

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

September 30, 2024

Prepared For:

Hamilton Medical Center, Inc.
PO BOX 1168
Dalton, GA 30722-1168

Prepared By:

PYA, P. C.
2220 Sutherland Ave.
Knoxville, TN 37919

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has been prepared for electronic filing. If you wish to have it transmitted electronically to the IRS, please sign, date, and return Form 8879-TE to our office. We will then submit the electronic return to the IRS. Do not mail a paper copy of the return to the IRS. Return Form 8879-TE to us by August 15, 2025.

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

September 30, 2024

Prepared For:

Hamilton Medical Center, Inc.
PO BOX 1168
Dalton, GA 30722-1168

Prepared By:

PYA, P. C.
2220 Sutherland Ave.
Knoxville, TN 37919

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Special Instructions:

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Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning OCT 1, 2023, and ending SEP 30, 2024

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

HAMILTON MEDICAL CENTER, INC.

EIN or SSN

58-1519911

Name and title of officer or person subject to tax

**JULIE A. SOEKORO
VP/CFO/ASST TREASURER**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-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 for 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-). But, 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 <input checked="" type="checkbox"/>	b Total revenue , if any (Form 990, Part VIII, column (A), line 12)	522,437,101.
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 and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a 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. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an 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. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize PYA, P.C. to enter my PIN 19913
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

62282816401

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Deborah O. Emberger, C.P.A.

Date

08/13/2025

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2023)

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

Department of the Treasury
Internal Revenue Service

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

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 <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. HAMILTON MEDICAL CENTER, INC.	Taxpayer identification number (TIN) 58-1519911
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1168	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DALTON, GA 30722-1168	

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

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 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 **JULIE A. SOEKORO**
1200 MEMORIAL DRIVE - DALTON, GA 30720

Telephone No. **706-278-2105** 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 **AUGUST 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 **OCT 1**, 20 **23**, and ending **SEP 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.

Return of Organization Exempt From Income Tax

Form 990

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

2023

Department of the Treasury Internal Revenue Service

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.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning OCT 1, 2023 and ending SEP 30, 2024

Form sections B through M: B Check if applicable, C Name of organization (HAMILTON MEDICAL CENTER, INC.), D Employer identification number (58-1519911), E Telephone number (706-272-6115), G Gross receipts (\$722,163,754), H(a) Is this a group return, H(b) Are all subordinates included?, I Tax-exempt status, J Website (WWW.HAMILTONHEALTH.COM), K Form of organization, L Year of formation (1983), M State of legal domicile (GA)

Part I Summary

Table with 3 columns: Line number, Description, and Amount. Rows include: 1 Mission statement, 2-7 Governance, 8-12 Revenue, 13-19 Expenses, 20-22 Net Assets or Fund Balances.

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.

Signature block fields: Sign Here (Signature of officer, Date), Paid (Print/Type preparer's name: DEBORAH O. ERNSBERGER, Preparer's signature, Date: 08/13/2025, PTIN: P00364912), Preparer Use Only (Firm's name: PYA, P. C., Firm's EIN: 62-1517792, Firm's address: 2220 SUTHERLAND AVE., KNOXVILLE, TN 37919, Phone no. 865-673-0844)

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

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

1 Briefly describe the organization's mission: AS AN AFFILIATE OF HAMILTON HEALTH CARE SYSTEM, HAMILTON MEDICAL CENTER, INC. SUPPORTS THE SYSTEM MISSION OF PROVIDING LEADERSHIP, PARTNERSHIPS AND SEAMLESS RESOURCE COORDINATION TO MEET HEALTH CARE NEEDS THAT ADVANCE THE QUALITY AND DIGNITY OF LIFE.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [X] 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 [X] 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 \$ 379,733,791. including grants of \$) (Revenue \$ 481,942,962.) HAMILTON MEDICAL CENTER, INC. OPERATES A 255-BED, ACUTE CARE HOSPITAL, INCLUDING A 24-HOUR EMERGENCY ROOM, WHICH SERVES THE NEEDS OF RESIDENTS OF THE CITY OF DALTON, WHITFIELD COUNTY AND SURROUNDING AREAS OF NORTHWEST GEORGIA. DURING THE FISCAL YEAR ENDED 09/30/2024, THE MEDICAL CENTER HAD 42,549 PATIENT DAYS AND 218,186 OUTPATIENT VISITS. HAMILTON SERVES THE NEEDS OF AREA RESIDENTS WITHOUT DISCRIMINATION AND REGARDLESS OF ABILITY TO PAY. ACCORDINGLY, THE HOSPITAL PROVIDED \$85,599,887 IN CHARITY CARE AT ESTABLISHED RATES TO PATIENTS UNABLE TO PAY FOR THEIR HEALTH CARE SERVICES THIS FISCAL YEAR. IN ADDITION, CHARGES OF \$812,223,576 WERE NOT COLLECTED DUE TO SHORTFALLS FROM MEDICARE AND MEDICAID. AS NOTED IN PART III, LINE 2, VITRUVIAN HEALTH - BRADLEY MEDICAL CENTER BECAME WHOLLY-OWNED BY HAMILTON MEDICAL CENTER

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

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

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 379,733,791.

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>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	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>		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>		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>		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>		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>		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>		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>		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>		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>	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>		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>	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>		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>	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>	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>		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>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		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>		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>		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.</i> See instructions		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>		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>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	X	
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	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>		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>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
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?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 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>		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>		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>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		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>		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

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

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

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

Table with columns for question number, question text, and Yes/No columns. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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

		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.		
	1a 11		
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b 10		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		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?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		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?	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?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	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		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?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe 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	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
	If "Yes" to line 15a or 15b, describe the process 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?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed 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
JULIE A. SOEKORO - 706-278-2105
1200 MEMORIAL DRIVE, DALTON, GA 30720

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) JEFFREY D. MYERS PRESIDENT/CEO	1.00 40.00	X		X				0.	1,554,539.	119,279.
(2) JAMES TURNER PHYSICIAN	40.00 40.00					X		755,767.	60,943.	39,345.
(3) JULIE A. SOEKORO CFO/TREASURER	1.00 40.00			X				0.	701,558.	109,497.
(4) MICHAEL HARTLEY, MD PHYSICIAN	40.00					X		765,873.	0.	38,072.
(5) HECTOR DOURRON, MD PHYSICIAN	40.00					X		727,529.	0.	35,348.
(6) CHRISTOPHER DELASHMITT, MD VP & CMO	40.00					X		681,577.	0.	33,151.
(7) LISA DUHAIME PHYSICIAN	40.00					X		643,606.	0.	28,014.
(8) TOMMY BLEDSOE, JR. PHY. EXEC. POPULATION HEAL	40.00					X		536,576.	0.	73,930.
(9) JUDEAN GUINN VICE PRESIDENT	40.00					X		438,343.	0.	66,986.
(10) ERNALDO ELEMENTO VICE PRESIDENT	40.00					X		377,694.	0.	53,557.
(11) NED WIGGS VICE PRESIDENT	40.00					X		332,393.	0.	66,824.
(12) ALFRED D. WRIGHT VICE PRESIDENT	40.00					X		351,971.	0.	29,904.
(13) RANDALL F. FOSTER ASSISTANT TREASURER	40.00					X		0.	250,878.	13,002.
(14) ROBERT M. CHANDLER CHAIRMAN	1.00	X		X				0.	0.	0.
(15) ROBERT H. BROOKER VICE CHAIRMAN	1.00	X		X				0.	0.	0.
(16) ROBERT B. HUBBS SECRETARY/TREASURER	1.00	X		X				0.	0.	0.
(17) AYMAN RIFAI, MD TRUSTEE	1.00	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/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) W. SCOTT SELLERS TRUSTEE	1.00	X						0.	0.	0.
(19) OLIVER F. COBB TRUSTEE	1.00	X						0.	0.	0.
(20) ZABDIEL MENDEZ TRUSTEE	1.00	X						0.	0.	0.
(21) MICHAEL D. WILSON, MD TRUSTEE	1.00	X						0.	0.	0.
(22) MATHEW D. SMITH, MD TRUSTEE	1.00	X						0.	0.	0.
(23) C. CELESTE CRESWELL TRUSTEE	1.00	X						0.	0.	0.
1b Subtotal								5,611,329.	2,567,918.	706,909.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								5,611,329.	2,567,918.	706,909.

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 291

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		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? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
EPIC SYSTEMS CORPORATION 1979 MILKY WAY, VERONA, WI 53593	EMR	10,302,486.
NORTH GEORGIA ANESTHESIA SERVICES PC 1200 MEMORIAL DR, DALTON, GA 30720-2529	PROFESSIONAL SERVICES	7,417,233.
MEDIX STAFFING SOLUTIONS, 222 S RIVERSIDE PLAZA, SUITE 2120, CHICAGO, IL 60606	STAFFING SERVICES	4,204,301.
TU PARKS CONSTRUCTION CO 711 E MAIN ST, CHATTANOOGA, TN 37408	GENERAL CONTRACTOR	3,771,827.
SODEXO OPERATIONS, 915 MEETING ST, FL 15, PMB 1500, NORTH BETHESDA, MD 20852-23	FOOD SERVICES	2,164,841.

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 105

Part VIII Statement of Revenue

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

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	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	3,824,140.				
	e Government grants (contributions)	1e	151,135.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	3,952,200.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 1,550,000.				
	h Total. Add lines 1a-1f			7,927,475.			
Program Service Revenue	2 a NET PATIENT SERVICE REVENUE	Business Code	900099	478538753.	478538753.		
	b WELLNESS CENTER		713940	2,080,360.	2,080,360.		
	c MANAGEMENT FEES		561000	1,482,136.	1,482,136.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			482101249.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			7,756,695.		7756695.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real	4,580,719.			
			(ii) Personal				
	b Less: rental expenses ...	6b		0.			
	c Rental income or (loss)	6c		4,580,719.			
	d Net rental income or (loss)			4,580,719.		4580719.	
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities	214,466,515.	227,555.		
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b		199,726,653.	0.		
c Gain or (loss)	7c		14,739,862.	227,555.			
d Net gain or (loss)			14,967,417.		14967417.		
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 VENDOR REBATES	Business Code	900099	1,910,510.		1910510.	
	b GIFT SHOP		459420	549,357.		549,357.	
	c EDUCATION		611710	69,074.		69,074.	
	d All other revenue		900099	2,574,605.	-158,287.	25,805.	2707087.
	e Total. Add lines 11a-11d			5,103,546.			
12 Total revenue. See instructions			522437101.	481942962.	25,805.	32540859.	

Part IX Statement of Functional Expenses

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

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

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	2,181,978.		2,181,978.	
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	167,329,883.	158,831,861.	8,498,022.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	4,991,422.	4,676,940.	314,482.	
9 Other employee benefits	25,343,526.	23,746,771.	1,596,755.	
10 Payroll taxes	10,834,156.	10,151,556.	682,600.	
11 Fees for services (nonemployees):				
a Management	3,914,701.		3,914,701.	
b Legal	642,175.		642,175.	
c Accounting	94,554.		94,554.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	1,027,247.		1,027,247.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	45,599,303.	42,779,303.	2,820,000.	
12 Advertising and promotion	100,417.		100,417.	
13 Office expenses	24,428,763.	5,237,229.	19,191,534.	
14 Information technology	11,629,345.	11,629,345.		
15 Royalties				
16 Occupancy	13,233,257.		13,233,257.	
17 Travel	157,477.	157,477.		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	810,284.		810,284.	
20 Interest	9,272,950.		9,272,950.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	28,787,006.	28,787,006.		
23 Insurance	5,457,762.		5,457,762.	
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	61,135,047.	61,135,047.		
b BAD DEBT EXPENSE	27,206,914.	27,206,914.		
c PROVIDER TAX	4,227,842.	4,227,842.		
d MISCELLANEOUS	1,166,500.	1,166,500.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	449,572,509.	379,733,791.	69,838,718.	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 <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

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

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	15,947,996.	1	30,821,477.	
	2 Savings and temporary cash investments	8,661,045.	2	15,343,231.	
	3 Pledges and grants receivable, net		3		
	4 Accounts receivable, net	40,071,832.	4	93,383,463.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net	14,691,246.	7	17,321,115.	
	8 Inventories for sale or use	6,872,885.	8	12,506,571.	
	9 Prepaid expenses and deferred charges	22,852,804.	9	25,807,865.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 896,030,927.			
	b Less: accumulated depreciation	10b 436,866,113.			
	11 Investments - publicly traded securities	329,505,333.	10c	459,164,814.	
	12 Investments - other securities. See Part IV, line 11	322,138,260.	11	457,907,583.	
	13 Investments - program-related. See Part IV, line 11	24,897,855.	12	24,720,395.	
	14 Intangible assets	59,524,947.	13	90,680,568.	
	15 Other assets. See Part IV, line 11	250,000.	14	23,350,000.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	0.	15	5,734,629.		
	845,414,203.	16	1256741711.		
Liabilities	17 Accounts payable and accrued expenses	38,119,831.	17	58,867,399.	
	18 Grants payable		18		
	19 Deferred revenue		19		
	20 Tax-exempt bond liabilities	181,596,267.	20	395,823,559.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties	0.	24	35,000,000.	
	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	1,278,497.	25	6,320,732.	
	26 Total liabilities. Add lines 17 through 25	220,994,595.	26	496,011,690.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	624,419,608.	27	760,730,021.	
	28 Net assets with donor restrictions		28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> 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	624,419,608.	32	760,730,021.	
	33 Total liabilities and net assets/fund balances	845,414,203.	33	1256741711.	

Part XI Reconciliation of Net Assets

Check 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	522,437,101.
2	Total expenses (must equal Part IX, column (A), line 25)	2	449,572,509.
3	Revenue less expenses. Subtract line 2 from line 1	3	72,864,592.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	624,419,608.
5	Net unrealized gains (losses) on investments	5	40,881,951.
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	22,563,870.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	760,730,021.

Part XII Financial Statements and Reporting

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

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain 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: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> 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: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> 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 _____		

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						<input type="checkbox"/>

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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
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		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

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

(Complete only if you checked the box on line 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?		
b A family member of a person described on line 11a above?		
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
11a		
11b		
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? <i>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.</i>		
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? <i>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.</i>		
1		
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)? <i>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).</i>		
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?		
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? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
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? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
1		
2		
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 <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a 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? <i>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.</i>			
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? <i>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.</i>			
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? <i>If "Yes" or "No" provide details in Part VI.</i>			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>			
2a			
2b			
3a			
3b			

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

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

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

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

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

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

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <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 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

HAMILTON MEDICAL CENTER, INC.

Employer identification number

58-1519911

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 foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

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

General Rule

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 HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
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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	WHITFIELD HEALTHCARE FOUNDATION, INC PO BOX 1168 DALTON, GA 30722-1168	\$ 3,824,140.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	LOOPER SPEECH AND HEARING CENTER 1410 CHATTANOOGA AVE. DALTON, GA 30720	\$ 1,550,000.	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
2	LAND AND BUILDING _____ _____ _____	\$ 1,550,000.	02/18/25
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

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

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

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

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

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization HAMILTON MEDICAL CENTER, INC. Employer identification number 58-1519911

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

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

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, total number and acreage, number of easements on historic structures, and monitoring expenses.

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.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures.

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

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

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

- 1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided 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:
- | | Yes | No |
|--|--------|----|
| (i) Unrelated organizations? | 3a(i) | |
| (ii) Related organizations? | 3a(ii) | |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		51,149,685.		51,149,685.
b Buildings		455,363,507.	180,423,251.	274,940,256.
c Leasehold improvements		8,448,174.	4,796,886.	3,651,288.
d Equipment		362,241,855.	251,645,976.	110,595,879.
e Other		18,827,706.		18,827,706.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				459,164,814.

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) PROGRAM RELATED		
(2) INVESTMENTS	90,680,568.	COST
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))	90,680,568.	

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

Part X Other Liabilities

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

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ASSET RETIREMENT OBLIGATION	1,207,413.
(3) LONG-TERM LEASE LIABILITY	3,685,973.
(4) SHORT-TERM LEASE LIABILITY	1,363,826.
(5) MINORITY INTEREST	63,520.
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	6,320,732.

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

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

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

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Row 1: Total revenue, gains, and other support per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part VIII, line 12. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part VIII, line 12, but not on line 1. Row 5: Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)

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.

