITE FOR

INDIVIDUALS WHO ARE EXPERIENCING HOMELESSNESS AND NEED ADDITIONAL MEDICAL

SUPPORT UPON DISCHARGE FROM THE HOSPITAL. WE HAVE RECEIVED A GRANT TO HELP

EXPAND THESE PROGRAMS.

- PROVIDED SUPPORT AND RESOURCES TO HELP TRANSITION PARTICIPANTS INTO

PERMANENT HOUSING

- PROVIDED RENT AND UTILITY ASSISTANCE

- INCREASED AWARENESS OF AND ACCESS TO COMMUNITY HOUSING RESOURCES VIA

REFERRALS

- PARTICIPATED IN LOCAL HAMILTON COUNTY FREQUENT USER SYSTEMS ENGAGEMENT

(FUSE) INITIATIVE AIMED AT PROVIDING MENTAL HEALTH TREATMENT AND PERMANENT

SUPPORTIVE HOUSING TO FREQUENT USERS OF LOCAL HOSPITALS, JAILS, EMERGENCY

DEPARTMENTS, AND CRISIS CENTERS THAT ARE HOMELESS

* SUBSTANCE USE DISORDER:

- PROVIDED PHYSICAL SPACE IN HOSPITALS FOR TENNESSEE RECOVERY NAVIGATORS

(CERTIFIED PEER RECOVERY SPECIALISTS IN LONG-TERM RECOVERY WHO HELP PEOPLE

LIVING WITH ADDICTION TO CONNECT WITH TREATMENT AND RECOVERY OPTIONS)

- FACILITATED TELEHEALTH FOR MEDICATION ASSISTED THERAPY TO SUPPORT

RECOVERY FROM DRUG ADDICTION

- PROVIDED REGULAR SESSIONS OF A FREE FREEDOM FROM SMOKING COURSE TO

ASSIST PATIENTS IN SMOKING CESSATION

* PREVENTION AND EDUCATION:

- CONTINUED THE MORE IN COMMON ALLIANCE PARTNERSHIP BETWEEN THE MOREHOUSE

SCHOOL OF MEDICINE AND COMMONSPIRIT HEALTH, AIMED AT ADDRESSING THE

UNDERLYING CAUSES OF HEALTH INEQUITIES, INCLUDING THE LACK OF

Part V Facility Information (continued)

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

REPRESENTATION AMONG CARE PROVIDERS

- PARTNERED WITH OTHER MEDICAL SCHOOLS, UNIVERSITIES, AND HIGH SCHOOLS TO

PROVIDE MEDICAL ROTATIONS AT CHI MEMORIAL. CHI HAS FORMAL PARTNERSHIPS

WITH 4 MEDICAL SCHOOLS BESIDES MOREHOUSE SCHOOL OF MEDICINE, 11 NURSING &

ALLIED HEALTH SCHOOLS, AND 4 HIGH SCHOOLS.

- FACILITATED 6 CPR CERTIFICATION COURSES AT 2 LOCAL HIGH SCHOOLS

- FUNDED SCHOLARSHIPS FOR CURRENT AND PROSPECTIVE EMPLOYEES TO EARN

DEGREES IN MEDICAL PROFESSIONS

- ATTENDED COMMUNITY EVENTS/HEALTH FAIRS TO EDUCATE THE COMMUNITY

REGARDING AVAILABLE HEALTH CARE RESOURCES. SOME EXAMPLES INCLUDE: FY24

HAMILTON COUNTY MINORITY HEALTH FAIR, FY24 PARTNERSHIP WITH THE CITY OF

CHATT. OFFICE OF COMMUNITY DEVELOPMENT- BOO BALL WITH THE DOCS; FY24

PARTNERSHIP WITH THE CHATT. FIRE DEPARTMENT SUMMER OF SAFETY FESTIVAL;

BLACK ARTS & IDEAS JUNETEENTH FESTIVAL FREE HEALTH SCREENINGS; 2023 CHATT

STATE LATIN FESTIVAL, AND THE AMERICAN HEART ASSOCIATION

- PROVIDED FREE MONTHLY COMMUNITY CLASSES IN AVONDALE, RINGGOLD, HIXSON,

OLTEWAH AND DOWNTOWN FOCUSING ON A DIFFERENT HEALTH ISSUE EACH MONTH

* VIOLENCE:

- PROVIDED REFERRALS TO VIOLENCE PREVENTION ORGANIZATIONS, SUCH AS ADULT

PROTECTIVE SERVICES, AS NEEDED

- RECEIVED A GRANT FROM COMMONSPIRIT AND PRODUCED A PUBLIC EDUCATION VIDEO

ON GUN SAFETY IN THE CHATTANOOGA AREA. PARTNERED WITH CHATTANOOGA POLICE

DEPARTMENT ON HOW TO SAFELY AND SECURELY STORE GUNS IN VEHICLES.

* OBESITY:

- CONTINUED TO REFINE THE OBESITY DASHBOARD USED TO IDENTIFY PATIENTS FOR

Part V Facility Information (continued)

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

RESOURCE REFERRAL

- PROVIDED BMI REDUCTION COURSES

- MAINTAINED THE OBESITY MEDICINE PROGRAM, WHICH INCLUDES EXERCISE

SUPPORT, MEDICATION, AND NUTRITION AND BEHAVIORAL COUNSELING

- PROVIDED MEDICAL NUTRITION THERAPY AND NUTRITION COUNSELING FOR WEIGHT

CONTROL THROUGH CHI MEMORIAL ENDOCRINOLOGY ASSOCIATES

* FOOD INSECURITY:

- PROVIDED FUNDS TO ASSIST PATIENTS IN OBTAINING FOOD

- PROVIDED REFERRALS TO SOCIAL WORKERS AND COMMUNITY ORGANIZATIONS TO

ADDRESS FOOD INSECURITY AS NEEDED

- PARTICIPATED IN THE CHATTANOOGA CHAMBER OF COMMERCE MIDTOWN COUNCIL

BOARD, WHICH SUPPORTS THE BRAINERD COMMUNITY FOOD PANTRY

* CHRONIC DISEASES:

- PARTNERED WITH THE GO2 FOUNDATION, BETHLEHEM COMMUNITY CENTER TO LAUNCH

OUR SECOND MOBILE LUNG SCREENING COACH AT THE JUNETEENTH JUBILEE JUNE 2024

- PROVIDED SCREENINGS AND OUTREACH WITH EXISTING MOBILE COACHES - 2 FOR

MAMMOGRAPHY AND 2 FOR LUNG SCREENING

- PROVIDED FREE BLOOD PRESSURE AND BLOOD SUGAR SCREENINGS AT COMMUNITY

EVENTS/HEALTH FAIRS, INCLUDING THE HAMILTON COUNTY MINORITY HEALTH FAIR;

2023 LATIN FESTIVAL; CHATT. FIRE DEPARTMENT SUMMER OF SAFETY FESTIVAL

- PROVIDED EDUCATION VIA THE CIN TEAM TO PATIENTS DIAGNOSED WITH CHRONIC

DISEASES

- BEGAN PILOT PROGRAM TO COORDINATE CARE FOR PATIENTS AFTER DISCHARGE FROM

THE HOSPITAL AIMED AT MANAGING CHRONIC CONDITIONS AND REDUCING THE RISK

FOR READMISSION

Part V Facility Information (continued)

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

- EXPANDED THE NEUROSCIENCES SERVICE LINE TO PROVIDE MORE TIMELY STROKE

CARE TO A GREATER NUMBER OF STROKE PATIENTS

- STRENGTHENED RELATIONSHIPS WITH REFERRING HOSPITALS TO MAXIMIZE SAFETY

AND COMMUNICATION FOR NEURO/STROKE

- EDUCATED EMS ON NEW NEURO/STROKE SERVICES PROVIDED AT CHI MEMORIAL

- INCREASED COMMUNITY AWARENESS OF THE SIGNS AND SYMPTOMS OF A STROKE

THROUGH PARTICIPATION IN COMMUNITY OUTREACH EVENTS; BOO BALL WITH THE DOCS

(STROKE EDUCATION)

- PROVIDED EDUCATION AND SUPPORT FOR: INSTRUCTION IN BLOOD GLUCOSE

MONITORING AND INSULIN ADMINISTRATION AS WELL AS CARBOHYDRATE COUNTING

- PROVIDED INSULIN PUMP THERAPY

- PROVIDED FREE DIABETES TESTING SUPPLIES AS NEEDED

CHI MEMORIAL HOSPITAL - GEORGIA:

PART V, SECTION B, LINE 13H: THE PATIENT MUST HAVE A MINIMUM ACCOUNT

BALANCE OF TEN DOLLARS (\$10.00) WITH THE COMMONSPIRIT HOSPITAL

ORGANIZATION. MULTIPLE ACCOUNT BALANCES MAY BE COMBINED TO REACH THIS

AMOUNT. PATIENTS/GUARANTORS WITH BALANCES BELOW TEN DOLLARS (\$10.00) MAY

CONTACT A FINANCIAL COUNSELOR TO MAKE MONTHLY INSTALLMENT PAYMENT

ARRANGEMENTS.

THE PATIENT MUST SUBMIT A COMPLETED FINANCIAL ASSISTANCE APPLICATION.

PATIENT COOPERATION STANDARDS - A PATIENT MUST COOPERATE WITH THE HOSPITAL

FACILITY IN PROVIDING THE INFORMATION AND DOCUMENTATION NECESSARY TO

DETERMINE ELIGIBILITY. SUCH COOPERATION INCLUDES COMPLETING ANY REQUIRED

Part V Facility Information (continued)

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

APPLICATIONS OR FORMS. THE PATIENT IS RESPONSIBLE FOR NOTIFYING THE

HOSPITAL FACILITY OF ANY CHANGE IN FINANCIAL SITUATION THAT WOULD IMPACT

THE ASSESSMENT OF ELIGIBILITY. A PATIENT MUST EXHAUST ALL OTHER PAYMENT

OPTIONS, INCLUDING PRIVATE COVERAGE, FEDERAL, STATE AND LOCAL MEDICAL

ASSISTANCE PROGRAMS, AND OTHER FORMS OF ASSISTANCE PROVIDED BY THIRD

PARTIES PRIOR TO BEING APPROVED. AN APPLICANT FOR FINANCIAL ASSISTANCE IS

RESPONSIBLE FOR APPLYING TO PUBLIC PROGRAMS FOR AVAILABLE COVERAGE. HE OR

SHE IS ALSO EXPECTED TO PURSUE PUBLIC OR PRIVATE HEALTH INSURANCE PAYMENT

OPTIONS FOR CARE PROVIDED BY A COMMONSPIRIT HOSPITAL ORGANIZATION WITHIN A

HOSPITAL FACILITY.

A PATIENT'S AND, IF APPLICABLE, ANY GUARANTOR'S COOPERATION IN APPLYING

FOR APPLICABLE PROGRAMS AND IDENTIFIABLE FUNDING SOURCES, INCLUDING COBRA

COVERAGE (A FEDERAL LAW ALLOWING FOR A TIME-LIMITED EXTENSION OF EMPLOYEE

HEALTHCARE BENEFITS), SHALL BE REQUIRED. IF A HOSPITAL FACILITY DETERMINES

THAT COBRA COVERAGE IS POTENTIALLY AVAILABLE, AND THAT A PATIENT IS NOT A

MEDICARE OR MEDICAID BENEFICIARY, THE PATIENT OR GUARANTOR SHALL PROVIDE

THE HOSPITAL FACILITY WITH INFORMATION NECESSARY TO DETERMINE THE MONTHLY

COBRA PREMIUM FOR SUCH PATIENT, AND SHALL COOPERATE WITH HOSPITAL FACILITY

STAFF TO DETERMINE WHETHER HE OR SHE QUALIFIES FOR HOSPITAL FACILITY COBRA

PREMIUM ASSISTANCE, WHICH MAY BE OFFERED FOR A LIMITED TIME TO ASSIST IN

SECURING INSURANCE COVERAGE. A HOSPITAL FACILITY SHALL MAKE AFFIRMATIVE

EFFORTS TO HELP A PATIENT OR PATIENT'S GUARANTOR APPLY FOR PUBLIC AND

PRIVATE PROGRAMS.

Part V Facility Information *(continued)*

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

PART V, LINE 16A, FAP WEBSITE:

[HTTPS://WWW.MEMORIAL.ORG/PATIENTS-VISITORS/FINANCIAL-ASSISTANCE](https://www.memorial.org/patients-visitors/financial-assistance)

CHI MEMORIAL HOSPITAL - GEORGIA

PART V, LINE 16B, FAP APPLICATION WEBSITE:

[HTTPS://WWW.MEMORIAL.ORG/PATIENTS-VISITORS/FINANCIAL-ASSISTANCE](https://www.memorial.org/patients-visitors/financial-assistance)

CHI MEMORIAL HOSPITAL - GEORGIA

PART V, LINE 16C, FAP PLAIN LANGUAGE SUMMARY WEBSITE:

[HTTPS://WWW.MEMORIAL.ORG/PATIENTS-VISITORS/FINANCIAL-ASSISTANCE](https://www.memorial.org/patients-visitors/financial-assistance)

PART V, SECTION B, LINE 3E:

THE SIGNIFICANT HEALTH NEEDS ARE A PRIORITIZED DESCRIPTION OF THE

SIGNIFICANT HEALTH NEEDS OF THE COMMUNITY AS IDENTIFIED THROUGH THE

CHNA.

Part VI Supplemental Information

Provide the following information.

- 1 Required descriptions.** Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b.
- 2 Needs assessment.** Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.
- 3 Patient education of eligibility for assistance.** Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's financial assistance policy.
- 4 Community information.** Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.
- 5 Promotion of community health.** Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).
- 6 Affiliated health care system.** If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.
- 7 State filing of community benefit report.** If applicable, identify all states with which the organization, or a related organization, files a community benefit report.

PART I, LINE 3C:

UNLESS ELIGIBLE FOR PRESUMPTIVE FINANCIAL ASSISTANCE, THE FOLLOWING

ELIGIBILITY CRITERIA MUST BE MET IN ORDER FOR A PATIENT TO QUALIFY FOR

FINANCIAL ASSISTANCE:

- THE PATIENT MUST HAVE A MINIMUM ACCOUNT BALANCE OF TEN DOLLARS (\$10.00)

WITH THE COMMONSPIRIT HOSPITAL ORGANIZATION. MULTIPLE ACCOUNT BALANCES MAY

BE COMBINED TO REACH THIS AMOUNT. PATIENTS/GUARANTORS WITH BALANCES BELOW

TEN DOLLARS (\$10.00) MAY CONTACT A FINANCIAL COUNSELOR TO MAKE MONTHLY

INSTALLMENT PAYMENT ARRANGEMENTS.

- THE PATIENT MUST COMPLY WITH PATIENT COOPERATION STANDARDS.

- THE PATIENT MUST SUBMIT A COMPLETED FINANCIAL ASSISTANCE APPLICATION

(FAA).

FOR PATIENTS AND GUARANTORS WHO ARE UNABLE TO PROVIDE REQUIRED

DOCUMENTATION, A HOSPITAL FACILITY MAY GRANT PRESUMPTIVE FINANCIAL

ASSISTANCE BASED ON INFORMATION OBTAINED FROM OTHER RESOURCES. IN

PARTICULAR, PRESUMPTIVE ELIGIBILITY MAY BE DETERMINED ON THE BASIS OF

INDIVIDUAL LIFE CIRCUMSTANCES THAT MAY INCLUDE:

332100 12-26-23

Part VI Supplemental Information (Continuation)

- RECIPIENT OF STATE-FUNDED PRESCRIPTION PROGRAMS;
- HOMELESS OR ONE WHO RECEIVED CARE FROM A HOMELESS OR FREE CARE CLINIC;
- PARTICIPATION IN WOMEN, INFANTS AND CHILDREN PROGRAMS (WIC);
- FOOD STAMP ELIGIBILITY;
- ELIGIBILITY OR REFERRALS FOR OTHER STATE OR LOCAL ASSISTANCE PROGRAMS (E.G., MEDICAID);
- LOW INCOME/SUBSIDIZED HOUSING IS PROVIDED AS A VALID ADDRESS; OR
- PATIENT IS DECEASED WITH NO KNOWN SPOUSE OR KNOWN ESTATE.

PART I, LINE 7:

THE HOSPITALS USE AN ADJUSTED COST TO CHARGE RATIO (CCR) CALCULATED IN A MANNER CONSISTENT WITH WORKSHEET 2 FOR EACH REPORTING FACILITY, TO DERIVE THE REPORTED COSTS OF FINANCIAL ASSISTANCE, MEDICAID AND OTHER MEANS-TESTED PROGRAMS. WORKSHEET 3 IS USED IN THE COMMUNITY BENEFIT INVENTORY FOR SOCIAL ACCOUNTABILITY (CBISA) SOFTWARE TO CALCULATE MEDICAID AND OTHER MEANS-TESTED PROGRAMS EXPENSE AND REVENUE, INCLUDING WHERE APPLICABLE MEDICAID PROVIDER FEES AND PAYMENTS FROM UNCOMPENSATED CARE PROGRAMS. ACTUAL OR ESTIMATED COST AND ANY DIRECT OFFSETTING REVENUE IS REPORTED, AND SCHEDULE H WORKSHEETS OR THEIR EQUIVALENTS ARE USED, FOR OTHER COMMUNITY BENEFIT ACTIVITIES INCLUDING COMMUNITY HEALTH IMPROVEMENT SERVICES, COMMUNITY BENEFIT OPERATIONS, HEALTH PROFESSIONS EDUCATION, SUBSIDIZED HEALTH SERVICES, RESEARCH, AND CASH AND IN-KIND DONATIONS.

PART II, COMMUNITY BUILDING ACTIVITIES:

COMMUNITY BUILDING ACTIVITIES AT CHI MEMORIAL PROMOTED THE HEALTH OF OUR COMMUNITY BY:

- (1) SUPPORTING INFRASTRUCTURE FOR CURRENT PROGRAMS

Part VI Supplemental Information (Continuation)

(2) INITIATING NEW PROGRAMS NEEDED IN THE COMMUNITY

(3) REDUCING BARRIERS TO HEALTHCARE FOR PATIENTS, AND

(4) ENSURING A STRONG HEALTHCARE WORKFORCE.

1) INFRASTRUCTURE OF CURRENT PROGRAMS WERE STRENGTHENED, INCLUDING: BLOOD

DRIVES TO BOLSTER THE COMMUNITY SUPPLY, CONTINUATION OF THE ARTS IN HEALTH

PROGRAM AIMED AT THE USE OF ARTS TO AID THE HEALING PROCESS, PROVISION OF

MAMMOGRAM AND LUNG SCREENING VIA MOBILE COACHES, GENETIC TESTING FOR

FAMILY MEMBERS IF FINANCIAL ASSISTANCE WAS NEEDED, AND PROVISION OF

STAFFING FOR THE MELANOMA PROGRAM. COSTS OF FUNDRAISING FOR COMMUNITY

BUILDING.

2) CONTINUATION OF THE LYMPHEDEMA PROGRAM, A MUCH NEEDED PROGRAM FOR OUR

COMMUNITY FOR AN UNDERTREATED CONDITION.

3) REDUCING BARRIERS TO HEALTHCARE FOR COMMUNITY MEMBERS THROUGH FINANCIAL

ASSISTANCE FOR BASIC NEEDS & MEDICAL SUPPLIES, INCLUDING: TRANSPORTATION,

FOOD, MEDICATION COPAYS, DIABETES TESTING SUPPLIES, RENT, UTILITIES, AND

DENTAL CARE FOR RADIATION.

4) ENSURING A STRONG HEALTHCARE WORKFORCE BY PROVIDING SCHOLARSHIPS TO

HIGH SCHOOL AND COLLEGE STUDENTS EXPLORING CAREERS IN HEALTHCARE, AS WELL

AS SUSTAINING A MEDICAL ASSISTANT TRAINING PROGRAM.

PART III, LINE 2:

THE AMOUNT OF THE ORGANIZATION'S BAD DEBT AT COST IS DETERMINED BY

APPLYING THE COST TO CHARGE RATIO TO PATIENT CHARGES THAT ARE DEEMED TO BE

UNCOLLECTIBLE. THIS AMOUNT REPRESENTS THE COST OF SERVICES PROVIDED TO

Part VI Supplemental Information (Continuation)

PATIENTS WHO ARE UNABLE OR REFUSE TO PAY THEIR BILLS AND DO NOT QUALIFY

FOR FREE OR ADDITIONAL DISCOUNTED CARE, GOVERNMENT SPONSORED PROGRAMS OR

OTHER PAYMENT ASSISTANCE, AND ARE OTHERWISE UNINSURED.

THE FILING ORGANIZATION PROVIDES FREE CARE TO ANY PATIENT WHOSE FAMILY

INCOME IS AT OR BELOW 200% OF THE FEDERAL POVERTY LEVEL, OR DISCOUNTED

CARE TO UNINSURED OR UNDER-INSURED INDIVIDUALS WHOSE FAMILY INCOME IS

ABOVE 201% BUT LOWER THAN 400% OF THE FEDERAL POVERTY LEVEL. THE FILING

ORGANIZATION ALSO PROVIDES OPTIONS FOR INTEREST-FREE EXTENDED PAYMENT

PLANS FOR PATIENTS WHO HAVE DEMONSTRATED GOOD FAITH AND ARE COOPERATING IN

RESOLVING THEIR HOSPITAL BILLS. ALL ACCOUNTS FOR ELIGIBLE UNINSURED

PATIENTS AT ALL FACILITIES RECEIVE AN AUTOMATIC UNINSURED DISCOUNT. THE

EXPECTED PATIENT PAYMENT AMOUNT ON THE PATIENT'S BILL REFLECTS THIS

DISCOUNT. DISCOUNTS ARE ACCOUNTED FOR AS DEDUCTIONS FROM REVENUE, NOT AS

BAD DEBT EXPENSE.

PART III, LINE 3:

CHI MEMORIAL HOSPITAL - GEORGIA MAKES EVERY EFFORT TO DETERMINE IF A

PATIENT QUALIFIES FOR FINANCIAL ASSISTANCE UPON ADMISSION. CHI MEMORIAL

HOSPITAL GEORGIA'S FINANCIAL ASSISTANCE POLICY IS COMMUNICATED TO PATIENTS

UPON ADMISSION AND IS AVAILABLE IN THE LANGUAGES PRIMARILY SPOKEN IN THE

COMMUNITY. IT IS ALSO POSTED IN VARIOUS COMMON AREAS OF THE HOSPITAL, SUCH

AS EMERGENCY ROOMS, URGENT CARE CENTERS, ADMITTING AND REGISTRATION

DEPARTMENTS, HOSPITAL BUSINESS OFFICES LOCATED ON FACILITY CAMPUSES, AND

OTHER PUBLIC PLACES, AND IS PROVIDED UPON BILLING IF ELIGIBILITY IS NOT

PREVIOUSLY DETERMINED. ELIGIBILITY IS REEVALUATED AS NEEDED AND AMOUNTS

ARE CLASSIFIED AS CHARITY AS SOON AS ELIGIBILITY IS KNOWN.

Part VI Supplemental Information (Continuation)

CHI MEMORIAL HOSPITAL - GEORGIA ALSO UTILIZES A WAYSTAR SCORING SYSTEM TO ASSIST IN DETERMINING IF A PATIENT MAY QUALIFY FOR PAYMENT ASSISTANCE EVEN THOUGH THEY HAVE NOT APPLIED FOR IT. WAYSTAR USES A METHODOLOGY THAT APPLIES CONSISTENT SCREENING AND APPLICATION STANDARDS TO ALL PATIENTS UTILIZING HISTORICAL DATA TO DEVELOP A PREDICTIVE MODEL FOR HEALTHCARE PAYMENT ASSISTANCE. IN ITS DEVELOPMENT, SPECIAL ATTENTION WAS PAID TO THOSE SOCIOECONOMIC FACTORS THAT MIGHT ADVERSELY AFFECT THOSE PATIENTS DESERVING THE MOST ATTENTION. OTHER CRITERIA ARE ALSO UTILIZED TO ENSURE THAT SERVICES THAT HAVE QUALIFIED AS FINANCIAL ASSISTANCE ARE NOT REPORTED AS BAD DEBT. AS SUCH, CHI MEMORIAL HOSPITAL GEORGIA DOES NOT BELIEVE THAT ANY AMOUNTS INCLUDED IN PART III, LINE 2, ARE ATTRIBUTABLE TO PATIENTS ELIGIBLE UNDER THE ORGANIZATION'S PAYMENT ASSISTANCE POLICY, AND THEREFORE, NO PORTION OF BAD DEBT EXPENSE IS INCLUDED AS COMMUNITY BENEFIT EXPENSE.

PART III, LINE 4:

CHI MEMORIAL HOSPITAL - GEORGIA DOES NOT ISSUE SEPARATE COMPANY AUDITED FINANCIAL STATEMENTS. HOWEVER, THE ORGANIZATION IS INCLUDED IN THE CONSOLIDATED FINANCIAL STATEMENTS OF COMMONSPIRIT HEALTH. THE FOLLOWING IS AN EXCERPT FROM COMMONSPIRIT'S CONSOLIDATED ANNUAL AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024, RELATED TO PATIENT ACCOUNTS RECEIVABLE AND NET PATIENT REVENUE. THE ENTIRE FOOTNOTE CAN BE VIEWED IN THE ATTACHED COMMONSPIRIT CONSOLIDATED FINANCIAL STATEMENTS ON PAGES 11-12.

"PATIENT SERVICE REVENUE IS REPORTED AT THE AMOUNTS THAT REFLECT THE CONSIDERATION COMMONSPIRIT EXPECTS TO BE PAID IN EXCHANGE FOR PROVIDING PATIENT CARE. THESE AMOUNTS ARE DUE FROM PATIENTS, THIRD-PARTY PAYORS

Part VI Supplemental Information (Continuation)

(INCLUDING HEALTH INSURERS AND GOVERNMENT PROGRAMS), AND OTHERS, AND

INCLUDE CONSIDERATION FOR RETROACTIVE REVENUE ADJUSTMENTS DUE TO

SETTLEMENT OF AUDITS AND REVIEWS. GENERALLY, PERFORMANCE OBLIGATIONS FOR

PATIENTS RECEIVING INPATIENT ACUTE CARE SERVICES AND OUTPATIENT SERVICES

ARE RECOGNIZED OVER TIME AS SERVICES ARE PROVIDED. NET PATIENT REVENUE IS

PRIMARILY COMPRISED OF HOSPITAL AND PHYSICIAN SERVICES."

PART III, LINE 8:

COMMONSPIRIT HEALTH HOSPITALS PREPARE MEDICARE COST REPORTS IN A MANNER

THAT COMPORTS WITH PROVIDER REIMBURSEMENT MANUAL (PRM) 15-1 AND PRM 15-2

CHAPTER 40 (TRANSMITTAL 13). AS SUCH, THE FOLLOWING LANGUAGE PER PRM 15-1

DESCRIBES THE COMPUTATION OF COSTS PER THE MEDICARE COST REPORT: TOTAL

ALLOWABLE COSTS OF A PROVIDER ARE APPORTIONED BETWEEN PROGRAM

BENEFICIARIES AND OTHER PATIENTS SO THAT THE SHARE BORNE BY THE PROGRAM IS

BASED UPON ACTUAL SERVICES RECEIVED BY PROGRAM BENEFICIARIES. THE RATIO OF

COVERED BENEFICIARY CHARGES TO TOTAL PATIENT CHARGES FOR THE SERVICES OF

EACH ANCILLARY DEPARTMENT IS APPLIED TO THE COST OF THE DEPARTMENT. ADDED

TO THIS AMOUNT IS THE COST OF ROUTINE SERVICES FOR PROGRAM BENEFICIARIES,

DETERMINED ON THE BASIS OF A SEPARATE AVERAGE COST PER DIEM FOR ALL

PATIENTS FOR GENERAL ROUTINE PATIENT CARE AREAS. ANOTHER FACTOR CONSIDERED

IS A SEPARATE AVERAGE COST PER DIEM FOR EACH INTENSIVE CARE UNIT, CORONARY

CARE UNIT, AND OTHER SPECIAL CARE INPATIENT HOSPITAL UNITS.

COMMONSPIRIT HEALTH AND ITS SUBORDINATE CORPORATIONS BELIEVE THAT THE

ENTIRE MEDICARE SHORTFALL FOR THE CONSOLIDATED ENTITIES CONSTITUTES

COMMUNITY BENEFIT. THE IRS COMMUNITY BENEFIT STANDARD INCLUDES THE

PROVISION OF CARE TO THE ELDERLY AND MEDICARE PATIENTS. MEDICARE

SHORTFALLS MUST BE ABSORBED BY COMMONSPIRIT HEALTH HOSPITALS IN ORDER TO

Schedule H (Form 990)

Part VI Supplemental Information (Continuation)

CONTINUE TREATING THE ELDERLY IN OUR COMMUNITIES. THE HOSPITALS PROVIDE
CARE REGARDLESS OF THIS SHORTFALL AND THEREBY RELIEVE THE FEDERAL
GOVERNMENT OF THE BURDEN OF PAYING THE FULL COST FOR MEDICARE
BENEFICIARIES. CHI MEMORIAL HOSPITAL - GEORGIA'S SHORTFALL, AS REPORTED ON
PART III, SECTION B, LINE 7, OF \$687,565 REPRESENTS THE FILING
ORGANIZATION'S MEDICARE COST REPORTS.