Table with 5 main rows and sub-rows (a-e) for adjustments. Columns include line numbers and descriptions. Row 1: Total expenses and losses per audited financial statements. Row 2: Amounts included on line 1 but not on Form 990, Part IX, line 25. Row 3: Subtract line 2e from line 1. Row 4: Amounts included on Form 990, Part IX, line 25, but not on line 1. Row 5: Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)

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:

HMC HAS ADOPTED PROCEDURES FOR DETERMINING THE EXISTENCE OF UNCERTAIN TAX POSITIONS, AND THE RELATED TIMING AND AMOUNT OF THEIR IMPACT ON THE CONSOLIDATED FINANCIAL STATEMENTS, AND DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS AS OF SEPTEMBER 30, 2024 AND 2023.

**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 HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
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Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	X	
b If "Yes," was it a written policy?	X	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year: <input checked="" type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year.		
a Did the organization use Federal Poverty Guidelines (FPG) as a factor in determining eligibility for providing <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: <input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input checked="" type="checkbox"/> Other <u>125</u> %	X	
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: <input type="checkbox"/> 200% <input checked="" type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %	X	
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.		
4 Did the organization's financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	X	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	X	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	X	
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?		X
6a Did the organization prepare a community benefit report during the tax year?	X	
b If "Yes," did the organization make it available to the public?	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)			18924796.		18924796.	4.48%
b Medicaid (from Worksheet 3, column a)			46054021.	56768339.	0.	.00%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs			64978817.	56768339.	18924796.	4.48%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)			1720190.	600.	1719590.	.41%
f Health professions education (from Worksheet 5)						
g Subsidized health services (from Worksheet 6)			9858201.	9131651.	726,550.	.17%
h Research (from Worksheet 7)						
i Cash and in-kind contributions for community benefit (from Worksheet 8)			173,500.		173,500.	.04%
j Total. Other Benefits			11751891.	9132251.	2619640.	.62%
k Total. Add lines 7d and 7j			76730708.	65900590.	21544436.	5.10%

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: HAMILTON MEDICAL CENTER

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

		Yes	No
Community Health Needs Assessment			
1 Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1		X
2 Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	3	X	
If "Yes," indicate what the CHNA report describes (check all that apply):			
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility			
b <input checked="" type="checkbox"/> Demographics of the community			
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community			
d <input checked="" type="checkbox"/> How data was obtained			
e <input checked="" type="checkbox"/> The significant health needs of the community			
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups			
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs			
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests			
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)			
j <input type="checkbox"/> Other (describe in Section C)			
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>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	5	X	
6a Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a		X
b Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b		X
7 Did the hospital facility make its CHNA report widely available to the public?	7	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):			
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>HTTPS://WWW.HAMILTONHEALTH.COM/ABOUT/CHNA</u>			
b <input type="checkbox"/> Other website (list url): _____			
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility			
d <input type="checkbox"/> Other (describe in Section C)			
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>21</u>			
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	X	
a If "Yes," (list url): <u>HTTPS://WWW.HAMILTONHEALTH.COM/ABOUT/CHNA-IMPLEMENTA</u>			
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b		
11 Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.			
12a Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b		
c If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities? \$			

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group: HAMILTON MEDICAL CENTER

	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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:		
a <input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>125</u> % and FPG family income limit for eligibility for discounted care of <u>250</u> %		
b <input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c <input type="checkbox"/> Asset level		
d <input type="checkbox"/> Medical indigency		
e <input checked="" type="checkbox"/> Insurance status		
f <input type="checkbox"/> Underinsurance status		
g <input checked="" type="checkbox"/> Residency		
h <input type="checkbox"/> Other (describe in Section C)		
14 Explained the basis for calculating amounts charged to patients?	X	
15 Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):		
a <input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of their application		
b <input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c <input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d <input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e <input type="checkbox"/> Other (describe in Section C)		
16 Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):		
a <input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b <input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c <input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d <input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e <input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f <input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g <input checked="" type="checkbox"/> 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 <input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i <input checked="" type="checkbox"/> 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 <input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group: HAMILTON MEDICAL CENTER

	Yes	No
<p>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?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>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):</p> <p>a <input type="checkbox"/> 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)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
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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: HAMILTON MEDICAL CENTER

	Yes	No
<p>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:</p> <p>a <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p>b <input checked="" type="checkbox"/> 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</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>		
<p>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?</p> <p>If "Yes," explain in Section C.</p>	23	X
<p>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?</p> <p>If "Yes," explain in Section C.</p>	24	X

Part V Facility Information (continued)

Section B. Facility Policies and Practices

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

Name of hospital facility or letter of facility reporting group: BRADLEY MEDICAL CENTER

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 2

	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 <input type="checkbox"/> A definition of the community served by the hospital facility		
b <input type="checkbox"/> Demographics of the community		
c <input type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input type="checkbox"/> How data was obtained		
e <input type="checkbox"/> The significant health needs of the community		
f <input type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 _____		
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		
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		
6b 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		
7 Did the hospital facility make its CHNA report widely available to the public?		
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input type="checkbox"/> Hospital facility's website (list url): _____		
b <input type="checkbox"/> Other website (list url): _____		
c <input type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
8 Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11		
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 _____		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?		
a If "Yes," (list url): _____		
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: BRADLEY MEDICAL CENTER

		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?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>125</u> % and FPG family income limit for eligibility for discounted care of <u>250</u> %		
b	<input checked="" type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input type="checkbox"/> Asset level		
d	<input type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input type="checkbox"/> Underinsurance status		
g	<input checked="" type="checkbox"/> Residency		
h	<input type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	X	
If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):			
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of their application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of their application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input checked="" type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SEE PART V, PAGE 8</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> 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	<input type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input checked="" type="checkbox"/> 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	<input checked="" type="checkbox"/> Other (describe in Section C)		

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group: BRADLEY MEDICAL CENTER

	Yes	No
<p>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?</p>	X	
<p>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:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p> <p>f <input checked="" type="checkbox"/> None of these actions or other similar actions were permitted</p>		
<p>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?</p> <p>If "Yes," check all actions in which the hospital facility or a third party engaged:</p> <p>a <input type="checkbox"/> Reporting to credit agency(ies)</p> <p>b <input type="checkbox"/> Selling an individual's debt to another party</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> Actions that require a legal or judicial process</p> <p>e <input type="checkbox"/> Other similar actions (describe in Section C)</p>		X
<p>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):</p> <p>a <input type="checkbox"/> 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)</p> <p>b <input checked="" type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)</p> <p>c <input checked="" type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)</p> <p>d <input checked="" type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)</p> <p>e <input type="checkbox"/> Other (describe in Section C)</p> <p>f <input type="checkbox"/> None of these efforts were made</p>		

Policy Relating to Emergency Medical Care

<p>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?</p> <p>If "No," indicate why:</p> <p>a <input type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions</p> <p>b <input type="checkbox"/> The hospital facility's policy was not in writing</p> <p>c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)</p> <p>d <input type="checkbox"/> Other (describe in Section C)</p>	X	
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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: BRADLEY MEDICAL CENTER

		Yes	No
<p>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:</p> <p>a <input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period</p> <p>b <input checked="" type="checkbox"/> 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</p> <p>c <input type="checkbox"/> 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</p> <p>d <input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method</p>			
<p>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?</p> <p>If "Yes," explain in Section C.</p>		23	X
<p>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?</p> <p>If "Yes," explain in Section C.</p>		24	X

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.

BRADLEY MEDICAL CENTER:

PART V, SECTION B, LINE 2: DURING THE YEAR ENDED SEPTEMBER 30, 2024, HAMILTON HEALTH CARE SYSTEM DOING BUSINESS AS VITRUVIAN HEALTH, COMPLETED THE PURCHASE OF TENNOVA HEALTHCARE - CLEVELAND, THE FACILITY WILL BE RENAMED VITRUVIAN HEALTH - BRADLEY MEDICAL CENTER.

HAMILTON MEDICAL CENTER:

PART V, SECTION B, LINE 11: HAMILTON MEDICAL CENTER, INC. IDENTIFIED THE TOP SIX AREAS TO FOCUS ON OUT OF ALL NEEDS IDENTIFIED BY THE ASSESSMENT. THESE SIX ARE CONSIDERED THE MOST SIGNIFICANT HEALTH NEEDS IN THE COMMUNITY AND WILL BE COVERED BY THE IMPACT INITIATIVES. OTHER HEALTH NEEDS IDENTIFIED IN THE ASSESSMENT BUT NOT DEEMED SIGNIFICANT MAY BE INDIRECTLY IMPACTED BY THE INITIATIVES, BUT RESOURCE CONSTRAINTS PREVENT THE NEEDS FROM BEING ADDRESSED DIRECTLY.

HAMILTON MEDICAL CENTER

PART V, LINE 16A, FAP WEBSITE:

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

BRADLEY MEDICAL CENTER

PART V, LINE 16A, FAP WEBSITE:

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

HAMILTON MEDICAL CENTER

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 16B, FAP APPLICATION WEBSITE:

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

BRADLEY MEDICAL CENTER

PART V, LINE 16B, FAP APPLICATION WEBSITE:

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

HAMILTON MEDICAL CENTER

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

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

BRADLEY MEDICAL CENTER

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

WWW.VITRUVIANHEALTH.COM/PATIENTS-VISITORS/PATIENT-RESOURCES/BILL-PAY

HAMILTON MEDICAL CENTER:

PART V, SECTION B, LINE 16J: UPON CONSULTATION WITH THE PATIENT ACCOUNTS

LIAISON, THE FINANCIAL ASSISTANCE POLICY IS PRESENTED AND EXPLAINED.

ASSISTANCE IS ALSO OFFERED FOR COMPLETION OF THE APPLICATION FOR FINANCIAL

ASSISTANCE.

BRADLEY MEDICAL CENTER:

PART V, SECTION B, LINE 16J: UPON CONSULTATION WITH THE PATIENT ACCOUNTS

LIAISON, THE FINANCIAL ASSISTANCE POLICY IS PRESENTED AND EXPLAINED.

ASSISTANCE IS ALSO OFFERED FOR COMPLETION OF THE APPLICATION FOR FINANCIAL

ASSISTANCE.

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.

FORM 990, SCHEDULE H, PART V, SECTION B, LINE 12A

BRADLEY MEDICAL CENTER, INC. (BMC) WAS PREVIOUSLY AFFILIATED AS PART OF A FOR-PROFIT HOSPITAL SYSTEM. AS SUCH, THE ORGANIZATION WAS NOT HISTORICALLY REQUIRED TO COMPLY WITH THE REQUIREMENTS OF SECTION 501(R) AND CONDUCTING A COMMUNITY HEALTH NEEDS ASSESMENT. AS BMC WAS ACQUIRED ON JULY 31, 2024, THE ENTIRE SYSTEM HAS BEEN WORKING AS A WHOLE TO CONDUCT A NEW COMMUNITY HEALTH NEEDS ASSESMENT TO BE COMPELTED IN A TIMELY MANNER.

Part V Facility Information *(continued)*

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

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

How many non-hospital health care facilities did the organization operate during the tax year? 9

Name and address	Type of facility (describe)
1 HAMILTON DIAGNOSTIC CENTER 1407 NORTH THORNTON AVENUE DALTON, GA 30720	DIAGNOSTIC IMAGING, SLEEP DISORDERS
2 HAMILTON SPECIALTY IMAGING 1436 BROADRICK DRIVE DALTON, GA 30720	DIAGNOSTIC IMAGING
3 HAMILTON WOUND CARE 1109 BURLEYSON ROAD DALTON, GA 30720	WOUND CARE
4 ENDOVASCULAR SURGERY PRACTICE 1109 BURLEYSON ROAD DALTON, GA 30720	ENDOVASCULAR SERVICES
5 HAMILTON CONVENIENT CARE 1012 BURLEYSON ROAD DALTON, GA 30720	URGENT CARE CLINIC, FAMILY PRACTICE
6 HAMILTON SPINE CENTER 1107 MEMORIAL DRIVE DALTON, GA 30720	SPINE CARE CLINIC
7 BRADLEY WELLNESS CENTER 1250 BROADRICK DRIVE DALTON, GA 30720	FITNESS, CARDIAC REHAB, PHYS./OCC. THERAPY
8 NEPHROLOGY PRACTICE 1506 BROADRICK DRIVE DALTON, GA 30720	NEPHROLOGY SERVICES
9 DIABETES TREATMENT CENTER 1109 BURLEYSON ROAD DALTON, GA 30720	DIABETES TREATMENT CENTER

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 6A:

HAMILTON MEDICAL CENTER'S COMMUNITY HEALTH NEEDS ASSESSMENT (CHNA) AND
CORRESPONDING IMPLEMENTATION STRATEGY ARE COMPLETED EVERY THREE YEARS AND
ARE PUBLICLY AVAILABLE ON THE ORGANIZATION'S WEBSITE:
WWW.HAMILTONHEALTH.COM/ABOUT/CHNA-IMPLEMENTATION-STRATEGY/. A PAPER COPY
IS ALSO AVAILABLE FREE OF CHARGE BY REQUEST.

PART I, LINE 7:

COSTS FOR THE PURPOSE OF PART I, LINE 7 ARE COMPUTED USING A
COST-TO-CHARGES RATIO.

PART I, LINE 7G:

SUBSIDIZED HEALTH SERVICES PRESENTED ON PART I, LINE 7 INCLUDE THE
DEPARTMENTS AND SERVICES: HOME HEALTH SERVICES & HOSPICE CARE

PART III, LINE 2:

THE ORGANIZATION UTILIZES A COST TO CHARGE RATIO

Part VI Supplemental Information (Continuation)

PART III, LINE 3:

THE ORGANIZATION ESTIMATES THAT 25% OF THOSE REPORTED AS BAD DEBT WOULD QUALIFY FOR FINANCIAL ASSISTANCE IF THE INDIVIDUAL APPLIED FOR ASSISTANCE UNDER THE HOSPITAL'S CHARITY CARE PROGRAM.

PART III, LINE 4:

HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER PROVIDE AN ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS BASED UPON A REVIEW OF OUTSTANDING RECEIVABLES, HISTORICAL COLLECTION INFORMATION AND EXISTING ECONOMIC CONDITIONS. AS A SERVICE TO THE PATIENT, THIRD-PARTY PAYORS ARE BILLED DIRECTLY AND THE PATIENT'S PORTION IS DETERMINED AND BILLED SUBSEQUENTLY. ACCOUNTS NOT MEETING CHARITY ASSISTANCE GUIDELINES AND UNPAID AFTER CERTAIN COLLECTION EFFORTS ARE CONSIDERED DELINQUENT AND WRITTEN OFF AS BAD DEBTS.

THE COSTING METHODOLOGY USED TO DETERMINE THE AMOUNT REPORTED ON LINES 2 AND 3 IS COST TO CHARGE RATIO.

THE AUDITED FINANCIAL STATEMENT FOR HAMILTON HEALTH CARE SYSTEM, INC, WHICH INCLUDE HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER, REPORTS THE PROVISION FOR DOUBTFUL ACCOUNTS AT ESTABLISHED RATES AND CONTAINS THE FOLLOWING FOOTNOTE: HAMILTON MEDICAL CENTER, INC. 58-1519911 "FOR UNINSURED AND UNDERINSURED PATIENTS THAT DO NOT QUALIFY FOR FINANCIAL ASSISTANCE, HMC RECOGNIZES REVENUE ON THE BASIS OF ESTABLISHED RATES, DISCOUNTED ACCORDING TO POLICY FOR SERVICES RENDERED. HISTORICAL EXPERIENCE HAS SHOWN A SIGNIFICANT PROPORTION OF HMC'S UNINSURED PATIENTS, IN ADDITION TO A GROWING PROPORTION OF HMC'S INSURED PATIENTS, WILL BE UNABLE OR UNWILLING TO PAY FOR THEIR RESPONSIBLE AMOUNTS FOR THE SERVICES PROVIDED. IN ORDER TO ESTIMATE THE NET REALIZABLE VALUE OF THE REVENUES

Part VI Supplemental Information (Continuation)

AND ACCOUNTS RECEIVABLE ASSOCIATED WITH THIRD-PARTY PAYORS AND UNINSURED PATIENTS, MANAGEMENT REGULARLY ASSESSES THEIR VALUATION BASED UPON BUSINESS AND ECONOMIC CONSIDERATIONS, TRENDS IN HEALTHCARE COVERAGE, HISTORICAL WRITE-OFF EXPERIENCE AND OTHER COLLECTION TRENDS. HMC HAS AGREEMENTS WITH THIRD-PARTY PAYORS THAT PROVIDE FOR PAYMENTS AT AMOUNTS DIFFERENT FROM ESTABLISHED RATES. THESE CONTRACTUAL ADJUSTMENTS ARE EXPLICIT PRICE CONCESSIONS AND REPRESENT THE DIFFERENCE BETWEEN ESTABLISHED CHARGES AND THE ESTIMATED REIMBURSABLE AMOUNTS FROM THIRD-PARTY PAYORS. EXPLICIT PRICE CONCESSIONS ARE ESTIMATED BASED ON CONTRACTUAL AGREEMENTS, DISCOUNT POLICIES, AND HISTORICAL EXPERIENCE."