PART III, LINE 9B:

COMMONSPIRIT HEALTH ENSURES THAT PATIENT ACCOUNTS ARE PROCESSED FAIRLY AND
CONSISTENTLY. COMMONSPIRIT HEALTH'S BILLING AND COLLECTION POLICY CONTAINS
PROVISIONS THAT PROHIBIT THE COLLECTION OF AMOUNTS DUE FROM PATIENTS WHO
THE ORGANIZATION KNOWS QUALIFY FOR FINANCIAL ASSISTANCE. ACCOUNTS WITH
INCORRECT OR INCOMPLETE DEMOGRAPHIC INFORMATION ARE ASSIGNED TO A
COLLECTION AGENCY IF THE COMMONSPIRIT HEALTH FACILITY, OR BILLING COMPANY
RETAINED BY COMMONSPIRIT HEALTH, IS UNABLE TO OBTAIN AN UPDATED ADDRESS
THROUGH SKIP TRACING OR OTHER MEANS. FOR PATIENTS WHO HAVE AN APPLICATION
PENDING FOR EITHER GOVERNMENT-SPONSORED ASSISTANCE OR FOR ASSISTANCE UNDER
COMMONSPIRIT HEALTH'S FINANCIAL ASSISTANCE POLICY, OR WHERE THE PATIENT IS
ATTEMPTING IN GOOD FAITH TO SETTLE AN OUTSTANDING BILL WITH THE FACILITY
VIA PAYMENT PLANS, COMMONSPIRIT HEALTH WILL NOT KNOWINGLY SEND THAT
PATIENT'S BILL TO AN OUTSIDE COLLECTION AGENCY.

ON SELF-PAY ACCOUNTS THAT DO NOT MEET THE CRITERIA NOTED ABOVE, THE
INITIAL DETERMINATION OF ASSIGNMENT TO A COLLECTION AGENCY WILL VARY
DEPENDING ON THE NATURE OF THE ACCOUNT WITH THE FINAL DECISION BEING AT
THE DISCRETION OF THE BILLING COMPANY RETAINED BY COMMONSPIRIT HEALTH.
UPON ASSIGNMENT OF SUCH A PATIENT ACCOUNT TO A COLLECTION AGENCY,
COMMONSPIRIT HEALTH REQUIRES THE AGENCY TO COMPLY WITH THE FAIR DEBT

Part VI Supplemental Information (Continuation)

COLLECTION PRACTICES ACT.

PART VI, LINE 2:

CHI MEMORIAL ASSESSES THE HEALTH CARE NEEDS OF THE COMMUNITY IT SERVES IN
ADDITION TO CHNAS. THESE METHODS INCLUDE: ONGOING REVIEWS OF LOCAL PUBLIC
HEALTH DATA, PERIODIC PROVIDER DEMAND ASSESSMENTS, AND PROVIDER SURVEYS
THAT ASSESS GAPS IN CARE.

PART VI, LINE 3:

INFORMATION ABOUT COMMONSPIRIT HEALTH'S FINANCIAL ASSISTANCE PROGRAM AND A
CONTACT NUMBER ARE MADE AVAILABLE TO PATIENTS AND THE PUBLIC. PATIENTS ARE
INFORMED OF COMMONSPIRIT HEALTH'S FINANCIAL ASSISTANCE PROGRAM VIA SIGNAGE
IN ALL ADMITTING AREAS AND IN VARIOUS COMMON AREAS OF THE HOSPITAL.
FINANCIAL ASSISTANCE PROGRAM INFORMATION NOTICES ARE POSTED IN THE
EMERGENCY AND ADMITTING DEPARTMENTS AND AT OTHER PUBLIC PLACES AS EACH
FACILITY MAY ELECT. SUCH INFORMATION IS PROVIDED IN THE PRIMARY LANGUAGES
SPOKEN IN THE COMMUNITIES COMMONSPIRIT HEALTH SERVES. THE SIGNAGE INCLUDES
NOTIFICATION THAT FURTHER DISCOUNTS MAY BE PROVIDED UPON THE COMPLETION
AND SUBMISSION OF A FINANCIAL ASSISTANCE APPLICATION AND HOW TO REACH
STAFF THAT CAN ASSIST WITH ANSWERING QUESTIONS AND GUIDE PATIENTS THROUGH
THE APPLICATION PROCESS. INFORMATION CAN ALSO BE FOUND ON THE FACILITY
WEBSITES.

IF FINANCIAL ASSISTANCE ELIGIBILITY IS NOT DETERMINED PRIOR TO BILLING,
INITIAL BILLING STATEMENTS TO PATIENTS INCLUDE A REQUEST TO THE PATIENT TO
PROVIDE ANY INSURANCE INFORMATION THAT WAS VALID FOR THE DATES OF SERVICE
BILLED AND A STATEMENT INFORMING PATIENTS HOW TO CONTACT US REGARDING
FINANCIAL ASSISTANCE. ADDITIONALLY, CONTRACT TERMS WITH COLLECTION VENDORS

Part VI Supplemental Information (Continuation)

WORKING ON BEHALF OF COMMONSPIRIT HEALTH REQUIRE THEY FOLLOW COMMONSPIRIT

HEALTH FINANCIAL ASSISTANCE POLICY. ALSO, REFERRAL OF PATIENTS FOR

FINANCIAL ASSISTANCE MAY BE MADE BY ANY MEMBER OF THE COMMONSPIRIT

HOSPITAL ORGANIZATION NON-MEDICAL OR MEDICAL STAFF, INCLUDING PHYSICIANS,

NURSES, FINANCIAL COUNSELORS, SOCIAL WORKERS, CASE MANAGERS, CHAPLAINS,

AND RELIGIOUS SPONSORS. A REQUEST FOR ASSISTANCE MAY BE MADE BY THE

PATIENT OR A FAMILY MEMBER, CLOSE FRIEND OR ASSOCIATE OF THE PATIENT,

SUBJECT TO APPLICABLE PRIVACY LAWS.

PART VI, LINE 4:

CHI MEMORIAL PRIMARILY SERVES 5 COUNTIES: HAMILTON, BRADLEY, CATOOSA, DADE

AND WALKER COUNTIES. THE COMMUNITY INCLUDES MEDICALLY UNDERSERVED,

LOW-INCOME AND MINORITY POPULATIONS WHO LIVE IN THE GEOGRAPHIC AREAS FROM

WHICH CHI MEMORIAL DRAWS ITS PATIENTS. THE COMMUNITY CONSISTS OF A MIXTURE

OF URBAN, RURAL, AND SUBURBAN SETTINGS.

THE COMMUNITY CONSISTS OF A HIGHER PROPORTION OF THE 65 AND OLDER AGE

GROUP WHEN COMPARED TO THE U.S. THIS POPULATION REQUIRES MORE EXTENSIVE

HEALTH CARE SERVICES AND IS GROWING AT A HIGHER RATE THAN OTHER AGE GROUPS

IN THE COMMUNITY. THE RACIAL AND ETHNIC MAKE-UP OF THE FIVE COUNTIES WAS

80% WHITE, 13% BLACK, 6% HISPANIC ORIGIN, 2% MIXED RACE, 2% ASIAN/PACIFIC

ISLANDER, AND 3% OTHER. (THESE PERCENTAGES TOTAL TO OVER 100% BECAUSE

HISPANIC IS AN ETHNICITY, NOT A RACE.) THE MAJORITY OF EMPLOYEES IN THE

5-COUNTY AREA ARE EMPLOYED IN: MANUFACTURING (27.9%), EDUCATION SERVICES

(19.2%), RETAIL TRADE (10.0%), HEALTH CARE AND SOCIAL ASSISTANCE (8.4%),

AND PUBLIC ADMINISTRATION (6.4%). RETAIL TRADE OFFERS HEALTH INSURANCE AT

A LOWER RATE THAN HEALTH CARE, PUBLIC ADMINISTRATION, AND EDUCATION

SERVICES.

Part VI Supplemental Information (Continuation)

THE HOUSEHOLD INCOME DISTRIBUTION OF THE FIVE COUNTIES WAS 24% HIGHER INCOME (OVER \$100,000), 56% MIDDLE INCOME, AND 20% LOWER INCOME (UNDER \$25,000). THE COMMUNITY HAS SEVERAL CENSUS TRACTS WITH A HIGH NUMBER OF HOUSEHOLDS MAKING BELOW \$15,000 PER YEAR. THESE AREAS ARE AT HIGHER RISK FOR HEALTH INEQUITIES. THE 5-COUNTIES MEDIAN HOUSEHOLD INCOME AT \$55,253 WAS LOWER THAN TN (\$55,276) AND GA (\$60,605), AND THE U.S. (\$64,730). THE RATE OF POVERTY IN EACH COUNTY WAS HIGHER THAN THE U.S. EXCEPT CATOOSA.

THERE ARE TWO OTHER MAJOR HEALTH SYSTEMS THAT SERVE THE SERVICE AREA: ERLANGER HEALTH SYSTEM AND HCA PARKRIDGE HEALTH SYSTEM.

PART VI, LINE 5:

* FINANCIAL ASSISTANCE: IT IS THE POLICY OF COMMONSPIRIT HEALTH TO PROVIDE, WITHOUT DISCRIMINATION, EMERGENCY MEDICAL CARE AND MEDICALLY NECESSARY CARE IN COMMONSPIRIT HOSPITAL FACILITIES TO ALL PATIENTS, WITHOUT REGARD TO A PATIENT'S FINANCIAL ABILITY TO PAY. THIS HOSPITAL HAS A FINANCIAL ASSISTANCE POLICY THAT DESCRIBES THE ASSISTANCE PROVIDED TO PATIENTS FOR WHOM IT WOULD BE A FINANCIAL HARDSHIP TO FULLY PAY THE EXPECTED OUT-OF-POCKET EXPENSES FOR SUCH CARE, AND WHO MEET THE ELIGIBILITY CRITERIA FOR SUCH ASSISTANCE. THE FINANCIAL ASSISTANCE POLICY, A PLAIN LANGUAGE SUMMARY AND RELATED MATERIALS ARE AVAILABLE IN MULTIPLE LANGUAGES ON THE HOSPITAL'S WEBSITE.

* USE OF SURPLUS FUNDS: AS A NOT-FOR-PROFIT HOSPITAL ORGANIZATION DEDICATED TO IMPROVING THE QUALITY OF LIFE, THE HOSPITAL REINVESTS ALL OF ITS SURPLUS FUNDS FROM OPERATING AND INVESTMENT ACTIVITIES TO IMPROVE THE QUALITY OF PATIENT CARE, EXPAND AND REPLACE EXISTING FACILITIES AND

Part VI Supplemental Information (Continuation)

EQUIPMENT, INVEST IN TECHNOLOGICAL ADVANCEMENTS, SUPPORT COMMUNITY HEALTH

PROGRAMS, AND ADVANCE MEDICAL TRAINING, EDUCATION, AND RESEARCH. THIS

ACTIVE REINVESTMENT OF FUNDS MAKES IT POSSIBLE FOR THE HOSPITAL TO DELIVER

ON ITS MISSION, INCLUDING HELPING TO ENSURE THAT EVERYONE IN THE

COMMUNITIES SERVED HAS ACCESS TO HEALTH CARE.

* OPEN MEDICAL STAFF: MEDICAL STAFF PRIVILEGES ARE OPEN TO PHYSICIANS

WHOSE EXPERIENCE AND TRAINING ARE VERIFIED THROUGH A CREDENTIALING

PROCESS. THE PROCESS INCLUDES GATHERING AND VERIFYING CREDENTIALS,

ALLOWING THE MEDICAL STAFF TO EVALUATE AN APPLICANT'S QUALIFICATIONS,

PREVIOUS EXPERIENCE, AND COMPETENCE, AND ULTIMATELY MAKING A DECISION TO

GRANT OR DENY MEDICAL STAFF MEMBERSHIP AND CLINICAL PRIVILEGES ON THE

BASIS OF AUTHENTIC AND VALID CREDENTIALS.

* ROLE OF THE BOARD: THE COMMONSPIRIT HEALTH BOARD AND SPECIFIC COMMITTEES

HAVE ORGANIZATIONAL, POLICY-BASED ROLES TO OVERSEE COMMUNITY BENEFIT AND

COMMUNITY HEALTH PROGRAMS, AND THEY RECEIVE REPORTS ON ACTIVITIES AND

PERFORMANCE. HOSPITAL COMMUNITY BOARDS (OR THEIR DESIGNATED COMMITTEES)

ARE RESPONSIBLE FOR ENSURING THAT THE HOSPITALS CONDUCT AND ADOPT

COMMUNITY HEALTH NEEDS ASSESSMENTS AND IMPLEMENTATION STRATEGIES, TAKE

ACTIONS TO HELP ADDRESS IDENTIFIED SIGNIFICANT HEALTH NEEDS WITH AN

EMPHASIS ON POOR AND VULNERABLE POPULATIONS AND HEALTH EQUITY, AND

MONITORING ACTIONS AND PROGRESS TOWARD IDENTIFIED GOALS.

PART VI, LINE 6:

THE ORGANIZATION IS AFFILIATED WITH COMMONSPIRIT HEALTH. COMMONSPIRIT

HEALTH WAS CREATED BY THE ALIGNMENT OF CATHOLIC HEALTH INITIATIVES AND

DIGNITY HEALTH IN EARLY 2019.

Part VI Supplemental Information (Continuation)

COMMONSPIRIT HEALTH, A NONPROFIT, FAITH-BASED HEALTH SYSTEM IS COMMITTED
TO BUILDING HEALTHIER COMMUNITIES, ADVOCATING FOR THOSE WHO ARE POOR AND
VULNERABLE, AND INNOVATING HOW AND WHERE HEALING CAN HAPPEN BOTH INSIDE
ITS HOSPITALS AND OUT IN THE COMMUNITY.

COMMONSPIRIT HEALTH OWNS AND OPERATES HEALTH CARE FACILITIES IN 24 STATES
AND IS THE SOLE CORPORATE MEMBER (PARENT CORPORATION) OF OTHER PRIMARILY
NONPROFIT CORPORATIONS. COMMONSPIRIT HEALTH AND SUBSTANTIALLY ALL OF ITS
DIRECT AFFILIATES AND SUBSIDIARIES HAVE BEEN GRANTED EXEMPTIONS FROM
FEDERAL INCOME TAX AS CHARITABLE ORGANIZATIONS UNDER SECTION 501(C)(3) OF
THE INTERNAL REVENUE CODE. AS OF SEPTEMBER 25, 2024, COMMONSPIRIT HEALTH
IS COMPRISED OF APPROXIMATELY 2,300 CARE SITES, CONSISTING OF 137
HOSPITALS, INCLUDING ACADEMIC HEALTH CENTERS, MAJOR TEACHING HOSPITALS,
AND CRITICAL ACCESS FACILITIES, COMMUNITY HEALTH SERVICES ORGANIZATIONS,
ACCREDITED NURSING COLLEGES, HOME HEALTH AGENCIES, LIVING COMMUNITIES, A
MEDICAL FOUNDATION AND OTHER AFFILIATED MEDICAL GROUPS, AND OTHER
FACILITIES AND SERVICES THAT SPAN THE INPATIENT AND OUTPATIENT CONTINUUM
OF CARE. AN ADDITIONAL 21 HOSPITALS ARE OPERATED THROUGH UNCONSOLIDATED
JOINT VENTURES. IN FISCAL YEAR 2024, COMMONSPIRIT HEALTH PROVIDED MORE
THAN \$2.574 BILLION IN FINANCIAL ASSISTANCE AND COMMUNITY BENEFIT FOR
PROGRAMS AND SERVICES FOR THE POOR, FREE CLINICS, EDUCATION AND RESEARCH.
FINANCIAL ASSISTANCE AND COMMUNITY BENEFIT TOTALED MORE THAN \$4.22 BILLION
WITH THE INCLUSION OF THE UNPAID COSTS OF MEDICARE. THE HEALTH SYSTEM,
WHICH GENERATED OPERATING REVENUES OF \$37.5 BILLION IN FISCAL YEAR 2024,
HAS TOTAL ASSETS OF APPROXIMATELY \$54.73 BILLION.

COMMONSPIRIT HEALTH PROVIDES STRATEGIC PLANNING AND MANAGEMENT SERVICES AS

Part VI Supplemental Information (Continuation)

WELL AS CENTRALIZED SERVICES FOR ITS DIVISIONS. THE PROVISION OF
CENTRALIZED MANAGEMENT AND SHARED SERVICES INCLUDING AREAS SUCH AS
ACCOUNTING, HUMAN RESOURCES, PAYROLL AND SUPPLY CHAIN PROVIDES ECONOMIES
OF SCALE AND PURCHASING POWER TO THE DIVISIONS.

THE COST SAVINGS ACHIEVED THROUGH COMMONSPIRIT HEALTH'S CENTRALIZATION
ENABLE DIVISIONS TO DEDICATE ADDITIONAL RESOURCES TO HIGH-QUALITY HEALTH
CARE AND COMMUNITY OUTREACH SERVICES TO THE MOST VULNERABLE MEMBERS OF OUR
SOCIETY.

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

GA, TN

SCHEDULE I
(Form 990)

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

Part I General Information on Grants and Assistance

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☒ Yes ☐ No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
LIFT YOUTH CENTER INC 7197 NASHVILLE STREET RINGGOLD, GA 30736	83-1676980	501(C)(3)	12,685.	0.	BOOK		PROGRAM SERVICES

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table 1.
- 3 Enter total number of other organizations listed in the line 1 table 0.

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

Schedule I (Form 990) 2023

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

GRANT REQUESTS ARE COORDINATED THROUGH THE CHI MEMORIAL HOSPITAL - GA. THE

BENEFICIARY OF THE GRANT IS RESPONSIBLE FOR USING THE FUNDS IN ACCORDANCE

WITH THE GRANT REQUIREMENTS. ALL GRANT SPENDING IS REVIEWED BY FISCAL

SERVICES BEFORE GRANT SPENDING IS REIMBURSED. PERIODIC REPORTING IS

COORDINATED BETWEEN THE BENEFICIARY AND FISCAL SERVICES.

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

Part I Questions Regarding Compensation

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

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (such as maid, chauffeur, chef) |

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

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

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|--|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☐ Approval by the board or compensation committee |

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

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

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

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

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

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

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

a The organization?

b Any related organization?

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

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

a The organization?

b Any related organization?

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

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

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

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

Yes No

1b		
2		
4a		X
4b	X	
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

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

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) T. DOUGLAS LAWSON PHD PRESIDENT SOUTH REGION	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,254,480.	1,981,456.	160,602.	196,283.	22,326.	3,615,147.	146,007.
(2) LARRY SCHUMACHER SR VP OF OPERATIONS, SE DIVISION/FOR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,212,292.	1,539,478.	229,089.	18,431.	21,300.	3,020,590.	0.
(3) JAMES ZELLNER MD BOARD MEMBER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	1,181,875.	555,214.	7,344.	18,917.	28,639.	1,791,989.	0.
(4) JANELLE REILLY MARKET CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	657,662.	643,251.	120,376.	19,175.	37,413.	1,477,877.	55,898.
(5) TROY HAMMETT FORMER CFO/TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	634,839.	485,713.	44,869.	76,895.	33,125.	1,275,441.	39,964.
(6) WILLIAM WARREN MD FORMER CHAIR	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	619,714.	275,393.	3,732.	19,350.	37,869.	956,058.	0.
(7) ALLEN ATCHLEY MD BOARD MEMBER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	618,026.	275,393.	3,360.	19,175.	39,781.	955,735.	0.
(8) MICHAEL SUTTON FORMER CFO/TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	357,588.	176,830.	2,250.	19,350.	14,119.	570,137.	0.
(9) HANY NAGGAR MD, PHD BOARD MEMBER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	354,425.	0.	2,580.	19,115.	39,531.	415,651.	0.
(10) JAMES WAHL DO CHIEF OF MEDICAL STAFF	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	306,243.	0.	2,141.	18,605.	27,245.	354,234.	0.
(11) MARK ANDERSON MD BOARD MEMBER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	291,602.	0.	7,084.	19,182.	36,819.	354,687.	0.
(12) CRAIG NIELSEN BOARD TREASURER/VP OF FINANCE	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	195,688.	41,996.	579.	11,075.	24,381.	273,719.	0.
(13) VICKI FRIERSON RN	(i)	12,718.	0.	0.	0.	721.	13,439.	0.
	(ii)	175,704.	800.	1,764.	9,613.	24,874.	212,755.	0.
(14) CAREY SMITH DIRECTOR PHARMACY	(i)	135,308.	31,633.	933.	10,095.	10,384.	188,353.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) MARK STALLINGS PHARMACIST	(i)	1,316.	0.	0.	0.	35.	1,351.	0.
	(ii)	160,578.	800.	679.	9,622.	12,644.	184,323.	0.
(16) AMY QUINN PHARMACIST	(i)	10,338.	0.	0.	0.	126.	10,464.	0.
	(ii)	153,778.	800.	279.	9,627.	10,324.	174,808.	0.

Schedule J (Form 990) 2023

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

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

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

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) CASSIE DILLARD	(i)	127,228.	3,800.	3,281.	0.	7,234.	141,543.	0.
RN FLAT WKND	(ii)	14,234.	0.	0.	9,350.	13,817.	37,401.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
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	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part III Supplemental Information

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

PART I, LINE 3:

COMPENSATION FOR CHI MEMORIAL HOSPITAL - GEORGIA'S TOP MANGEMENT OFFICAL IS
PAID BY MEMORIAL HEALTH CARE SYSTEM, A RELATED ORGANIZATION. ON AN ANNUAL
BASIS MHCS ENGAGES AN EXTERNAL CONSULTANT TO REVIEW THE COMPENSATION OF ITS
EXECUTIVES. THE REVIEW IS PERFORMED TO ENSURE THAT EXECUTIVE SALARIES ARE
WITHIN COMPARABLE MARKET RANGES FOR THAT POSITION. THE RESULTS OF THE
REVIEW ARE PRESENTED TO THE EXECUTIVE COMPENSATION HUMAN RESOURCES
COMMITTEE FOR REVIEW AND RECOMMENDATION TO THE BOARD OF DIRECTORS OR
APPROVAL.

PART I, LINE 4B:

DURING THE 2023 CALENDAR YEAR, COMMONSPIRIT HEALTH ("COMMONSPIRIT")
MAINTAINED A SUPPLEMENTAL NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR
DIVISION CEOS/PRESIDENTS AND OTHER DESIGNATED COMMONSPIRIT EXECUTIVES AT
THE LEVEL OF SENIOR VICE PRESIDENT AND ABOVE. DURING 2023, THE FOLLOWING
DISTRIBUTIONS WERE MADE BY COMMONSPIRIT FROM THE DEFERRED COMPENSATION
PLAN: LARRY SCHUMACHER, \$152; JANELLE REILLY, \$52,781; TROY HAMMETT,
\$39,964 & T DOUGLAS LAWSON, \$146,007.

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.

DUE TO THE "SUPER" VESTING RULES UNDER COMMONSPIRIT'S DEFERRED COMPENSATION

PLAN, PARTICIPANTS WHO HAVE MET CERTAIN REQUIREMENTS SUCH AS INVOLUNTARY

TERMINATION WITHOUT CAUSE, AGE AND YEARS OF SERVICE, OR MORE THAN 5 YEARS

OF PLAN PARTICIPATION ARE ELIGIBLE TO RECEIVE THEIR 2023 CONTRIBUTIONS IN

CASH. THESE CASH PAYOUTS ARE INCLUDED IN THE PARTICIPANT'S REPORTABLE

COMPENSATION IN COLUMN (III) OTHER REPORTABLE COMPENSATION ON SCHEDULE J

PART II. DURING 2023, THE FOLLOWING PAYMENTS WERE MADE PURSUANT TO THE

SUPER VESTING RULES: LARRY SCHUMACHER, \$211,992; JANELLE REILLY, \$64,260

PART I, LINE 4A

CERTAIN REPORTABLE INDIVIDUALS ARE COVERED BY AN EXECUTIVE SEVERANCE

POLICY THAT PROVIDES MARKET-STANDARD COMPENSATION, RANGING FROM

PAYMENTS OF 9 MONTHS TO 2 YEARS OF BASE COMPENSATION, DEPENDING ON THE

EXECUTIVE'S POSITION, IN THE EVENT OF A POSITION ELIMINATION OR OTHER

INVOLUNTARY TERMINATION, IN ACCORDANCE WITH THE GUIDELINES OF THE

POLICY.

CERTAIN REPORTABLE INDIVIDUALS ARE COVERED BY A NON-EXECUTIVE SEVERANCE

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.

POLICY THAT PROVIDES MARKET-STANDARD COMPENSATION, RANGING FROM
PAYMENTS OF 2 WEEKS TO 52 WEEKS OF BASE COMPENSATION, DEPENDING ON THE
EMPLOYEE'S POSITION AND TENURE, IN THE EVENT OF A POSITION ELIMINATION
OR OTHER INVOLUNTARY TERMINATION, IN ACCORDANCE WITH THE GUIDELINES OF
THE POLICY.

PART II

CHI MEMORIAL HOSPITAL - GEORGIA FOLLOWS COMMONSPIRIT'S EXECUTIVE
COMPENSATION PHILOSOPHY. COMMONSPIRIT'S EXECUTIVE COMPENSATION
PHILOSOPHY IS DESIGNED TO ASSIST COMMONSPIRIT IN ATTRACTING AND
RETAINING THE CALIBER OF EXECUTIVES REQUIRED TO ENABLE COMMONSPIRIT TO
FULFILL ITS MISSION OF PROVIDING HIGH QUALITY HEALTHCARE FOR ALL
PERSONS REGARDLESS OF THEIR ABILITY TO PAY FOR SERVICES, IMPROVING THE
QUALITY OF LIFE IN THE COMMUNITIES COMMONSPIRIT SERVES, PROMOTING
PATIENT AND EMPLOYEE SATISFACTION, AND ENSURING FINANCIAL STABILITY. A
SUBSTANTIAL PORTION OF EXECUTIVE COMPENSATION IS PERFORMANCE BASED AND
IS LINKED TO ORGANIZATIONAL GOALS APPROVED IN ADVANCE BY THE HUMAN
RESOURCES AND COMPENSATION COMMITTEE. THESE GOALS INCLUDE ATTAINMENT OF
ANNUAL AND LONG-TERM FINANCIAL PERFORMANCE, CERTAIN HEALTHCARE QUALITY

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.

STANDARDS AND COMMONSPIRIT'S COMMITMENT TO SERVING THE POOR AND
DISENFRANCHISED IN THE COMMUNITIES IT SERVES. TOTAL COMPENSATION, WHICH
INCLUDES BASE SALARY, ANNUAL, AND LONG-TERM INCENTIVE COMPENSATION, IS
ESTABLISHED TO APPROXIMATE THE PREVAILING MARKET CONDITIONS FOR
EXECUTIVES OF COMPANIES OF SIMILAR SIZE, REVENUES AND COMPLEXITY.
PAYMENTS PURSUANT TO A LONG-TERM FINANCIAL PERFORMANCE GOAL WERE PAID
IN CALENDAR YEAR 2023.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

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

HEALTH CARE SERVICES REGARDLESS OF ABILITY TO PAY FOR THOSE IN FORT

OGLETHORPE, GA AND THE SURROUNDING AREA.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER SERVICES:

OTHER SERVICES PROVIDED BY CHI MEMORIAL HOSPITAL - GA INCLUDE AN

ON-SITE PHARMACY, SURGICAL SERVICES, AND OUTPATIENT TREATMENTS AS WELL

AS OTHER MEDICAL SERVICES.

EXPENSES \$ 19,775,256. INCLUDING GRANTS OF \$ 3,351. REVENUE \$ 5,898,811.