SINCE HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER PROVIDE CARE REGARDLESS OF ABILITY TO PAY, A PORTION OF THE PROVISION FOR DOUBTFUL ACCOUNTS SHOULD BE INCLUDED IN COMMUNITY BENEFIT.

PART III, LINE 8:

HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER BELIEVE THAT THE ENTIRE AMOUNT OF MEDICARE SHORTFALL SHOULD BE CONSIDERED COMMUNITY BENEFIT. IT IS LIKELY THAT MANY OF THE INDIVIDUALS WOULD QUALIFY FOR CHARITY CARE OR OTHER NEEDS-BASED GOVERNMENT PROGRAMS AND THE BURDENS OF GOVERNMENT ARE RELIEVED UPON ACCEPTANCE OF PAYMENT LESS THAN COST. THE AMOUNT REPORTED WAS DERIVED FROM A COST ACCOUNTING SYSTEM THAT INCLUDES ALL SERVICE LINES AND PAYORS.

PART III, LINE 9B:

HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER'S COLLECTIONS POLICY CONTAINS PROVISIONS RELATED TO THE MEDICALLY INDIGENT. PATIENTS WHO STATE

Part VI Supplemental Information (Continuation)

THAT THEY HAVE LIMITED RESOURCES OR AN INABILITY TO PAY ARE SCREENED FOR ELIGIBILITY FOR CHARITY ASSISTANCE UNDER THE MEDICAL CENTER'S POLICY. QUALIFYING PATIENTS' ACCOUNTS ARE PARTIALLY OR FULLY WRITTEN-OFF UNDER POLICY PROVISIONS. UPON DETERMINATION OF PATIENT RESPONSIBILITY, BALANCES NOT QUALIFYING FOR ASSISTANCE ARE SUBJECTED TO A COLLECTION CYCLE WITH REGULAR NOTICES AND STATEMENTS. IF PAYMENT ARRANGEMENTS HAVE NOT BEEN MADE UPON COMPLETION OF THE COLLECTION CYCLE, THE ACCOUNT IS WRITTEN-OFF AND REFERRED FOR EXTERNAL COLLECTION FOLLOW-UP.

PART VI, LINE 2:

HAMILTON MEDICAL CENTER, IN CONJUNCTION WITH HAMILTON HEALTH CARE SYSTEM AND OTHER AFFILIATES, WORKS CLOSELY WITH LOCAL GOVERNMENT AND NOT-FOR-PROFIT AGENCIES TO ASSESS AND MEET THE COMMUNITY NEEDS IDENTIFIED IN THE COMMUNITY HEALTH NEEDS ASSESSMENT. THE LATEST CHNA WAS COMPLETED BY HAMILTON MEDICAL CENTER IN 2022. IN ORDER TO ASSESS THE UNMET PHYSICIAN NEEDS OF WHITFIELD AND MURRAY COUNTIES, PHYSICIAN NEEDS ASSESSMENTS ARE PERIODICALLY CONDUCTED, MOST RECENTLY IN 2022.

PART VI, LINE 3:

HAMILTON MEDICAL CENTER AND BRADLEY MEDICAL CENTER PROVIDE CARE REGARDLESS OF ABILITY TO PAY.

HMC EMPLOYS TWO FULL TIME PATIENT ACCOUNT LIAISONS WHO ARE RESPONSIBLE FOR EDUCATING PATIENTS AND RESPONSIBLE PARTIES OF POTENTIAL PAYMENT OPTIONS AS WELL AS THE ORGANIZATION'S FINANCIAL ASSISTANCE PROGRAM. THE PATIENT ACCOUNT LIAISONS ASSIST PATIENTS WITH THE COMPLETION OF THE FINANCIAL ASSISTANCE APPLICATION AND PROCESS THE APPLICATION FOR APPROVAL. HMC HAS TWO MEDICAID ELIGIBILITY REPRESENTATIVES TO ASSIST ELIGIBLE PATIENTS WITH

Part VI Supplemental Information (Continuation)

OBTAINING MEDICAID COVERAGE.

BRADLEY MEDICAL CENTER, INC. EMPLOYES TWO FULL TIME PATIENT ACCOUNT REPRESENTATIVES WHO ARE RESPONSIBLE FOR EDUCATING PATIENTS AND ASSISTING WITH POTENTIAL PAYMENT OPTIONS AS WELL AS THE ORGANIZATION'S FINANCIAL ASSISTANCE PROGRAM. THE PATIENT ACCOUNT REPRESENTATIVES ASSIST PATIENTS WITH COMPLETION OF THE FINANCIAL ASSISTANCE APPLICATION AND PROCESS FOR APPROVAL. BRADLEY HAS TWO TENNCARE/MEDICAID ELIGIBILITY SCREENING REPRESENTATIVES WHO ASSIST ELIGIBLE PATIENTS TO OBTAIN TENNCARE/MEDICAID COVERAGE.

PART VI, LINE 4:

HAMILTON MEDICAL CENTER'S PRIMARY SERVICE AREA CONSISTS OF WHITFIELD AND MURRAY COUNTIES IN NORTHWEST GEORGIA AND REPRESENTS 86% OF THE FACILITY'S VOLUME. THE SERVICE AREA HAS A POPULATION OF 146,386 CONSISTING OF 105,070 AND 41,316 IN WHITFIELD AND MURRAY COUNTIES, RESPECTIVELY. MINORITY POPULATIONS IN WHITFIELD COUNTY CONSIST OF HISPANIC (38.4%) AND AFRICAN AMERICAN (4.5%). APPROXIMATELY 15.5% OF THE POPULATION LIVE BELOW THE POVERTY LEVEL. MINORITY POPULATIONS IN MURRAY COUNTY CONSIST OF HISPANIC (17.2%) AND AFRICAN AMERICAN (1.7%). APPROXIMATELY 14.4% OF THE POPULATION LIVE BELOW THE POVERTY LEVEL.

BRADLEY MEDICAL CENTER'S PRIMARY SERVICE AREA CONSISTS OF BRADLEY, POLK, MCMINN, MEIGS, AND RHEA COUNTIES IN SOUTHEAST TENNESSEE AND REPRESENTS 93% OF HOSPITAL ADMISSIONS. THE BRADLEY COUNTY POPULATION IS 112,767; THE NEXT CLOSEST IS MCMINN COUNTY WITH 55,219. POLK COUNTY HAS A POPULATION OF 18,031. MINORITY POPULATIONS IN BRADLEY COUNTY CONSIST OF HISPANIC (8.6%) AND AFRICAN AMERICAN (4.8%). APPROXIMATELY 15% OF THE POPULATION LIVE

Part VI Supplemental Information (Continuation)

BELOW THE POVERTY LEVEL. MINORITY POPULATIONS IN POLK COUNTY CONSIST OF HISPANIC (2%) AND AFRICAN AMERICAN (0.4%). APPROXIMATELY 15% OF THE POPULATION LIVE BELOW THE POVERTY LEVEL.

PART VI, LINE 5:

HAMILTON MEDICAL CENTER (HMC) AND BRADLEY MEDICAL CENTER (BMC), INCLUDING THEIR RELATED AFFILIATES, ARE ORGANIZED AND OPERATED FOR CHARITABLE PURPOSES WITH THE GOAL OF PROMOTING THE HEALTH OF THE COMMUNITIES THEY SERVE. HMC AND BMC SUPPORT THIS MISSION WITH A COMMUNITY BOARD, OPEN MEDICAL STAFF AND AN EMERGENCY ROOM AVAILABLE TO PATIENTS REGARDLESS OF ABILITY TO PAY. THE BOARD IS COMPOSED OF CIVIC LEADERS AND PHYSICIANS WHO RESIDE IN THE HOSPITAL'S SERVICE AREA. THE BOARD SETS POLICY AND STRATEGIC DIRECTION AND DETERMINES THE USE OF SURPLUS FUNDS IN FURTHERANCE OF THE HOSPITAL'S CHARITABLE PURPOSE.

PART VI, LINE 6:

HAMILTON MEDICAL CENTER, INC. (HMC) AND BRADLEY MEDICAL CENTER, INC. (BMC) ARE CONTROLLED AFFILIATES OF VITRUVIAN HEALTH (SYSTEM), WHEREBY THE TRUSTEES AND OFFICERS ARE ELECTED AND APPOINTED BY THE BOARD OF TRUSTEES OF SYSTEM. OTHER HAMILTON MEDICAL CENTER, INC. 58-1519911 CONTROLLED AFFILIATES INCLUDE: DALTON SENIOR HOUSING, INC. AND WHITFIELD PLACE, INC., PROVIDERS OF HOUSING TO LOW INCOME SENIORS AND HANDICAPPED INDIVIDUALS; HAMILTON EMERGENCY MEDICAL SERVICES, INC., WHICH OPERATES WHITFIELD EMERGENCY MEDICAL SERVICES; HLTC, INC., A LONG-TERM CARE SERVICES PROVIDER; MURRAY MEDICAL CENTER, INC.; ROYAL OAK COMMUNITY, LTD., A RETIREMENT COMMUNITY; AND WHITFIELD HEALTHCARE FOUNDATION, INC., A PHILANTHROPIC ORGANIZATION. HAMILTON AMBULATORY SURGERY CENTER, INC., A MULTI-SPECIALTY SURGERY CENTER, AND HAMILTON PHYSICIAN GROUP, INC., A

**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

HAMILTON MEDICAL CENTER, INC.

Employer identification number

58-1519911

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.

- | | |
|--|---|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input checked="" type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input checked="" type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> 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	X	
2	X	
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) JEFFREY D. MYERS PRESIDENT/CEO	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	955,417.	407,381.	191,741.	65,774.	53,505.	1,673,818.	49,274.
(2) JAMES TURNER PHYSICIAN	(i)	724,892.	0.	30,875.	35,008.	1,197.	791,972.	21,539.
	(ii)	57,589.	0.	3,354.	3,031.	109.	64,083.	0.
(3) JULIE A. SOEKORO CFO/TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	402,839.	141,073.	157,646.	28,067.	81,430.	811,055.	11,567.
(4) MICHAEL HARTLEY, MD PHYSICIAN	(i)	456,363.	263,800.	45,710.	36,766.	1,306.	803,945.	20,266.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) HECTOR DOURRON, MD PHYSICIAN	(i)	455,646.	238,302.	33,581.	34,042.	1,306.	762,877.	17,542.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) CHRISTOPHER DELASHMITT, MD VP & CMO	(i)	400,362.	142,748.	138,467.	16,500.	16,651.	714,728.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) LISA DUHAIME PHYSICIAN	(i)	430,945.	160,504.	52,157.	26,708.	1,306.	671,620.	10,208.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) TOMMY BLEDSOE, JR. PHY. EXEC. POPULATION HEAL	(i)	333,754.	79,056.	123,766.	22,029.	51,901.	610,506.	6,721.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) JUDEAN GUINN VICE PRESIDENT	(i)	245,735.	93,174.	99,434.	28,053.	38,933.	505,329.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) ERNALDO ELEMENTO VICE PRESIDENT	(i)	214,433.	82,131.	81,130.	13,248.	40,309.	431,251.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) NED WIGGS VICE PRESIDENT	(i)	222,054.	76,670.	33,669.	15,918.	50,906.	399,217.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) ALFRED D. WRIGHT VICE PRESIDENT	(i)	194,702.	76,654.	80,615.	11,457.	18,447.	381,875.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) RANDALL F. FOSTER ASSISTANT TREASURER	(i)	0.	0.	0.	0.	0.	0.	0.
	(ii)	193,555.	24,306.	33,017.	11,979.	1,023.	263,880.	0.
	(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 1A:

THE PERSONAL USE PORTION OF BOTH SPOUSAL TRAVEL AND SOCIAL CLUB DUES ARE INCLUDED IN THE RECIPIENTS TAXABLE WAGES.

PART I, LINE 4B:

THE FOLLOWING PERSONS RECEIVED CURRENT YEAR DEFERRED COMPENSATION ACCRUALS FROM NON-QUALIFIED PLANS:

- JEFFREY D. MYERS - \$49,274

- JULIE A. SOEKORO - \$11,567

- MICHAEL HARTLEY, MD - \$20,266

- TOMMY BLEDSOE, JR. - \$6,721

- HECTOR DOURRON, MD - \$17,542

- JAMES TURNER - \$21,539

- LISA DUHAIME - \$10,208

THE FOLLOWING PERSONS RECEIVED CURRENT YEAR DEFERRED COMPENSATION ACCRUALS FROM NON-QUALIFIED SERP PLANS:

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.

- JEFFREY D. MYERS - \$405,000

Supplemental Information on Tax-Exempt Bonds
Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions,
explanations, and any additional information in Part VI.
Attach to Form 990. Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **HAMILTON MEDICAL CENTER, INC.** Employer identification number **58-1519911**

Part I	Bond Issues	SEE PART VI FOR COLUMNS (A) AND (F) CONTINUATIONS											
		(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
								Yes	No	Yes	No	Yes	No
A	DALTON-WHITFIELD COUNTY JOINT DEVELOPMENT AUTHORITY	58-1519911	235641AM9	12/21/17	90000000.	ACQUIRE, CONSTRUCT, RENOVATE		X		X		X	
B	DALTON-WHITFIELD COUNTY JOINT DEVELOPMENT AUTHORITY	90-0521568	235641BF3	07/31/24	74625000.	ACQUIRE, CONSTRUCT, RENOVATE		X		X		X	
C													
D													

Part II	Proceeds	A		B		C		D	
1	Amount of bonds retired								
2	Amount of bonds legally defeased								
3	Total proceeds of issue	96,897,633.		83,243,667.					
4	Gross proceeds in reserve funds								
5	Capitalized interest from proceeds								
6	Proceeds in refunding escrows								
7	Issuance costs from proceeds	1,260,588.		645,696.					
8	Credit enhancement from proceeds								
9	Working capital expenditures from proceeds								
10	Capital expenditures from proceeds	96,897,633.		83,243,667.					
11	Other spent proceeds								
12	Other unspent proceeds								
13	Year of substantial completion								
		Yes	No	Yes	No	Yes	No	Yes	No
14	Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?		X		X				
15	Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X		X				
16	Has the final allocation of proceeds been made?	X		X					
17	Does the organization maintain adequate books and records to support the final allocation of proceeds?	X		X					

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

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X		X				
2 Are there any lease arrangements that may result in private business use of bond-financed property?		X		X				
3a Are there any management or service contracts that may result in private business use of bond-financed property?		X		X				
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
c Are there any research agreements that may result in private business use of bond-financed property?		X		X				
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government		%		%		%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		%		%		%		%
6 Total of lines 4 and 5		%		%		%		%
7 Does the bond issue meet the private security or payment test?		X		X				
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X		X				
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of		%		%		%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X		X				

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X		X				
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?	X		X					
b Exception to rebate?		X		X				
c No rebate due?		X		X				
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X		X				

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
4a Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue?		X		X				
b Name of provider								
c Term of hedge								
d Was the hedge superintegrated?								
e Was the hedge terminated?								
5a Were gross proceeds invested in a guaranteed investment contract (GIC)?		X		X				
b Name of provider								
c Term of GIC								
d Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied?								
6 Were any gross proceeds invested beyond an available temporary period?		X		X				
7 Has the organization established written procedures to monitor the requirements of section 148?	X		X					

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations?		X						

Part VI Supplemental Information. Provide additional information for responses to questions on Schedule K. See instructions.

SCHEDULE K, PART I, BOND ISSUES:

(A) ISSUER NAME: DALTON-WHITFIELD COUNTY JOINT DEVELOPMENT AUTHORITY

(F) DESCRIPTION OF PURPOSE:
ACQUIRE, CONSTRUCT, RENOVATE AND EQUIP HEALTHCARE FACILITIES

(A) ISSUER NAME: DALTON-WHITFIELD COUNTY JOINT DEVELOPMENT AUTHORITY

(F) DESCRIPTION OF PURPOSE:
ACQUIRE, CONSTRUCT, RENOVATE AND EQUIP HEALTHCARE FACILITIES

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2023

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
Attach to Form 990.

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

Department of the Treasury
Internal Revenue Service

Name of the organization **HAMILTON MEDICAL CENTER, INC.** Employer identification number **58-1519911**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial	X	1	1,550,000.	FAIR MARKET VALUE
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement **29** **1**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

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

Schedule M (Form 990) 2023

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

PART I, LINE 16

LOOPER SPEECH AND HEARING CENTER DONATED A BUILDING TO HAMILTON MEDICAL CENTER WITH A FAIR MARKET VALUE OF \$1,550,000 TO CONTINUE PROVIDING SPEECH AND HEARING SERVICES TO NORTHWEST GEORGIA.

**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

HAMILTON MEDICAL CENTER, INC.

Employer identification number

58-1519911

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

EMERGENCY ROOM IN DALTON, GA. DURING THE FISCAL YEAR ENDED 09/30/2024,
THE MEDICAL CENTER HAD 42,549 PATIENT DAYS AND 218,186 OUTPATIENT
VISITS. HAMILTON SERVES THE NEEDS OF AREA RESIDENTS WITHOUT
DISCRIMINATION AND REGARDLESS OF ABILITY TO PAY.

FORM 990, PART III, LINE 2, NEW PROGRAM SERVICES:

DURING THE YEAR ENDED SEPTEMBER 30, 2024, HAMILTON HEALTH CARE SYSTEM,
DOING BUSINESS AS VITRUVIAN HEALTH, COMPLETED THE PURCHASE OF TENNOVA
HEALTHCARE - CLEVELAND. THE FACILITY WILL BE RENAMED VITRUVIAN HEALTH -
BRADLEY MEDICAL CENTER AND IS WHOLLY-OWNED BY HAMILTON MEDICAL CENTER
AS A SINGLE MEMBER LIMITED LIABILITY COMPANY. BRADLEY MEDICAL CENTER IS
A 351-BED REGIONAL HOSPITAL OFFERING SPECIALIZED SERVICES, INCLUDING AN
ACCREDITED CHEST PAIN CENTER AND ORTHOPEDIC JOINT CENTER. VITRUVIAN
HEALTH IS COMMITTED TO INVESTING IN BRADLEY MEDICAL CENTER AND ITS
ASSOCIATED PRACTICES AND LOCATIONS THROUGH CAPITAL EXPENDITURES,
EXPANDING AND REINFORCING CLINICAL CAPABILITIES, FORTIFYING RECRUITMENT
AND RETENTION EFFORTS, AND MAINTAINING A COMMITMENT TO PROVIDING CARE
CLOSE TO HOME. THIS WILL EXPAND VITRUVIAN'S MISSION OF PROVIDING
QUALITY HEALTHCARE ACROSS ADDITIONAL COMMUNITIES, INCLUDING SOUTHEAST
TENNESSEE.

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

AS OF SEPTEMBER 30, 2024 AS A SINGLE MEMBER LIMITED LIABILITY COMPANY.

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

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

Schedule O (Form 990) 2023

Name of the organization

HAMILTON MEDICAL CENTER, INC.

Employer identification number

58-1519911

THE REGULAR TRUSTEES OF THE ORGANIZATION ARE APPOINTED BY THE BOARD OF TRUSTEES OF HAMILTON HEALTH CARE SYSTEM, INC.

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

CERTAIN CAPITAL EXPENDITURE AND CONTRACTUAL COMMITMENT DECISIONS MUST BE SUBSEQUENTLY APPROVED BY THE HAMILTON HEALTH CARE SYSTEM BOARD OF TRUSTEES.

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

THE FORM 990 IS PREPARED BY AN INDEPENDENT CPA FIRM AND REVIEWED BY EXECUTIVE MANAGEMENT. SUBSEQUENTLY, A DRAFT COPY OF THE UNFILED FORM 990 IS POSTED TO A SECURE PAGE ON THE HAMILTON HEALTH CARE SYSTEM WEBSITE FOR REVIEW AND COMMENT BY ALL MEMBERS OF THE BOAD OF TRUSTEES PRIOR TO FILING WITH THE INTERNAL REVENUE SERVICE.

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

THE ORGANIZATION HAS A CLEAR AND DETAILED CONFLICT OF INTEREST POLICY WHICH ESTABLISHES A PROCEDURE FOR IDENTIFYING, REVIEWING AND ADDRESSING CONFLICTS OF INTEREST. THIS POLICY ALSO REQUIRED EACH TRUSTEE AND OFFICER OF THE ORGANIZATION TO ANNUALLY SIGN A STATEMENT ACKNOWLEDGING RECEIPT OF THE CONFLICT OF INTEREST POLICY.

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

UNDER A BOARD RESOLUTION, THE FINANCE & AUDIT COMMITTEE OF HAMILTON HEALTH CARE SYSTEM HAS THE AUTHORITY TO TAKE ACTION ON BEHALF OF THE BOARD WITH RESPECT TO THE COMPENSATION OF OFFICERS AND KEY EMPLOYEES. THE FINANCE & AUDIT COMMITTEE OF HAMILTON HEALTH CARE SYSTEM MAINTAINS MINUTES OF ITS PROCEDURES. ON AN ANNUAL BASIS THE FINANCE & AUDIT COMMITTEE OF HAMILTON HEALTH CARE SYSTEM WILL MEET TO SET THE ANNUAL COMPENSATION OF THE

Name of the organization HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
---	--

PRESIDENT/CEO. THIS ACTION IS BASED ON CONSULTATION WITH A THIRD PARTY CONSULTING FIRM TO REVIEW THE TOTAL COMPENSATION OF THE CEO AND KEY EMPLOYEES SUCH THAT TOTAL COMPENSATION PACKAGES ARE CONSIDERED FAIR MARKET AND NOT EXCESSIVE.

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

THE ORGANIZATION MAKES ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY AND FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC UPON REQUEST

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

OTHER:

PROGRAM SERVICE EXPENSES	42,779,303.
MANAGEMENT AND GENERAL EXPENSES	2,820,000.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	45,599,303.
TOTAL OTHER FEES ON FORM 990, PART IX, LINE 11G, COL A	45,599,303.

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

DISTRIBUTION TO RELATED ENTITY (HPG)	19,035,582.
CHANGE IN LIABILITY CLAIMS ACCRUAL	4,125,444.
TRANSFER OF INVESTMENT TO(FROM) LIABILITY CLAIMS TRUST	-1,500,000.
PURCHASE OF EQUITY IN BRADLEY ENTITIES	902,844.
TOTAL TO FORM 990, PART XI, LINE 9	22,563,870.

FORM 990, PART XII, LINE 2:

FINANCIAL STATEMENTS OF HAMILTON MEDICAL CENTER, INC ARE AUDITED ON A CONSOLIDATED BASIS TO INCLUDE HAMILTON AMBULATORY SURGERY CENTER, INC. AND HAMILTON PHYSICIAN GROUP, INC, BOTH OF WHICH ARE WHOLLY-OWNED

**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 **HAMILTON MEDICAL CENTER, INC.** Employer identification number **58-1519911**

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
BRADLEY MEDICAL CENTER, LLC - 99-2892769 2305 CHAMBLISS AVENUE NW CLEVELAND, TN 37311-3847	HEALTHCARE	TENNESSEE	818,877.	270,983,090.	HAMILTON MEDICAL CENTER, INC.
BRADLEY PHYSICIAN SERVICES, LLC - 99-2916217 2305 CHAMBLISS AVENUE NW CLEVELAND, TN 37311-3847	HEALTHCARE	TENNESSEE	-1,812,943.	8,463,801.	HAMILTON MEDICAL CENTER, INC.

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
HAMILTON HEALTH CARE SYSTEM, INC. - 58-1519913, PO BOX 1168, DALTON, GA 30722	SUPPORT RELATED ENTITIES	GEORGIA	501(C)(3)	LINE 12B, II	N/A		X
DALTON SENIOR HOUSING, INC. - 58-1518011 519 WEST HAWTHORNE STREET DALTON, GA 30720	LOW-INCOME HOUSING	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		X
HAMILTON AMBULATORY SURGERY CENTER, INC. - 58-2654791, PO BOX 1168, DALTON, GA 30722	SURGICAL SERVICES	GEORGIA	501(C)(3)	LINE 3	HAMILTON MEDICAL CENTER, INC.	X	
HAMILTON EMERGENCY MEDICAL SERVICES, INC. - 58-1651002, PO BOX 1168, DALTON, GA 30722	EMERGENCY MEDICAL	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		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
HAMILTON PHYSICIAN GROUP, INC. - 27-1198701 PO BOX 1168 DALTON, GA 30722	PHYSICIAN PRACTICE	GEORGIA	501(C)(3)	LINE 3	HAMILTON MEDICAL CENTER, INC.	X	
HLTC, INC. - 58-2341574 PO BOX 1168 DALTON, GA 30722	LONG TERM ELDERLY CARE	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		X
ROYAL OAK COMMUNITY, LTD. - 58-1970228 PO BOX 1900 DALTON, GA 30722	SENIOR LIVING SERVICES	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		X
DALTON-WHITFIELD COUNTY HOSPITAL LIABILITY TRUST - 58-1331514, PO BOX 1168, DALTON, GA 30722	LIABILITY CLAIMS COVERAGE	GEORGIA	501(C)(3)	LINE 12C, III-FI	HAMILTON HEALTH CARE SYSTEM, INC.		X
HAMILTON CHILDREN'S INSTITUTE - 82-3312912 PO BOX 1168 DALTON, GA 30722	PEDIATRIC DEVELOPMENTAL/BEHAVIORAL HEALTH TREATMENT	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		X
WHITFIELD HEALTHCARE FOUNDATION, INC. - 51-0175056, PO BOX 1168, DALTON, GA 30722	FUNDS FOR HEALTHCARE	GEORGIA	501(C)(3)	LINE 12B, II	HAMILTON HEALTH CARE SYSTEM, INC.		X
WHITFIELD PLACE, INC - 58-2103085 PO BOX 1168 DALTON, GA 30722	LOW-INCOME HOUSING	GEORGIA	501(C)(3)	LINE 10	HAMILTON HEALTH CARE SYSTEM, INC.		X
DALTON-WHITFIELD ADDITIONAL TRUST - 58-6345013, PO BOX 1168, DALTON, GA 30722	FUNDS FOR INDIGENT CARE	GEORGIA	501(C)(3)	LINE 12C, III-FI	N/A		X
DALTON-WHITFIELD INDIGENT CARE TRUST - 58-6345011, PO BOX 1168, DALTON, GA 30722	FUNDS FOR INDIGENT CARE	GEORGIA	501(C)(3)	LINE 12C, III-FI	N/A		X

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

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(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	
HAMILTON ORTHOPEDIC SURGERY CENTER - 87-3430438, PO BOX 1168, DALTON, GA 30722	ORTHOPEDIC SURGERY CENTER	GA	HAMILTON MEDICAL CENTER, INC.	RELATED	-158,287.	4,761,345.		X	N/A	X		51.00%

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
HAMILTON HEALTH FIRST, INC. - 58-1694713 PO BOX 1168 DALTON, GA 30722-1168	PREFERRED PROVIDER ORGANIZATION	GA	HAMILTON MEDICAL CENTER, INC	C CORP			100%		X
HMC HOLDINGS, INC. PO BOX 1168 DALTON, GA 30722-1168	TITLE HOLDING	GA	HAMILTON MEDICAL CENTER, INC	C CORP			100%		X

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

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

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?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)	X	
d Loans or loan guarantees to or for related organization(s)	X	
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)		X
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		X
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)	X	
s Other transfer of cash or property from related organization(s)	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) HAMILTON AMBULATORY SURGERY CENTER, INC.	A	686,496.	FMV
(2) HAMILTON AMBULATORY SURGERY CENTER, INC.	O	1,635,318.	FMV
(3) HAMILTON AMBULATORY SURGERY CENTER, INC.	Q	1,197,091.	FMV
(4) HAMILTON PHYSICIAN GROUP, INC.	D	27,254,810.	INCR. IN LOAN BAL
(5) BRADLEY PHYSICIAN SERVICES, LLC	P	115,738.	FMV
(6) BRADLEY MEDICAL CENTER, LLC	Q	1,859,166.	FMV

Type and Entity: PHYSICIAN ANSWERING SE POST-2017 NO

DETAIL CARRYOVER SCHEDULE

Section 382 Annual Limitation

Section 382 Carryover

Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
			_____	_____	_____	_____	_____	_____	_____	_____	_____
A 2018	150,800.										
B 2019	153,383.										
C 2020	142,208.										
D 2021	141,785.										
E 2022	143,047.										
F 2023	146,461.										
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	E S B C	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A		_____	_____	_____	_____	_____	_____	_____	_____	_____	_____
B											
C											
D											
E											
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											

Type and Entity: PRE-2018 NOL FED **DETAIL CARRYOVER SCHEDULE**

Section 382 Annual Limitation		Section 382 Carryover									
Year Originated	Original Carryover Amount	Total Amount Used	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A	2012	73,612.									
B	2013	84,817.									
C	2014	77,000.									
D	2015	84,262.									
E	2016	83,834.									
F	2017	93,230.									
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											
Detail Type	ESBC	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for	Amount Used for
A											
B											
C											
D											
E											
F											
G											
H											
I											
J											
K											
L											
M											
N											
O											
P											
Q											
R											
S											
T											
U											
V											
W											

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning OCT 1, 2023, and ending SEP 30, 2024

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

HAMILTON MEDICAL CENTER, INC.

EIN or SSN

58-1519911

Name and title of officer or person subject to tax

**JULIE A. SOEKORO
VP/CFO/ASST TREASURER**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-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 for 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-). But, 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 <input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b _____
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 <input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>0.</u>
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 and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a 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. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an 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. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize PYA, P.C. to enter my PIN 19913
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

62282816401

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature

Date

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

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

Form **8879-TE** (2023)

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

Department of the Treasury
Internal Revenue Service

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

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 <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization, employer, or other filer, see instructions. HAMILTON MEDICAL CENTER, INC.	Taxpayer identification number (TIN) 58-1519911
	Number, street, and room or suite no. If a P.O. box, see instructions. PO BOX 1168	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. DALTON, GA 30722-1168	

Enter the Return Code for the return that this application is for (file a separate application for each return) **07**

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 **JULIE A. SOEKORO**
1200 MEMORIAL DRIVE - DALTON, GA 30720

Telephone No. **706-278-2105** 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 **AUGUST 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 **OCT 1**, 20 **23**, and ending **SEP 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.

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

For calendar year 2023 or other tax year beginning OCT 1, 2023, and ending SEP 30, 2024

2023

Department of the Treasury Internal Revenue Service

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

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

Form header section containing: A Check box if address changed, B Exempt under section 501(c)(3), C Book value of all assets at end of year 1,256,741,711, D Employer identification number 58-1519911, E Group exemption number, F Check box if an amended return.

Form header section containing: G Check organization type 501(c) corporation, H Check if filing only to claim, I Check if a 501(c)(3) organization filing a consolidated return, J Enter the number of attached Schedules A (Form 990-T) 1, K During the tax year, was the corporation a subsidiary, L The books are in care of JULIE A. SOEKORO Telephone number 706-278-2105

Table for Part I: Total Unrelated Business Taxable Income. Rows 1-11 showing calculations from unrelated business taxable income to final amount of 0.

Table for Part II: Tax Computation. Rows 1-7 showing tax calculations for organizations taxable as corporations, trusts, proxy tax, and other tax amounts, resulting in a total of 0.

Table for Part III: Tax and Payments. Rows 1a-5 showing foreign tax credit, other credits, amounts due from various forms, total tax, and current net 965 tax liability paid from Form 965-A.