FORM 990, PART VI, SECTION A, LINE 1A:

PURSUANT TO SECTION 8.6 OF THE BYLAWS OF CHI MEMORIAL - GEORGIA, THE

EXECUTIVE COMMITTEE SHALL CONSIST OF ONLY DIRECTORS OF THE CORPORATION AND

SHALL BE COMPOSED OF THE CHAIRPERSON OF THE BOARD, THE VICE CHAIRPERSON OF

THE BOARD, THE IMMEDIATE PAST CHAIRPERSON OF THE BOARD, THE PRESIDENT AND

CHIEF EXECUTIVE OFFICER, AND THE SECRETARY, WITH ONE (1) OR TWO (2) OTHER

DIRECTORS; PROVIDED THAT THE EXECUTIVE COMMITTEE SHALL INCLUDE: (1) TO THE

EXTENT POSSIBLE, AT LEAST ONE MEMBER OF A PARTICIPATING CONGREGATION OR

OTHER RELIGIOUS INSTITUTE OF THE ROMAN CATHOLIC CHURCH, AND (2) AT LEAST

ONE DIRECTOR WHO IS A PHYSICIAN MEMBER OF THE MEDICAL STAFF. EACH

INDIVIDUAL APPOINTED TO THE EXECUTIVE COMMITTEE SHALL SERVE FOR A TERM OF

ONE (1) YEAR OR UNTIL HIS OR HER SUCCESSOR IS DULY APPOINTED BY THE BOARD

OF DIRECTORS. ANY VACANCY OF AN APPOINTED EXECUTIVE COMMITTEE MEMBERSHIP

MAY BE FILLED FOR THE UNEXPIRED PORTION OF THE TERM IN THE MANNER THAT THE

ORIGINAL COMMITTEE MEMBER WAS APPOINTED.

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

Schedule O (Form 990) 2023

LHA 332211 11-14-23

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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PURSUANT TO SECTION 8.1 OF THE CORPORATIONS BYLAWS, THE BOARD OF DIRECTORS

MAY, BY RESOLUTION ADOPTED BY A MAJORITY OF THE DIRECTORS THEN IN OFFICE,

ESTABLISH ONE OR MORE COMMITTEES, AS NEEDED OR REQUIRED TO CONDUCT AND

TRANSACT THE BUSINESS OF THE CORPORATION. EXCEPT AS OTHERWISE PROVIDED IN

THESE BYLAWS, THE BOARD OF DIRECTORS MAY SET THE QUALIFICATIONS FOR

MEMBERSHIP ON ANY COMMITTEE IT MAY ESTABLISH; PROVIDED THAT EACH COMMITTEE

SHALL CONSIST OF AT LEAST TWO (2) BOARDMEMBERS. COMMITTEES MAY INCLUDE

PERSONS OTHER THAN DIRECTORS, EXCEPT THAT A COMMITTEE THAT HAS THE

AUTHORITY TO ACT ON BEHALF OF THE BOARD OF DIRECTORS MUST INCLUDE ONLY

DIRECTORS OF THE CORPORATION. COMMITTEE MEMBERS SHALL SERVE FOR A TERM OF

ONE (1) YEAR OR UNTIL THEIR SUCCESSORS ARE DULY APPOINTED AND QUALIFIED.

FURTHER, PURSUANT TO SECTION 8.6 OF THE CORPORATION'S BYLAWS, THE EXECUTIVE

COMMITTEE HAS AND MAY EXERCISE SUCH POWERS AS MAY BE DELEGATED TO IT BY THE

BOARD OF DIRECTORS. THE EXECUTIVE COMMITTEE ALSO POSSESSES THE POWER TO

TRANSACT ROUTINE BUSINESS OF THE CORPORATION IN THE INTERIM PERIOD BETWEEN

REGULARLY SCHEDULED MEETINGS OF THE BOARD OF DIRECTORS.

FORM 990, PART VI, SECTION A, LINE 6:

ACCORDING TO THE BYLAWS OF CHI MEMORIAL - GEORGIA THE ENTITY'S SOLE MEMBER

IS COMMONSPIRIT HEALTH, A COLORADO NONPROFIT ORGANIZATION.

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

ACCORDING TO THE ORGANIZATION'S BYLAWS, DIRECTORS OF THE CORPORATION SHALL

BE APPOINTED BY THE CORPORATE MEMBER NO LATER THAN JUNE 30TH OF EACH YEAR.

THE NAMES AND QUALIFICATIONS OF EACH INDIVIDUAL ACCEPTED BY THE BOARD OF

DIRECTORS SHALL BE SUBMITTED TO THE CORPORATE MEMBER, WHO SHALL APPOINT OR

REFUSE EACH NOMINEE IN ACCORDANCE WITH THE CORPORATE MEMBER'S BYLAWS AND

WITH ENDORSEMENT OF THE SENIOR VICE PRESIDENT OF OPERATIONS. THE CORPORATE

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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MEMBER MAY AT ANY TIME REMOVE, WITH OR WITHOUT CAUSE, ANY MEMBER OF THE
BOARD OF DIRECTORS.

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

THE ORGANIZATION'S CORPORATE MEMBER IS MEMORIAL HEALTH CARE SYSTEM
("MHCS"). PURSUANT TO THE ORGANIZATION'S BYLAWS, BOTH MHCS AND COMMONSPIRIT
HEALTH (MHCS'S SOLE CORPORATE MEMBER) HAVE RESERVED POWERS AS OUTLINED IN
THE COMMONSPIRIT HEALTH GOVERNANCE MATRIX.

PURSUANT TO THE GOVERNANCE MATRIX THE FOLLOWING RIGHTS ARE HELD BY THE MHCS
BOARD:

*APPROVE MEMBERS OF THE CHI MEMORIAL - GA BOARD
*AMENDMENT OF THE CORPORATE DOCUMENTS OF THE CHI MEMORIAL - GA
*APPROVE REMOVAL OF A MEMBER OF THE GOVERNING BODY OF THE CHI MEMORIAL - GA
*ADOPTION OF LONG RANGE AND STRATEGIC PLANS FOR THE CHI MEMORIAL - GA

THE FOLLOWING RIGHTS ARE RESERVED TO THE COMMONSPIRIT HEALTH BOARD DIRECTLY
OR THROUGH POWERS DELEGATED TO THE COMMONSPIRIT HEALTH CHIEF EXECUTIVE
OFFICER:

*SUBSTANTIAL CHANGE IN THE MISSION OR PHILOSOPHY OF THE CHI MEMORIAL - GA
*REMOVAL OF A MEMBER OF THE GOVERNING BODY OF THE CHI MEMORIAL - GA
*APPROVAL OF ISSUANCE OF DEBT BY CHI MEMORIAL - GA
*APPROVAL OF PARTICIPATION OF CHI MEMORIAL - GA IN A JOINT VENTURE
*APPROVAL OF FORMATION OF A NEW CORPORATION BY CHI MEMORIAL - GA
*APPROVAL OF A MERGER INVOLVING THE CHI MEMORIAL - GA
*APPROVAL OF THE SALE OF ALL OR SUBSTANTIALLY ALL OF THE ASSETS OF THE CHI

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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MEMORIAL - GA

*TO REQUIRE THE TRANSFER OF ASSETS BY THE CHI MEMORIAL - GA TO COMMONSPIRIT

HEALTH TO ACCOMPLISH COMMONSPIRIT HEALTH'S GOALS AND OBJECTIVES, AND TO

SATISFY COMMONSPIRIT HEALTH DEBTS.

PURSUANT TO SECTION 5.5.2 OF THE ORGANIZATION'S BYLAWS, MHCS OR

COMMONSPIRIT HEALTH MAY, IN EXERCISE OF THEIR APPROVAL POWERS, GRANT OR

WITHHOLD APPROVAL IN WHOLE OR IN PART, OR MAY, IN ITS COMPLETE DISCRETION,

AFTER CONSULTATION WITH THE BOARD AND ITS PRESIDENT AND THE CHIEF EXECUTIVE

OFFICER OF THE ORGANIZATION, RECOMMEND SUCH OTHER OR DIFFERENT ACTIONS AS

IT DEEMS APPROPRIATE.

(CHCF RESERVED RIGHTS) EXCEPT AS OTHERWISE PROVIDED IN THE CORPORATION'S

ARTICLES OF INCORPORATION OR THE LAWS OF THE STATE OF ORGANIZATION,

CATHOLIC HEALTH CARE FEDERATION ("CHCF") SHALL HAVE SUCH RIGHTS AS ARE

RESERVED TO THE CORPORATE MEMBER, ACTING IN ITS CAPACITY AS THE MEMBERSHIP

BODY OF CHCF, UNDER THE GOVERNANCE MATRIX.

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

AFTER THE RETURN IS PREPARED IT IS THEN REVIEWED BY CHI MEMORIAL HOSPITAL -

GA'S FISCAL SERVICES DEPARTMENT AND ITS CHIEF FINANCIAL OFFICER. PRIOR TO

FILING, A COPY OF THE RETURN IS PROVIDED TO EACH MEMBER OF THE BOARD

ELECTRONICALLY. SUBSEQUENT TO PRESENTATION TO THE BOARD THE TAX DEPARTMENT

FILES THE RETURN WITH THE APPROPRIATE FEDERAL AND STATE AGENCIES, MAKING

ANY NON-SUBSTANTIVE CHANGES NECESSARY TO EFFECT E-FILING. ANY SUCH CHANGES

ARE NOT RE-SUBMITTED TO THE BOARD.

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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FORM 990, PART V, LINE 1C

PAYMENTS TO VENDORS

PAYMENTS TO VENDORS FOR ENTITIES THAT ARE PART OF COMMONSPIRIT HEALTH

ARE MADE BY COMMONSPIRIT HEALTH. THEREFORE, NO FORMS 1099 ARE ISSUED

BY CHI MEMORIAL HEALTH - GA. COMMONSPIRIT HEALTH FILES THE FORMS 1099

AND COMPLIES WITH THE BACKUP WITHHOLDING RULES FOR REPORTABLE PAYMENTS

TO VENDORS AND GAME WINNINGS. THE FORMS 1099 ISSUED ON BEHALF OF CHI

MEMORIAL HEALTH - GA ARE REPORTED TO THE IRS.

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

THE ORGANIZATION HAS A CONFLICTS OF INTEREST ("COI") POLICY (THE "POLICY")

IN PLACE TO PROTECT THE INTERESTS OF COMMONSPIRIT HEALTH ("COMMONSPIRIT")

IN CIRCUMSTANCES THAT MAY RESULT IN A CONFLICT BETWEEN PERSONAL INTERESTS

OF A PERSON AND THE INTERESTS OF THE ORGANIZATION AND THOSE IT SERVES.

COMMONSPIRIT'S COI POLICY APPLIES TO COMMONSPIRIT, ITS DIRECT AFFILIATES

AND SUBSIDIARIES AND ANY RELATED ENTITY THE GOVERNING DOCUMENTS OF WHICH

REQUIRE THE ENTITY TO COMPLY WITH COMMONSPIRIT POLICY (COLLECTIVELY THE

"SYSTEM ENTITIES"). THE FOLLOWING PERSONS ARE REQUIRED TO DISCLOSE ACTUAL

OR POTENTIAL CONFLICTS OF INTEREST AT LEAST ANNUALLY (VIA A FORMAL

SYSTEM-ADMINISTERED SURVEY) IF THE PERSON'S AFFILIATION WITH COMMONSPIRIT

CONTINUES:

- MEMBERS OF CORPORATE AND COMMUNITY BOARDS OF SYSTEM ENTITIES

- MEMBERS OF COMMITTEES OF CORPORATE AND COMMUNITY BOARDS OF SYSTEM

ENTITIES

- MEMBERS OF THE EXECUTIVE LEADERSHIP TEAM ("ELT") OF COMMONSPIRIT

- CORPORATE OFFICERS OF SYSTEM ENTITIES

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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- EMPLOYED PHYSICIANS AND ADVANCED PRACTICE PROVIDERS

- KEY EMPLOYEES AND HIGHEST COMPENSATED EMPLOYEES AS SPECIFIED BY THE

INTERNAL REVENUE SERVICE FOR FORM 990 PURPOSES WHO ARE NOT OTHERWISE

INCLUDED IN THE CATEGORIES ABOVE

- EMPLOYEES OF SYSTEM ENTITIES AT THE VICE PRESIDENT LEVEL AND ABOVE

- ALL INDIVIDUALS ENGAGED IN RESEARCH AT INSTITUTIONS OWNED OR OPERATED BY

A SYSTEM ENTITY

- SELECT EMPLOYEES AS DETERMINED FROM TIME TO TIME BY LEADERSHIP

DISCLOSURE, REVIEW, AND MANAGEMENT OF PERCEIVED, POTENTIAL, OR ACTUAL

CONFLICTS OF INTEREST ARE ACCOMPLISHED THROUGH A DEFINED COI DISCLOSURE

REVIEW PROCESS.

EACH PERSON IS REQUIRED TO PROMPTLY AND FULLY DISCLOSE ANY SITUATION OR

CIRCUMSTANCE THAT MAY CREATE A CONFLICT OF INTEREST AS SOON AS SHE/HE

BECOMES AWARE OF IT. IN ADDITION, AT THE INCEPTION OF AN INDIVIDUAL'S

RELATIONSHIP WITH COMMONSPIRIT (E.G. HIRING, BOARD APPOINTMENT), AND FOR

CERTAIN POSITIONS, ANNUALLY THEREAFTER, WRITTEN CONFLICT OF INTEREST

DISCLOSURE FORMS MUST BE COMPLETED. A FAILURE TO DISCLOSE MAY RESULT IN

DISCIPLINARY OR CORRECTIVE ACTIONS.

REPORTED POTENTIAL OR ACTUAL CONFLICTS OF INTEREST ARE INITIALLY REVIEWED

BY LEGAL, CORPORATE RESPONSIBILITY OR RESEARCH INTEGRITY STAFF. IF

NECESSARY, A CONFLICT OF INTEREST MANAGEMENT PLAN IS DEVELOPED, WHICH PLAN

SHALL BE SUBJECT TO ACCEPTANCE BY THE APPROPRIATE DIRECT MANAGER,

SUPERVISOR, MEDICAL STAFF OFFICE, BOARD OR BOARD COMMITTEE (FOR BOARD,

BOARD COMMITTEE, ELT OR CORPORATE OFFICER CONFLICTS), OR OTHER APPROPRIATE

INDIVIDUAL OR BODY. ONCE ACCEPTED, THE CONFLICT OF INTEREST MANAGEMENT

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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PLAN IS COMMUNICATED TO THE PERSON WITH THE ACTUAL OR POTENTIAL CONFLICT

AND THE INDIVIDUAL MUST CONDUCT THEMSELVES IN CONFORMITY WITH THE PLAN.

IN THE EVENT THAT A TRANSACTIONAL CONFLICT INTEREST ARISES IN CONNECTION

WITH A SYSTEM ENTITY BOARD MEETING, THE CONFLICTED INDIVIDUAL MUST DISCLOSE

THAT CONFLICT PRIOR TO OR AT THE BEGINNING OF THE MEETING IN WHICH THE

MATTER IS TO BE CONSIDERED. THE CONFLICTED INDIVIDUAL IS EXCLUDED FROM

VOTING ON THE TRANSACTION AND IS PROHIBITED FROM USING PERSONAL INFLUENCE

WITH RESPECT TO THE MATTER, BUT IS NOT PROHIBITED FROM PROVIDING INPUT IF

REQUESTED TO DO SO.

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

THE ORGANIZATION'S FINANCIAL STATEMENTS, CONFLICT OF INTEREST POLICY AND

GOVERNING DOCUMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST. THE

ORGANIZATION'S FINANCIAL STATEMENTS ARE INCLUDED IN COMMONSPIRIT HEALTH'S

CONSOLIDATED AUDITED FINANCIAL STATEMENTS THAT ARE AVAILABLE AT

WWW.COMMONSPIRIT.ORG.

FORM 990, PART VI, LINE 14

DOCUMENT RETENTION POLICY

WHILE THE ORGANIZATION DOES HAVE A WRITTEN DOCUMENT RETENTION AND

DESTRUCTION POLICY IT HAS NOT BEEN FORMALLY ADOPTED BY THE BOARD.

SCHEDULE O, PART VII

DURING FISCAL YEAR 2024, THE ENTITY ENGAGED SPECTRUM HEALTH PARTNERS

LLC TO PROVIDE CHIEF FINANCIAL OFFICER SERVICES. A RELATED

ORGANIZATION, MEMORIAL HEALTH CARE SYSTEM, COMPENSATED SPECTRUM HEALTH

Name of the organization CHI MEMORIAL HOSPITAL - GEORGIA	Employer identification number 82-2748395
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PARTNERS LLC FOR THE SERVICES PROVIDED BY RHONDA MCCABE. THE

ORGANIZATION IS NOT AWARE OF THE AMOUNT OF COMPENSATION PAID BY

SPECTRUM HEALTH PARTNERS TO RHONDA MCCABE.

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

OTHER FEES FOR SERVICES:

PROGRAM SERVICE EXPENSES	1,220,287.
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MANAGEMENT AND GENERAL EXPENSES	61,760.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	1,282,047.
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CONTRACT SERVICES:

PROGRAM SERVICE EXPENSES	566,394.
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MANAGEMENT AND GENERAL EXPENSES	62,933.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	629,327.
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CONTRACT LABOR:

PROGRAM SERVICE EXPENSES	2,878,380.
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MANAGEMENT AND GENERAL EXPENSES	151,494.
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FUNDRAISING EXPENSES	0.
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TOTAL EXPENSES	3,029,874.
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PURCHASED SERVICES:

PROGRAM SERVICE EXPENSES	801,124.
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MANAGEMENT AND GENERAL EXPENSES	42,164.
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FUNDRAISING EXPENSES	0.
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Name of the organization	Employer identification number
CHI MEMORIAL HOSPITAL - GEORGIA	82-2748395

TOTAL EXPENSES	843,288.
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TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	5,784,536.
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FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

INTERCOMPANY ELIMINATIONS	82,072,975.
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SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.
Attach to Form 990.

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization

CHI MEMORIAL HOSPITAL - GEORGIA

Employer identification number

82-2748395

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
ALEGENT CREIGHTON CLINIC - 47-0765154 12809 W DODGE RD OMAHA, NE 68154	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	ACH		X
ALEGENT CREIGHTON HEALTH - 47-0757164 12809 W DODGE RD OMAHA, NE 68154	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ALEGENT HEALTH - BERGAN MERCY HEALTH SYSTEM - 47-0484764, 7500 MERCY RD, OMAHA, NE 68124	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ALEGENT HEALTH - COMM MEM HOSPITAL OF MO VALLEY, IA - 42-0776568, 631 N 8TH ST, MISSOURI VALLEY, IA 51555	HOSPITAL	IOWA	501(C)(3)	LINE 3	CHI NEBRASKA		X

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

Schedule R (Form 990) 2023

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
ALEGENT HEALTH - IMMANUEL MEDICAL CENTER - 47-0376615, 6901 N 72ND ST, OMAHA, NE 68122	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ALEGENT HEALTH - MEMORIAL HOSPITAL SCHUYLER - 47-0399853, 104 W 17TH ST, SCHUYLER, NE 68661	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ALEGENT HEALTH - MERCY HOSPITAL, CORNING, IOWA - 42-0782518, PO BOX 368, CORNING, IA 50841	HOSPITAL	IOWA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ALVERNA APARTMENTS - 41-1351177 300 SE 8TH AVE LITTLE FALLS, MN 56345	LTERM CARE	MINNESOTA	501(C)(3)	LINE 10	CSH		X
APPLETREE COURT - 41-1850500 601 OAK ST BRECKENRIDGE, MN 56520	SENIOR LIVING	MINNESOTA	501(C)(3)	LINE 10	SFH		X
ARROYO GRANDE COMMUNITY HOSPITAL FOUNDATION - 20-3256066, 345 S HALCYON RD, ARROYO GRANDE, CA 93420	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
BAKERSFIELD MEMORIAL HOSPITAL - 95-1802779 420 34TH STREET BAKERSFIELD, CA 93301	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
BAYLOR ST. LUKE'S HEALTH VENTURES - 27-4499340, 17200 ST. LUKE'S WAY, STE 170, THE WOODLANDS, TX 77384	PHYSICIANS	TEXAS	501(C)(3)	LINE 12A, I	SLHS		X
BAYLOR ST. LUKE'S MEDICAL GROUP - 76-0458535 6624 FANNIN ST, STE 1100 HOUSTON, TX 77030	PHYSICIANS	TEXAS	501(C)(3)	LINE 3	BSLHV		X
BORNEMANN HEALTHCARE CORPORATION - 23-2187242, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	PENNSYLVANIA	501(C)(3)	LINE 12A, I	CSH		X
BRAZOSPORT REGIONAL PHYSICIAN SERVICES - 80-0240261, 100 MEDICAL DRIVE, LAKE JACKSON, TX 77566	PHYSICIANS	TEXAS	501(C)(3)	LINE 3	TCHB		X
BURLESON ST. JOSEPH HEALTH CENTER - 74-2759890, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
BURLESON ST. JOSEPH MANOR - 74-2913931 2801 FRANCISCAN DRIVE BRYAN, TX 77802	REHABILITATION	TEXAS	501(C)(3)	LINE 10	SJSC		X
CALIFORNIA HOSPITAL MEDICAL CENTER FOUNDATION - 95-4000909, 1401 SOUTH GRAND AVENUE, LOS ANGELES, CA 90015	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DCC		X
CARRINGTON HEALTH CENTER - 45-0227311 800 N 4TH ST CARRINGTON, ND 58421	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
CATHOLIC HEALTH INITIATIVES - COLORADO - 84-0405257, 9100 EAST MINERAL CIRCLE, CENTENNIAL, CO 80112	HOSPITAL	COLORADO	501(C)(3)	LINE 3	CSH		X
CATHOLIC HEALTH INITIATIVES COLORADO FOUNDATION - 84-0902211, 9100 EAST MINERAL AVE., CENTENNIAL, CO 80112	FUNDRAISING FOUNDATION	COLORADO	501(C)(3)	LINE 7	CHIC		X
CATHOLIC HEALTH INITIATIVES NATIONAL FOUNDATION - 27-0930004, 1150 KELLY JOHNSON BLVD, #204, COLORADO SPRINGS, CO 80920	FUNDRAISING FOUNDATION	COLORADO	501(C)(3)	LINE 12A, I	CSH		X
CATHOLIC HEALTH INITIATIVES VIRTUAL HEALTH SERVICES - 46-0992796, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	TELEHEALTH	COLORADO	501(C)(3)	LINE 12A, I	CSH		X
CENTENNIAL MEDICAL GROUP, INC. - 26-3946191 2700 STEWART PKWY ROSEBURG, OR 97471	SURGERY CENTER	OREGON	501(C)(3)	LINE 10	MMC - ROSEBURG		X
CENTRAL CALIFORNIA HEALTH CENTERS - 84-4171789, 300 OLD RIVER ROAD, STE 200, BAKERSFIELD, CA 93311	CLINIC	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
CENTRAL KANSAS MEDICAL CENTER - 48-0543724 9100 E. MINERAL CIRCLE CENTENNIAL, CO 80112	INACTIVE	KANSAS	501(C)(3)	LINE 3	CSH		X
CHI HEALTH CONNECT AT HOME - FARGO - 27-1966847, 4816 AMBER VALLEY PKWY S, FARGO, ND 58104	SENIOR LIVING	MINNESOTA	501(C)(3)	LINE 10	CSH		X
CHI HEALTH FOUNDATION - 47-0648586 12809 W DODGE RD OMAHA, NE 68154	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 7	ACH		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
CHI KENTUCKY, INC. - 20-2741651 3900 OLYMPIC BLVD, STE 400 ERLANGER, KY 41018	INVESTMENTS	KENTUCKY	501(C)(3)	LINE 12A, I	CSH		X
CHI LIVING COMMUNITIES - 34-1892096 930 S. WYNN ROAD OREGON, OH 43616							
CHI MEMORIAL HOSPITAL - GEORGIA - 82-2748395 100 GROSS CRESCENT CIRCLE FORT OGLETHORPE, GA 30742							
CHI NEBRASKA - 36-3233121 12809 WEST DODGE ROAD OMAHA, NE 68510	HOLDING CO	NEBRASKA	501(C)(3)	LINE 12A, I	CSH		X
CHI ST JOSEPH CHILDREN'S HEALTH - 23-2342997 1929 LINCOLN HWY E, STE 150 LANCASTER, PA 17602							
CHI ST. JOSEPH'S CHILDREN - 71-0897107 1516 5TH ST NW ALBUQUERQUE, NM 87102							
CHI ST. VINCENT HOSPITAL HOT SPRINGS - 71-0236913, 300 WERNER ST, HOT SPRINGS, AR 71913	HOSPITAL	ARKANSAS	501(C)(3)	LINE 3	CHI-SVHS		X
CHI ST. VINCENT HOT SPRINGS - 26-1125064 300 WERNER ST HOT SPRINGS, AR 71913							
CHI ST. VINCENT MEDICAL GROUP HOT SPRINGS - 26-1125131, 300 WERNER ST, HOT SPRINGS, AR 71913							
COMMONSPIRIT HEALTH - 47-0617373 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	FUNDRAISING FOUNDATION	COLORADO	501(C)(3)	LINE 7	CSH		X
COMMONSPIRIT HEALTH FOUNDATION - 85-3374038 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112							
COMMONSPIRIT HEALTH OPERATING INVESTMENT POOL, LLC - 85-0919176, 185 BERRY STREET, STE 200, SAN FRANCISCO, CA 94107							

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
COMMONSPIRIT HEALTH RESEARCH INSTITUTE - 27-1050565, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	RESEARCH	COLORADO	501(C)(3)	LINE 12A, I	CSH		X
COMMONSPIRIT MOUNTAIN REGION - 84-1335382 9100 EAST MINERAL CIRCLE CENTENNIAL, CO 80112	MANAGEMENT COMPANY	COLORADO	501(C)(3)	LINE 12A, I	CHIC		X
COMMUNITY HOSPITAL OF SAN BERNARDINO - 95-1643373, 1805 MEDICAL CENTER DRIVE, SAN BERNARDINO, CA 92411	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
COMMUNITY LIMITED CARE DIALYSIS CENTER - 23-7419853, 625 EDEN PARK DRIVE 7TH FLOOR, CINCINNATI, OH 45202	HOLDING CO	OHIO	501(C)(2)		GSH		X
COMMUNITY MEMORIAL HOSPITAL MEDICAL SERVICE FOUNDATION - 42-1294399, 631 N 8TH ST, MISSOURI VALLEY, IA 51555	FUNDRAISING FOUNDATION	IOWA	501(C)(3)	LINE 12A, I	AH-CMHMV		X
CONTINUING CARE HOSPITAL - 61-1400619 ONE SAINT JOSEPH DRIVE LEXINGTON, KY 40504	HOSPITAL	KENTUCKY	501(C)(3)	LINE 3	SJHS		X
DIGNITY COMMUNITY CARE - 81-5009488 185 BERRY STREET, STE 200 SAN FRANCISCO, CA 94107	HOSPITAL	COLORADO	501(C)(3)	LINE 3	CSH		X
DIGNITY HEALTH - 94-1196203 185 BERRY STREET, STE 200 SAN FRANCISCO, CA 94107	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	CSH		X
DIGNITY HEALTH CONNECTED LIVING - 23-7115371 200 MERCY OAKS DRIVE REDDING, CA 96003	SENIOR CENTER SERVICES	CALIFORNIA	501(C)(3)	LINE 7	DH		X
DIGNITY HEALTH FOUNDATION - 46-2037641 185 BERRY STREET, STE 200 SAN FRANCISCO, CA 94107	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
DIGNITY HEALTH FOUNDATION - INLAND EMPIRE - 23-7440086, 2101 N WATERMAN AVENUE, SAN BERNARDINO, CA 92404	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
DIGNITY HEALTH FOUNDATION EAST VALLEY - 74-2418514, 475 SOUTH DOBSON ROAD, CHANDLER, AZ 85224	FUNDRAISING FOUNDATION	ARIZONA	501(C)(3)	LINE 12A, I	DH		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
DIGNITY HEALTH MEDICAL FOUNDATION - 68-0220314, 3400 DATA DRIVE, RANCHO CORDOVA, CA 95670	MULTI-SPECIALTY OUTPATIENT MEDICAL CLINIC	CALIFORNIA	501(C)(3)	LINE 12A, I	DCC		X
DOMINICAN HEALTH SERVICES - 77-0056778 1555 SOQUEL DRIVE SANTA CRUZ, CA 95065	COMMUNITY HEALTH SYSTEM	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
DOMINICAN HOSPITAL FOUNDATION - 94-2450442 1555 SOQUEL DRIVE SANTA CRUZ, CA 95065	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
DOMINICAN OAKS CORPORATION - 77-0127719 1555 SOQUEL DRIVE SANTA CRUZ, CA 95065	OPERATION AND MANAGEMENT OF HOUSING COMPLEX TO ELDERLY PERSONS	CALIFORNIA	501(C)(3)	LINE 10	DHS		X
ENUMCLAW REGIONAL HOSPITAL ASSOCIATION - 91-0715805, 1455 BATTERSBY AVE, ENUMCLAW, WA 98022	HOSPITAL	WASHINGTON	501(C)(3)	LINE 3	FHS		X
FLAGET HEALTHCARE, INC. - 61-1345363 4305 NEW SHEPHERDSVILLE RD BARDSTOWN, KY 40004	HOSPITAL	KENTUCKY	501(C)(3)	LINE 3	KOH		X
FLAGET MEMORIAL HOSPITAL FOUNDATION, INC. - 56-2351341, 4305 NEW SHEPHERDSVILLE RD, BARDSTOWN, KY 40004	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 12A, I	FH		X
FRANCISCAN CARE CENTER - 34-1931806 4111 N HOLLAND-SYLVANIA RD TOLEDO, OH 43623	HEALTHCARE	OHIO	501(C)(3)	LINE 10	CHILC		X
FRANCISCAN FOUNDATION - 91-1145592 1717 SOUTH J ST TACOMA, WA 98405	FUNDRAISING FOUNDATION	WASHINGTON	501(C)(3)	LINE 10	FHS		X
FRANCISCAN HEALTH SYSTEM - 91-0564491 1717 SOUTH J ST TACOMA, WA 98405	HOSPITAL	WASHINGTON	501(C)(3)	LINE 3	CSH		X
FRANCISCAN MEDICAL GROUP - 91-1939739 1313 BROADWAY, STE 200 TACOMA, WA 98402	PHYSICIANS	WASHINGTON	501(C)(3)	LINE 10	FHS		X
FRENCH HOSPITAL MEDICAL CENTER FOUNDATION - 20-3256125, 1911 JOHNSON AVENUE, SAN LUIS OBISPO, CA 93401	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DCC		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

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						Yes	No
GARRISON MEMORIAL HOSPITAL - 45-0227752 407 THIRD AVENUE SOUTHEAST GARRISON, ND 58540	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	SAMC		X
GLENDALE MEMORIAL HEALTH FOUNDATION - 95-3625651, 1420 SOUTH CENTRAL AVENUE, GLENDALE, CA 91204	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DCC		X
GLOBAL HEALTH INITIATIVES - 20-1536108 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	INACTIVE	COLORADO	501(C)(3)	LINE 12A, I	CSH		X
GOOD SAMARITAN COLLEGE OF NURSING & HEALTH SCIENCE - 31-1778403, 625 EDEN PARK DRIVE 7TH FLOOR, CINCINNATI, OH 45202	EDUCATION	OHIO	501(C)(3)	LINE 2	GSH		X
GOOD SAMARITAN HOSPITAL - 47-0379755 PO BOX 1990 KEARNEY, NE 68848	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
GOOD SAMARITAN HOSPITAL FOUNDATION - 47-0659443, 111 W 31ST ST, KEARNEY, NE 68847	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 7	GSH-KN		X
GOOD SAMARITAN HOSPITAL FOUNDATION OF CINCINNATI, INC. - 31-1206047, 625 EDEN PARK DRIVE 7TH FLOOR, CINCINNATI, OH 45202	FUNDRAISING FOUNDATION	OHIO	501(C)(3)	LINE 12A, I	GSH		X
HARRISON MEDICAL CENTER - 91-0565546 1800 NW MYHRE RD SILVERDALE, WA 98383	HOSPITAL	WASHINGTON	501(C)(3)	LINE 3	FHS		X
HEALTHCARE AND WELLNESS FOUNDATION - 76-0761782, 2400 ST. FRANCIS DR, BRECKENRIDGE, MN 56520	FUNDRAISING FOUNDATION	MINNESOTA	501(C)(3)	LINE 12A, I	SFMC-MN		X
JEWISH HOSPITAL AND ST. MARY'S HEALTHCARE, INC. - 61-1029768, ONE SAINT JOSEPH DRIVE, LEXINGTON, KY 40504	HOSPITAL	KENTUCKY	501(C)(3)	LINE 3	KOH		X
KENTUCKYONE HEALTH MEDICAL GROUP, INC. - 61-1352729, 100 E LIBERTY ST, STE 800, LOUISVILLE, KY 40202	PHYSICIANS	KENTUCKY	501(C)(3)	LINE 10	JHSMH		X
KENTUCKYONE HEALTH, INC. - 61-1029769 ONE SAINT JOSEPH DRIVE LEXINGTON, KY 40504	HEALTHCARE	KENTUCKY	501(C)(3)	LINE 12A, I	CSH		X

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						Yes	No
LAKEWOOD HEALTH CENTER - 41-0758434 600 MAIN AVE S BAUDETTE, MN 56623	HOSPITAL	MINNESOTA	501(C)(3)	LINE 3	CSH		X
LAKEWOOD REGIONAL HEALTHCARE FOUNDATION - 41-1893795, 600 MAIN AVE S, BAUDETTE, MN 56623	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 7	LHC		X
LEGACY FOUNDATION OF KENTUCKIANA, INC. - 83-2170324, 1451 HARRODSBURG RD STE D-308, LEXINGTON, KY 40504	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 12A, I	KOH		X
LISBON AREA HEALTH SERVICES - 82-0558836 905 MAIN ST LISBON, ND 58054	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
LONGMONT UNITED HOSPITAL - 84-0460697 1950 MOUNTAIN VIEW AVE. LONGMONT, CO 80501	HOSPITAL	COLORADO	501(C)(3)	LINE 3	CHIC		X
LUFKIN VISION ACQUISITIONS - 82-0563768 PO BOX 1447 LUFKIN, TX 75901	PROPERTY MGMT	TEXAS	501(C)(3)	LINE 12A, I	MHSET		X
MADISON ST. JOSEPH HEALTH CENTER - 74-2761145, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
MADONNA MANOR, INC - 61-0654635 2344 AMSTERDAM ROAD VILLA HILLS, KY 51017	ASSISTED LIVING	KENTUCKY	501(C)(3)	LINE 10	CHILC		X
MARIAN REGIONAL MEDICAL CENTER FOUNDATION - 95-3818027, 1400 E CHURCH STREET, SANTA MARIA, CA 93454	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
MARK TWAIN MEDICAL CENTER - 68-0127677 768 MOUNTAIN RANCH ROAD SAN ANDREAS, CA 95249	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
MEMORIAL HEALTH CARE SYSTEM FOUNDATION, INC. - 62-1839548, 2525 DE SALES AVE, CHATTANOOGA, TN 37404	FUNDRAISING FOUNDATION	TENNESSEE	501(C)(3)	LINE 7	MHCS		X
MEMORIAL HEALTH CARE SYSTEM, INC. - 62-0532345, 2525 DE SALES AVE, CHATTANOOGA, TN 37404	HOSPITAL	TENNESSEE	501(C)(3)	LINE 3	CSH		X

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						Yes	No
MEMORIAL HEALTH PARTNERS FOUNDATION, INC. - 03-0417049, 5600 BRAINERD RD, STE 500, CHATTANOOGA, TN 37411	HEALTHCARE	TENNESSEE	501(C)(3)	LINE 10	MHCS		X
MEMORIAL HEALTH SYSTEM OF EAST TEXAS - 75-0755367, PO BOX 1447, LUFKIN, TX 75902	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
MEMORIAL MEDICAL CENTER - LIVINGSTON - 76-0436439, PO BOX 1447, LUFKIN, TX 75902	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
MEMORIAL MEDICAL CENTER - SAN AUGUSTINE - 75-2663904, PO BOX 1447, LUFKIN, TX 75902	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
MEMORIAL MULTISPECIALTY ASSOCIATES - 75-2721155, 1201 FRANK AVE, LUFKIN, TX 75904	PHYSICIANS	TEXAS	501(C)(3)	LINE 12A, I	MHSET		X
MEMORIAL SPECIALTY HOSPITAL - 75-2492741 PO BOX 1447 LUFKIN, TX 75902	INACTIVE	TEXAS	501(C)(3)	LINE 3	MHSET		X
MERCY FOUNDATION BAKERSFIELD - 77-0201321 PO BOX 119 BAKERSFIELD, CA 93302	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
MERCY FOUNDATION, INC. - 93-6088946 2700 STEWART PKWY ROSEBURG, OR 97471	FUNDRAISING FOUNDATION	OREGON	501(C)(3)	LINE 7	MMC - ROSEBURG		X
MERCY HEALTH CARE FOUNDATION - 42-1461064 PO BOX 368 CORNING, IA 50841	FUNDRAISING FOUNDATION	IOWA	501(C)(3)	LINE 12A, I	AHMH-CORNING		X
MERCY HEALTHCARE FOUNDATION - 45-0435338 570 CHAUTAUQUA BLVD VALLEY CITY, ND 58072	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 12A, I	MHVC		X
MERCY HOSPITAL FOUNDATION, COUNCIL BLUFFS - 42-1178204, 800 MERCY DR, COUNCIL BLUFFS, IA 51503	FUNDRAISING FOUNDATION	IOWA	501(C)(3)	LINE 12A, I	AHBMHS		X
MERCY HOSPITAL OF DEVILS LAKE - 45-0227012 1031 7TH ST NE DEVILS LAKE, ND 58301	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X

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						Yes	No
MERCY HOSPITAL OF DEVILS LAKE FOUNDATION - 35-2367360, 1031 7TH ST NE, DEVILS LAKE, ND 58301	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 7	MHDL		X
MERCY HOSPITAL OF VALLEY CITY - 45-0226553 570 CHAUTAUQUA BLVD VALLEY CITY, ND 58072	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
MERCY MCMAHON TERRACE - 68-0117340 3865 J STREET SACRAMENTO, CA 95816	SENIOR CITIZEN'S HOUSING/RETIREMENT COMMUNITIES	CALIFORNIA	501(C)(3)	LINE 10	DH		X
MERCY MEDICAL CENTER - 45-0231183 1301 15TH AVE WEST WILLISTON, ND 58801	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
MERCY MEDICAL CENTER MERCED FOUNDATION - 77-0035928, 301 E 13TH STREET, MERCED, CA 95340	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
MERCY MEDICAL CENTER, INC. - 93-0386868 2700 STEWART PKWY ROSEBURG, OR 97471	HOSPITAL	OREGON	501(C)(3)	LINE 3	CSH		X
MERCY MEDICAL FOUNDATION - 45-0381803 1301 15TH AVE WEST WILLISTON, ND 58801	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 12A, I	MMC WILLISTON		X
NEBRASKA HEART HOSPITAL - 39-2031968 7500 S 91ST ST LINCOLN, NE 68526	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
NORTHLAND HEALTHCARE ALLIANCE - 91-1845296 2223 EAST ROSSER AVENUE BISMARCK, ND 58501	MANAGEMENT	NORTH DAKOTA	501(C)(3)	LINE 7	SAMC		X
NORTHLAND PACE PROGRAM - 26-1689193 2223 EAST ROSSER AVENUE BISMARCK, ND 58501	HEALTHCARE	NORTH DAKOTA	501(C)(3)	LINE 10	NHA		X
NORTHRIDGE HOSPITAL FOUNDATION - 23-7444901 18300 ROSCOE BLVD NORTHRIDGE, CA 91328	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DCC		X
OAKES COMMUNITY HOSPITAL - 45-0231675 1200 N 7TH ST OAKES, ND 58474	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X

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						Yes	No
OAKES COMMUNITY HOSPITAL FOUNDATION - 71-0966606, 1200 N 7TH ST, OAKES, ND 58474	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 12A, I	OCH		X
PACIFIC CENTRAL COAST HEALTH CENTERS - 77-0447575, 1414 E MAIN STREET, SUITE 201, SANTA MARIA, CA 93454	CLINIC	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
PINEYWOODS MEDICAL DEVELOPMENT CORP - 75-2493116, PO BOX 1447, LUFKIN, TX 75902	PROPERTY MGMT	TEXAS	501(C)(3)	LINE 12A, I	MHSET		X
PORT CITY OPERATING COMPANY LLC - 46-5322209 3400 DATA DRIVE RANCHO CORDOVA, CA 95670	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DH		X
PROVIDENCE CARE CENTER - 34-1658625 2025 HAYES AVENUE SANDUSKY, OH 44870	LTERM CARE	OHIO	501(C)(3)	LINE 10	CHILC		X
PROVIDENCE RESIDENTIAL COMMUNITY CORPORATION - 34-1896807, 5055 PROVIDENCE DRIVE, SANDUSKY, OH 44870	LIVING COMM	OHIO	501(C)(3)	LINE 10	CHILC		X
SAINT CLARE'S COMMUNITY CARE, INC. - 22-2876836, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	NEW JERSEY	501(C)(3)	LINE 12B, II	SCHS		X
SAINT CLARE'S HEALTH SERVICES, INC. - 22-3639733, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	NEW JERSEY	501(C)(3)	LINE 10	CSH		X
SAINT CLARE'S HOSPITAL, INC. - 22-3319886 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	INACTIVE	NEW JERSEY	501(C)(3)	LINE 3	SCHS		X
SAINT ELIZABETH FOUNDATION - 47-0625523 555 S 70TH ST LINCOLN, NE 68510	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 7	SERMC		X
SAINT ELIZABETH HEALTH SERVICES - 36-3233120 555 S 70TH ST LINCOLN, NE 68510	INACTIVE	NEBRASKA	501(C)(3)	LINE 3	SERMC		X
SAINT ELIZABETH REGIONAL MEDICAL CENTER - 47-0379836, 555 S 70TH ST, LINCOLN, NE 68510	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X

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						Yes	No
SAINT FRANCIS MEDICAL CENTER - 47-0376601 2620 W FAIDLEY GRAND ISLAND, NE 68803	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
SAINT FRANCIS MEDICAL CENTER FOUNDATION - 47-0630267, PO BOX 9804, GRAND ISLAND, NE 68802	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 7	SFMC-NE		X
SAINT FRANCIS MEMORIAL HOSPITAL - 94-1156295 900 HYDE STREET SAN FRANCISCO, CA 94109	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DCC		X
SAINT JOSEPH BEREHA HOSPITAL FOUNDATION, INC. - 26-0152877, 305 ESTILL ST, BEREHA, KY 40403	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 7	SJHS		X
SAINT JOSEPH HEALTH SYSTEM, INC. - 61-1334601, ONE ST. JOSEPH'S DRIVE, LEXINGTON, KY 40504	HOSPITAL	KENTUCKY	501(C)(3)	LINE 3	KOH		X
SAINT JOSEPH HOSPITAL FOUNDATION, INC. - 61-1159649, 701 BOB OLINK DR, #200, LEXINGTON, KY 40504	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 12A, I	SJHS		X
SAINT JOSEPH LONDON FOUNDATION, INC. - 26-0438748, 1001 SAINT JOSEPH LANE, LONDON, KY 40741	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 7	SJHS		X
SAINT JOSEPH MOUNT STERLING FOUNDATION, INC. - 27-2884584, 225 FALCON DR, MOUNT STERLING, KY 40353	FUNDRAISING FOUNDATION	KENTUCKY	501(C)(3)	LINE 7	SJHS		X
SAINT JOSEPH'S HOSPITAL FOUNDATION - 36-3418207, 2500 FAIRWAY STREET, DICKINSON, ND 58601	FUNDRAISING FOUNDATION	NORTH DAKOTA	501(C)(3)	LINE 12A, I	SJHHC		X
SAN GABRIEL VALLEY MEDICAL CENTER FOUNDATION - 95-3430341, 438 WEST LAS TUNAS DRIVE, SAN GABRIEL, CA 91776	INACTIVE	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
SCHUYLER MEMORIAL HOSPITAL FOUNDATION, INC. - 36-3630014, 104 W 17TH ST, SCHUYLER, NE 68661	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 12A, I	AHMHS		X
SIERRA NEVADA MEMORIAL-MINERS HOSPITAL - 94-1439787, 155 GLASSON WAY, GRASS VALLEY, CA 95945	HOSPITAL	CALIFORNIA	501(C)(3)	LINE 3	DCC		X

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						Yes	No
SJMC, JOPLIN MISSOURI - 44-0545809 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	INACTIVE	MISSOURI	501(C)(3)	LINE 3	CSH		X
ST FRANCIS HOSPITAL SUPPORT CORPORATION - 77-0022302, 601 E MICHELTORENA STREET, SANTA BARBARA, CA 93103	INACTIVE	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST JOHNS HEALTHCARE FOUNDATION - 20-2865781 1600 NORTH ROSE AVENUE OXNARD, CA 93030	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST JOSEPHS FOUNDATION (PHOENIX) - 94-2941245 350 WEST THOMAS ROAD PHOENIX, AZ 85013	FUNDRAISING FOUNDATION	ARIZONA	501(C)(3)	LINE 12A, I	DH		X
ST JOSEPHS FOUNDATION OF SAN JOAQUIN - 51-0432777, 1800 N CALIFORNIA STREET, STOCKTON, CA 95204	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST MARY MEDICAL CENTER FOUNDATION - 23-7153876, 1050 LINDEN AVENUE, LONG BEACH, CA 90813	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST MARY PROFESSIONAL BUILDING INC - 23-7373088, 1050 LINDEN AVENUE, LONG BEACH, CA 90813	INACTIVE	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST MARYS MEDICAL CENTER FOUNDATION - 94-3336143, 450 STANYAN STREET, SAN FRANCISCO, CA 94117	FUNDRAISING FOUNDATION	CALIFORNIA	501(C)(3)	LINE 12A, I	DH		X
ST ROSE DOMINICAN HEALTH FOUNDATION - 88-0349432, 3001 ST ROSE PARKWAY, HENDERSON, NV 89052	FUNDRAISING FOUNDATION	NEVADA	501(C)(3)	LINE 12A, I	DH		X
ST. ALEXIUS MEDICAL CENTER - 45-0226711 900 EAST BROADWAY AVENUE BISMARCK, ND 58501	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
ST. ANNE OC - 86-3590968 1145 BROADWAY PLAZA, STE 1200 TACOMA, WA 98402	INACTIVE	WASHINGTON	501(C)(3)	LINE 10	FHS		X
ST. ANTHONY HOSPITAL - 93-0391614 2801 ST ANTHONY WAY PENDLETON, OR 97801	HOSPITAL	OREGON	501(C)(3)	LINE 3	CSH		X

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						Yes	No
ST. ANTHONY HOSPITAL FOUNDATION - 93-0992727 2801 ST ANTHONY WAY PENDLETON, OR 97801	FUNDRAISING FOUNDATION	OREGON	501(C)(3)	LINE 12A, I	SAH		X
ST. ANTHONY'S HOSPITAL ASSOCIATION - 71-0245507, FOUR HOSPITAL DR, MORRILTON, AR 72110	HOSPITAL	ARKANSAS	501(C)(3)	LINE 3	SVIMC		X
ST. CATHERINE HOSPITAL - 48-0543721 401 EAST SPRUCE ST GARDEN CITY, KS 67846	HOSPITAL	KANSAS	501(C)(3)	LINE 3	CSH		X
ST. CATHERINE HOSPITAL DEVELOPMENT FOUNDATION - 20-0598702, 401 EAST SPRUCE ST, GARDEN CITY, KS 67846	FUNDRAISING FOUNDATION	KANSAS	501(C)(3)	LINE 12A, I	SCH		X
ST. CLARE COMMONS - 27-0163752 12469 FIVE POINT ROAD TOLEDO, OH 43551	LIVING COMM	OHIO	501(C)(3)	LINE 10	CHILC		X
ST. DOMINIC OF ONTARIO, OREGON - 93-0433692 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	INVESTMENTS	OREGON	501(C)(4)		CSH		X
ST. FRANCIS HOME - 41-0729978 2400 ST. FRANCIS DR BRECKENRIDGE, MN 56520	LTERM CARE	MINNESOTA	501(C)(3)	LINE 10	CSH		X
ST. FRANCIS LIFE CARE CORPORATION - 22-2536017, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	NEW JERSEY	501(C)(3)	LINE 8	SCHS		X
ST. FRANCIS MEDICAL CENTER - 41-0695598 2400 ST. FRANCIS DR BRECKENRIDGE, MN 56520	HOSPITAL	MINNESOTA	501(C)(3)	LINE 3	CSH		X
ST. JOSEPH MANOR - 74-2847594 2801 FRANCISCAN DRIVE BRYAN, TX 77802	LTERM CARE	TEXAS	501(C)(3)	LINE 10	SJSC		X
ST. JOSEPH MEDICAL CENTER, INC. - 52-0591461 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	INACTIVE	MARYLAND	501(C)(3)	LINE 3	CSH		X
ST. JOSEPH PHYSICIAN ASSOCIATES - 20-3159302 2801 FRANCISCAN DRIVE BRYAN, TX 77802	PHYSICIANS	TEXAS	501(C)(3)	LINE 3	SJSC		X

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						Yes	No
ST. JOSEPH PHYSICIAN ENTERPRISE, INC. - 52-1311775, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	MARYLAND	501(C)(3)	LINE 12A, I	SJMC		X
ST. JOSEPH REGIONAL HEALTH CENTER - 74-1282696, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
ST. JOSEPH REGIONAL HEALTH PARTNERS - 45-4088170, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SJSC		X
ST. JOSEPH REGIONAL HEALTH PARTNERS ACO - 46-3265423, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HEALTHCARE	TEXAS	501(C)(3)	LINE 10	SJSC		X
ST. JOSEPH SERVICES CORPORATION - 74-2455161 2801 FRANCISCAN DRIVE BRYAN, TX 77802	MANAGEMENT	TEXAS	501(C)(3)	LINE 12A, I	SLHS		X
ST. JOSEPH'S AREA HEALTH SERVICES - 41-0695603, 600 PLEASANT AVE, PARK RAPIDS, MN 56470	HOSPITAL	MINNESOTA	501(C)(3)	LINE 3	CSH		X
ST. JOSEPH'S HOSPITAL AND HEALTH CENTER - 45-0226429, 2500 FAIRWAY STREET, DICKINSON, ND 58601	HOSPITAL	NORTH DAKOTA	501(C)(3)	LINE 3	CSH		X
ST. LEONARD - 34-1940863 8100 CLYO ROAD CENTERVILLE, OH 45458	LIVING COMM	OHIO	501(C)(3)	LINE 10	CHILC		X
ST. LUKE'S COMMUNITY DEVELOPMENT CORPORATION - SUGAR LAND - 26-1947374, 6624 FANNIN ST, STE 2505, HOUSTON, TX 77030	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
ST. LUKE'S COMMUNITY DEVELOPMENT CORPORATION - THE WOODLANDS - 26-0335902, 6624 FANNIN ST, STE 2505, HOUSTON, TX 77030	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLHS		X
ST. LUKE'S COMMUNITY HEALTH SERVICES - 76-0536234, 6624 FANNIN ST, STE 1100, HOUSTON, TX 77030	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
ST. LUKE'S FOUNDATION - 45-3811485 1213 HERMANN DRIVE, STE 855 HOUSTON, TX 77004	FUNDRAISING FOUNDATION	TEXAS	501(C)(3)	LINE 7	SLHS		X

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						Yes	No
ST. LUKE'S HEALTH CLINICAL OPERATIONS - 27-3733278, 6624 FANNIN ST, STE 2505, HOUSTON, TX 77030	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLHS		X
ST. LUKE'S HEALTH SYSTEM CORPORATION - 76-0536232, PO BOX 20269, HOUSTON, TX 77225	MANAGEMENT	TEXAS	501(C)(3)	LINE 12A, I	CSH		X
ST. LUKE'S HOSPITAL AT THE VINTAGE - 26-3734606, 6624 FANNIN ST, STE 2505, HOUSTON, TX 77030	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
ST. LUKE'S PROPERTIES CORPORATION - 76-0531716, 1213 HERMANN DRIVE, STE 855, HOUSTON, TX 77004	PROPERTY MGMT	TEXAS	501(C)(3)	LINE 12A, I	SLHS		X
ST. LUKE'S SUGAR LAND PROPERTIES CORPORATION - 45-4120549, 6624 FANNIN ST, STE 2505, HOUSTON, TX 77030	PROPERTY MGMT	TEXAS	501(C)(3)	LINE 12A, I	SLCDC-SL		X
ST. MARY'S COMMUNITY HOSPITAL - 47-0443636 1301 GRUNDMAN BOULEVARD NEBRASKA CITY, NE 68410	HOSPITAL	NEBRASKA	501(C)(3)	LINE 3	CHI NEBRASKA		X
ST. MARY'S HOSPITAL FOUNDATION - 47-0707604 1301 GRUNDMAN BLVD NEBRASKA CITY, NE 68410	FUNDRAISING FOUNDATION	NEBRASKA	501(C)(3)	LINE 7	SMCH		X
ST. VINCENT FOUNDATION - 51-0169537 TWO ST. VINCENT CIRCLE LITTLE ROCK, AR 72205	FUNDRAISING FOUNDATION	ARKANSAS	501(C)(3)	LINE 12A, I	SVIMC		X
ST. VINCENT INFIRMARY MEDICAL CENTER - 71-0236917, TWO ST. VINCENT CIRCLE, LITTLE ROCK, AR 72205	HOSPITAL	ARKANSAS	501(C)(3)	LINE 3	CSH		X
ST. VINCENT MEDICAL GROUP - 71-0830696 TWO ST. VINCENT CIRCLE LITTLE ROCK, AR 72205	PHYSICIANS	ARKANSAS	501(C)(3)	LINE 10	SVIMC		X
SYLVANIA FRANCISCAN HEALTH - 34-1412964 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	HOLDING CO	OHIO	501(C)(3)	LINE 12A, I	CSH		X
SYLVANIA FRANCISCAN HEALTH FOUNDATION - 45-5357161, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	OHIO	501(C)(3)	LINE 12A, I	SFH-OH		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled organization?	
						Yes	No
THE COMMONS OF PROVIDENCE - 34-1826097 5000 PROVIDENCE DRIVE SANDUSKY, OH 44870	ASSISTED LIVING	OHIO	501(C)(3)	LINE 10	CHILC		X
THE COMMUNITY HOSPITAL OF BRAZOSPORT - 74-1385192, 100 MEDICAL DRIVE, LAKE JACKSON, TX 77566	HOSPITAL	TEXAS	501(C)(3)	LINE 3	SLH-CO		X
THE GOOD SAMARITAN HOSPITAL OF CINCINNATI, OH - 31-0537486, 625 EDEN PARK DRIVE 7TH FLOOR, CINCINNATI, OH 45202	HOSPITAL	OHIO	501(C)(3)	LINE 3	CSH		X
THE PHYSICIAN NETWORK - 47-0780857 2000 Q ST, STE 500 LINCOLN, NE 68503	PHYSICIANS	NEBRASKA	501(C)(3)	LINE 12A, I	CHI NEBRASKA		X
TOTAL HEALTHCARE - 84-0927232 9100 E MINERAL CIRCLE CENTENNIAL, CO 80112	INACTIVE	COLORADO	501(C)(3)	LINE 3	CHIC		X
TRINITY HEALTH FOUNDATION - 31-1329423 380 SUMMIT AVENUE STEUBENVILLE, OH 43952	FUNDRAISING FOUNDATION	OHIO	501(C)(3)	LINE 12A, I	THS		X
TRINITY HEALTH SYSTEM - 34-1818681 380 SUMMIT AVENUE STEUBENVILLE, OH 43952	HEALTHCARE	OHIO	501(C)(3)	LINE 12A, I	N/A		X
TRINITY HOSPITAL TWIN CITY - 27-5401105 819 NORTH FIRST STREET DENNISON, OH 44621	HOSPITAL	OHIO	501(C)(3)	LINE 3	THS		X
TRI-STATE HEALTH SERVICES, INC. - 34-1522484 ONE ROSS PARK BLVD STEUBENVILLE, OH 43952	ASSISTED LIVING	OHIO	501(C)(3)	LINE 7	THS		X
UNITY FAMILY HEALTHCARE - 41-0721642 815 SE 2ND ST LITTLE FALLS, MN 56345	HOSPITAL	MINNESOTA	501(C)(3)	LINE 3	CSH		X
VILLA NAZARETH, INC. - 45-0226714 801 PAGE DR FARGO, ND 58103	LTERM CARE	NORTH DAKOTA	501(C)(3)	LINE 10	CSH		X
VISITING NURSE ASSOCIATION OF ST. CLARE'S, INC. - 22-1768334, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	INACTIVE	NEW JERSEY	501(C)(3)	LINE 10	SCHS		X

Part II Continuation of Identification of Related Tax-Exempt Organizations

[illegible]

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	
AMERICAN MERCY HOME CARE, LLC - 83-0486150, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	OH	N/A	N/A				X	N/A		X	
ARIZONA CARE NETWORK - NEXT LLC - 47-4696671, 4222 E THOMAS RD STE 400, PHOENIX, AZ 85018	CARE NETWORK	AZ	N/A	N/A				X	N/A		X	
ARIZONA CARE NETWORK LLC - 45-4494682, 4222 E THOMAS RD STE 400, PHOENIX, AZ 85018	CARE NETWORK	AZ	N/A	N/A				X	N/A		X	
ARIZONA DIAGNOSTIC RADIOLOGY GROUP, LLC - 85-1067265, 1510 COTNER AVENUE, LOS ANGELES, CA 90025	IMAGING CENTER	DE	N/A	N/A				X	N/A		X	