Part III Tax and Payments <i>(continued)</i>			
6 a	Payments: Preceding year's overpayment credited to the current year	6a	
b	Current year's estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b	
c	Tax deposited with Form 8868	6c	
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d	
e	Backup withholding (see instructions)	6e	
f	Credit for small employer health insurance premiums (attach Form 8941)	6f	
g	Elective payment election amount from Form 3800	6g	
h	Payment from Form 2439	6h	
i	Credit from Form 4136	6i	
j	Other (see instructions)	6j	
7	Total payments. Add lines 6a through 6j	7	
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8	
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed	9	
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10	
11	Enter the amount of line 10 you want: Credited to 2024 estimated tax Refunded	11	

Part IV Statements Regarding Certain Activities and Other Information (see instructions)			
1	At any time during the 2023 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here _____		Yes No
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust?		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____		
4	Enter available pre-2018 NOL carryovers here \$ <u>496,755.</u> Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 6.		
5	Post-2017 NOL carryovers. Enter the Business Activity Code and available post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
	517000	\$ 731,223.	
		\$	
		\$	
		\$	
6 a	Reserved for future use		
b	Reserved for future use		

Part V Supplemental Information

Provide any additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.				
	Signature of officer	Date	Title	VP/CFO/ASST TREASURER	
Preparer Use Only	Print/Type preparer's name DEBORAH O. ERNSBERGER		Preparer's signature <i>Deborah O. Ernsberger, C.P.A.</i>	Date 8/13/25	Check <input type="checkbox"/> if self-employed
	Firm's name PYA, P. C.			PTIN P00364912	
	Firm's address 2220 SUTHERLAND AVE. KNOXVILLE, TN 37919			Firm's EIN 62-1517792 Phone no. 865-673-0844	

May the IRS discuss this return with the preparer shown below (see instructions)?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
---	--	------------------------------------

FORM 990-T PARENT CORPORATION'S NAME AND IDENTIFYING NUMBER STATEMENT 1

<u>CORPORATION'S NAME</u>	<u>IDENTIFYING NO</u>
HAMILTON HEALTH CARE SYSTEM, INC.	58-1519913

FORM 990-T PRE-2018 NET OPERATING LOSS DEDUCTION STATEMENT 2

<u>TAX YEAR</u>	<u>LOSS SUSTAINED</u>	<u>LOSS PREVIOUSLY APPLIED</u>	<u>LOSS REMAINING</u>	<u>AVAILABLE THIS YEAR</u>
09/30/13	73,612.	0.	73,612.	73,612.
09/30/14	84,817.	0.	84,817.	84,817.
09/30/15	77,000.	0.	77,000.	77,000.
09/30/16	84,262.	0.	84,262.	84,262.
09/30/17	83,834.	0.	83,834.	83,834.
09/30/18	93,230.	0.	93,230.	93,230.
NOL CARRYOVER AVAILABLE THIS YEAR			496,755.	496,755.

**SCHEDULE A
(Form 990-T)**

Department of the Treasury
Internal Revenue Service

**Unrelated Business Taxable Income
From an Unrelated Trade or Business**

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

2023

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

A Name of the organization HAMILTON MEDICAL CENTER, INC.	B Employer identification number 58-1519911
C Unrelated business activity code (see instructions) 517000	D Sequence: 1 of 1

E Describe the unrelated trade or business **PHYSICIAN ANSWERING SERVICE**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales <u>25,805.</u>				
b Less returns and allowances _____ c Balance	1c	25,805.		
2 Cost of goods sold (Part III, line 8)	2			
3 Gross profit. Subtract line 2 from line 1c	3	25,805.		25,805.
4 a Capital gain net income (attach Schedule D (Form 1041 or Form 1120)). See instructions	4a			
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions)	4b			
c Capital loss deduction for trusts	4c			
5 Income (loss) from a partnership or an S corporation (attach statement)	5			
6 Rent income (Part IV)	6			
7 Unrelated debt-financed income (Part V)	7			
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)	8			
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)	9			
10 Exploited exempt activity income (Part VIII)	10			
11 Advertising income (Part IX)	11			
12 Other income (see instructions; attach statement)	12			
13 Total. Combine lines 3 through 12	13	25,805.		25,805.

Part II Deductions Not Taken Elsewhere. See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)				
2 Salaries and wages	2			153,254.
3 Repairs and maintenance	3			
4 Bad debts	4			
5 Interest (attach statement). See instructions	5			
6 Taxes and licenses	6			11,724.
7 Depreciation (attach Form 4562). See instructions	7			
8 Less depreciation claimed in Part III and elsewhere on return	8a			
9 Depletion	9			
10 Contributions to deferred compensation plans	10			
11 Employee benefit programs	11			
12 Excess exempt expenses (Part VIII)	12			
13 Excess readership costs (Part IX)	13			
14 Other deductions (attach statement)	14	SEE STATEMENT 3		7,288.
15 Total deductions. Add lines 1 through 14	15			172,266.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16			-146,461.
17 Deduction for net operating loss. See instructions	17			0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18			-146,461.

For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2023

Part III Cost of Goods Sold Enter method of inventory valuation

1 Inventory at beginning of year	1	
2 Purchases	2	
3 Cost of labor	3	
4 Additional section 263A costs (attach statement)	4	
5 Other costs (attach statement)	5	
6 Total. Add lines 1 through 5	6	
7 Inventory at end of year	7	
8 Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? <input type="checkbox"/> Yes <input type="checkbox"/> No		

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

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

A _____

B _____

C _____

D _____

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)				
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)				
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D				
3 Total rents received or accrued. Add line 2c, columns A through D. Enter here and on Part I, line 6, column (A)	0.			
4 Deductions directly connected with the income in lines 2a and 2b (attach statement)				
5 Total deductions. Add line 4, columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

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

A _____

B _____

C _____

D _____

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 Total dividends-received deductions included in line 10	0.			

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

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

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

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

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

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

FORM 990-T (A)

OTHER DEDUCTIONS

STATEMENT 3

DESCRIPTION	AMOUNT
UTILITIES	4,000.
SUPPLIES	2,400.
OCCUPANCY	444.
INSURANCE	444.
TOTAL TO SCHEDULE A, PART II, LINE 14	7,288.

990-T SCH A

POST-2017 NET OPERATING LOSS DEDUCTION

STATEMENT 4

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING	AVAILABLE THIS YEAR
09/30/19	150,800.	0.	150,800.	150,800.
09/30/20	153,383.	0.	153,383.	153,383.
09/30/21	142,208.	0.	142,208.	142,208.
09/30/22	141,785.	0.	141,785.	141,785.
09/30/23	143,047.	0.	143,047.	143,047.
NOL CARRYOVER AVAILABLE THIS YEAR			731,223.	731,223.

Alternative Minimum Tax-Corporations

2023

Attach to your tax return.
 Go to www.irs.gov/Form4626 for instructions and the latest information.

Name HAMILTON MEDICAL CENTER, INC.	Employer identification number 58-1519911
--	---

- A** Is the corporation filing this form a member of a controlled group treated as a single employer under sections 59(k)(1)(D) and 52? Yes No
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the controlled group treated as a single employer taken into account in the determination of "applicable corporation" under section 59(k)(1)(D).
- B** Is the corporation filing this form a member of a foreign-parented multinational group (FPMG) within the meaning of section 59(k)(2)(B)? Yes No
 If "Yes," the corporation must complete Part V listing the names, EINs, and separate company financial statement income or loss for each member of the FPMG under section 59(k)(2)(B).

Part I Applicable Corporation Determination (Report all amounts in U.S. dollars.)
If you have already determined in current or prior years you are an applicable corporation, skip Part I and continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
1 Net income or loss per applicable financial statement(s) (AFS) (see inst):			
a Consolidated net income or loss per the AFS of the corporation	1a		
b Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b		
c Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c		
d Adjustment for certain consolidating entries (see instructions)	1d		
e Specified additional net income or loss item B. Reserved for future use	1e		
f AFS net income or loss of all entities in the test group before adjustments. Combine lines 1a through 1d	1f		
2 Adjustments:			
a Financial statements covering different tax years	2a		
b Corporations that are not included on the taxpayer's consolidated return (see instructions)	2b		
c Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0- (see instructions for special rules if completing this form for an FPMG)	2c		
d Amounts that are not effectively connected to a U.S. trade or business (see instructions for special rules if completing this form for an FPMG)	2d		
e Certain taxes (see instructions)	2e		
f Patronage dividends and per-unit retain allocations (cooperatives only)	2f		
g Alaska native corporations	2g		
h Certain credits (see instructions)	2h		
i Mortgage servicing income	2i		
j Tax-exempt entities (organizations subject to tax under section 511)	2j		
k Depreciation	2k		
l Qualified wireless spectrum	2l		
m Covered transactions	2m		
n Adjustments related to bankruptcy and insolvency	2n		
o Certain insurance company adjustments	2o		
p Adjustment P - Reserved for future use	2p		
q Adjustment Q - Reserved for future use	2q		
r Adjustment R - Reserved for future use	2r		
s Adjustment S - Reserved for future use	2s		
z Other (see instructions)	2z		
3 Specified adjustment. Reserved for future use	3		
4 Total adjustments. Combine lines 2a through 2z	4		
5 AFSI. Combine lines 1f and 4	5		
6 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 5			6
7 3-year average annual AFSI (see instructions)			7

Part I **Applicable Corporation Determination** (Report all amounts in U.S. dollars.) *(continued)*

- 8** Is line 7 more than \$1 billion?
 Yes. Continue to line 9.
 No. STOP here and attach to your tax return.
- 9** Is the corporation a member of an FPMG within the meaning of section 59(k)(2)(B)?
 Yes. Continue to line 10.
 No. Continue to Part II.

	(a) First Preceding Year Ended	(b) Second Preceding Year Ended	(c) Third Preceding Year Ended
10 AFSI for purposes of the \$100 million test before adjustments:			
a AFSI from line 5	10a		
b Aggregation differences (see instructions)	10b		
c Total AFSI for purposes of the \$100 million test before adjustments. Combine lines 10a and 10b	10c		
11 Adjustments:			
a Income not effectively connected to a U.S. trade or business	11a		
b Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	11b		
c Reserved for future use - Other adjustments 1	11c		
d Reserved for future use - Other adjustments 2	11d		
12 Total adjustments. Combine lines 11a and 11b	12		
13 Total AFSI for purposes of the \$100 million test. Combine lines 10c and 12	13		
14 AFSI of first, second, and third preceding tax years. Combine columns (a), (b), and (c) of line 13			
15 3-year average annual AFSI for purposes of the \$100 million test			
16 Is line 15 \$100 million or more? <input type="checkbox"/> Yes. Continue to Part II. <input type="checkbox"/> No. STOP here. Attach to your tax return.			

Part II Corporate Alternative Minimum Tax

1 Net income or loss per applicable financial statement(s) (AFS) (see instructions):		
a	Consolidated net income or loss per the AFS of the corporation	1a -147,461.
b	Include AFS net income or loss of other includible entities (add net income and subtract net loss)	1b
c	Exclude AFS net income or loss of excludible entities (add net loss and subtract net income)	1c
d	Adjustment for certain consolidating entries (see instructions)	1d
e	Specified additional net income or loss item D. Reserved for future use	1e
f	AFS net income or loss before adjustments. Combine lines 1a through 1d	1f -147,461.
2 Adjustments:		
a	Financial statements covering different tax years	2a
b	Reserved for future use - Adjustment 2b	2b
c	Corporations that are not included on the taxpayers - consolidated return (see instructions)	2c
d	The corporation's distributive share of adjusted financial statement income of partnerships	2d
e	Pro-rata share of net income from controlled foreign corporations for which the corporation is a U.S. shareholder. If zero or less, enter -0-. (See instructions)	2e
f	Amounts that are not effectively connected to a U.S. trade or business	2f
g	Certain taxes. Enter the amount from Part III, line 7	2g
h	Patronage dividends and per-unit retain allocations (cooperatives only)	2h
i	Alaska native corporations	2i
j	Certain credits (see instructions)	2j
k	Mortgage servicing income	2k
l	Covered benefit plans described in section 56A(c)(11)(B)	2l
m	Tax-exempt entities (organizations subject to tax under section 511)	2m
n	Depreciation	2n
o	Qualified wireless spectrum	2o
p	Covered transactions	2p
q	Adjustments related to bankruptcy and insolvency	2q
r	Certain insurance company adjustments	2r
s	AFSI adjustment S - Reserved for future use	2s
t	AFSI adjustment T - Reserved for future use	2t
u	AFSI adjustment U - Reserved for future use	2u
z	Other (see instructions)	2z
3	Total adjustments. Combine lines 2a through 2z	3
4	AFSI before financial statement net operating loss carryover. Combine lines 1f and 3	4 -147,461.
5	Financial statement net operating loss (FSNOL) (see instructions)	5
6	AFSI. Subtract line 5 from line 4. If zero or less, enter -0-	6
7	Multiply line 6 by 15% (0.15)	7
8	Corporate alternative minimum tax foreign tax credit (CAMT FTC). Enter amount from Part IV, Section I, line 6 (see inst)	8
9	Tentative minimum tax. Subtract line 8 from line 7. If zero or less, enter -0-	9
10	Regular tax liability (see instructions)	10
11	Base erosion minimum tax (see instructions)	11
12	Combine lines 10 and 11	12
13	Alternative minimum tax. Subtract line 12 from line 9. If zero or less, enter -0-. Enter here and on Form 1120, Schedule J, line 3, or the appropriate line of the corporation's income tax return	13

Part III Adjustment for Certain Taxes Under Section 56A(c)(5)

1	Current income tax provision - Foreign	1
2	Current income tax provision - Federal	2
3	Deferred income tax provision - Foreign	3
4	Deferred income tax provision - Federal	4
5	Income taxes included in equity method investment income	5
6a	Adjustment A - Reserved for future use	6a
b	Adjustment B - Reserved for future use	6b
c	Adjustment C - Reserved for future use	6c
d	Adjustment D - Reserved for future use	6d
e	Adjustment E - Reserved for future use	6e
f	Adjustment F - Reserved for future use	6f
g	Adjustment G - Reserved for future use	6g
h	Adjustment H - Reserved for future use	6h
z	Income taxes in other places	6z
7	Total. Combine lines 1 through 6z. Enter here and on Part II, line 2g	7

Part IV Alternative Minimum Tax - Corporations Foreign Tax Credit

Section I - AMT Foreign Tax Credit

1	Domestic corporation AMT foreign income taxes:			
a	Total foreign taxes paid or accrued as reported on Form 1118, Schedule B, Part I, column 2(j)	1a		
b	Adjustment	1b		
c	Adjustment	1c		
d	Adjustment	1d		
e	Adjustment	1e		
f	Adjustment	1f		
g	Adjustment	1g		
2	Total domestic corporation AMT foreign income taxes. Combine lines 1a through 1g			2
3	Allowable controlled foreign corporation (CFC) AMT foreign income taxes:			
a	Pro-rata share of CFC AMT foreign income taxes from Part IV, Section II, line 11, column (n)	3a		
b	Carryover of excess foreign taxes (from Part IV, Section III, line 4, column (vii))	3b		
c	Total CFC AMT foreign income taxes. Add lines 3a and 3b			3c
d	Percentage specified in section 55(b)(2)(A)(i)	3d	15%	
e	Pro-rata share of CFC net income described in section 56A(c)(3) (attach worksheet) (see instructions)	3e		
f	CFC AMT foreign tax credit limitation (multiply line 3d by line 3e)			3f
g	Allowable CFC AMT foreign income taxes (lesser of line 3c or line 3f)			3g
4	CAMT FTC Line 4 - Reserved for future use			4
5	CAMT FTC Line 5 - Reserved for future use			5
6	Total AMT foreign income taxes. Combine lines 2 and 3g. Enter this amount on Part II, line 8			6



Consolidated Financial Statements

Hamilton Medical Center, Inc.

Years Ended September 30, 2024 and 2023

HAMILTON MEDICAL CENTER, INC.