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
ALEGENT HEALTH/CREIGHTON ST. JOSEPH MANAGED CARE SVCS, INC. - 47-0802396, 12809 WEST DODGE RD, OMAHA, NE 68154	MANAGED CARE	NE	N/A	C CORP					X
ALLIANCE HEALTH PROVIDER OF BRAZOS VALLEY, INC. - 74-2466914, 2801 FRANCISCAN DRIVE, BRYAN, TX 77802	HEALTHCARE	TX	N/A	C CORP					X
ALTERNATIVE INSURANCE MANAGEMENT SERVICE, INC - 84-1112049, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	MANAGEMENT SERVICES	CO	N/A	C CORP					X
BC HOLDING COMPANY, INC. - 31-1542851 1850 BLUEGRASS AVE LOUISVILLE, KY 40215	INACTIVE	KY	N/A	C CORP					X
BRAZOSPORT HEALTH ALLIANCE - 76-0518376 100 MEDICAL DRIVE LAKE JACKSON, TX 77566	HEALTHCARE	TX	N/A	C CORP					X

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
AUDUBON LAND COMPANY, LLC - 84-1513085, 630 SOUTHPOINTE COURT #200, COLORADO SPRINGS, CO 80906	REAL ESTATE	CO	N/A	N/A				X	N/A		X	
BAYLOR CHI ST. LUKES HEALTH SERVICES LLC - 47-2079184, 3100 MAIN, STE 566, HOUSTON, TX 77002	HEALTHCARE SERVICES	TX	N/A	N/A				X	N/A		X	
BERGAN MERCY SURGERY CENTER, LLC - 20-8671994, 7500 MERCY RD, STE 4300, OMAHA, NE 68124	AMBUL SURG CTR	NE	N/A	N/A				X	N/A		X	
BERYWOOD OFFICE PROPERTIES, LLC - 62-1875199, 2501 CITICO AVENUE, CHATTANOOGA, TN 37404	HEALTHCARE SERVICES	TN	N/A	N/A				X	N/A		X	
BIOLIFE DIGNITY HEALTH INTERNATIONAL LTD, 709 WING ON PLAZA, 62 MODY ROAD, TST EAST, KOWLOON, HONG KONG,	HEALTH SERVICES	CHINA	N/A	N/A				X	N/A		X	
BLUEGRASS REGIONAL IMAGING CENTER - 61-1386736, 1218 SOUTH BROADWAY, STE 310, LEXINGTON, KY 40504	DIAGNOSTIC SERVICES	KY	N/A	N/A				X	N/A		X	
CBCC OUTSMARTING CANCER, LLC - 46-1602286, 6501 TRUXTUN AVENUE, BAKERSFIELD, CA 93309	RADIATION / ONCOLOGY	CA	N/A	N/A				X	N/A		X	
CENTRAL NEBRASKA REHAB SVCS, LLC - 81-0653461, 3004 W FAIDLEY AVENUE, GRAND ISLAND, NE 68803	PHYSICAL THERAPY	NE	N/A	N/A				X	N/A		X	
CENTURA SUMMIT ORTHOPEDICS, LLC - 87-1308304, 68 SCHOOL RD, FRISCO, CO 80443	DIAGNOSTIC SERVICES	CO	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
CHIC/AMSURG SURGERY CENTERS, LLC - 46-5683027, 1A BURTON HILLS BLVD, NASHVILLE, TN 37215	SURGERY CENTER	CO	N/A	N/A				X	N/A		X	
COLORADO SPRINGS CK LEASING LLC - 26-2982714, 630 SOUTHPOINTE COURT #200, COLORADO SPRINGS, CO 80906	REAL ESTATE	CO	N/A	N/A				X	N/A		X	
COMMUNITY MERCY HOME CARE OF SPRINGFLD, LLC - 31-1746556, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	OH	N/A	N/A				X	N/A		X	
DE JV LLC - 32-0496548 8686 NEW TRAILS DRIVE THE WOODLANDS, TX 77381	EMERGENCY CARE	NV	N/A	N/A				X	N/A		X	
DH GLOBAL EDUCATION LTD (AKA OPUSVI LTD), 3 MORE LONDON RIVERSIDE, 4TH FLOOR, LONDON, UNITED KINGDOM	HEALTH SERVICES	UNITED KINGDOM	N/A	N/A				X	N/A		X	
DH/HP SURGERY CENTERS LLC - 83-1847466, 1513 S GRAND AVENUE STE 350, LOS ANGELES, CA 90015	SURGERY	DE	N/A	N/A				X	N/A		X	
DHRT HOLDINGS, LLC - 35-2484591, 185 BERRY STREET, SUITE 200, SAN FRANCISCO, CA 94107	HOLDING COMPANY	DE	N/A	N/A				X	N/A		X	
DIGNITY- GOHEALTH AND URGENT CARE MGMT LLC - 35-2548698, 5555 GLENRIDGE CONNECTOR, SUITE 700, ATLANTA, GA 30342	MANAGEMENT SERVICES	DE	N/A	N/A				X	N/A		X	
DIGNITY HEALTH AT HOME, LLC - 82-4674115, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	DIAGNOSTIC SERVICES	DE	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
DH PACIFICLINKAGE HEALTH INT'L LTD, RMS 1318-20 HLWD PLAZA, 610 NATHAN RD. MONGKOK, KOWLOON, HONG KONG,	HEALTH SERVICES	CHINA	N/A	N/A					N/A			
DIGNITY HEALTH SPECIALTY PHARMACY LLC - 32-0589462, 185 BERRY STREET, SUITE 200, SAN FRANCISCO, CA 94107												
DIGNITY HOME RECOVERY CARE, LLC - 83-2832522, 3854 AMERICAN WAY SUITE A, BATON ROUGE, LA 70816												
DIGNITY/USP LAS VEGAS SURGERY CENTERS, LLC - 20-2999237, 14201 DALLAS PARKWAY, DALLAS, TX 75254	SURGERY	TX	N/A	N/A					N/A			
DIGNITY/USP NORCAL SURGERY CENTERS LLC - 20-2468509, 14201 DALLAS PARKWAY, DALLAS, TX 75254												
DIGNITY/USP PHOENIX SURGERY CENTERS, LLC - 13-4248908, 14201 DALLAS PARKWAY, DALLAS, TX 75254												
DIGNITY/USP/JOHN MUIR EAST BAY SURG CTRS LLC - 35-2584991, 14201 DALLAS PARKWAY, DALLAS, TX 75254	SURGERY	TX	N/A	N/A					N/A			
DIGNITY-ABRAZO HEALTH NETWORK LLC - 46-5477985, 4222 E THOMAS RD STE 400, PHOENIX, AZ 85018												
DOMINICAN MAGNETIC RESONANCE IMAGING CENTER - 77-0095477, 1545 SOQUEL DRIVE, SANTA CRUZ, CA 94065												

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
ECCS ACQUISITION COMPANY, LLC - 35-2656413, 2940 NORTH CIRCLE DRIVE, COLORADO SPRINGS, CO 80909	AMBUL SURG CTR	CO	N/A	N/A				X	N/A		X	
ENDOSCOPY CENTER OF ARKANSAS - 20-1337002, 1024 NORTH UNIVERSITY AVE., LITTLE ROCK, AR 72207	DIAGNOSTIC SERVICES	AR	N/A	N/A				X	N/A		X	
FRANCISCAN MEDICAL PAVILION BONNEY LAKE, LLC - 46-3494108, 6622 WOLLOCHET DR. NW, GIG HARBOR, WA 98335	REAL ESTATE	WA	N/A	N/A				X	N/A		X	
FRANCISCAN SPECIALTY CARE, LLC - 81-3725123, 330 SEVEN SPRINGS WAY, BRENTWOOD, TN 37027	DIAGNOSTIC SERVICES	WA	N/A	N/A				X	N/A		X	
GOOD SAMARITAN HOME CARE SVCS OF VINCENNE LLC - 20-1792869, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	OH	N/A	N/A				X	N/A		X	
HC SL VINTAGE I, LLC - 27-0453767, 1400 N WATER ST, STE 500, MILWAUKEE, WI 53202	PROPERTY HOLDING	WI	N/A	N/A				X	N/A		X	
HEALTH AT HOME HOLDCO, LLC - 92-0827634, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45140	HOME HEALTH	CO	N/A	N/A				X	N/A		X	
HEALTHCARE SUPPORT SERVICES, LLC - 72-1546196, PO BOX 9804, GRAND ISLAND, NE 68802	LAUNDRY	NE	N/A	N/A				X	N/A		X	
HEARTLAND ONCOLOGY, LLC - 46-4265403, 2337 E CRAWFORD ST, SALINA, KS 67402	ONCOLOGY	KS	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
LAKESIDE AMBULATORY SURGICAL CENTER, LLC - 20-4267902, 17030 LAKESIDE HILLS PLAZA, STE 110, OMAHA, NE 68130	AMBUL SURG CTR	NE	N/A	N/A				X	N/A		X	
LAKESIDE ENDOSCOPY CENTER, LLC - 20-5544496, 17001 LAKESIDE HILLS PLZ, STE 201, OMAHA, NE 68130	ENDOSCOPY	NE	N/A	N/A				X	N/A		X	
LEXINGTON MBO PARTNERS, LTD - 65-1132855, 4600 SOUTH SYRACUSE ST STE 500, DENVER, CO 80237	REAL ESTATE	CO	N/A	N/A				X	N/A		X	
LINCOLN CK LEASING, LLC - 26-2496856, 555 SOUTH 70TH STREET, LINCOLN, NE 68510	REAL ESTATE	NE	N/A	N/A				X	N/A		X	
LONGMONT UNITED HOSPITAL ORTHOPEDIC AND SPINE - 45-4432224, 1950 MOUNTAIN VIEW AVE, LONGMONT, CO 80501	ORTHOPEDIC SERVICES	CO	N/A	N/A				X	N/A		X	
MEMORIAL MEDICAL PLAZA - 36-4510880, 3838 SAN DIMAS SUITE B 201, BAKERSFIELD, CA 93301	REAL ESTATE	CA	N/A	N/A				X	N/A		X	
MILITARY ROAD PROPERTIES, LLC - 91-2067879, 18229 TERRACE COURT SW, NORMANDY PARK, WA 98166	REAL ESTATE	WA	N/A	N/A				X	N/A		X	
MOUNTAIN MEDICAL IMAGING, LLC - 87-0687391, 9100 EAST MINERAL CIRCLE, CENTENNIAL, CO 80112	MEDICAL IMAGING	TX	N/A	N/A				X	N/A		X	
NEBRASKA SPINE HOSPITAL, LLC - 27-0263191, 6901 N 72ND ST, STE 20300, OMAHA, NE 68122	SPINE HOSPITAL	NE	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
NICU OPERATING CO OF SANTA CRUZ LLC - 46-0502935, 1555 SOQUEL DRIVE, SANTA CRUZ, CA 95065	NEONATAL HEALTHCARE	CA	N/A	N/A				X	N/A		X	
NORTH RIVER SURGERY CENTER, LLC - 71-0799771, 2209 WILDWOOD AVE, SHERWOOD, AR 72120	AMBUL SURG CTR	AR	N/A	N/A				X	N/A		X	
NORTHERN PLAINS LABORATORY, LLC - 84-1641341, 401 N 9 STREET, BISMARCK, ND 58501	DIAGNOSTIC SERVICES	ND	N/A	N/A				X	N/A		X	
NSC CHANNEL ISLANDS LLC - 77-0409291, 569 BROOKWOOD VILLAGE SUITE 901, BIRMINGHAM, AL 35209	AMBULATORY SURGICAL CENTER	CA	N/A	N/A				X	N/A		X	
ORTHOCOLORADO, LLC - 37-1577105, 11650 WEST 2ND PLACE, LAKEWOOD, CO 80228	ORTHO HOSPITAL	CO	N/A	N/A				X	N/A		X	
PARK RAPIDS AREA HEALTH CARE - 20-4926259, 600 PLEASANT AVENUE S, PARK RAPIDS, MN 56470	HEALTHCARE SERVICES	MN	N/A	N/A				X	N/A		X	
PEAK ONE SURGERY CENTER, LLC - 20-1620230, PO BOX 4460, FRISCO, CO 80443	SURGERY CENTER	CO	N/A	N/A				X	N/A		X	
PENINSULA RADIATION ONCOLOGY CENTER, LLC - 87-0808610, 4230 BRIDGEPORT WAY W, STE B, UNIVERSITY PLACE, WA 98466	HEALTHCARE SERVICES	WA	N/A	N/A				X	N/A		X	
PENRAD IMAGING, LLC - 84-1072619, 1390 KELLY JOHNSON BLVD, COLORADO SPRINGS, CO 80920	MEDICAL IMAGING	CO	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
PERFORMANCE MED EQUIP & RESPIR SVSC, LLC - 45-2901632, 19625 62ND AVE SOUTH, #101, KENT, WA 98032	HOLDING COMPANY	WA	N/A	N/A				X	N/A		X	
PLAZA SURGERY CENTER LP - 77-0573567, 525 E PLAZA DRIVE SUITE 100, SANTA MARIA, CA 93454	SURGERY	CA	N/A	N/A				X	N/A		X	
PMC HOSPITAL, LLC - 27-3280598, 4600 E SAM HOUSTON PKWY SOUTH, PASADENA, TX 77505	HOSPITAL	TX	N/A	N/A				X	N/A		X	
PRECISION MEDICINE ALLIANCE, LLC - 35-2569159, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	DIAGNOSTIC SERVICES	CO	N/A	N/A				X	N/A		X	
RADIATION ONCOLOGY CENTERS OF VENTURA COUNTY - 77-0191706, 1700 N. ROSE AVENUE, SUITE 120, OXNARD, CA 93030	IMAGING	CA	N/A	N/A				X	N/A		X	
RBR MANAGEMENT LLC - 27-1466450, 91 CORPORATE PARK DRIVE SUITE 120, HENDERSON, NV 89074	AMBULANCE	NV	N/A	N/A				X	N/A		X	
REID-ANC HOME CARE SERVICES, LLC - 37-1454747, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	IN	N/A	N/A				X	N/A		X	
SAINT JOSEPH - SCA HOLDINGS, LLC - 45-3801157, 1451 HARRODSBURG RD, LEXINGTON, KY 40503	INACTIVE	DE	N/A	N/A				X	N/A		X	
SAINT JOSEPH HEALTH ASC, LLC - 85-2155230, ONE SAINT JOSEPH DRIVE, LEXINGTON, KY 40504	SURGERY	KY	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
SANTA CRUZ COMPREHENSIVE IMAGING LLC - 01-0550623, 1661 SOQUEL DRIVE SUITE G, SANTA CRUZ, CA 95065	IMAGING	CA	N/A	N/A				X	N/A		X	
SANTA CRUZ SURGERY CENTER, LLC - 77-0194916, 3003 PAUL SWEET ROAD, SANTA CRUZ, CA 95065	SURGERY	CA	N/A	N/A				X	N/A		X	
SEVEN OAKS SURGERY CENTER LLC - 85-1559544, 1801 ORANGE TREE LANE SUITE 200, REDLANDS, CA 92374	SURGERY	CA	N/A	N/A				X	N/A		X	
SOUTHEASTERN HOME CARE, LLC - 27-1219638, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	OH	N/A	N/A				X	N/A		X	
ST JOSEPH'S SURGERY CENTER LP - 20-1019390, 15305 DALLAS PARKWAY SUITE 1600 LB 28, ADDISON, TX 75001	SURGERY	TX	N/A	N/A				X	N/A		X	
ST. ELIZABETH HOME CARE SERVICES, LLC - 26-1236191, 6281 TRI RIDGE BLVD STE 300, LOVELAND, OH 45150	HOME HEALTH	KY	N/A	N/A				X	N/A		X	
ST. FRANCIS LAND COMPANY - 26-3134100, 5390 N ACADEMY BLVD, STE 300, COLORADO SPRINGS, CO 80918	REAL ESTATE	CO	N/A	N/A				X	N/A		X	
ST. LUKE'S DIAGNOSTIC CATH LAB, LLP - 71-0959365, 6624 FANNIN ST, STE 800, HOUSTON, TX 77030	DIAGNOSTIC SERVICES	TX	N/A	N/A				X	N/A		X	
ST. LUKE'S LAKESIDE HOSPITAL, LLC - 30-0427437, 6624 FANNIN, STE 2505, HOUSTON, TX 77030	HOSPITAL	TX	N/A	N/A				X	N/A		X	

Part III Continuation of Identification of Related Organizations Taxable as a Partnership

(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) Disproportion- ate 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	
ST. LUKE'S THE WOODLANDS SLEEP CENTER, LLC - 46-2795726, P.O. BOX 4717, HOUSTON, TX 77210	DIAGNOSTIC SERVICES	TX	N/A	N/A				X	N/A		X	
THE MEDICAL PAVILION AT ST. JOHN'S - 77-0332349, 1600 ROSE AVENUE, OXNARD, CA 93030								X			X	
THE VASCULAR CENTER OF COLORADO, LLC - 75-3193527, 2222 N. NEVADA AVE. STE 3000, COLORADO SPRINGS, CO 80907	MEDICAL SERVCS	CO	N/A	N/A				X	N/A		X	
THREE SPRING IMAGING, LLC - 81-3571570, 1 MERCADO ST. STE 200A, DURANGO, CO 81301								X			X	
TIA ARIZONA LLC - 86-3158670 3030 N CENTRAL AVENUE SUITE 14 PHOENIX, AZ 85012	CLINIC	AZ	N/A	N/A				X	N/A		X	
TOPTOLIFE, LLC - 87-2868634 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112								X			X	
VALLEY PHYSICIANS SURGERY CENTER AT NORTHRIDGE, LLC - 80-0864336, 18330 ROSCOE BLVD, NORTHRIDGE, CA 91328	SURGERY	CA	N/A	N/A				X	N/A		X	

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
CATHOLIC HEALTH INITIATIVES CENTER FOR TRANSLATIONAL RESEARCH - 27-2269511, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	LAB SERVICES	CO	N/A	C CORP					X
CHI ST. LUKE'S HEALTH - MEMORIAL CONDOMINIUM ASSOCIATION INC. - 83-4184717, 1201 W FRANK AVE, LUFKIN, TX 75904	CONDO ASSOC	TX	N/A	C CORP					X
COASTAL SURGICAL SPECIALISTS, INC - 74-3000596, 921 OAK PARK BLVD SUITE 101, PISMO BEACH, CA 93449	AMBULATORY SURGERY CENTER	CA	N/A	S CORP					X
DIGNITY HEALTH HOLDING CORPORATION - 46-0675371, 185 BERRY STREET SUITE 200, SAN FRANCISCO, CA 94107	HOLDING CO	NV	N/A	C CORP					X
DIGNITY HEALTH PROVIDER RESOURCES INC - 47-3366764, 185 BERRY STREET SUITE 200, SAN FRANCISCO, CA 94107	HEALTH PLAN	CA	N/A	C CORP					X
DIVERSIFIED HEALTH RESOURCES, INC. - 76-0222679, 100 MEDICAL DRIVE, LAKE JACKSON, TX 77566	HEALTHCARE	TX	N/A	C CORP					X
FRANCISCAN SERVICES, INC. - 23-2487967 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	HOLDING CO	CO	N/A	C CORP					X
GALLERIA PAVILION OWNERS' ASSOCIATION - 82-4275367, 800 N GIBSON RD, HENDERSON, NV 89011	REAL ESTATE	NV	N/A	C CORP					X
GOOD SAMARITAN OUTREACH SERVICES - 47-0659440, PO BOX 1990, KEARNEY, NE 68848	MEDICAL CLINIC	NE	N/A	C CORP					X
HARVESTPLAINS HEALTH OF IOWA - 47-3451750 32129 WEYERHAEUSER WAY S, STE 201 FEDERAL WAY, WA 98001	INSURANCE	WA	N/A	C CORP					X
HEALTH AT HOME BLOCKER, LLC - 88-4220080 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	HOME HEALTH	CO	N/A	C CORP					X
HEALTH SERVICES OF THE PACIFIC CENTRAL COAST, INC - 77-0074057, 1400 E CHURCH STREET, SANTA MARIA, CA 93454	HEALTH SERVICES	CA	N/A	C CORP					X

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
HEALTH SYSTEMS ENTERPRISES, INC. - 47-0664558, PO BOX 1990, KEARNEY, NE 68848	MANAGEMENT SERVICES	NE	N/A	C CORP					X
HEALTHCARE MGMT SERVICES ORGANIZATION, INC. - 91-1865474, 1149 MARKET ST., TACOMA, WA 98402	INACTIVE	WA	N/A	C CORP					X
HIGHLINE MEDICAL GROUP - 91-1407026 1717 S J STREET TACOMA, WA 98405	MEDICAL SERVICES	WA	N/A	C CORP					X
MEDICAL OFFICE BUILDING HORIZONTAL PROPERTY REGIME, INC. - 71-0720429, 300 WERNER ST, HOT SPRINGS, AR 71913	REAL ESTATE	AR	N/A	C CORP					X
MEDQUEST - 45-0392137 1602 11TH ST W WILLISTON, ND 58801	SALE OF DME	ND	N/A	C CORP					X
MEMORIAL CV SERVICE LINE MANAGEMENT COMPANY, LLC - 46-3622849, 1201 W FRANK AVE, LUFKIN, TX 75904	INACTIVE	TX	N/A	C CORP					X
MERCY SERVICES CORP - 93-0824308 2700 STEWART PARKWAY ROSEBURG, OR 97471	RETAIL SALES	OR	N/A	C CORP					X
MHI CLINICAL SERVICES - 46-1967952 1201 W. FRANK AVE LUFKIN, TX 75904	HEALTHCARE	TX	N/A	C CORP					X
MILLENNIUM SURGERY CENTER INC - 77-0513445 9300 STOCKDALE HWY, #200 BAKERSFIELD, CA 93311	OUTPATIENT SURGERY SERVICES	CA	N/A	S CORP					X
MOUNTAIN MANAGEMENT SERVICES, INC. - 62-1570739, 5600 BRAINERD RD STE 500, CHATTANOOGA, TN 37411	MANAGEMENT SERVICES	TN	N/A	C CORP					X
NORTH CENTRAL HEALTH CARE ALLIANCE - 45-0439894, PO BOX 5538, BISMARCK, ND 58506	HEALTHCARE	ND	N/A	C CORP					X
QUALCHOICE HEALTH PLAN SERVICES, INC. - 46-1224037, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112	ADMIN SERVICES	CO	N/A	C CORP					X

Part IV Continuation of Identification of Related Organizations Taxable as a Corporation or Trust

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
QUALCHOICE HEALTH, INC. - 46-1222808 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112	HOLDING CO	CO	N/A	C CORP					X
QUALCHOICE HOLDINGS, INC. - 27-4075520 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112									
RIVERLINK HEALTH - 46-4380824 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112									
ROSS PARK PHARMACY, INC. - 34-1832654 380 SUMMIT AVE STEUBENVILLE, OH 43952	PHARMACY	OH	N/A	C CORP					X
SAINT CLARE'S PRIMARY CARE, INC. - 22-2441202, 198 INVERNESS DRIVE WEST, ENGLEWOOD, CO 80112									
SJH SERVICES CORPORATION - 23-2307408 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112									
SJL PHYSICIAN MANAGEMENT SERVICES, INC. - 27-0164198, ONE SAINT JOSEPH DRIVE, LEXINGTON, KY 40504	INACTIVE	KY	N/A	C CORP					X
SOUNDPATH HEALTH, INC. - 42-1720801 32129 WEYERHAEUSER WAY S, STE 201 FEDERAL WAY, WA 98001									
ST MARY HEALTH VENTURES INC - 95-1912528 1050 LINDEN AVENUE LONG BEACH, CA 90813									
ST. ANTHONY DEVELOPMENT COMPANY - 93-1216943 1415 SOUTHGATE PENDLETON, OR 97801	ATHLETIC CLUB	OR	N/A	C CORP					X
ST. JOSEPH DEVELOPMENT COMPANY, INC. - 91-1480569, 1717 SOUTH J ST, TACOMA, WA 98405									
ST. LUKE'S HEALTH SYSTEM HOLDINGS, INC. - 76-0637138, 6624 FANNIN, STE 800, HOUSTON, TX 77030									

[illegible]

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)			

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.

Forms included in Electronic Filing

Form 990/990-EZ/990-PF	Form 990-T
EXPORTED ON 05/13/2025 13:35:18 FORM 990	

Electronic Filing PDF Attachment

Form **8453-TE****Tax Exempt Entity Declaration and Signature
for E-file**

OMB No. 1545-0047

Department of the Treasury
Internal Revenue ServiceFor calendar year 2023, or tax year beginning JUL 1, 2023,
and ending JUN 30, 20 24
For use with Forms 990, 990-EZ, 990-PF, 990-T, 1120-POL, 4720, 8868, 5227, 5330, and 8038-CP
Go to www.irs.gov/Form8453TE for the latest information.**2023**

Name of filer

CHI MEMORIAL HOSPITAL - GEORGIA

EIN or SSN

82-2748395

Part I Type of Return and Return Information

Check the box for the type of return being filed with Form 8453-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line of the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). If you entered -0- on the return, then enter -0- on the applicable line below. Do not complete more than one line in Part I.

1a Form 990 check here	☒	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	22,337,099.
2a Form 990-EZ check here	☐	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	☐	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	☐	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	☐	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	☐	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	☐	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	☐	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	☐	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	☐	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration of Officer or Person Subject to Tax

- 11a ☐ I authorize the U.S. Treasury and its designated Financial Agent to initiate an Automated Clearing House (ACH) electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment.
- b ☐ If a copy of this return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I certify that I executed the electronic disclosure consent contained within this return allowing disclosure by the IRS of this Form 990/990-EZ/990-PF (as specifically identified in Part I above) to the selected state agency(ies).

Under penalties of perjury, I declare that ☒ I am an officer of the above named entity or ☐ I am the person subject to tax with respect to (name of entity) _____, (EIN) _____,

and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund.

Sign

Here

Signature of officer or person subject to tax

Date

05/12/2025 CFO

Title, if applicable

Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer (see instructions)

I declare that I have reviewed the above return and that the entries on Form 8453-TE are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. The entity officer or person subject to tax will have signed this form before I submit the return. I will give a copy of all forms and information to be filed with the IRS to the officer or person subject to tax, and have followed all other requirements in Pub. 4163, Modernized e-file (MeF) Information for Authorized IRS e-file Providers for Business Returns. If I am also the Paid Preparer, under penalties of perjury I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. This Paid Preparer declaration is based on all information of which I have any knowledge.

Declassified by:

ERO's Use Only	ERO's signature	Mark Stocki	Date	May 13, 2025	Check if also paid preparer	☒	Check if self-employed	☐	ERO's SSN or PTIN	P00642127
	Firm's name (or yours if self-employed), address, and ZIP code	COMMONSPIRIT HEALTH 198 INVERNESS DRIVE WEST ENGLEWOOD, CO 80112							EIN	47-0617373
									Phone no.	303-298-9100

Under penalties of perjury, I declare that I have examined the above return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer is based on all information of which the preparer has any knowledge.

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check if self-employed	☐	PTIN
	Firm's name					Firm's EIN
	Firm's address					Phone no.

For Privacy Act and Paperwork Reduction Act Notice, see back of form.

Form **8453-TE** (2023)

COMMONSPIRIT HEALTH

**Consolidated Financial Statements as of
and for the Years Ended June 30, 2024 and 2023
With Report of Independent Auditors**

COMMONSPIRIT HEALTH

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Report of Independent Auditors

The Board of Stewardship Trustees
CommonSpirit Health

Opinion

We have audited the consolidated financial statements of CommonSpirit Health (CommonSpirit), which comprise the consolidated balance sheets as of June 30, 2024 and 2023, and the related consolidated statements of operations and changes in net assets and cash flows for the years then ended, and the related notes (collectively referred to as the “financial statements”).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of CommonSpirit at June 30, 2024 and 2023, 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.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about CommonSpirit’s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free of material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one

resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of CommonSpirit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about CommonSpirit's ability to continue as a going concern for a reasonable period of time.