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Years Ended September 30, 2024 and 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Hamilton Medical Center, Inc.:

Opinion

We have audited the consolidated financial statements of Hamilton Medical Center, Inc. (HMC), which comprise the consolidated balance sheets as of September 30, 2024 and 2023; the related consolidated statements of changes in net assets, operations, and cash flows for the years then ended; and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of HMC as of September 30, 2024 and 2023, and the results of its operations, changes in net assets, and 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 Consolidated Financial Statements section of our report. We are required to be independent of HMC and 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from 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 consolidated 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 consolidated 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 consolidated 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 HMC'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about HMC'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.

PYA, P.C.

Knoxville, Tennessee
March 27, 2025

HAMILTON MEDICAL CENTER, INC.

Consolidated Balance Sheets

	<i>September 30,</i>	
	<i>2024</i>	<i>2023</i>
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 36,215,734	\$ 19,059,346
Patient accounts receivable	103,823,751	47,759,780
Inventories	13,373,686	7,968,113
Other assets	17,676,095	19,497,780
TOTAL CURRENT ASSETS	<u>171,089,266</u>	<u>94,285,019</u>
INVESTMENTS	440,384,418	401,763,988
INVESTMENTS LIMITED AS TO USE		
Under trust agreement for liability claims	13,332,536	10,129,898
Series 2024A project fund	62,063,908	-
TOTAL INVESTMENTS LIMITED AS TO USE	<u>75,396,444</u>	<u>10,129,898</u>
PROPERTY, PLANT, AND EQUIPMENT		
Land and improvements	58,639,791	40,862,846
Buildings and improvements	480,512,763	319,441,980
Equipment	352,772,743	243,979,653
Construction in progress	18,827,706	55,874,972
	<u>910,753,003</u>	<u>660,159,451</u>
Accumulated depreciation	<u>(443,624,399)</u>	<u>(322,330,912)</u>
PROPERTY, PLANT, AND EQUIPMENT, NET	<u>467,128,604</u>	<u>337,828,539</u>
OTHER ASSETS		
Investment-Health One Alliance	57,243,500	54,276,212
Right-of-use assets-operating leases	8,300,252	3,777,723
Note receivable-HLTC, Inc.	5,902,760	6,776,560
Note receivable-Royal Oak Community, Ltd.	2,970,000	2,970,000
Goodwill	27,331,532	640,000
Intangible assets	23,350,000	250,000
Other long-term assets	5,193,930	5,010,819
TOTAL ASSETS	<u>\$ 1,284,290,706</u>	<u>\$ 917,708,758</u>

HAMILTON MEDICAL CENTER, INC.

Consolidated Balance Sheets - Continued

	<i>September 30,</i>	
	<i>2024</i>	<i>2023</i>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 33,837,804	\$ 28,600,665
Accrued liabilities	22,479,575	14,196,635
Current portion of operating lease liabilities	1,966,021	706,071
Current maturities of long-term debt	6,945,000	6,290,000
TOTAL CURRENT LIABILITIES	<u>65,228,400</u>	49,793,371
OTHER LIABILITIES		
Accrued liability claims and other	11,098,482	6,297,093
Operating lease liability, net current portion	6,268,905	3,071,652
Long-term debt, net of current maturities	422,923,561	176,386,631
TOTAL LIABILITIES	<u>505,519,348</u>	235,548,747
NET ASSETS		
Net assets without donor restrictions	778,771,358	682,160,011
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,284,290,706</u>	<u>\$ 917,708,758</u>

HAMILTON MEDICAL CENTER, INC.

Consolidated Statements of Changes in Net Assets

	<i>Year Ended September 30,</i>	
	<i>2024</i>	<i>2023</i>
Excess of unrestricted revenue, gains, and other support over expenses	\$ 95,708,501	\$ 51,227,544
Member Equity-BASC	902,846	-
Equity Transfer from HOSC	-	7,286,000
CHANGE IN NET ASSETS	96,611,347	58,513,544
NET ASSETS, BEGINNING OF YEAR	682,160,011	623,646,467
NET ASSETS, END OF YEAR	\$ 778,771,358	\$ 682,160,011

HAMILTON MEDICAL CENTER, INC.

Consolidated Statements of Operations

	<i>Year Ended September 30,</i>	
	<i>2024</i>	<i>2023</i>
Unrestricted revenue, gains, and other support:		
Patient service revenue	\$ 497,101,814	421,460,795
Investment income, net	65,865,275	29,915,455
Provider relief funds	151,135	1,812,267
Gain on Health One Alliance, LLC	2,967,288	1,382,885
Other	13,638,708	14,621,558
TOTAL UNRESTRICTED REVENUE, GAINS, AND OTHER SUPPORT	579,724,220	469,192,960
Expenses:		
Salaries, wages, and benefits	256,888,948	221,822,180
Supplies and utilities	93,071,365	88,976,016
Purchased services	40,185,305	29,761,179
Other	38,411,866	29,103,644
Professional fees	19,378,456	17,907,808
Depreciation and amortization	29,630,509	25,569,129
Interest	9,337,109	7,664,718
TOTAL EXPENSES	486,903,558	420,804,674
NET INCOME FROM OPERATIONS EXCLUDING MINORITY INTEREST	92,820,662	48,388,286
Minority interest	(1,174,163)	575,198
NET INCOME FROM OPERATIONS	91,646,499	48,963,484
Gain on early extinguishment of debt	10,307	-
Distribution from Whitfield Healthcare Foundation, Inc.	3,824,140	1,875,885
Gain on disposal of assets, net	227,555	388,175
EXCESS OF UNRESTRICTED REVENUE, GAINS, AND OTHER SUPPORT OVER EXPENSES	\$ 95,708,501	\$ 51,227,544

HAMILTON MEDICAL CENTER, INC.

Consolidated Statements of Cash Flows

	<i>Year Ended September 30,</i>	
	<i>2024</i>	<i>2023</i>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 96,611,347	\$ 58,513,544
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	29,630,509	25,569,129
Net realized and unrealized gains from trading securities	(58,880,304)	(21,007,484)
Gain in investment-Health One Alliance, LLC	(2,967,288)	(1,382,885)
Debt issuance cost amortization	164,674	259,046
Amortization of insurance premium on long-term debt	(394,404)	(155,466)
Gain on disposal of assets	(227,555)	(388,175)
Gain on extinguishment of debt	(10,307)	-
Increase (decrease) in cash due to change in:		
Patient accounts receivable	(56,063,971)	1,423,244
Inventories	(1,077,692)	(1,409,260)
Other assets	5,131,887	(5,294,941)
Accounts payable and accrued liabilities	11,038,731	12,358,889
Accrued liability claims and other	4,736,063	(722,058)
Total adjustments	(68,919,657)	9,250,039
NET CASH PROVIDED BY OPERATING ACTIVITIES	27,691,690	67,763,583
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchases of property, plant, and equipment	(51,533,734)	(70,488,391)
Proceeds from sale of assets	227,861	716,744
Asset purchase-Bradley Medical Center	(162,345,413)	-
Decrease in investments, net	18,779,958	10,396,267
(Increase) decrease in investments limited as to use, net	(63,581,305)	333,116
Distribution from Health One Alliance, LLC	-	1,400,000
Increase in other long-term assets	(183,111)	(1,505,048)
Cash received note receivable-HLTC, Inc.	873,800	790,145
NET CASH USED IN INVESTING ACTIVITIES	(257,761,944)	(58,357,167)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Increase in debt issuance costs	(2,081,622)	-
Proceeds from issuance of long-term debt	334,388,464	-
Repayment of long-term debt	(84,874,875)	(5,975,000)
NET CASH PROVIDED BY FINANCING ACTIVITIES	247,431,967	(5,975,000)

HAMILTON MEDICAL CENTER, INC.

Consolidated Statements of Cash Flows - Continued

	<i>Year Ended September 30,</i>	
	<i>2024</i>	<i>2023</i>
NET INCREASE IN CASH AND CASH EQUIVALENTS	17,361,713	3,431,416
CASH AND CASH EQUIVALENTS, beginning of year	19,327,494	15,896,078
CASH AND CASH EQUIVALENTS, end of year	\$ 36,689,207	\$ 19,327,494
SUPPLEMENTAL INFORMATION:		
Cash paid for operating leases	\$ 980,487	\$ 806,036
RECONCILIATION OF CASH AND CASH		
Cash and cash equivalents	36,215,734	19,059,346
Restricted cash and cash equivalents, included in investments limited as to use	473,473	268,148
	\$ 36,689,207	\$ 19,327,494

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements

Years Ended September 30, 2024 and 2023

NOTE A--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Organization: Hamilton Medical Center, Inc. (HMC) is a tax-exempt controlled affiliate as described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended, of Hamilton Health Care System, Inc. (the System), a not-for-profit holding corporation, whereby the trustees and officers are elected and appointed by the Board of Trustees of the System. Other controlled affiliates include Dalton Senior Housing, Inc. (DSH), HLTC, Inc. (HLTC), Hamilton Emergency Medical Services, Inc., Royal Oak Community, Ltd. (Royal Oaks), Whitfield Healthcare Foundation, Inc., Whitfield Place, Inc. (WP), and Hamilton Children's Institute, Inc. Hamilton Ambulatory Surgery Center, Inc. (HASC) and Hamilton Physician Group, Inc. (HPG) are controlled affiliates of HMC. During the year ended September 30, 2023, HMC became the controlling member of Hamilton Orthopedic Surgery Center (HOSC) which is now accounted for as a controlled affiliate of HMC. During the year ended September 30, 2024, HMC became the controlling member of Bradley Medical Center (BMC), Bradley Physician Services (BPS), and Bradley Ambulatory Surgery Center (BASC), all of which are now accounted for as controlled affiliates of HMC.

Consolidation: The consolidated financial statements include the accounts of HMC, HASC, HPG, HOSC, BPS, BMC, and BASC. All significant intercompany transactions and accounts have been eliminated in consolidation.

Reclassification: Certain prior year amounts have been reclassified to meet current year presentation.

Use of Estimates: The preparation of the consolidated financial statements in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) requires management to make estimates and assumptions that affect the amounts reported in the consolidated financial statements and accompanying notes. Actual results could differ from those estimates.

Cash and Cash Equivalents: Cash and cash equivalents consist of highly liquid financial instruments with original maturities of three months or less when purchased. This includes cash on hand, deposits with banks, and investments in short-term United States Treasury obligations and repurchase agreements backed by such obligations. HMC has not experienced any significant losses on these investments.

Cash paid during 2024 and 2023 for interest was \$7,057,018 and \$7,750,009, respectively.

Inventories: Inventories are valued at the lower of cost (first-in, first-out) or net realizable value, and consist of medical and other supplies.

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

Investments and Investments Limited as to Use: Investments in marketable debt securities and equities are recorded at fair value. Realized and unrealized gains and losses for trading securities are included in excess of unrestricted revenue, gains, and other support over expenses. Realized gains and losses are computed using the specific identification method for cost determination.

For any debt securities that are in an unrealized loss position at the consolidated balance sheet date, HMC assesses whether or not it intends to sell the security, or more likely than not will be required to sell the security, before recovery of its amortized cost basis. If either criterion is met, the security's amortized cost basis is written down to fair value through non-operating gains (losses). If neither criterion is met, HMC evaluates whether any portion of the decline in fair value is the result of credit deterioration. Such evaluations consider the extent to which the amortized of the security exceeds its fair value, changes in credit ratings and any other known adverse conditions related to the specific security. If the evaluation indicates that a credit loss exists, an allowance for credit losses is recorded through provisions for credit losses for the amount by which the amortized cost basis of the security exceeds the present value of cash flows expected to be collected, limited to the amount by which the amortized cost exceeds fair value. Any impairment not recognized in the allowance for credit losses is recorded as a change in net assets.

Property, Plant, and Equipment: Property, plant, and equipment acquisitions are recorded at cost. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Gains or losses resulting from sale or disposal of assets are included in nonoperating gains and losses if significant.

Debt Issuance Costs: Debt issuance costs are amortized over the term of the related debt using the interest method and shown as a reduction in long-term debt.

Cost of Borrowing: Interest cost incurred during a period of construction related to borrowed funds is included in property, plant and equipment. HMC did not capitalize interest incurred on borrowed funds during the years ended September 30, 2024 and 2023.

Charity Care: HMC treats all patients regardless of their ability to pay. Under its financial assistance and uninsured discount policies, HMC provides care without charge or at discounted rates to uninsured patients. Since HMC does not anticipate payment for these services, charity care is considered an implicit price concession and is not recognized as patient service revenue. The estimated cost of services provided under HMC's financial assistance policy based on applying an estimated cost to charge ratio to the amount of applicable charges was \$19,965,000 and \$19,286,000 for the years ended September 30, 2024 and 2023, respectively.

Patient Service Revenue: Patient service revenue reflects the estimated net realizable amounts from patients, third-party payors, and others as services are rendered, including a provision for bad

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

debts (implicit price concessions) and estimated retroactive adjustments under reimbursement agreements. Such amounts are recognized on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Income Taxes: HMC has adopted procedures for determining the existence of uncertain tax positions, and the related timing and amount of their impact on the consolidated financial statements, and determined that there are no uncertain tax positions as of September 30, 2024 and 2023.

Goodwill: Goodwill represents the excess purchase price over the assigned fair value of identifiable tangible assets and separately identified intangible assets acquired and totals \$27,331,532 and \$640,000 as of September 30, 2024 and 2023, respectively. The System annually evaluates goodwill for impairment, initially using a qualitative method, and records any reduction in goodwill in the period in which impairment is determined under a quantitative methodology. The System identified no such impairment for the years ended September 30, 2024 and 2023.

Intangible Assets: Intangible assets consists primarily of a certificate of need related to the acquisition of BMC, BASC, and BPS and total \$23,350,000 and \$250,000 at September 30, 2024 and 2023, respectively. All intangible assets are considered to have an indefinite useful life as there are no legal, regulatory, contractual, competitive, economic, or other factors that limit the useful life. HMC evaluates the recoverability of intangible assets whenever events or changes in circumstances indicate that an intangible asset's carrying amount may not be recoverable. HMC believes no such event or circumstances have occurred.

Other Long-Term Assets: On August 1, 2015, an equity investment of \$849,436 was made in a tax-exempt group distribution cooperative whose primary function is the provision of medical supplies. This equity investment remained the same in 2023 and increased by \$555,504 in 2024 to reflect HMC's share of earnings. The equity investment balance at September 30, 2024 and 2023, was \$1,030,067 and \$474,563, respectively.

Fair Value of Financial Instruments: Fair value is defined under U.S. GAAP as an exit price, representing the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A three-level fair value hierarchy prioritizes the inputs used to measure fair value with the highest priority given to unadjusted quoted prices in active markets (Level One) and the lowest priority given to unobservable inputs (Level Three).

Certain financial assets and liabilities of HMC are measured at fair value on a recurring basis. A description of the valuation methodologies used for instruments measured at fair value in accordance with the three-level fair value hierarchy follows:

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

Level One – Values based on unadjusted quoted prices for identical assets or liabilities in an active market that HMC has the ability to access.

Level Two – Values based on pricing inputs which are either directly observable or that can be derived or supported from observable data. These inputs may include quoted prices for similar assets or liabilities in nonactive markets or pricing models whose inputs are observable for substantially the full term of the asset or liability.

Level Three – Values based on prices or valuation techniques that require inputs that are both significant to the fair value of the financial asset or financial liability and are generally less observable from objective sources.

Level One investments held by HMC include common stocks and equity mutual funds that are traded in an active market. Level Two investments held by HMC include U.S. government and corporate obligations which are valued using prices that are determined through observable market information such as quotes from less active markets and/or quoted prices of securities with similar characteristics. HMC did not hold any Level Three securities as of September 30, 2024 and 2023.

HMC's alternative investments funds are measured at net asset value as a practical expedient for fair value and are accordingly excluded from the fair value hierarchy. These funds include ownership interests in limited liability partnerships, limited liability companies, and commodities through a limited partnership. Underlying assets of these investment funds include mortgage-backed securities, asset-backed securities and global equity fund of funds. Alternative investments may have less liquidity, a stale quoted price, or varying prices from independent sources. HMC is subject to certain limitations on redemption of various investments. Otherwise, all funds are redeemable at net asset value as of the redemption date.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. The hierarchy of cash and investments measured at fair value on a recurring basis as of September 30, 2024, is as follows:

	Level One	Level Two	Total
Investments and investments limited as to use:			
Cash and cash equivalents (money market funds)	\$ 15,952,935	\$ -	\$ 15,952,935
Equities			
Consumer goods	26,288,509	-	26,288,509
Energy and utilities	11,037,982	-	11,037,982
Financials	31,226,911	-	31,226,911

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	Level One	Level Two	Total
Healthcare	31,450,831	-	31,450,831
Industrials and materials	36,339,705	-	36,339,705
Technology	28,193,682	-	28,193,682
Corporate obligations			
Domestic	-	75,885,455	75,885,455
U.S. government obligations			
Treasury/agency	-	32,815,291	32,815,291
Mortgage-backed	-	19,573,406	19,573,406
Asset-backed	-	4,833,172	4,833,172
Other	-	40,881,009	40,881,009
	180,490,555	173,988,333	354,478,888
Alternative investments measured at net asset value			161,301,974
Total investments and investments limited as to use			<u>\$ 515,780,862</u>

The hierarchy of cash and investments measured at fair value on a recurring basis as of September 30, 2023, is as follows:

	Level One	Level Two	Total
Investments and investments limited as to use:			
Cash and cash equivalents (money market funds)	\$ 10,248,732	\$ -	\$ 10,248,732
Equities			
Consumer goods	23,444,955	-	23,444,955
Energy and utilities	8,285,137	-	8,285,137
Financials	32,811,137	-	32,811,137
Healthcare	23,322,371	-	23,322,371
Industrials and materials	28,939,361	-	28,939,361
Technology	25,411,088	-	25,411,088
Corporate obligations			
Domestic	-	25,917,743	25,917,743
U.S. government obligations			
Treasury/agency	-	19,192,238	19,192,238
Mortgage-backed	-	18,653,061	18,653,061
Asset-backed	-	5,005,731	5,005,731
Other	-	32,971,315	32,971,315
	152,462,781	101,740,088	254,202,869
Alternative investments measured at net asset value			157,691,017
Total investments and investments limited as to use			<u>\$ 411,893,886</u>

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

The mix of underlying investments of the alternative investments measured at net asset value, at September 30, 2024 and 2023, is as follows:

	2024	2023
Debt securities	13%	14%
Equity securities	40%	35%
Hedge funds	17%	18%
Private placement/asset-based loans	7%	8%
Real estate & commodities	23%	25%
	<u>100%</u>	<u>100%</u>

Investments include accumulated unrealized gains of \$72,439,489 and \$29,730,339 as of September 30, 2024 and 2023, respectively.

Certain of HMC's alternative investments have imposed liquidity restrictions that limit the timing and method of redemption of HMC's interest to specific periods ending after September 30, 2024. Approximately \$75,604,000 of the alternative investments have such restrictions that limit redemption to future periods ranging from 2025 to 2031.

Investment income and gains and losses for investments and investments limited as to use are comprised of the following for the years ended September 30, 2024 and 2023:

	2024	2023
Interest and dividend income	\$ 8,191,938	\$ 10,179,719
Net realized gains on sales of trading securities	16,171,154	4,991,152
Net unrealized gains on sales of trading securities	42,709,150	16,016,332
Investment fees	(1,206,967)	(1,271,748)
	<u>\$ 65,865,275</u>	<u>\$ 29,915,455</u>

The carrying values of accounts receivable, accounts payable and long-term debt, as reported in the consolidated financial statements, approximate their respective fair values.

Subsequent Events: HMC has evaluated activities subsequent to September 30, 2024, and determined that as of the date of the Independent Auditor's Report, which is the date the consolidated financial statements were available to be issued, there are no reportable subsequent events.

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

NOTE B--PATIENT SERVICE REVENUE:

Patient service revenue is generated by providing patient care and recognized as performance obligations are satisfied. Amounts are reported at the estimated net realizable amount that reflects the consideration to which HMC expects to be paid from patients, third-party payors (including health insurer and government programs) and others.

Performance obligations are determined based on the nature of the services provided by HMC. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected charges. Generally, performance obligations satisfied over time relate to patients in the hospital receiving inpatient acute care services. HMC measures the performance obligation from admission to the point when it is no longer required to provide services to that patient, which is generally the time of discharge. Revenue for performance obligations satisfied at a point in time generally relate to patients receiving outpatient services or patients and customers in a retail setting (for example, pharmaceuticals and medical equipment) where HMC does not provide additional goods beyond the point of service.

HMC has elected the practical expedients available under revenue recognition accounting guidance related to accounting for significant financing components and incremental contract acquisition costs, and such amounts are insignificant. In addition, because all of its performance obligations relate to contracts with a duration of less than one year, HMC has elected to apply the optional exemption from disclosure of amounts associated with unsatisfied performance obligations at the end of the reporting period. Such unsatisfied or partially unsatisfied performance obligations primarily relate to inpatient acute care services at the end of the reporting period for in-house patients, who are generally discharged within days or weeks after the end of the reporting period. HMC has an unconditional right to receive payment subject only to the passage of time for services provided to these in-house patients through the end of the reporting period. Such amounts are reported within patient accounts receivable in the consolidated balance sheets.

The transaction price is based on standard charges for goods and services provided, reduced by explicit price concessions (contractual adjustments) provided to third-party payors, implicit price concessions (discounts provided to patients qualifying under the charity policy), and implicit price concessions provided to self-pay patients. Implicit price concessions are mainly comprised of amounts due directly from patients and represents HMC's primary collection risk. Estimated implicit price concessions are recorded for all uninsured accounts, regardless of the age of those accounts. Accounts are written off when all reasonable collection efforts have been made. HMC determines its estimate of implicit price concessions based on an analysis of historical loss experience and expected net collections, business and economic conditions, trends in federal, state and private employer health care coverage and other collection indicators.

For uninsured and underinsured patients that do not qualify for financial assistance, HMC recognizes revenue on the basis of established rates, discounted according to policy for services rendered. Historical experience has shown a significant proportion of HMC's uninsured patients,

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

in addition to a growing proportion of HMC's insured patients, will be unable or unwilling to pay for their responsible amounts for the services provided. In order to estimate the net realizable value of the revenues and accounts receivable associated with third-party payors and uninsured patients, management regularly assesses their valuation based upon business and economic considerations, trends in healthcare coverage, historical write-off experience and other collection trends.

HMC has agreements with third-party payors that provide for payments at amounts different from established rates. These contractual adjustments are explicit price concessions and represent the difference between established charges and the estimated reimbursable amounts from third-party payors. Explicit price concessions are estimated based on contractual agreements, discount policies, and historical experience.

HMC disaggregates its patient service revenue by payor source. The disaggregation by payor source is as follows:

	2024	2023
Medicare	\$ 88,962,880	\$ 89,401,190
Medicare HMO	69,928,164	54,429,849
Medicaid	59,009,253	34,343,850
Self-pay	12,273,518	2,966,200
Cigna	68,100,354	84,095,917
Blue Cross Blue Shield	104,099,211	79,098,077
Other commercial	89,676,861	69,366,590
Other	5,051,573	7,759,122
Patient service revenue	<u>\$ 497,101,814</u>	<u>\$ 421,460,795</u>

Components of patient service revenue are summarized as follows for the years ended September 30:

	2024	2023
Charges at established rates	\$ 2,124,782,327	\$ 1,741,806,220
Explicit price concessions	(1,408,852,829)	(1,120,850,627)
Charity care	(87,124,215)	(79,831,065)
Implicit price concessions	(131,703,469)	(119,663,733)
Patient service revenue	<u>\$ 497,101,814</u>	<u>\$ 421,460,795</u>

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

Estimated Third-Party Payor Settlements: Inpatient services provided to Medicare and Medicaid beneficiaries are reimbursed based on prospectively determined rates per discharge. Outpatient Medicare services are reimbursed based on prospectively determined rates per visit and outpatient Medicaid services are reimbursed based on cost subject to certain limitations. Such determinations are subject to review and retrospective adjustment by third-party payors. Final settlement has been reached for all Medicare years prior to 2021 and Medicaid years prior to 2022. In the opinion of management, adequate provision has been made for any retrospective adjustments that may result from such reviews. Any difference between estimated settlements and final determinations are reflected in the year finalized. HMC has recorded amounts due to Medicare and Medicaid programs of \$2,161,000 and \$1,691,000 in patient accounts receivable as of September 30, 2024 and 2023, respectively. Patient service revenue increased by approximately \$941,000 for the year ended September 30, 2024, and decreased by \$3,200,000 for the year ended September 30, 2023, due to changes in estimates related to prior-year settlements.

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. HMC believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing. While no such regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties and exclusion from the Medicare and Medicaid programs.

NOTE C--PATIENT ACCOUNTS RECEIVABLE:

Patient accounts receivable represent expected amounts to be collected from the Medicare and Medicaid programs, private insurance carriers, and private-pay residents, as well as residents with co-insurance provisions. HMC grants credit without collateral to its patients, most of whom are local residents. The net amount expected to be collected is determined based on an established collection history and review of individual balances. Third-party reimbursement is a complex process which involves submission of claims to multiple payors, each having its own claims requirements. In some cases, the ultimate collection of patient accounts receivable subsequent to the service dates may not be known for several months. HMC receives payments for services rendered from federal and state agencies, managed care health plans, commercial insurance companies, employers and patients. Management recognizes that revenues and receivables from government agencies are significant to our operations but does not believe there are significant credit risks associated with these government agencies. Management does not believe there are any other significant concentrations of revenues from any particular payer that would subject HMC to any significant credit risks in the collection of our accounts receivable.

The mix of receivables, excluding patient credit balances that have been reclassified to current liabilities, at September 30, 2024 and 2023, is as follows:

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Medicare	45%	34%
Medicaid	10%	7%
Third-party payor	34%	32%
Patients	12%	27%
	<u>100%</u>	<u>100%</u>

NOTE D--LONG-TERM DEBT:

The long-term debt at September 30 consisted of:

	<u>2024</u>	<u>2023</u>
Development Authority of City of Dalton Revenue Certificates, Series 1996, interest at 5.5% payable through 2026	\$ 4,845,000	\$ 7,845,000
Development Authority of City of Dalton Refunding Revenue Bonds, Series 2012B, variable interest rate (4.89% at September 30, 2023) refunded in 2024	-	2,970,000
Development Authority of City of Dalton Refunding Revenue Bonds, Series 2012C, variable interest rate (4.89% at September 30, 2023) refunded in 2024	-	53,620,000
Development Authority of City of Dalton Subordinated Participating Refunding Revenue Certificates, Series 2016, variable interest rate with maximum of 9.30% (5.10% and 7.10% at September 30, 2024 and 2023, respectively), payable in 2026	1,155,000	1,155,000
Dalton-Whitfield County Joint Development Authority (Georgia) Revenue Bonds, Series 2017, interest at various rates from 3.0% to 5.0% payable through 2048	90,000,000	90,000,000
Dalton-Whitfield County Joint Development Authority (Georgia) Revenue Bonds, Series 2022, interest at 2.69%, refunded in 2024	-	25,515,000

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Bank of America, N.A., Revolving Credit Facility, variable interest at 5.84% as of September 30, 2024, payable October 1, 2025	35,000,000	-
The Health and Educational Facilities Board of the City of Cleveland, Tennessee Revenue Bonds Series 2024A, interest at various rates from 4.25% to 5.25%, payable through 2054.	205,230,000	-
Dalton-Whitfield County Joint Development Authority (Georgia) Revenue Bonds, Series 2024B, interest at 5.0%, payable through 2042	74,625,000	-
	<u>410,855,000</u>	<u>181,105,000</u>
Plus Series 2017 bond premium	2,786,296	2,941,760
Plus Series 2024A bond premium	12,107,707	-
Plus Series 2024B bond premium	7,186,818	-
Less current maturities	(6,945,000)	(6,290,000)
Less unamortized issuance costs	(3,067,260)	(1,370,129)
	<u>\$ 422,923,561</u>	<u>\$ 176,386,631</u>

Principal maturities of the long-term debt are due in aggregate annual installments as follows:

2025	\$ 6,945,000
2026	42,360,000
2027	7,760,000
2028	8,305,000
2029	7,040,000
2030 and thereafter	338,445,000
	<u>\$ 410,855,000</u>

On December 1, 1996, Development Authority of City of Dalton (Development Authority) issued tax-exempt Revenue Certificates, Series 1996, (Series 1996 Certificates) in the amount of \$80,000,000 payable through 2026 with interest at various rates from 3.65% to 5.5%. Pursuant to a Loan Agreement between Development Authority and HMC, both HMC and the System became obligated issuers under a Master Trust Indenture. The proceeds were used to refinance the \$56,000,000 term loan, finance and reimburse the cost of certain additions, extensions and improvements at HMC and pay for cost of issuance. Under a financial guaranty insurance policy on the Series 1996 Certificates, the obligated issuers, HMC and the System, must maintain certain performance conditions and may issue additional parity certificates under certain conditions.

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

On December 5, 2012, \$19,570,000 of the Series 1996 Certificates, \$20,000,000 of the Series 2003B Certificates and \$14,310,000 of Development Authority Revenue Certificates, Series 1998, which were used to finance the acquisition of the four skilled nursing homes operated by HLTC, were refunded in order to achieve debt service savings with tax-exempt Development Authority 2012A Refunding Revenue Bonds (2012A Bonds) payable through 2028 with interest at various rates from 2% to 5%. A supporting note receivable was executed whereby HLTC will reimburse HMC semiannually for the principal and interest payments required.

Also, on December 5, 2012, all of the outstanding Residential Care Facilities for the Elderly Authority of Whitfield County tax-exempt variable rate bonds, which were used to finance the acquisition, construction and equipping of the Royal Oaks facility, were redeemed and replaced with Development Authority of the City of Dalton Refunding Revenue Bonds Series 2012B, a tax-exempt variable rate obligation of both HMC and the System purchased directly by a financial institution, payable through 2029. A supporting note receivable was executed whereby Royal Oaks will reimburse HMC semiannually for the principal and interest payments required.

In addition, on December 5, 2012, the remaining Series 2003B Certificates were redeemed and replaced with a tax-exempt variable rate obligation purchased directly by a financial institution (Series 2012C Bonds) payable through 2042. Accordingly, the Letter of Credit was cancelled on December 5, 2012. The Series 2012C Bonds included \$20,000,000 of additional proceeds to be used for certain additions, renovations and improvements at HMC.

On November 14, 2016, Development Authority issued tax-exempt Subordinated Participating Refunding Revenue Certificates, Series 2016 (Series 2016 Certificates) in the amount of \$1,155,000 payable on June 1, 2026. Interest is calculated at the rate equal to the lesser of 9.3% or 0.71% of Patient Service Revenue at HASC, as defined. Pursuant to a Loan Agreement between Development Authority and HASC, HASC became the obligated issuer. The proceeds were used to refund \$1,155,000 in principal amount of Series 1996 Certificates. Bond LLC entered into a Purchase Agreement with HASC for the purchase of the Series 2016 Certificates and offered units in the Bond LLC to qualified physicians.

On December 13, 2017, Dalton-Whitfield County Joint Development Authority (Joint Development Authority) issued tax-exempt Variable Rate Revenue Bonds, Series 2017 in the amount of \$90,000,000 payable through August 15, 2048. Pursuant to a Loan Agreement under the Master Trust Indenture between Joint Development Authority and HMC, the proceeds will be used to finance and reimburse HMC for certain capital improvements at HMC and for the cost of issuance.

On June 9, 2022, the \$31,165,000 2012A Bonds were refunded in order to achieve debt service savings with tax-exempt Joint Development Authority 2022 Refunding Revenue Bonds payable through 2028 with interest at 2.69%. The supporting note between HLTC and HMC remains

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

unchanged. The refunding resulted in a gain on extinguishment of debt related primarily to unamortized issuance premium on the 2012A Bonds.

On July 25, 2024, a credit agreement (the BofA Agreement) between Bank of America, N.A. and the System, as representative of a credit group consisting of the System, HMC, BMC, and VBMC. The credit agreement provides for a revolving credit facility of \$50,000,000 at a variable interest rate equal to the Secured Overnight Financing Rate (SOFR) plus seventy-five basis points (0.75%) with a maturity date of July 24, 2025. On November 26, 2024, the BofA Agreement was amended to increase the credit facility to \$75,000,000 and extended the maturity date to October 1, 2025.