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

Other Information

Management is responsible for the other information. The other information comprises the Management Discussion and Analysis of Financial Condition and Results of Operations but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Ernst & Young LLP

September 25, 2024

COMMONSPIRIT HEALTH

CONSOLIDATED BALANCE SHEETS JUNE 30, 2024 AND 2023 (in millions)

Assets	2024	2023
Current assets:		
Cash and cash equivalents	\$ 1,983	\$ 1,677
Short-term investments	300	539
Patient accounts receivable, net	5,407	4,899
Provider fee receivable	1,189	674
Other current assets	3,534	2,733
Total current assets	<u>12,413</u>	<u>10,522</u>
Long-term investments	16,879	16,483
Property and equipment, net	17,165	17,189
Right-of-use operating lease assets	1,687	1,676
Ownership interests in health-related activities	3,228	3,114
Other long-term assets, net	3,362	2,888
Total assets	<u>\$ 54,734</u>	<u>\$ 51,872</u>

(Continued)

COMMONSPIRIT HEALTH

CONSOLIDATED BALANCE SHEETS JUNE 30, 2024 AND 2023 (in millions)

Liabilities and Net Assets	2024	2023
Current liabilities:		
Current portion of long-term debt	\$ 1,006	\$ 1,966
Demand bonds subject to short-term liquidity arrangements	247	247
Accounts payable	1,456	1,342
Accrued salaries and benefits	1,688	1,512
Provider fee payable	643	268
Other accrued liabilities - current	<u>4,352</u>	<u>3,473</u>
Total current liabilities	<u>9,392</u>	<u>8,808</u>
Other liabilities - long-term:		
Self-insured reserves and claims - long-term	1,169	1,138
Pension and other postretirement benefit liabilities	1,991	2,255
Derivative instruments, net	70	77
Operating lease liabilities	1,582	1,586
Other accrued liabilities - long-term	<u>728</u>	<u>722</u>
Total other liabilities - long-term	<u>5,540</u>	<u>5,778</u>
Long-term debt, net of current portion	<u>17,550</u>	<u>16,147</u>
Total liabilities	<u>32,482</u>	<u>30,733</u>
Net assets:		
Without donor restrictions - attributable to CommonSpirit Health	20,043	18,960
Without donor restrictions - noncontrolling interests	1,012	1,062
With donor restrictions	<u>1,197</u>	<u>1,117</u>
Total net assets	<u>22,252</u>	<u>21,139</u>
Total liabilities and net assets	<u>\$ 54,734</u>	<u>\$ 51,872</u>

See notes to consolidated financial statements.

COMMONSPIRIT HEALTH

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2024 AND 2023 (in millions)

	2024	2023
Operating revenues:		
Net patient revenue	\$ 33,960	\$ 30,435
Premium revenue	1,509	1,393
Revenue from health-related activities, net	215	203
Other operating revenue	1,757	1,939
Contributions	76	81
Total operating revenues	<u>37,517</u>	<u>34,051</u>
Operating expenses:		
Salaries and benefits	19,132	17,988
Supplies	5,827	5,490
Purchased services and other	10,985	9,875
Depreciation and amortization	1,458	1,410
Interest expense, net	696	554
Total operating expenses	<u>38,098</u>	<u>35,317</u>
Operating loss	<u>(581)</u>	<u>(1,266)</u>
Nonoperating income:		
Investment income, net	1,508	1,033
Gain on early extinguishment of debt	8	-
Income tax expense	(35)	(34)
Change in fair value and cash payments of interest rate swaps	40	79
Other components of net periodic postretirement costs	(140)	61
Other	(3)	(5)
Total nonoperating income, net	<u>1,378</u>	<u>1,134</u>
Excess (deficit) of revenues over expenses	\$ 797	\$ (132)
Less excess of revenues over expenses attributable to noncontrolling interests	<u>116</u>	<u>55</u>
Excess (deficit) of revenues over expenses attributable to CommonSpirit Health	<u>\$ 681</u>	<u>\$ (187)</u>

(Continued)

COMMONSPIRIT HEALTH

CONSOLIDATED STATEMENTS OF OPERATIONS AND CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2024 AND 2023 (in millions)

	<u>Without Donor Restrictions</u>		<u>With</u>	<u>Total Net</u>
	<u>Attributable to</u>	<u>Noncontrolling</u>	<u>Donor</u>	
	<u>CommonSpirit</u>	<u>Interests</u>	<u>Restrictions</u>	<u>Assets</u>
	<u>Health</u>			
Balance, June 30, 2022	\$ 18,808	\$ 1,079	\$ 1,142	\$21,029
Excess (deficit) of revenue over expenses	(187)	55	-	(132)
Contributions	-	-	122	122
Net assets released from restrictions for capital	50	-	(50)	-
Net assets released from restrictions for operations and other	-	-	(68)	(68)
Change in funded status of pension and other postretirement benefit plans	452	-	-	452
Other	(163)	(72)	(29)	(264)
Increase (decrease) in net assets	152	(17)	(25)	110
Balance, June 30, 2023	\$ 18,960	\$ 1,062	\$ 1,117	\$21,139
Excess of revenue over expenses	681	116	-	797
Contributions	-	-	143	143
Net assets released from restrictions for capital	52	-	(52)	-
Net assets released from restrictions for operations and other	-	-	(96)	(96)
Change in funded status of pension and other postretirement benefit plans	618	-	-	618
Other	(268)	(166)	85	(349)
Increase (decrease) in net assets	1,083	(50)	80	1,113
Balance, June 30, 2024	<u>\$ 20,043</u>	<u>\$ 1,012</u>	<u>\$ 1,197</u>	<u>\$22,252</u>

See notes to consolidated financial statements.

COMMONSPIRIT HEALTH

CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2024 AND 2023 (in millions)

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ 1,113	\$ 110
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities:		
Gain on early extinguishment of debt	(8)	-
Depreciation and amortization	1,458	1,410
Changes in equity of health-related entities	(248)	(267)
Asset impairment of assets held for sale	180	-
Net gain on sales of assets and investments in unconsolidated organizations	(39)	-
Change in fair value of swaps	(38)	(99)
Change in funded status of pension and other postretirement benefit plans	(618)	(452)
Changes in certain assets and liabilities:		
Accounts receivable, net	(507)	(423)
Other current assets	(299)	(328)
Changes in broker receivables/payables for unsettled investment trades	(51)	68
Provider fee assets and liabilities	(140)	(121)
Accounts payable	105	(120)
Accrued salaries and benefits	125	(352)
Medicare advances	-	(807)
Other accrued liabilities	393	252
Self-insured reserves and claims - long-term	(34)	(10)
Other, net	(1)	390
Cash provided by (used in) operating activities before net change in investments	1,391	(749)
Net increase in investments	(9)	(246)
Cash provided by (used in) operating activities	1,382	(995)

(Continued)

COMMONSPIRIT HEALTH

CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2024 AND 2023 (in millions)

	2024	2023
Cash flows from investing activities:		
Purchases of property and equipment	\$ (1,270)	\$ (1,288)
Investments in health-related activities	(186)	(109)
Business acquisitions, net of cash acquired	(21)	(706)
Proceeds from asset sales	73	560
Cash distributions from health-related activities	125	153
Other, net	(7)	21
Cash used in investing activities	<u>(1,286)</u>	<u>(1,369)</u>
Cash flows from financing activities:		
Borrowings	4,350	2,717
Repayments	(4,016)	(1,198)
Swaps cash collateral received	27	25
Distributions to noncontrolling interests	(192)	(158)
Contribution by noncontrolling interests	33	63
Other	8	-
Cash provided by financing activities	<u>210</u>	<u>1,449</u>
Net increase (decrease) in cash and cash equivalents	306	(915)
Cash and cash equivalents at beginning of year	<u>1,677</u>	<u>2,592</u>
Cash and cash equivalents at end of year	<u>\$ 1,983</u>	<u>\$ 1,677</u>
Supplemental disclosures of cash flow information:		
Cash paid for interest, net of capitalized interest	<u>\$ 667</u>	<u>\$ 568</u>
Supplemental schedule of noncash investing and financing activities:		
Property and equipment acquired through finance lease or note payable	<u>\$ 140</u>	<u>\$ 1,454</u>
Investments in health-related activities	<u>\$ 134</u>	<u>\$ 76</u>
Accrued purchases of property and equipment	<u>\$ 152</u>	<u>\$ 99</u>

See notes to consolidated financial statements.

COMMONSPIRIT HEALTH

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS YEARS ENDED JUNE 30, 2024 AND 2023

1. ORGANIZATION

CommonSpirit Health is a Colorado nonprofit public benefit corporation exempt from federal and state income taxes. CommonSpirit Health is a Catholic health care system sponsored by the public juridic person, Catholic Health Care Federation.

CommonSpirit Health owns and operates health care facilities in 24 states and is the sole corporate member (parent corporation) of other primarily nonprofit corporations. CommonSpirit Health and substantially all of its direct affiliates and subsidiaries have been granted exemptions from federal income tax as charitable organizations under Section 501(c)(3) of the Internal Revenue Code. As of September 25, 2024, CommonSpirit Health is comprised of approximately 2,300 care sites, consisting of 137 hospitals, including academic health centers, major teaching hospitals, and critical access facilities, community health services organizations, accredited nursing colleges, home health agencies, living communities, a medical foundation and other affiliated medical groups, and other facilities and services that span the inpatient and outpatient continuum of care. An additional 21 hospitals are operated through unconsolidated joint ventures. CommonSpirit Health also has offshore and onshore captive insurance companies. The accompanying consolidated financial statements include CommonSpirit Health and its direct affiliates and subsidiaries (together, “CommonSpirit”).

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation – The accompanying consolidated financial statements of CommonSpirit were prepared in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”) and include the accounts of all wholly-owned affiliates and affiliates over which CommonSpirit exercises control or has a controlling financial interest, after elimination of intercompany transactions and balances.

Reclassifications – Certain reclassifications and changes in presentation were made in the 2023 consolidated financial statements to conform to the 2024 presentation. These changes include classification of amounts within the balance sheet, including provider fee receivable, provider fee payable, other long-term assets, net and other long term accrued liabilities, within the consolidated statement of operations and change in net assets, and within the statement of cash flows. These changes in presentation made are not material to the consolidated financial statements.

Use of Estimates – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. CommonSpirit considers critical accounting policies to be those that require more significant judgments and estimates in the preparation of its consolidated financial statements, including the following: recognition of net patient revenue, which includes contractual discounts and adjustments; price concessions and charity care; other operating revenues; fair value of acquired assets and assumed liabilities in business combinations; recorded values of depreciable and amortizable assets, investments and goodwill; reserves for self-insured workers’ compensation and professional and general liabilities; contingent liabilities; and assumptions for measurement of pension and other postretirement benefit liabilities. Management bases its estimates on historical experience and various other assumptions that it believes are reasonable under the particular circumstances. Actual results could differ from those estimates.

Cash and Cash Equivalents – Cash and cash equivalents consist primarily of cash and liquid marketable securities with an original maturity of three months or less.

Inventories – Inventories, primarily consisting of pharmacy drugs and medical and surgical supplies, are stated at the lower of cost or net realizable value, determined using the first-in, first-out method. Inventories are recorded in other current assets in the accompanying consolidated balance sheets. See Note 6.

Broker Receivables and Payables for Unsettled Investment Trades – CommonSpirit accounts for its investments on a trade date basis. Amounts due to/from brokers for investment activity represent transactions that have been initiated prior to the consolidated balance sheet date, but are formally settled subsequent to the consolidated balance sheet date. These balances are recorded within other current assets and other accrued liabilities - current, respectively. See Notes 6 and 12.

Assets and Liabilities Held for Sale – Assets and liabilities held for sale represent assets and liabilities that are expected to be sold within one year. A group of assets and liabilities expected to be sold within one year is classified as held for sale if it meets certain criteria. The assets and liabilities held for sale are measured at the lower of carrying value or fair value less cost to sell. Such valuations include estimates of fair values generally based upon firm offers, discounted cash flows and incremental direct costs to transact a sale (Level 2 and Level 3 inputs). These balances are recorded within other current assets and other accrued liabilities - current, respectively. See Notes 3, 6 and 12.

Investments and Investment Income – Short-term investments consist of investments with an original maturity of more than three months up to one year. Long-term investments consist of investments with original maturities greater than one year.

The CommonSpirit Board of Stewardship Trustees Investment Committee establishes guidelines for investment decisions. Within those guidelines, CommonSpirit invests in equity and debt securities which are measured at fair value and are classified as trading securities. Accordingly, unrealized gains and losses on marketable securities are recorded within excess (deficit) of revenues over expenses in the accompanying consolidated statements of operations and changes in net assets, and cash flows from the purchases and sales of marketable securities are reported as a component of operating activities in the accompanying consolidated statements of cash flows.

CommonSpirit also invests in alternative investments through limited partnerships. Alternative investments are comprised of private equity, real estate, hedge fund and other investment vehicles. CommonSpirit receives a proportionate share of the investment gains and losses of the partnerships. The limited partnerships generally contract with managers who have full discretionary authority over the investment decisions, within CommonSpirit's guidelines. These alternative investment vehicles invest in equity securities, fixed income securities, currencies, real estate, private equities, hedge funds, and derivatives.

CommonSpirit accounts for its ownership interests in these alternative investments under the equity method, the value of which is based on the net asset value ("NAV") practical expedient and is determined using investment valuations provided by the external investment managers, fund managers or general partners.

Alternative investments generally are not marketable, and many alternative investments have underlying investments that may not have quoted market values. The estimated value of such investments is subject to uncertainty and could differ had a ready market existed. Such differences could be material. CommonSpirit's risk is limited to its capital investment in each investment and capital call commitments, as discussed in Note 8.

Investment income or loss is included in excess (deficit) of revenues over expenses unless the income or loss is restricted by donor or law. Income earned on tax-exempt borrowings for specific construction projects is offset against interest expense capitalized for such projects during construction.

Also recorded in investments are assets limited as to use set aside by CommonSpirit for future long-term purposes, including amounts held by trustees under bond indenture agreements, funds set aside for self-insurance programs, amounts contributed by donors with stipulated restrictions, and amounts held for mission and ministry purposes.

Liquidity – Cash and cash equivalents, short-term investments, patient and other accounts receivable, broker receivables, and provider fee receivables are the financial assets available to meet expected expenditure needs within the next year. Additionally, although intended to satisfy long-term obligations, management estimates that approximately 79.4% and 80.6% of the CommonSpirit Health Operating Investment Pool, LLC ("CSH OIP"), as stated as of June 30, 2024 and 2023, respectively, could be utilized within the next year, if needed. CommonSpirit also has credit facility programs, as described in Note 13, available to meet unanticipated liquidity needs.

Deferred Financing Costs and Original Issue Discounts/Premiums on Bond Indebtedness – CommonSpirit amortizes deferred financing costs and original issue discounts/premiums on bond indebtedness over the estimated average period the related bonds will be outstanding, which approximates the effective interest method. Both deferred financing costs and original issue discounts/premiums are recorded with the related debt.

Property and Equipment – Property and equipment are stated at cost if purchased and at fair market value upon receipt if acquired through a business combination or donated, or upon the date of impairment, if impaired. Depreciation of property and equipment is recorded using the straight-line method. Amortization of finance lease assets is included in depreciation expense, over the shorter of the useful life of the asset or the lease term.

Estimated useful lives by major classification are as follows:

Land improvements	2 to 40 years
Buildings and improvements	5 to 65 years
Equipment	3 to 40 years
Software	3 to 10 years

Asset Impairment – CommonSpirit routinely evaluates the carrying value of its long-lived assets for impairment whenever events or changes in circumstances indicate that the carrying amount of the asset, or related group of assets, may not be recoverable from estimated future undiscounted cash flows generated by the underlying tangible assets. When the carrying value of an asset exceeds the estimated recoverability, an asset impairment charge is recognized. The impairment tests are based on financial projections prepared by management that incorporate anticipated results from programs and initiatives being implemented and market value assessments of the assets. If these projections are not met, or if negative trends occur that impact the future outlook, the value of the long-lived assets may be impaired.

Goodwill and indefinite-lived intangible assets are tested for impairment annually on various dates and when an event or circumstance indicates the value of the reporting unit or intangible asset may be impaired. CommonSpirit uses the income and market approaches to estimate the fair value of its reporting units and uses the income approach to estimate the fair value of its indefinite-lived intangible assets. If the carrying value exceeds the fair value, an impairment charge is recognized. See Note 11.

Fair Value of Financial Instruments – The carrying amounts reported in the accompanying consolidated balance sheets for assets and liabilities, such as cash and cash equivalents, patient accounts receivable, excess insurance receivables, community investment loans, broker receivables and payables for unsettled investment trades, accounts payable, and accrued expenses, approximate fair value due to the nature of these items. The fair value of investments is disclosed in Note 8.

Derivative Instruments – CommonSpirit utilizes derivative arrangements to manage interest costs and the risk associated with changing interest rates. CommonSpirit records derivative instruments in the accompanying consolidated balance sheets as either an asset or a liability measured at its fair value. See Notes 8 and 14.

CommonSpirit does not have derivative instruments that are designated as hedges. Interest cost and changes in fair value of derivative instruments are included in change in fair value and cash payments of interest rate swaps in nonoperating income (loss), net, in the accompanying consolidated statements of operations and changes in net assets.

Ownership Interests in Health-Related Activities – Generally, when the ownership interest in a health-related activity is more than 50% and CommonSpirit has a controlling interest, the ownership interest is consolidated, and a noncontrolling interest is recorded in net assets without donor restrictions. When the ownership interest is at least 20%, but not more than 50%, or CommonSpirit has the ability to exercise significant influence over operating and financial policies of the investee, it is accounted for under the equity method, and the income or loss is reflected in revenue from health-related activities, net. Ownership interests for which CommonSpirit's ownership is less than 20% or for which CommonSpirit does not have the ability to exercise significant influence, and a fair value is not readily determinable, are measured at lower of cost or market. See Note 10.

Self-Insurance Plans – The liability for self-insured reserves and claims represents the estimated ultimate net cost of all reported and unreported losses incurred through June 30. Actuarial estimates of uninsured losses as of June 30, 2024 and 2023, have been accrued as liabilities and include an actuarial estimate for claims incurred but not reported ("IBNR"). CommonSpirit has insurance coverage in place for amounts in excess of the self-insured retention for workers' compensation and professional and general liabilities. The current and long-term portions of these liabilities are reflected accordingly in other accrued liabilities - current and other accrued liabilities - long-term in the accompanying consolidated balance sheets.

CommonSpirit is also self-insured for certain employee medical benefits. The liability for IBNR claims for these benefits is included in other accrued liabilities - current in the accompanying consolidated balance sheets.

Patient Accounts Receivable and Net Patient Revenue – Patient service revenue is reported at the amounts that reflect the consideration CommonSpirit expects to be paid in exchange for providing patient care. These amounts

are due from patients, third-party payors (including health insurers and government programs) and others and include consideration for retroactive revenue adjustments due to settlement of audits and reviews. Generally, performance obligations for patients receiving inpatient acute care services and outpatient services are recognized over time as services are provided. Net patient revenue is primarily comprised of hospital and physician services.

Performance obligations are generally satisfied over a period of less than one year. As such, CommonSpirit has elected to apply the optional exemption provided in Financial Accounting Standards Board Accounting Standards Codification, *Revenue from Contracts with Customers*, and is not required to disclose the aggregate amount of the transaction price allocated to performance obligations that are unsatisfied or partially unsatisfied at the end of the reporting period.

CommonSpirit determines the transaction price based on standard charges for services provided, reduced by contractual adjustments provided to third-party payors, discounts provided to uninsured and underinsured patients in accordance with CommonSpirit's financial assistance policy, and implicit price concessions provided to uninsured and underinsured patients. CommonSpirit determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policy and historical experience. CommonSpirit determines its estimate of implicit price concessions based on its historical collection experience with these classes of patients using a portfolio approach as a practical expedient to account for patient contracts as collective groups rather than individually. CommonSpirit relies on the results of detailed reviews of historical write-offs and collections in estimating the collectability of accounts receivable. Updates to the hindsight analysis are performed at least quarterly using primarily a rolling 18-month collection history and write-off data. Subsequent changes to estimates of the transaction price are generally recorded as adjustments to net patient revenue in the period of the change.

Subsequent changes that are determined to be the result of an adverse change in a third-party payor's ability to pay are recorded as bad debt expense in purchased services and other in the accompanying consolidated statements of operations and changes in net assets. Bad debt expense for 2024 and 2023 was not significant.

Agreements with third-party payors typically provide for payments at amounts less than established charges. A summary of the payment arrangements included in net patient revenue follows:

Medicare: Payments for inpatient services are generally made on a prospectively determined rate based on clinical diagnosis. Certain facilities receive cost-based reimbursement. Hospital outpatient services are generally paid based on prospectively determined rates. Physician services are paid based upon established fee schedules.

Medicaid: Payments for inpatient services are generally made on a prospectively determined rate based on clinical diagnosis or on a per case or per diem basis. Hospital outpatient services and physician services are paid based upon established fee schedules, a cost basis reimbursement methodology or discounts from established charges.

Commercial: Payments for inpatient and outpatient services provided to patients covered under commercial insurance policies are paid using a variety of payment methodologies, including per diem and case rates.

Self-Pay and Other: Payment agreements with uninsured or underinsured patients, along with other responsible entities, including institutions, other hospitals and other government payors, are based on a variety of payment methodologies.

Net patient revenue includes estimated settlements under payment agreements with third-party payors. Settlements with third-party payors are accrued on an estimated basis in the period in which the related services are rendered and adjusted in future periods as final settlements are determined. These settlements are estimated and evaluated based on the terms of the payment agreement with the payor, correspondence from the payor and historical settlement activity.

Premium Revenue – CommonSpirit has at-risk agreements with various payors to provide medical services to enrollees. Under these agreements, CommonSpirit receives monthly payments based on the number of enrollees, regardless of services actually performed by CommonSpirit. CommonSpirit accrues costs when services are rendered under these contracts, including estimates of IBNR claims and amounts receivable/payable under risk-sharing arrangements. The IBNR accrual includes an estimate of the costs of services for which CommonSpirit is responsible, including out-of-network services, and is recorded in other accrued liabilities - current.

Financial Assistance (Charity Care) – Charity care is free or discounted health services provided to persons who cannot afford to pay and who meet CommonSpirit’s criteria for financial assistance. The amount of services written off as charity quantified at customary charges was \$2.1 billion and \$2.0 billion for 2024 and 2023, respectively. CommonSpirit estimates the cost of charity care by calculating a ratio of cost to usual and customary charges and applying that ratio to the usual and customary uncompensated charges associated with providing care to patients who qualify for charity care. This amount is not included in net patient revenue in the accompanying consolidated statements of operations and changes in net assets. The estimated cost of charity care associated with write-offs in 2024 and 2023 was \$559 million and \$487 million, respectively. See Note 20.

Other Operating Revenue – Other operating revenue includes grant revenues, including funds received from the Coronavirus Aid, Relief, and Economic Security Act (“CARES Act”), including the Provider Relief Funds (“CARES PRF”) and Employee Retention Credits (“ERC”), American Rescue Plan Act of 2021 (“ARP Rural”) funds, retail pharmacy revenues, management services revenues, rental revenues, cafeteria revenues, certain contributions released from restrictions, gains on sales of assets and joint venture interests, and other nonpatient care revenues.

Contributions and Net Assets With Donor Restrictions – Gifts are reported as net assets with donor restrictions 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 met, net assets with donor restrictions related to capital purchases are reclassified as net assets without donor restrictions and reflected as net assets released from restrictions used for the purchase of property and equipment in the accompanying consolidated statements of operations and changes in net assets, whereas net assets with donor restrictions related to other gifts are reclassified as net assets without restrictions and recorded as other operating revenue. Gifts received with no restrictions are recorded as contributions in operating revenues. Gifts of long-lived operating assets, such as property and equipment, are reported as additions to net assets without donor restrictions, unless otherwise specified by the donor.

Unconditional promises to give cash and other assets to CommonSpirit are recorded at fair value at the date the promise is received using a discount rate based on the U.S. Treasury yield rates and are generally due within five years. Conditional promises to give are recorded when the conditions have been substantially met. Donor indications of intentions to give are not recorded; such gifts are recorded at fair value only upon actual receipt of the gift or pledge. Investment income on net assets with donor restrictions is classified pursuant to the intent or requirement of the donor.

Total net assets with donor restrictions are \$1.2 billion and \$1.1 billion as of June 30, 2024 and 2023, respectively. Of these net assets with donor restrictions, endowment net assets totaled \$328 million and \$302 million in 2024 and 2023, respectively. Endowment assets, which are primarily to be used for equipment and expansion, research and education, or charity purposes, include donor-restricted funds that CommonSpirit must hold in perpetuity or for a donor-specified period. Changes in endowment net assets primarily relate to investment returns, contributions and appropriations for expenditures. CommonSpirit preserves the fair value of these gifts as of the date of donation unless otherwise stipulated by the donor. Donor-restricted endowment funds are classified as net assets with donor restrictions until those amounts are appropriated for expenditure. CommonSpirit considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the fund, (2) the purposes of the organization and the donor-restricted endowment fund, (3) general economic conditions, (4) the possible effects of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of CommonSpirit, and (7) the investment policies of CommonSpirit.

CommonSpirit has investment and spending policies for endowment assets designed to provide a predictable stream of funding to programs supported by its endowments while seeking to maintain the purchasing power of the endowment assets.

Endowment assets are invested in a manner that is intended to produce results that achieve the respective benchmark while assuming a moderate level of investment risk. Actual returns in any given year may vary from this amount. To satisfy its long-term rate-of-return objectives, CommonSpirit relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). CommonSpirit targets a diversified asset allocation to achieve its long-term return objectives within prudent risk constraints.

Community Benefits – As part of its mission, CommonSpirit provides services to the poor and benefits for the broader community. The costs incurred to provide such services are included in excess (deficit) of revenues over expenses in the accompanying consolidated statements of operations and changes in net assets. CommonSpirit prepares a summary of unsponsored community benefit expense in accordance with Internal Revenue Service Form 990, Schedule H, and the Catholic Health Association of the United States (“CHA”) publication, *A Guide for Planning and Reporting Community Benefit*. See Note 20.

Interest Expense – Interest expense on debt issued for construction projects is capitalized until the projects are placed in service. Interest expense, net, includes interest and fees on debt, net of these capitalized amounts. See Note 16.

Income Taxes – CommonSpirit has established its status as an organization exempt from income taxes under Internal Revenue Code Section 501(c)(3) and the laws of the states in which it operates, and as such, is generally not subject to federal or state income taxes. However, CommonSpirit’s exempt organizations are subject to income taxes on net income derived from a trade or business regularly carried on, which does not further CommonSpirit’s exempt purposes. No significant income tax provision has been recorded in the accompanying consolidated financial statements for net income derived from an unrelated trade or business.

CommonSpirit’s for-profit subsidiaries account for income taxes related to its operations. The for-profit subsidiaries recognize deferred tax assets and liabilities for temporary differences between the financial reporting basis and the tax basis of their assets and liabilities, along with net operating loss and tax credit carryovers, for tax positions that meet the more-likely-than-not recognition criteria. Changes in recognition or measurement are reflected in the period in which the change in judgment occurs.

CommonSpirit’s taxable entities did not have any material unrecognized income tax expense as of June 30, 2024 or 2023. CommonSpirit reviews its tax positions quarterly and has determined that there are no material uncertain tax positions that require recognition in the accompanying consolidated financial statements.

Performance Indicator – Management considers excess (deficit) of revenues over expenses to be CommonSpirit’s performance indicator. Excess (deficit) of revenues over expenses includes all changes in net assets without donor restrictions except for the effect of contributions with donor restrictions, contribution from business combinations, changes in accounting principles, net assets released from restrictions used for purchase of capital and operations, change in funded status of pension and other postretirement benefit plans, gains and losses from discontinued operations and other changes, including change in ownership interests held by controlled subsidiaries.

Operating and Nonoperating Activities – CommonSpirit’s primary purpose is to provide a variety of health care-related activities, education and other benefits to the communities in which it operates. Activities directly related to the furtherance of this purpose are recorded as operating activities. Other activities outside of this mission are reported as nonoperating activities. Such activities include net investment income (loss), gain (loss) on early extinguishment of debt, income tax expense, changes in fair value and cash payments of interest rate swaps, other components of net periodic postretirement costs, and the nonoperating component of Joint Operating Agreement (“JOA”) income share adjustments.

Special Charges – Included within purchased services and other are certain non-routine, nonrecurring costs that are unusual in nature. These costs, referred to as special charges, primarily relate to impairment of long-lived assets, certain contract termination costs, certain integration activities that are specific to long-term value capture efforts, and severance costs related to system-wide reductions in force. Amounts recorded for the periods ended June 30, 2024 and 2023, are not material to the consolidated financial statements.

Related Parties - CommonSpirit includes institutions that participate in student financial assistance programs authorized by Title IV of the Higher Education Act of 1965 (“Title IV, HEA Program”). In order to participate in Title IV, HEA Program, the institutions must comply with standards outlined in 34 C.F.R. 668 Subpart B. As required under this standard the institutions participating in this program have policies in place regarding the identification and disclosure of any transactions with related parties and do not have any material related-party transactions for the years ended June 30, 2024 or 2023.

Subsequent Events – CommonSpirit has evaluated subsequent events occurring between the end of the most recent fiscal year and September 25, 2024, the date the consolidated financial statements were issued. See Notes 3 and 13.

3. ACQUISITIONS, AFFILIATIONS AND DIVESTITURES

In February 2024, CommonSpirit entered into an agreement to transfer two hospitals, along with associated clinics in San Francisco, to The University of California- San Francisco Health. The associated assets and liabilities were classified as held for sale as of June 30, 2024, to be recorded as held for sale, within other current assets and other accrued liabilities – current, respectively, in the associated consolidated balance sheets. The transfer was finalized in August 2024 and the operations of the facilities held for sale are not material to the consolidated statement of operations and changes in net assets.

In August 2023, CommonSpirit and AdventHealth effected an agreement to transition to direct management of their respective care sites that comprised Centura Health (the “Transition”), with CommonSpirit directly operating and managing its hospitals and affiliated clinics in Colorado, western Kansas and Utah, and AdventHealth directly operating and managing its Adventist hospitals and their affiliated clinics in Colorado. The Transition did not have a material effect on the financial condition or operations of CommonSpirit, taken as a whole.

In February 2023, CommonSpirit entered into an asset purchase agreement to acquire substantially all of the assets of a regional health system, including five hospitals, over 40 clinics, and other ambulatory services in Utah for total consideration of \$705 million and initiation of a 15-year master lease agreement for real property on which the primary health care facilities are located, with minimum annual payments of approximately \$95 million. This master lease agreement is recorded as a finance lease, within long-term debt in the consolidated financial statements. The transaction closed in May 2023. The facilities acquired support the mission and strategy to better serve the health care needs of the communities in Utah.

The following summarized the fair value estimate of the assets acquired and liabilities assumed as of the acquisition (in millions):

Current assets	\$	34
Property and equipment, net		75
Right of use operating lease assets		1
Other long-term assets, net		610
Other accrued liabilities - current		(9)
Operating lease liabilities		(6)
Total contribution of net assets	\$	<u>705</u>

In September 2022, CommonSpirit sold the facilities and assets of MercyOne, a regional health system in Iowa, to Trinity Health for a gross purchase price of \$613 million. MercyOne had operated under a Joint Operating Agreement between Trinity Health and CommonSpirit. The transaction is not material to the consolidated statement of operations and changes in net assets.

4. COVID-19 PANDEMIC

The CARES PRF provided stimulus in the form of financial aid to cover extensive emergency funding to hospitals and providers through existing mechanisms to prevent, prepare for, and respond to COVID-19. For the years ended June 30, 2024 and 2023, \$0 and \$254 million, respectively, was recognized within other operating revenue as earned.

ERC of \$34 million, net, and \$189 million, net, were recorded in the years ended June 30, 2024 and 2023, respectively. These payroll tax credits relate to qualified wages paid from March 13, 2020 through September 30, 2021.

All grants and tax credits recorded are subject to subsequent audits by the applicable regulatory agencies providing the funds.

5. NET PATIENT AND PREMIUM REVENUE

The percentage of inpatient and outpatient services, calculated on the basis of usual and customary charges, is as follows for the years ended June 30:

	2024	2023
Inpatient services	48%	48%
Outpatient services	52%	52%

Patient revenue, net of contractual discounts and adjustments and implicit price concessions, is comprised of the following for the years ended June 30 (in millions):

	2024	2023
Government	\$ 18,470	\$ 15,845
Contracted	13,042	12,251
Self-pay and other	<u>2,448</u>	<u>2,339</u>
Net patient revenue	<u>\$ 33,960</u>	<u>\$ 30,435</u>

Government payor type includes Medicare fee for service, Medicare capitated, Medicare managed care fee for service, Medicaid fee for service, Medicaid capitated and Medicaid managed care fee for service patient accounts. Contracted payor type includes contracted rate payors and commercial capitated patient accounts.

Total net patient and premium revenues by service line are as follows for the years ended June 30 (in millions):

	2024	2023
Hospitals	\$ 31,465	\$ 28,064
Physician organizations	3,196	2,986
Long-term care and home care	256	261
Other	<u>552</u>	<u>517</u>
Total net patient and premium revenue	<u>\$ 35,469</u>	<u>\$ 31,828</u>

6. OTHER CURRENT ASSETS

Other current assets consist of the following as of June 30 (in millions):

	2024	2023
Inventories	\$ 839	\$ 819
Receivables, other than patient accounts receivable	1,048	883
Broker receivables for unsettled investment trades	962	535
Assets held for sale	133	-
Prepaid expenses	468	440
Other	<u>84</u>	<u>56</u>
Total other current assets	<u>\$ 3,534</u>	<u>\$ 2,733</u>

7. CASH AND INVESTMENTS

CommonSpirit's cash and investments include consolidated membership interests in the CSH OIP as of June 30, 2024 and 2023. Short-term and long-term investments also include assets limited as to use set aside by CommonSpirit for future long-term purposes as outlined below as of June 30 (in millions):

	2024	2023
Cash and cash equivalents	\$ 1,983	\$ 1,677
Short-term investments	300	539
Long-term investments	<u>16,879</u>	<u>16,483</u>
Total cash and investments	<u>19,162</u>	<u>18,699</u>
Less:		
Held for self-insured claims	1,963	1,885
Under bond indenture agreements for debt service	102	66
Donor-restricted	596	589
Other	<u>951</u>	<u>703</u>
Total assets limited as to use	<u>3,612</u>	<u>3,243</u>
Unrestricted cash and investments	<u>\$ 15,550</u>	<u>\$ 15,456</u>

8. FAIR VALUE MEASUREMENTS

CommonSpirit accounts for certain assets and liabilities at fair value or on a basis that approximates fair value. A fair value hierarchy for valuation inputs categorizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels and is determined by the lowest level of input that is significant to the fair value measurement in its entirety. These levels are:

Level 1: Quoted prices are available in active markets for identical assets or liabilities as of the measurement date. Financial assets in this category include money market funds, U.S. Treasury securities and listed equities.

Level 2: Pricing inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Financial assets and liabilities in this category generally include asset-backed securities, corporate bonds and loans, municipal bonds and derivative instruments.

Level 3: Pricing inputs are generally unobservable for the assets or liabilities and include situations where there is little, if any, market activity for the investment. The inputs into the determination of fair value require management's judgment or estimation of assumptions that market participants would use in pricing the assets or liabilities. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models and similar techniques.

The following represents assets and liabilities measured at fair value or at the NAV practical expedient on a recurring basis as of June 30 (in millions):

	2024			
	Quoted Prices in Active Markets for Identical Instruments (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Assets				
Cash and short-term investments	\$ 2,288	\$ 197	\$ -	\$ 2,485
U.S. government securities	792	888	-	1,680
U.S. corporate bonds	50	629	-	679
U.S. equity securities	1,586	1	-	1,587
Foreign government securities	-	71	-	71
Foreign corporate bonds	3	228	-	231
Foreign equity securities	1,464	3	-	1,467
Structured debt	-	478	-	478
Private equity	-	-	118	118
Multi-strategy hedge funds	30	-	-	30
Real estate	5	7	-	12
Community Investment Program	-	-	198	198
Other investments	217	9	-	226
Assets measured at fair value	<u>\$ 6,435</u>	<u>\$ 2,511</u>	<u>\$ 316</u>	9,262
Assets at NAV				<u>9,900</u>
Total assets				<u>\$ 19,162</u>
Liabilities				
Derivative instruments	\$ -	\$ 97	\$ -	\$ 97
Other	2	-	91	93
Total liabilities	<u>\$ 2</u>	<u>\$ 97</u>	<u>\$ 91</u>	<u>\$ 190</u>

	2023			
	Quoted Prices in Active Markets for Identical Instruments (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Assets				
Cash and short-term investments	\$ 1,961	\$ 258	\$ -	\$ 2,219
U.S. government securities	911	673	-	1,584
U.S. corporate bonds	44	598	-	642
U.S. equity securities	1,867	1	-	1,868
Foreign government securities	-	72	-	72
Foreign corporate bonds	4	224	-	228
Foreign equity securities	1,769	5	-	1,774
Structured debt	-	436	-	436
Private equity	5	-	73	78
Multi-strategy hedge funds	1	-	-	1
Real estate	28	7	-	35
Community Investment Program	-	-	155	155
Other investments	169	3	-	172
Assets measured at fair value	<u>\$ 6,759</u>	<u>\$ 2,277</u>	<u>\$ 228</u>	9,264
Assets at NAV				<u>9,435</u>
Total assets				<u>\$ 18,699</u>
Liabilities				
Derivative instruments	\$ -	\$ 135	\$ -	\$ 135
Other	<u>2</u>	<u>-</u>	<u>97</u>	<u>99</u>
Total liabilities	<u>\$ 2</u>	<u>\$ 135</u>	<u>\$ 97</u>	<u>\$ 234</u>

Assets and liabilities measured at fair value on a recurring basis reflected in the table above are reported in short-term investments, long-term investments, current liabilities and other liabilities – long-term in the accompanying consolidated balance sheets.

The Level 2 and 3 instruments listed in the fair value hierarchy tables above use the following valuation techniques and inputs:

For marketable securities, such as U.S. and foreign government securities, U.S. and foreign corporate bonds, U.S. and foreign equity securities, mortgage and asset-backed securities, and structured debt, in the instances where identical quoted market prices are not readily available, fair value is determined using quoted market prices and/or other market data for comparable instruments and transactions in establishing prices, discounted cash flow models and other pricing models. These inputs to fair value are included in industry-standard valuation techniques, such as the income or market approach. CommonSpirit classifies all such investments as Level 2.

For private equity investments where no fair value is readily available, the fair value is determined using models that take into account relevant information considered material. Due to the significant unobservable inputs present in these valuations, CommonSpirit classifies all such investments as Level 3.

The fair value of collateral held under securities lending program is classified as Level 2. The collateral held under this program is placed in commingled funds whose underlying investments are valued using techniques similar to those used for the marketable securities noted above. Amounts reported do not include noncash collateral of \$596 million and \$561 million as of June 30, 2024 and 2023, respectively.

The fair value of assets and liabilities for derivative instruments, such as interest rate swaps classified as Level 2, is determined using an industry standard valuation model, which is based on a market approach. A credit risk spread (in basis points) is added as a flat spread to the discount curve used in the valuation model. Each leg is discounted and the difference between the present value of each leg's cash flows equals the fair value of the swap.

Related to investments valued using the NAV per share practical expedient, management also performs, on a regular basis when information is available, various validations and testing of NAV provided and determines that the investment managers' valuation techniques are compliant with fair value measurement accounting standards.

The following table and explanations identify attributes relating to the nature and risk of investments for which fair value is determined using a calculated NAV as of June 30, 2024 (in millions):

		NAV Practical Expedient	Unfunded Commitments	Redemption Frequency (if Currently Eligible)	Redemption Notice Period
Private equity	(1)	\$ 1,590	\$ 1,695	-	-
Multi-strategy hedge funds	(2)	2,320	-	Daily, Weekly, Monthly, Quarterly, Semi-annually, Annually	1 - 90 days
Real estate	(3)	1,069	148	Quarterly	45 - 90 days
Commingled funds - debt securities	(4)	986	81	Daily, Monthly, Quarterly	1 - 90 days
Commingled funds - equity securities	(5)	3,935	-	Daily, Weekly, Bi- Weekly, Monthly, Bi- Monthly, Quarterly	1 - 90 days
Total		<u>\$ 9,900</u>	<u>\$ 1,924</u>		

- (1) This category includes private equity funds that specialize in providing capital to a variety of investment groups, including, but not limited to, venture capital, leveraged buyout, mezzanine debt, distressed debt and other situations. There are no provisions for redemptions during the life of these funds. Distributions from each fund will be received as the underlying investments of the funds are liquidated, estimated as of June 30, 2024, to be over the next 14 years.

- (2) This category includes investments in hedge funds that pursue diversification of both domestic and foreign fixed income and equity securities through multiple investment strategies. The primary objective for these funds is to seek attractive long-term, risk-adjusted absolute returns. Under certain circumstances, an otherwise redeemable investment or portion thereof could become restricted. The following table reflects the various redemption frequencies, notice periods and any applicable lock-up periods or gates to redemption as of June 30, 2024:

Percentage of the Value of Category (2)		Redemption Frequency	Redemption Notice Period	Redemption Locked Up Until (if applicable)	Redemption Gate % of Account (if applicable)
Total	Subtotal				
7.5%	7.5%	Annually	60 days	up to 2 years	up to 50.0%
44.8%	2.1%	Quarterly	45 days	up to 2 years	up to 20.0%
	30.3%	Quarterly	55- 65 days	up to 2 years	up to 12.5% - 50.0%
	12.4%	Quarterly	90 days	up to 1 year	up to 12.5% - 25.0%
31.8%	21.2%	Monthly	30 - 45 days	-	up to 16.7% - 20.0%
	10.6%	Monthly	90 days	-	up to 20.0%
4.6%	4.6%	Weekly	3 days	-	-
1.7%	1.7%	Daily	1 day	-	-
9.6%	9.6%	None	None	up to 2 years	-

- (3) This category includes investments in real estate funds that invest primarily in institutional-quality commercial and residential real estate assets within the U.S. and investments in publicly traded real estate investment trusts. Investments representing 17% of the value of investments in this category do not have provisions for redemptions during the life of these funds. Distributions will be received as the underlying investments of the funds are liquidated, estimated as of June 30, 2024, to be over the next 14 years.
- (4) This category includes investments in commingled funds that invest primarily in domestic and foreign debt and fixed income securities, the majority of which are traded in over-the-counter markets. Also included in this category are commingled fixed income funds that provide capital in a variety of mezzanine debt, distressed debt and other special debt securities situations. Investments representing approximately 16% of the value of investments in this category do not have provisions for redemptions during the life of these funds. Distributions will be received as the underlying investments of the funds are liquidated, estimated as of June 30, 2024, to be over the next five years.
- (5) This category includes investments in commingled funds that invest primarily in domestic or foreign equity securities with multiple investment strategies. A majority of the funds attempt to match or exceed the returns of specific equity indices. Investments representing approximately 67% of the value of investments in this category do not have provisions for redemptions during the life of these funds.

9. PROPERTY AND EQUIPMENT, NET

Property and equipment, net, consists of the following as of June 30 (in millions):

	2024	2023
Land and improvements	\$ 2,019	\$ 2,100
Buildings	15,705	15,488
Equipment	<u>11,195</u>	<u>10,432</u>
Total	28,919	28,020
Add: Construction in progress	2,558	2,202
Less: Accumulated depreciation	<u>(14,312)</u>	<u>(13,033)</u>
Property and equipment, net	<u>\$ 17,165</u>	<u>\$ 17,189</u>

10. OWNERSHIP INTERESTS IN HEALTH-RELATED ACTIVITIES

Joint Operating Agreements – CommonSpirit participates in JOAs with hospital-based organizations in three separate markets. The agreements generally provide for, among other things, joint management of the combined operations of the local facilities included in the JOAs through Joint Operating Companies (“JOC”). CommonSpirit retains ownership of the assets, liabilities, equity, revenues and expenses of the CommonSpirit facilities that participate in the JOAs. The financial statements of the CommonSpirit facilities managed under all JOAs are included in the accompanying consolidated financial statements. Transfers of assets from facilities owned by the JOA participants generally are restricted under the terms of the agreements.

As of June 30, 2024, CommonSpirit has investment interests of 50% in JOCs based in Ohio. As of June 30, 2023, CommonSpirit has investment interests of 65% and 50% in JOCs based in Colorado and Ohio, respectively. CommonSpirit’s interests in the JOCs are included in ownership interests in health-related activities in the accompanying consolidated balance sheets and totaled \$236 million and \$326 million as of June 30, 2024 and 2023, respectively. CommonSpirit recognizes its investment in all JOCs under the equity method of accounting. The JOCs provide varying levels of services to the related JOA sponsors, and operating expenses of the JOCs are allocated to each sponsoring organization. See Note 3.

Other Ownership Interests in Health-Related Activities – In addition to the JOCs above, CommonSpirit has significant ownership interests that are accounted for under the equity method and reflected in the accompanying consolidated balance sheets in ownership interests in health-related activities. CommonSpirit’s significant ownership interests are as follows:

- CommonSpirit’s ownership interest in Conifer Health Solutions (“Conifer”) was 23.8% as of June 30, 2024 and 2023. Conifer provides revenue cycle services and health information management solutions for a portion of CommonSpirit’s acute care operations.
- CommonSpirit’s ownership interest in Premier Health was 22% as of June 30, 2024 and 2023.
- CommonSpirit’s ownership interest in Phoenix Children’s Hospital was 20% as of June 30, 2024 and 2023.
- CommonSpirit’s ownership interest in Mercy Care was 49.75% as of June 30, 2024 and 2023.

The following table summarizes the financial position and results of operations for the significant health-related activities discussed above, unless otherwise specified, which are accounted for under the equity method, as of and for the 12 months ended June 30, or a portion of the periods thereof while held by CommonSpirit (in millions):

	2024			
	Hospitals	JOC	Other	Total
Total assets	\$ 5,605	\$ 750	\$ 4,341	\$ 10,696
Total liabilities	2,722	279	895	3,896
Total net assets	2,883	471	3,446	6,800
Total operating revenues, net	3,995	538	6,097	10,630
Excess (deficit) of revenues over expenses	315	(200)	486	601
Investment at June 30 recorded in ownership interests in health-related activities	590	236	1,329	2,155
Income (loss) recorded in revenue from health-related activities, net	65	(101)	111	75

	2023			
	Hospitals	JOCs	Other	Total
Total assets	\$ 5,242	\$ 1,046	\$ 4,109	\$ 10,397
Total liabilities	2,676	447	1,126	4,249
Total net assets	2,566	599	2,983	6,148
Total operating revenues, net	3,431	547	6,190	10,168
Excess (deficit) of revenues over expenses	156	(181)	518	493
Investment at June 30 recorded in ownership interests in health-related activities	529	326	1,207	2,062
Income (loss) recorded in revenue from health-related activities, net	(9)	(92)	163	62

Other than the investments described above, ownership interests totaling \$1.1 billion as of June 30, 2024 and 2023, are not material individually to the consolidated financial statements.

11. OTHER LONG-TERM ASSETS, NET

Other long-term assets, net, consist of the following as of June 30 (in millions):

	2024	2023
Notes receivable, primarily secured	\$ 92	\$ 56
Provider fee receivable, long-term	675	257
Goodwill	964	962
Intangible assets - definite-lived, net	101	123
Intangible assets - indefinite-lived	672	661
Donor-restricted assets	573	517
Other	285	312
Total other long-term assets, net	<u>\$ 3,362</u>	<u>\$ 2,888</u>

Goodwill is measured as of the effective date of a business combination as the excess of the aggregate of the fair value of consideration transferred over the fair value of the tangible and intangible assets acquired and liabilities assumed. See Note 3.

Intangible assets consist primarily of trademarks, trademark agreements, noncompete agreements, certificates of need, and other contracts, and are recorded at fair value using various methods based on the nature of the asset. Definite-lived intangible assets are amortized using the straight-line method over the estimated useful lives of the assets.

Goodwill and intangible assets whose lives are indefinite are not amortized and are evaluated for impairment at least annually or when circumstances indicate a possible impairment may exist. \$12 million of impairment on goodwill and intangibles was recorded for the year ended June 30, 2023. No impairment on goodwill or intangible assets was recorded for the year ended June 30, 2024.

The aggregate amortization expense related to intangible assets is \$11 million and \$10 million for the years ended June 30, 2024 and 2023, respectively, and is recorded in depreciation and amortization in the accompanying consolidated statements of operations and changes in net assets. Estimated amortization expense related to intangible assets is \$7 million in 2025, 2026, 2027, 2028 and 2029, and \$66 million thereafter.

12. OTHER ACCRUED LIABILITIES – CURRENT

Other accrued liabilities – current consists of the following as of June 30 (in millions):

	2024	2023
Construction retention and contracts payable	\$ 58	\$ 71
Liabilities held for sale	53	-
Liabilities due to medical groups and physicians	68	74
Capitation claims	104	115
Due to government agencies	94	75
Accrued interest expense	164	166
Operating lease liabilities	269	264
Self-insured reserves and claims	459	453
Broker payables for unsettled investments trades	1,351	975
Due to unconsolidated affiliates	50	50
Third-party advances	363	-
Contract labor accrual	90	108
Medical fee accrual	152	117
Capital maintenance	141	132
Medical supplies	79	77
Other	857	796
Total other accrued liabilities - current	<u>\$ 4,352</u>	<u>\$ 3,473</u>

13. DEBT

The CommonSpirit Health Master Trust Indenture (“CommonSpirit MTI”) has an Obligated Group (“CommonSpirit Obligated Group”). The CommonSpirit Obligated Group represents approximately 88% and 87% of consolidated revenues of CommonSpirit as of June 30, 2024 and 2023, respectively.

Debt, net of unamortized debt issuance costs, discounts and premiums consists of the following as of June 30 (in millions):

	2024	2023
Under the CommonSpirit MTI:		
Fixed rate debt:		
Fixed rate revenue bonds payable in installments through 2055; interest at 3.00% to 7.00%	\$ 5,987	\$ 4,954
Fixed rate taxable bonds payable in installments through 2065; interest at 1.55% to 6.46%	8,470	7,748
Taxable term loan payable in 2025; interest at 2.95%	250	250
Total fixed rate debt	<u>14,707</u>	<u>12,952</u>
Variable rate debt:		
Direct purchase bonds payable in installments through 2029; interest set at prevailing market rates (5.23% at June 30, 2024)	90	90
Floating rate notes payable with mandatory tender through 2025; interest set at prevailing market rates (5.28% at June 30, 2024)	153	153
Variable rate demand bonds payable in installments through 2047; interest set at prevailing market rates (3.05% to 4.25% at June 30, 2024)	247	247
Auction rate certificates payable in installments through 2042; interest set at prevailing market rates (3.99% to 6.00% at June 30, 2024)	240	240
Variable rate term loans payable through 2027; (6.13% to 6.23% at June 30, 2024)	545	695
Bank line of credit maturing in 2028; interest set at prevailing market rates	-	606
Commercial paper notes with maturities ranging from 12 to 270 days at June 30, 2024; interest set at prevailing market rates (5.40% to 6.00% at June 30, 2024)	307	851
Total variable rate debt	<u>1,582</u>	<u>2,882</u>
Total debt under CommonSpirit MTI	<u>16,289</u>	<u>15,834</u>
Other:		
Various notes payable and other debt payable in installments	740	789
Finance lease obligations	1,774	1,737
Total debt	<u>18,803</u>	<u>18,360</u>
Less amounts classified as current	(1,006)	(1,966)
Less demand bonds subject to short-term liquidity arrangements	(247)	(247)
Total long-term debt	<u>\$ 17,550</u>	<u>\$ 16,147</u>

Scheduled principal debt payments, net of discounts and premiums, and considering obligations subject to short-term liquidity arrangements as due according to their long-term amortization schedule, for the next five years and thereafter, are as follows (in millions):

	Long-Term Debt Other Than Demand Bonds	Demand Bonds Subject to Short- Term Liquidity Arrangements	Total Debt
2025	\$ 902	\$ 97	\$ 999
2026	1,244	-	1,244
2027	645	-	645
2028	626	-	626
2029	228	-	228
Thereafter	12,699	150	12,849
Subtotal	16,344	247	16,591
Finance lease obligations	1,774	-	1,774
Premium and Issuance cost, net	438	-	438
Total	\$ 18,556	\$ 247	\$ 18,803

Fixed Rate Revenue Bonds – CommonSpirit has fixed rate revenue bonds outstanding, substantially all of which may be redeemed, in whole or in part, prior to the stated maturities without a premium.

Fixed Rate Taxable Bonds – CommonSpirit has taxable fixed rate bonds that are due in October 2025, 2029, 2030, 2049, and 2050, November 2027, 2040, 2041, 2042, 2052 and 2064 and December 2031, 2034 and 2054 as of June 30, 2024. Early redemption of the debt, in whole or in part, may require a premium depending on market rates.

Fixed Rate Taxable Term Loan – CommonSpirit has a taxable fixed rate term loan due in April 2025, classified as current debt.

Taxable Commercial Paper – CommonSpirit has a commercial paper program that permits the issuance of up to \$881 million in aggregate principal amount outstanding, with maturities limited to 270-day periods. The commercial paper program is backed by CommonSpirit’s self-liquidity program, which is comprised of CommonSpirit’s cash management and operating investment programs and dedicated bank lines of credit to ensure the availability of funds to purchase any commercial paper that the remarketing agent is unable to remarket.

Floating Rate Notes – CommonSpirit has floating rate notes (“FRNs”) that bear interest at variable rates determined weekly and monthly. These FRNs are subject to mandatory tender on predetermined dates.

Variable Rate Direct Purchase Bonds – CommonSpirit has variable rate direct purchase bonds placed with holders that bear interest at variable rates determined monthly based upon a percentage of the Secured Overnight Financing Rate (“SOFR”), plus a spread. These bonds are subject to mandatory tender on predetermined dates.

Variable Rate Demand Bonds – CommonSpirit has variable rate bonds (“VRDBs”) that are remarketed weekly and may be put at the option of the holders. Two of the four series of VRDBs, totaling \$150 million are backed by bank letters of credit, while the remaining two series of VRDBs, totaling \$97 million are supported through CommonSpirit’s self-liquidity program (as discussed above). The bank letters of credit and the self-liquidity program ensure the availability of funds to purchase any bonds tendered that the remarketing agent is unable to remarket. The letters of credit supporting the VRDBs expire in March 2027.

Variable Rate Taxable Loan – CommonSpirit has two taxable variable rate term loans that bear interest at variable rates based on SOFR, plus a spread. The two loans are due in December 2025 and March 2027.

Auction Rate Certificates – CommonSpirit has \$240 million of auction rate certificates (“ARCs”) that are remarketed weekly. The certificates are insured by Assured Guaranty. Holders of ARCs are required to hold the certificates until the remarketing agent can find a new buyer for any tendered certificates.

Notes Payable to Banks Under Credit Agreements – CommonSpirit maintains a \$900 million syndicated line of credit facility for working capital, letters of credit, capital expenditures and other general corporate purposes. There were no amounts outstanding under the syndicated line of credit as of June 30, 2024. This credit facility expires in March 2028.

CommonSpirit maintains a \$65 million of dedicated line of credit to support the organizations self-liquidity program, to be used to fund tenders of VRDBs and maturing principal of commercial paper due to a failed remarketing. The line of credit expires in June 2026. No amounts have been drawn.

CommonSpirit maintains a \$35 million single bank line of credit facility to be used for the issuance of standby letters of credit. The credit facility expires in March 2028. No amounts have been drawn.

2025 Financing Activity – In July 2024, CommonSpirit entered into a \$103 million term loan to redeem the Series 2019B-1 Washington Health Care Facilities Authority Revenue Bonds in full. The term loan is scheduled to mature July 2026.

In July 2024, CommonSpirit issued \$160 million of taxable commercial paper notes. Proceeds were used to finance the purchase of certain previously leased real estate.

In August 2024, CommonSpirit drew \$200 million on its syndicated line of credit for working capital purposes.

2024 Financing Activity – In July 2023, CommonSpirit drew \$265 million on its syndicated line of credit for the redemption in full of the Catholic Health Initiatives Series 2013D Taxable Bonds.

In August 2023, CommonSpirit entered into a \$265 million term loan to refinance the \$265 million draw on its syndicated line of credit. The term loan is scheduled to mature August 2024.

In December 2023, CommonSpirit renewed a \$65 million line of credit used to support its self-liquidity program scheduled to mature in December 2023, to June 2024.

In December 2023, CommonSpirit renewed a \$345 million term loan scheduled to mature in April 2024, to December 2025.

In February 2024, CommonSpirit renewed two letters of credit used to support two series of VRDBs of \$75 million each scheduled to expire in March 2024 to March 2027. This did not change the terms, provisions or classification of the VRDBs.

In March 2024, CommonSpirit drew \$150 million on its syndicated line of credit for working capital purposes.

In March 2024, CommonSpirit issued \$2.0 billion of taxable fixed rate bonds at par, with repayments of \$775 million, \$725 million and \$489 million to be made in December 2031, 2034 and 2054 respectively. Proceeds were used to refund \$545 million of commercial paper notes, \$265 million of taxable term loan, \$156 million of outstanding balances on its syndicated line of credit and pay cost of issuance expenses. Proceeds were also used to refund \$1.0 billion of taxable fixed rate bonds, which were placed in escrow, and the bonds were defeased.

In March 2024, CommonSpirit issued \$1.0 billion of tax-exempt fixed rate bonds, at a premium. Proceeds were used to refund \$600 million of short-term loans, refund \$19 million of tax-exempt fixed rate bonds and reimburse prior capital expenditures and fund future capital expenditures. The bonds mature in December 2054.

In March 2024, CommonSpirit entered into a \$250 million term loan. Proceeds were used to refund outstanding balances on its syndicated line of credit. The term loan is scheduled to mature December 2025.

In March 2024, CommonSpirit entered into a \$200 million term loan. Proceeds were used to refund outstanding balances on its syndicated line of credit. The term loan is scheduled to mature March 2027.

In May 2024, CommonSpirit repaid \$150 million of outstanding balances on its syndicated line of credit.

In June 2024, CommonSpirit renewed a \$65 million line of credit used to support its self-liquidity program scheduled to mature in June 2024, to June 2026.

2023 Financing Activity – In October 2022, CommonSpirit issued \$807 million of taxable fixed rate bonds at par, with repayments of \$507 million and \$300 million to be made in November 2027 and 2052, respectively. Proceeds were used to refund \$800 million of taxable fixed rate bonds and pay cost of issuance expenses.

In October 2022, CommonSpirit issued \$497 million of tax-exempt fixed rate bonds, at a premium. Proceeds were used to reimburse prior capital expenditures and to fund future capital expenditures. The bonds mature in November 2052.

In November 2022, CommonSpirit drew \$150 million on its syndicated line of credit for working capital purposes.

In December 2022, CommonSpirit drew \$300 million on its syndicated line of credit for working capital purposes.

In December 2022, CommonSpirit issued \$297 million of taxable commercial paper notes to redeem in full, the California Health Facilities Financing Authority Revenue Bonds, Series 2014B.

In March 2023, CommonSpirit renewed its \$900 million syndicated line of credit. This credit facility expires in March 2028.

In March 2023, CommonSpirit renewed and renegotiated its single bank line of credit facility used to issue standby letters of credit. The credit facility amount was reduced from \$85 million to \$35 million and will expire in March 2028.

In April 2023, CommonSpirit entered into two short-term loans of \$350 million and \$345 million with two separate banks to fund certain acquisitions.

In May 2023, CommonSpirit renewed the \$90 million Colorado Health Facilities Authority Variable Rate Direct Placement bonds, Series 2013C to December 2028.

In May 2023, CommonSpirit redeemed in full \$9 million of the Colorado Health Facilities Authority Variable Rate bonds, Series 2015A.

14. DERIVATIVE INSTRUMENTS

CommonSpirit's derivative instruments include 30 floating-to-fixed rate interest rate swaps and one basis swap as of June 30, 2024. CommonSpirit uses interest rate swaps to manage interest rate risk associated with outstanding variable rate debt. Under the floating-to-fixed rate swaps, CommonSpirit receives a percentage of SOFR, plus a spread and pays a fixed rate. The basis swap allows CommonSpirit Health to receive a percentage of SOFR, plus a spread and pay a percentage of the Securities Industry and Financial Markets Association ("SIFMA") index.

CommonSpirit's derivative instruments also includes seven total return swaps as of June 30, 2024. CommonSpirit receives a fixed rate and pays a variable rate percentage of SIFMA, plus a spread. CommonSpirit uses these total return swaps to reduce interest expense associated with the underlying fixed rate debt.

The following table shows the outstanding notional amount of derivative instruments measured at fair value, net of credit value adjustments, as reported in the accompanying consolidated balance sheets as of June 30, 2024 and 2023 (in millions):

	Maturity Date of Derivatives	Interest Rate	Notional Amount Outstanding	Fair Value
2024				
Interest rate swaps	2025 - 2047	3.2% - 4.0%	\$ 1,793	\$ (97)
Total return swaps	2028 - 2030	SIFMA plus spread	<u>451</u>	<u>-</u>
Total derivative instruments			2,244	(97)
Cash collateral			<u>-</u>	<u>27</u>
Derivative instruments, net			<u>\$ 2,244</u>	<u>\$ (70)</u>
2023				
Interest rate swaps	2024 - 2047	3.2% - 4.0%	\$ 1,877	\$ (135)
Total return swaps	2024 - 2030	SIFMA plus spread	<u>485</u>	<u>-</u>
Total derivative instruments			2,362	(135)
Cash collateral			<u>-</u>	<u>58</u>
Derivative instruments, net			<u>\$ 2,362</u>	<u>\$ (77)</u>

CommonSpirit's interest rate swaps mature between 2025 and 2047. CommonSpirit has the right to terminate the swaps prior to maturity for any reason. The termination value would be the fair value or the replacement cost of the swaps, depending on circumstances. The derivative agreements have certain early termination triggers caused by an event of default or a termination event. The events of default include failure to make payment when due, failure to give notice of a termination event, cash on hand dropping below a specified number of days and defaults under other agreements (cross-default provision). Termination events can include credit ratings dropping below a defined minimum credit rating threshold by either party.

CommonSpirit has \$160 million notional of interest rate swaps that are insured and have a negative fair value of \$15 million as of June 30, 2024. In the event the insurer is downgraded below specified minimum credit rating, the counterparties have the right terminate the swaps if CommonSpirit Health does not provide alternative credit support acceptable to them within 30 days of being notified of the downgrade. If both the insurer and CommonSpirit Health are downgraded below a specified minimum credit rating, the counterparties have the right to terminate the swaps.

CommonSpirit has \$1.6 billion notional amount of interest rate swaps that are not insured, of which the counterparties have various rights to terminate \$256 million notional. These include the outstanding notional amounts of \$100 million and \$96 million at each five-year anniversary date commencing in March 2028 and September 2028, respectively. Swaps in the outstanding notional amounts of \$60 million have a mandatory put in March 2028. The termination value would be the fair value or the replacement cost of the swaps, depending on the circumstances. These interest rate swaps with the optional and mandatory put options have a negative fair value of \$15 million as of June 30, 2024. The remaining uninsured swaps in the notional amount of \$1.4 billion have a negative fair value of \$67 million as of June 30, 2024.

15. LEASES

CommonSpirit enters into operating and finance leases primarily for buildings and equipment and determines if an arrangement is a lease at inception of the contract. For leases with terms greater than 12 months, CommonSpirit records the related right-of-use (“ROU”) asset and lease liability at the present value of lease payments over the contract term using a risk-free interest rate, subject to certain adjustments. CommonSpirit does not separate contract lease and non-lease components except for a class of underlying assets related to supply agreements, which include associated equipment. Certain building lease agreements require CommonSpirit to pay maintenance, repairs, property taxes and insurance costs, which are variable amounts based on actual costs incurred during each applicable period. Such costs are not included in the determination of the ROU asset or lease liability. Lease costs also include escalating rent payments that are not fixed at commencement but are based on the Consumer Price Index or other measure of cost inflation. Future changes in the indices are included within variable lease costs. Certain leases include one or more options to renew the lease at the end of the initial term, with renewal terms that generally extend the lease at the then market rate of rental payment. Certain leases also include an option to buy the underlying asset at or a short time prior to the termination of the lease. All such options are at CommonSpirit’s discretion and are evaluated at the commencement of the lease, with only those that are reasonably certain of exercise included in determining the appropriate lease term and lease type.

The components of lease cost, net for the year ended June 30 are as follows (in millions):

	2024	2023
Operating lease cost	\$ 350	\$ 301
Variable lease cost	146	101
Short-term rent expense	27	71
Amortization of right-of-use assets	124	53
Interest on finance lease liabilities	61	13
Sublease income	(19)	(13)
Total lease cost, net	<u>\$ 689</u>	<u>\$ 526</u>

Following is supplemental consolidated balance sheet information related to leases as of June 30 (in millions):

Lease Type	Balance Sheet Classification	2024	2023
Operating Leases:			
Operating lease ROU assets	Right-of-use operating lease assets	\$ 1,687	\$ 1,676
Operating lease obligations - current	Other accrued liabilities - current	269	264
Operating lease obligations - long-term	Operating lease liabilities	1,582	1,586
Finance Leases:			
Finance lease ROU assets	Property and equipment, net	\$ 1,680	\$ 1,700
Current finance lease liabilities	Current portion of long-term debt	104	88
Long-term finance lease liabilities	Long-term debt, net of current portion	1,670	1,649

Supplemental cash flow and other information related to leases for the years ended June 30 are as follows (in millions):

	2024	2023
ROU assets obtained in exchange for new operating lease liabilities	\$ 357	\$ 222
ROU assets obtained in exchange for new finance lease liabilities	198	1,449
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	357	316
Operating cash flows from finance leases	61	21
Financing cash flows from finance leases	95	53
Weighted-average remaining lease term:		
Operating leases	11 years	9 years
Finance leases	14 years	16 years
Weighted-average discount rate:		
Operating leases	2.6%	2.3%
Finance leases	3.9%	3.8%

Commitments related to operating and finance leases for each of the next five years and thereafter as of June 30, 2024, are as follows (in millions):

	Operating	Finance	Total
2025	\$ 314	\$ 171	\$ 485
2026	298	168	466
2027	244	169	413
2028	203	165	368
2029	177	157	334
Thereafter	944	1,490	2,434
Total minimum future lease payments	2,180	2,320	4,500
Less: Imputed interest	(329)	(546)	(875)
Total lease liabilities	1,851	1,774	3,625
Less: current lease liabilities	(269)	(104)	(373)
Total long-term lease liabilities	<u>\$ 1,582</u>	<u>\$ 1,670</u>	<u>\$ 3,252</u>

16. INTEREST EXPENSE, NET

The components of interest expense, net, include the following (in millions):

	2024	2023
Interest and fees on debt	\$ 731	\$ 593
Capitalized interest expense	<u>(35)</u>	<u>(39)</u>
Interest expense, net	<u>\$ 696</u>	<u>\$ 554</u>

17. RETIREMENT PROGRAMS

CommonSpirit maintains defined benefit pension plans and other postretirement benefit plans that cover most CommonSpirit employees. Benefits for both types of plans are generally based on age, years of service and employee compensation.

Certain of CHI's plans were frozen in previous years, and benefits earned by employees through that time period remain in the retirement plans where employees continue to receive interest credits and vesting credits, if applicable.

Actuarial valuations are performed for all of the plans. These valuations are dependent on various assumptions. These assumptions include the discount rate and the expected rate of return on plan assets (for pension), which are important elements of expense and liability measurement. Other assumptions involve demographic factors such as retirement age, mortality, turnover, and the rate of compensation increases. CommonSpirit evaluates all assumptions in conjunction with the valuation updates and modifies them as appropriate. In the years ended June 30, 2024 and 2023, the actuarial gains were primarily driven by the change in discount rate assumption.

Pension costs and other postretirement benefit costs are allocated over the service period of the employees in the plans. The principle underlying this accounting is that employees render service ratably over the period, and therefore, the effects in the accompanying consolidated statements of operations and changes in net assets follow the same pattern. Net actuarial gains and losses are amortized to expense on a plan-by-plan basis when they exceed the accounting corridor. The accounting corridor is a defined range within which amortization of net gains and losses is not required and is equal to 10% of the greater of the plan assets or benefit obligations. Gains or losses outside of the corridor are subject to amortization over the average employee future service period.

Contributions to the defined benefit pension plans are based on actuarially determined amounts sufficient to meet the benefits to be paid to plan participants. CommonSpirit Health management believes the majority of its plans qualify under a church plan exemption, and as such, are not subject to Employee Retirement Income Security Act funding requirements. CommonSpirit's funding policy requires that, at a minimum, contributions equal the unfunded normal cost, and will result in the plans being fully funded using the long-term rate assumptions. Contributions to these funded plans are anticipated to be \$174 million in 2025, which exceeds the funding policy minimum contribution.

The accumulated benefit obligation exceeds plan assets for the defined benefit plans and postretirement benefit plans in the aggregate for the years ended June 30, 2024 and 2023.

The following summarizes the benefit obligations and funded status for the defined benefit pension and postretirement benefit plans (in millions):

	2024	2023
Change in benefit obligation:		
Benefit obligation at beginning of year	\$ 11,525	\$ 11,874
Service cost	296	313
Interest cost	578	523
Actuarial gain	(337)	(512)
Settlements	(498)	(45)
Benefits paid	<u>(698)</u>	<u>(628)</u>
Benefit obligation at end of year	<u>\$ 10,866</u>	<u>\$ 11,525</u>
Accumulated benefit obligation	<u>\$ 10,460</u>	<u>\$ 11,080</u>
Change in plan assets:		
Fair value of plan assets at beginning of year	\$ 9,716	\$ 9,722
Actual return on plan assets	723	540
Settlements	(483)	(22)
Employer contributions	198	104
Benefits paid	(698)	(628)
Acquisitions and other	<u>(26)</u>	<u>-</u>
Fair value of plan assets at end of year, net	<u>\$ 9,430</u>	<u>\$ 9,716</u>
Funded status	<u>\$ (1,436)</u>	<u>\$ (1,809)</u>

The change in net actuarial gain of \$618 million is included in the statement of changes in net assets for the year ended June 30, 2024. The actuarial gain of \$176 million for the year ended June 30, 2024 and losses for the year ended June 30, 2023, are \$442 million.

The settlement component of net periodic benefit cost is recognized in the accompanying consolidated statements of operations and changes in net assets within nonoperating income (loss).

The following table summarizes the assumptions used to determine benefit obligations as of and for the year ended June 30:

	2024	2023
To determine benefit obligations:		
Discount rate	5.3% - 5.6%	4.5% - 5.4%
Rate of compensation increase	4.0%	4.0%
Weighted-average interest credit rate for cash balance plans and other applicable plans	5.4%	7.4%
To determine net periodic benefit cost:		
Discount rate	4.7% - 5.4%	4.3% - 5.0%
Expected return on plan assets	4.3% - 7.4%	3.4% - 7.2%
Rate of compensation increase	3.8% - 4.0%	3.8%
Weighted-average interest credit rate for cash balance plans and other applicable plans	5.0% - 10.7%	5.0% - 9.2%

The following table summarizes the components of net periodic benefit cost recognized in the accompanying consolidated statements of operations and changes in net assets for the years ended June 30 (in millions):

	2024	2023
Service cost	\$ 296	\$ 313
Interest cost	578	531
Expected return on plan assets	(642)	(659)
Settlements	163	14
Net prior service credit amortization	(1)	(1)
Net actuarial loss amortization	<u>42</u>	<u>54</u>
Net periodic benefit cost	<u>\$ 436</u>	<u>\$ 252</u>

The service cost amount above is recorded in salaries and benefits in the accompanying consolidated statements of operations and changes in net assets. All other costs of net periodic benefit cost above are reflected in nonoperating income (loss) in the consolidated statements of operations and changes in net assets.

The following represents the fair value of plan assets, net, measured on a recurring basis as of June 30 (in millions). See Note 8 for the definition of Levels 1 and 2 in the fair value hierarchy and investments valued using the NAV practical expedient and discussion regarding fair value measurement. Amounts reported do not include noncash collateral of \$405 million and \$524 million as of June 30, 2024 and 2023, respectively.

	2024		
	Quoted Prices in Active Markets for Identical Instruments (Level 1)	Significant Other Observable Inputs (Level 2)	Total
Assets			
Cash and short-term investments	\$ 307	\$ 3	\$ 310
U.S. government securities	941	50	991
U.S. corporate bonds	153	485	638
U.S. equity securities	711	-	711
Foreign government securities	-	53	53
Foreign corporate bonds	-	85	85
Foreign equity securities	861	2	863
Structured debt	-	30	30
Real estate	3	-	3
Other	-	12	12
Assets measured at fair value	2,976	720	3,696
Assets at NAV:			
U.S. government securities			6
U.S. corporate bonds			480
U.S. equity securities			672
Foreign corporate bonds			83
Foreign equity securities			1,950
Private equity			1,523
Hedge funds			814
Real estate			485
Total assets			<u>\$ 9,709</u>
Other plan assets (liabilities)			
Due from brokers for unsettled investment trades			22
Due to brokers for unsettled investment trades			<u>(301)</u>
Fair value of plan assets, net			<u>\$ 9,430</u>

	2023		
	Quoted Prices in Active Markets for Identical Instruments (Level 1)	Significant Other Observable Inputs (Level 2)	Total
Assets			
Cash and short-term investments	\$ 193	\$ 8	\$ 201
U.S. government securities	763	51	814
U.S. corporate bonds	245	457	702
U.S. equity securities	721	1	722
Foreign government securities	-	24	24
Foreign corporate bonds	-	80	80
Foreign equity securities	988	2	990
Structured debt	-	13	13
Real estate	8	-	8
Other	1	4	5
Assets measured at fair value	<u>\$ 2,919</u>	<u>\$ 640</u>	3,559
Assets at NAV:			
U.S. government securities			320
U.S. corporate bonds			813
U.S. equity securities			675
Foreign corporate bonds			85
Foreign equity securities			1,585
Private equity			1,440
Hedge funds			862
Real estate			516
Total assets			<u>\$ 9,855</u>
Other plan assets (liabilities)			
Due from brokers for unsettled investment trades			36
Due to brokers for unsettled investment trades			<u>(175)</u>
Fair value of plan assets, net			<u>\$ 9,716</u>

The following table summarizes the weighted-average asset allocations by asset category for the pension plans as of June 30:

	2024	2023
Cash and cash equivalents	3%	2%
U.S. government securities	10%	12%
U.S. corporate bonds	12%	15%
U.S. equity securities	14%	14%
Foreign corporate bonds	2%	2%
Foreign equity securities	29%	26%
Private equity	16%	15%
Other	14%	14%
Total	<u>100%</u>	<u>100%</u>

The asset allocation policy for the pension plans for 2024 is as follows: public equity, 48%; fixed income, 23%; private equity, 16%; hedge funds, 6%; real assets, 5%; and cash and opportunistic, 2%.

The asset allocation policy for the pension plans for 2023 is as follows: public equity, 45%; fixed income, 28%; private equity, 15%; hedge funds, 5%; real assets, 5%; and cash and opportunistic, 2%.

CommonSpirit's investment strategy for the assets of the pension plans is designed to achieve returns to meet obligations and grow the assets of the portfolios longer term, consistent with a prudent level of risk. The strategy balances the liquidity needs of the pension plans with the long-term return goals necessary to satisfy future obligations. The target asset allocation is diversified across traditional and non-traditional asset classes. Diversification is also achieved through participation in U.S. and non-U.S. markets, market capitalization, and investment manager style and philosophy. The complementary investment styles and approaches used by both traditional and alternative investment managers are aimed at reducing volatility while capturing the equity premium from the capital markets over the long term. Risk tolerance is established through consideration of plan liabilities, plan funded status and corporate financial condition. Consistent with CommonSpirit's fiduciary responsibilities, the fixed income allocation generally provides for security of principal to meet near-term expenses and obligations. Periodic reviews of the market values and corresponding asset allocation percentages are performed to determine whether a rebalancing of the portfolio is necessary.

CommonSpirit's pension plan portfolio return assumptions for 2024 and 2023 were based on the long-term weighted-average returns of comparative market indices for the asset classes represented in the portfolio and expectations about future returns.

The following benefit payments, which reflect expected future service, are expected to be paid during the years ended June 30 (in millions):

2025	\$ 735
2026	818
2027	865
2028	748
2029	767
2030 - 2034	<u>4,086</u>
Total	<u>\$ 8,019</u>

CommonSpirit maintains defined contribution retirement plans for most employees. Employer contributions to those plans of \$428 million and \$409 million for 2024 and 2023, respectively, included in salaries and benefits in the accompanying consolidated statements of operations and changes in net assets, are primarily based on a percentage of a participant's contribution.

18. COMMITMENTS, CONTINGENT LIABILITIES, GUARANTEES AND OTHER

The following summary encompasses matters related to litigation, regulatory and compliance matters, and developments thereto.

General – The health care industry is subject to voluminous and complex laws and regulations of federal, state and local governments. Compliance with such laws and regulations can be subject to future government review and interpretation as well as regulatory actions unknown or unasserted at this time. These laws and regulations include, but are not necessarily limited to, the rules governing licensure, accreditation, controlled substances, privacy, government program participation, government reimbursement, antitrust, anti-kickback, prohibited referrals by physicians, false claims, and in the case of tax-exempt organizations, the requirements of tax exemption. Management believes CommonSpirit is materially in compliance with all applicable laws and regulations of the Medicare and Medicaid programs. Compliance with such laws and regulations is complex and can be subject to future governmental interpretation as well as significant regulatory action, including fines, penalties and exclusion from the Medicare and Medicaid programs. Certain CommonSpirit entities have been contacted by governmental agencies regarding alleged violations of Medicare practices for certain services. Additionally, certain CommonSpirit entities have identified and self-disclosed potential instances of noncompliance with applicable regulations. In the opinion of management after consultation with legal counsel, the ultimate outcome of these matters will not have a material adverse effect on CommonSpirit's consolidated financial statements.

In recent years, government activity has increased with respect to investigations and allegations of wrongdoing. In addition, during the course of business, CommonSpirit becomes involved in civil litigation. Management assesses the probable outcome of unresolved litigation and investigations and records contingent liabilities reflecting estimated liability exposure. Following is a discussion of matters of note.

Cybersecurity Incident – On October 2, 2022, CommonSpirit experienced a ransomware attack (“the Cybersecurity Incident”) that impacted certain of its systems. Upon discovering the attack, CommonSpirit took immediate steps to protect its IT systems, contain the incident, begin an investigation, and maintain continuity of care. CommonSpirit engaged leading cybersecurity specialists to support its investigation, and notified law enforcement and the United States Department of Health and Human Services. In April 2023, CommonSpirit completed notifications to individuals whose data was potentially impacted by the Cybersecurity Incident.

The Cybersecurity Incident has had an estimated adverse financial impact of approximately \$160 million to date, which includes lost revenues from the associated business interruption, the costs incurred to remediate the issues and other related business expenses, and is exclusive of any potential insurance related recoveries. CommonSpirit's cyber insurers were immediately notified and CommonSpirit recorded insurance recoveries within unrestricted revenue of \$60 million during fiscal 2024. The insurance recovery process will continue through fiscal year 2025. CommonSpirit is unable to predict the final amount of insurance recoveries at this time.

The organization is aware of lawsuits filed as potential class actions against CommonSpirit regarding the Cybersecurity Incident. There can be no assurance that the resolution of this matter will not affect the financial condition or operations of CommonSpirit, taken as a whole.

Seismic Standards – The State of California issued seismic safety standards in 1994, with the final seismic upgrade requirements to be in place by 2030, of which the timelines have been amended on several occasions. The regulations called for a specific reclassification of structural building upgrades to be in place by January 2013. Buildings retrofitted or built to the new seismic standards may remain in an acute care service beyond 2030.

Each of the acute care service buildings at CommonSpirit's California facilities either: (1) already meets the standards in effect until 2030, (2) is not subject to these standards, (3) will not be used for acute care services beyond the extended deadline, or (4) is scheduled to undergo remediation before applicable deadline dates. The amount of capital required for meeting the 2030 standards, both structural and/or non-structural, is not yet determined, but is anticipated to be material.

In addition to the foregoing, in late 2014, the State of California's Office of Statewide Health Planning and Development department created a new seismic performance category allowing buildings that were previously required to be upgraded to meet the 2030 standards or decommissioned by 2030 to remain in use indefinitely if

they could be retrofitted to meet certain new standards. CommonSpirit is undertaking the necessary evaluation of its buildings, to be completed by 2025, to test the viability of their continued use beyond 2030.

Long-term Contracts – CommonSpirit has entered into certain Master Services Agreements (“MSAs”) with related parties for the purchase of revenue cycle management services that terminate in fiscal years 2031 and 2033. The agreements are amended from time to time and are subject to annual adjustments for inflation and achievement of certain performance levels, which reflect market terms. These amounts are recorded in purchased services and other in the accompanying statements of operations and changes in net assets. The MSAs are subject to significant penalties for cancellation without cause.

Purchase Commitments – CommonSpirit has entered into various agreements that require certain minimum purchases of goods and services, including management services agreements for information and clinical technology and sponsorship agreements, at levels consistent with normal business requirements. Excluding the long-term contracts noted above, outstanding unconditional purchase commitments were approximately \$668 million as of June 30, 2024.

19. FUNCTIONAL EXPENSES

CommonSpirit provides health care services, including inpatient, outpatient, ambulatory, long-term care and community-based services to individuals within the various geographic areas supported by its facilities. Expenses for these program services represent costs that are controllable by operational leadership. Support services include administration, financial services and purchasing, financial planning and budgeting, information technology, risk management, public relations, human resources, cash, debt and investment management, legal, mission services, and other functions that are supported centrally for all of CommonSpirit and are driven by CommonSpirit leadership.

Following is a summary of the program and support services provided for the years ended June 30, 2024 and 2023 (in millions):

	2024			
	Program	Support Services -	Support	
	Services -	Management and	Services -	
	Health care	Administrative	Fundraising	Total Expenses
Salaries and benefits	\$ 17,817	\$ 1,290	\$ 25	\$ 19,132
Supplies	5,612	215	-	5,827
Purchased services and other	9,883	1,053	49	10,985
Depreciation and amortization	1,350	108	-	1,458
Interest expense	555	141	-	696
Total operating expenses	<u>\$ 35,217</u>	<u>\$ 2,807</u>	<u>\$ 74</u>	<u>\$ 38,098</u>

	2023			
	Program	Support Services -	Support	
	Services -	Management and	Services -	
	Health care	Administrative	Fundraising	Total Expenses
Salaries and benefits	\$ 16,773	\$ 1,191	\$ 24	\$ 17,988
Supplies	5,326	164	-	5,490
Purchased services and other	8,767	1,048	60	9,875
Depreciation and amortization	1,242	168	-	1,410
Interest expense	458	96	-	554
Total operating expenses	<u>\$ 32,566</u>	<u>\$ 2,667</u>	<u>\$ 84</u>	<u>\$ 35,317</u>

20. UNSPONSORED COMMUNITY BENEFIT EXPENSE (UNAUDITED)

Un-sponsored community benefits are programs or activities that provide treatment and/or promote health and healing as a response to identified community needs. These benefits (a) generate a low or negative margin, (b) respond to the needs of special populations, such as persons living in poverty and other disenfranchised persons, (c) supply services or programs that would likely be discontinued, or would need to be provided by another nonprofit or government provider, if the decision was made on a purely financial basis, (d) respond to public health needs, and/or (e) involve education or research that improves overall community health.

The unpaid costs of Medicaid/Medi-Cal include \$865 million and \$451 million in direct benefit expense related to the California provider fee program in 2024 and 2023, respectively, and direct offsetting revenue related to the program of \$1.8 billion and \$939 million for 2024 and 2023, respectively.

Benefits for the Poor include services provided to persons who are low-income or medically indigent and cannot afford to pay for health care services because they have insufficient resources and/or are uninsured or underinsured. Serving these populations helps to achieve health equity.

Benefits for the Broader Community refer to programs in the general communities that CommonSpirit serves, including but beyond those for low-income and vulnerable persons. Most services for the broader community are aimed at improving the health and welfare of the overall community. CommonSpirit provides services to nonprofit organizations that promote the total health of their local communities, including the development of and connection to health and social services, support for affordable housing and healthy food, increasing opportunities for jobs and job training, and expanding access to health care for uninsured and underinsured persons.

Financial Assistance (Charity Care) is free or discounted health services provided to persons who cannot afford to pay and who meet CommonSpirit's criteria for financial assistance.

Net Community Benefit, excluding the unpaid cost of Medicare, is the total cost incurred after deducting direct offsetting revenue from government programs, patients, and other sources of payment or reimbursement for services provided to program patients. Restricted revenue from grants, fees and other sources of payment or reimbursement for services provided to patients, program participants and the community also are included in direct offsetting revenue.

Following is a summary of CommonSpirit's community benefits for 2024 for all operations, in terms of services to the poor and benefits for the broader community, which has been prepared in accordance with Internal Revenue Service Form 990, Schedule H and the CHA publication, *A Guide for Planning and Reporting Community Benefit* (dollars in millions):

	Unaudited			
	Total Benefit Expense	Direct Offsetting Revenue	Net Community Benefit	% of Total Expenses
Benefits for the poor:				
Traditional charity care	\$ 559	\$ -	\$ 559	1.4%
Unpaid costs of Medicaid / Medi-Cal	8,317	(6,904)	1,413	3.6%
Other means-tested programs	15	(13)	2	0.0%
Community services:				
Community health services	85	(31)	54	0.2%
Subsidized health services	87	(61)	26	0.1%
Cash and in-kind contributions	52	(4)	48	0.1%
Community building activities	4	(1)	3	0.0%
Community benefit operations	12	-	12	0.0%
Total community services for the poor	240	(97)	143	0.4%
Total benefits for the poor	9,131	(7,014)	2,117	5.4%
Benefits for the broader community:				
Community services:				
Community health services	40	(10)	30	0.1%
Health professions education	456	(95)	361	0.9%
Subsidized health services	141	(106)	35	0.1%
Research	60	(51)	9	0.0%
Cash and in-kind contributions	14	-	14	0.1%
Community building activities	4	(1)	3	0.0%
Community benefit operations	5	-	5	0.0%
Total benefits for the broader community	720	(263)	457	1.2%
Total community benefits	\$ 9,851	\$ (7,277)	\$ 2,574	6.6%
Unpaid costs of Medicare	8,026	(6,379)	1,647	4.3%
Total community benefits, including unpaid costs of Medicare	\$ 17,877	\$ (13,656)	\$ 4,221	10.9%

The comparable amount of net community benefit was \$3 billion for 2023, or \$5 billion including the unpaid cost of Medicare.

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