On July 31, 2024, The Health and Educational Facilities Board of the City of Cleveland Tennessee (Cleveland Facilities Board) issued tax-exempt Fixed Rate Revenue Bonds, Series 2024A in the amount of \$205,230,000 payable through August 15, 2054 with interest at various rates from 4.25% to 5.25%. Pursuant to a Loan Agreement under the Master Trust Indenture between Cleveland Facilities Board and the System, the proceeds will be used to finance and reimburse BMC for a portion of the acquisition price of the assets of BMC, BPS, and BASC, in addition to certain capital improvements of BMC and for the cost of issuance.

Also on July 31, 2024, the Joint Development Authority issued tax-exempt Fixed Rate Revenue Bonds, Series 2024B in the amount of \$74,625,000 payable through August 15, 2042, with interest at 5.0%. Pursuant to a Loan Agreement under the Master Trust Indenture between Development Authority and the System, the proceeds were used to reimburse HMC for the redemption and replacement of the 2012B, 2012C, and 2022 bonds and to reimburse HMC for the cost of issuance.

NOTE E--INVESTMENT-HEALTH ONE ALLIANCE AND ALLIANT:

HMC and Physician Health Services, Inc. (PHS) were the initial members and are equal owners of Health One Alliance, LLC (HOA), a limited liability company that began operations in April 1995 as a physician hospital organization. HOA developed a managed care network of providers in northwest Georgia and contracts with employers to provide healthcare services.

In 1998, HOA acquired a 25% ownership interest in Alliant Health Plans, Inc. (Alliant) and in June 2001, through the withdrawal of other Alliant owners, increased ownership of Alliant to 100%. Alliant is a nonprofit provider-sponsored healthcare plan that contracts to provide hospital and medical services to members.

Summarized financial data of HOA, including the unaudited consolidated operations of Alliant, for the twelve months ended September 30, 2024 and 2023, is as follows:

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	Unaudited Twelve Months Ended September 30, 2024	Unaudited Twelve Months Ended September 30, 2023
Total assets	\$208,329,000	\$194,837,759
Total shareholders' equity	\$114,487,000	\$108,552,424
Net gain (loss)	\$5,934,576	\$2,765,770

The investment in HOA is accounted for under the equity method and, accordingly, HMC recognized its share of HOA's gain of \$2,967,288 and \$1,382,885 in 2024 and 2023, respectively. The net investment in HOA was \$57,243,500 and \$54,276,212 at September 30, 2024 and 2023, respectively.

Distributions received from HOA are classified in the consolidating statements of cash flows under the nature of the distribution approach, in which distributions received are classified on the basis of the nature of the activity or activities that generated the distribution. Management has determined that distributions from HOA are considered a return of investment, and therefore, the distributions are classified as cash inflows from investing activities on the consolidated statements of cash flows.

NOTE F--RETIREMENT PLAN:

Under a 403(b)-matching plan, HMC matches 100% of employee contributions up to 5% of salary. Full-time employees are eligible if they are 21 years of age and have at least one year of continuous service. Expense associated with the retirement plans was \$6,361,947 and \$5,543,206 in 2024 and 2023, respectively.

NOTE G--CONCENTRATION OF CREDIT RISK:

Financial instruments that potentially subject HMC to significant concentrations of credit risk consist of cash, cash equivalents and investments. Cash, cash equivalents, and investments are maintained by HMC in accounts with several financial institutions. HMC performs periodic evaluations of the relative credit standing of those financial institutions that are considered in HMC's investment strategy.

NOTE H--HAMILTON AMBULATORY SURGERY CENTER, INC.:

On September 26, 2001, HMC organized HASC as a controlled affiliate and tax-exempt corporation as described in 501(c)(3) of the Internal Revenue Code of 1986.

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

HASC operates an ambulatory surgery center facility (Surgery Center) with four operating rooms, which opened in November 2001, near the HMC acute-care hospital. The Surgery Center was constructed by HMC under a Certificate of Need (CON) from the State of Georgia with further CON approval in June 2002 granting HASC, rather than HMC, a license to operate the Surgery Center as freestanding.

On November 9, 2001, HMC entered into a Management Services Contract (Contract) with an outside vendor to provide management services for operation of the Surgery Center. The Contract was transferred on October 1, 2002, to Hamilton Surgeons' Management Company, LLC (Management Company) to provide comprehensive management services for operation of the Surgery Center under a Management and Clinical Supervision Agreement which has been renewed through June 1, 2026. Many of the Management Company responsibilities are fulfilled through a contract with an outside vendor. The total management fees were \$575,000 for years ended September 30, 2024 and 2023.

NOTE I--LIABILITY CLAIMS:

HMC is, from time to time, subject to claims and suits arising in the ordinary course of hospital business. Since January 1988, HMC has been insured against such claims by a commercial insurance carrier on a claims-made basis. The coverage included a self-insured retention of \$3,000,000 per occurrence and \$7,500,000 aggregate per year through April 1, 2025, and HMC intends to continue to renew or replace the current policy with equivalent insurance.

An independent actuary is engaged to determine the amount of accrued liability claims and funding requirements. In conjunction, HMC maintains investments of \$13,332,536 and \$10,129,898 as of September 30, 2024 and 2023, respectively, whose use is limited under a trust agreement for liability claims and has accrued liability claims of \$9,292,104 and \$5,593,793 as of September 30, 2024 and 2023, respectively, which have been discounted at 2.5%, respectively. It is reasonably possible that actual losses may differ from management's estimates by a material amount. Under terms of the trust agreement, the fund is committed to the payment of liability claims and expenses.

NOTE J--COMMITMENTS:

HMC is obligated under contracts with certain outside service organizations. The related contracted services expense of \$20,081,760 and \$50,208,057 were incurred in 2024 and 2023, respectively.

Future minimum contracted services for information technology, medical services and facility renovation with initial or remaining terms equal to or exceeding one year were as follows for the year ending September 30:

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

2025	\$	34,202,776
2026		13,688,784
2027		12,660,900
2028		12,660,900
2029		12,660,900

NOTE K--RELATED PARTY TRANSACTIONS:

Under terms of a Service Agreement, HMC paid the System \$17,340,000 and \$17,331,000, which is reflected in the operating expenses for years ended September 30, 2024 and 2023, respectively.

Under terms of a Service Agreement effective October 1, 1997, the System paid HMC \$225,000 for years ended September 30, 2024 and 2023.

HMC has entered into a management agreement effective June 15, 1989, with DSH. The management fees received from DSH under the agreement are based on 6% of certain revenue. The management fee was \$32,062 and \$31,256 for years ended September 30, 2024 and 2023, respectively.

HMC has entered into a management agreement effective October 1, 1996, with WP. The management fees received from WP under the agreement are based on approximately 11% of certain revenue. The management fee was \$40,575 and \$40,095 for the years ended September 30, 2024 and 2023, respectively.

Amounts due from related affiliates of \$1,289,114 and \$9,143,045 as of September 30, 2024 and 2023, respectively, are included in other current assets. Amounts due to related affiliates of \$1,089,761 and \$5,220 as of September 30, 2024 and 2023, respectively, are included in accounts payable.

NOTE L--FUNCTIONAL EXPENSES:

HMC provides healthcare services to residents within its geographic area. Expenses related to providing these services for the fiscal year ended September 30, 2024, are as follows:

	Healthcare Services	General and Administrative	Total
Salaries, wages, and benefits	\$ 215,484,967	\$ 41,403,981	\$ 256,888,948
Supplies and utilities	87,137,772	5,933,593	93,071,365
Purchased services	28,241,143	11,944,162	40,185,305

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	Healthcare Services	General and Administrative	Total
Other	21,485,752	16,926,114	38,411,866
Professional fees	19,378,456	-	19,378,456
Depreciation and amortization	17,482,001	12,148,508	29,630,509
Interest	5,815,114	3,521,995	9,337,109
	<u>\$ 395,025,205</u>	<u>\$ 91,878,353</u>	<u>\$ 486,903,558</u>

HMC provides healthcare services to residents within its geographic area. Expenses related to providing these services for the fiscal year ended September 30, 2023, are as follows:

	Healthcare Services	General and Administrative	Total
Salaries, wages, and benefits	\$ 185,981,879	\$ 35,840,301	\$ 221,822,180
Supplies and utilities	84,365,762	4,610,254	88,976,016
Purchased services	21,690,223	8,070,956	29,761,179
Other	18,868,073	10,235,571	29,103,644
Professional fees	17,907,808	-	17,907,808
Depreciation and amortization	15,207,489	10,361,640	25,569,129
Interest	4,572,054	3,092,664	7,664,718
	<u>\$ 348,593,288</u>	<u>\$ 72,211,386</u>	<u>\$ 420,804,674</u>

NOTE M--LIQUIDITY AND AVAILABILITY OF RESOURCES:

Financial assets available for general expenditure, without donor or other restrictions limiting their use, within one year of the consolidated balance sheet date are reflected in the consolidated balance sheets as current assets and include the following balances at September 30:

	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 36,215,734	\$ 19,059,346
Patient accounts receivable	103,823,751	47,759,780
Other assets	4,402,646	3,228,272
	<u>\$ 144,442,131</u>	<u>\$ 70,047,398</u>

HMC funds its operations primarily through service charges to patients.

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

At the discretion of HMC management, excess cash not needed for operating expenditures are invested in various investment funds.

NOTE N--LEASES:

HMC leases office buildings under the terms of non-cancellable operating leases. For leases with terms greater than 12 months, the related right-of-use assets and right-of-use obligations are recorded at the present value of lease payments over the term. Some of the leases include rental escalation clauses and renewal options that are factored into the determination of lease payments when appropriate.

The components of lease expense (and related classification within accompanying consolidated statements of operations) were approximately as follows during 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Operating lease cost	\$ 980,000	\$ 795,000
Short-term lease cost	1,753,000	860,000
	<u>\$ 2,733,000</u>	<u>\$ 1,655,000</u>

Cash paid for amounts included in the measurement of lease liabilities for the years ended September 30, 2024 and 2023, was \$764,283 and \$648,089, respectively. Right-of-use assets obtained in exchange for new lease obligations for the years ended September 30, 2024 and 2023, were \$5,302,918 and \$806,036, respectively.

Other information is as follows:

Weighted-average remaining lease term – operating leases	5.4 years	6.2 years
Weighted-average discount rate – operating leases	4.50%	4.50%

The following is a schedule of operating lease liability maturities related to leases with third parties for the years ending:

2025	\$	2,359,538
2026		1,877,828
2027		1,333,896
2028		1,234,050

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

2029	962,248
Thereafter	<u>1,568,433</u>
Total	9,335,993
Less interest	<u>1,101,067</u>
Lease liability	8,234,926
Less current portion	<u>1,966,021</u>
Operating lease liability, net current portion	<u><u>\$ 6,268,905</u></u>

NOTE O--BRADLEY MEDICAL CENTER

On July 31, 2024, HMC became the sole member of BMC, BPS, and BASC. Total transferred for the purchase of these entities was approximately \$162,400,000. The following table summarizes the preliminary fair values of the identifiable assets acquired and liabilities assumed as of the acquisition date.

	<u>Assets Acquired</u>
Excess Cash	\$ 3,000
Inventory	4,328,000
Prepaid Expenses	<u>3,399,000</u>
Total Current Assets	7,730,000
PPE	107,359,000
Non-Comp Agreements	1,100,000
Medicare Licenses	-
Certificate of need	22,000,000
Goodwill	<u>26,725,000</u>
Total Assets	<u><u>\$ 164,914,000</u></u>
	<u>Liabilities Assumed</u>
Accrued Employee Compensation	\$ 1,961,000
Property Tax Credits	<u>571,000</u>
Total Current Liabilities	2,532,000

HAMILTON MEDICAL CENTER, INC.

Notes to Consolidated Financial Statements - Continued

Years Ended September 30, 2024 and 2023

	<u>Liabilities Assumed</u>
Total Liabilities	2,532,000
Total Invested Capital	162,382,000
Total Liabilities and Equity	<u>164,914,000</u>
Excess Cash	3,000
Net Working Capital	5,195,000
Property, Plant Equipment	107,359,000
Intangible Assets	23,100,000
Goodwill	26,725,000
Total Invested Capital	<u>\$ 162,382,000</u>

The excess of the purchase price over the fair value of the net assets acquired resulted in the recognition of goodwill of approximately \$26,725,000, which is primarily related to expected synergies and expanded market reach.

The results of the operations of BMC, BPS, and BASC have been included in the consolidated financial statements of HMC from the acquisition date. For the year ended September 30, 2024, BMC, BPS, and BASC contributed approximately \$31,000,000 in patient revenue and incurred approximately \$32,000,000 in expenses.

Acquisition related transaction costs of \$19,242 were expensed as incurred and are included in other expenses in the consolidated statement of operations.

TAX RETURN FILING INSTRUCTIONS

GEORGIA FORM 600-T

FOR THE YEAR ENDING

September 30, 2024

Prepared For:

Hamilton Medical Center, Inc.
PO BOX 1168
Dalton, GA 30722-1168

Prepared By:

PYA, P. C.
2220 Sutherland Ave.
Knoxville, TN 37919

To be Signed and Dated By:

The authorized individual(s).

Amount of Tax:

Total Tax	\$	0
Less: payments and credits	\$	0
Plus: other amount		0
Plus: nterest and penalties	\$	0
No payment required	\$	

Overpayment:

Credited to your estimated tax	\$	0
Other amount	\$	0
Refunded to you	\$	0

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Georgia Department of Revenue
Processing Center
P.O. Box 740397
Atlanta, GA 30374-0397

Return Must be Mailed On or Before:

August 15, 2025

Special Instructions:



Mailing Address:
 Georgia Department of Revenue
 Processing Center
 PO Box 740397
 Atlanta, Georgia 30374-0397

Page 1

Amended Amended due to IRS Audit Address Change UET Annualization Exception attached

For the taxable year beginning				10/01/2023		and ending		09/30/2024	
Name of Organization				Name of Fiduciary				Federal Employer ID No. (in case of employees' trust described in section 401 (a) and exempt under section 501 (a), insert the trust's identification number.)	
HAMILTON MEDICAL CENTER,									
Number and Street				Number and Street				NAICS Code	
PO BOX 1168									
City or Town				City or Town				Date of current exemption letter.	
DALTON									
State		ZIP Code		State		ZIP Code		IRS code section for which you are exempt.	
GA		30722-1168							
Georgia Unrelated Business Taxable Income								SCHEDULE 1	
1. Unrelated business taxable income from Federal Form 990-T (attach copy)								1.	0
2. Additions								2.	
3. Total (add Line 1 and Line 2)								3.	
4. Subtractions								4.	
5. Adjusted unrelated business taxable income (Line 3 less Line 4)								5.	
6. Income allocated everywhere								6.	
7. Unrelated business taxable income subject to apportionment (Line 5 less Line 6)								7.	
8. Apportionment ratio (Attach Computation Schedule)								8.	1.000000
9. Georgia apportioned unrelated business taxable income (Line 7 x Line 8)								9.	0
10. Income allocated to Georgia (Attach Schedule)								10.	
11. Total of Lines 9 and 10								11.	0
12. Georgia net operating loss deduction (Attach Schedule) (See IT-611 instructions for 80% limitation)								12.	
13. Georgia unrelated business taxable income (Line 11 less Line 12)								13.	



2201615035

Name HAMILTON MEDICAL CENTER,

FEIN 58-1519911

CREDIT USAGE AND CARRYOVER

(ROUND TO NEAREST DOLLAR)

SCHEDULE 3

1. **Complete a separate schedule for each Credit Code.**
2. Total the amounts on Line 11 of each schedule and enter the total on the credit line of the return.
3. If there is a credit eligible for carryover, please complete a schedule even if the credit is not used for this tax year.
4. Enter credits which are attributable to unrelated trade or business income from Georgia sources. See Form 600 for the credit codes that may apply. Exempt organizations are only eligible for tax credits to the extent they apply to unrelated trade or business income from Georgia sources (note not all credits apply to 600T).
5. See the relevant forms, statutes, and regulations to determine how the credit is allocated to the owners, to determine when carryovers expire, and to see if the credit is limited to a certain percentage of tax.
6. If the credit for a particular credit code originated with more than one person or company, enter separate information on Lines 3 through 9 below.
7. The credit certificate number is issued by the Department of Revenue for credits that are preapproved. If applicable, please enter the Department of Revenue credit certificate number where indicated.
8. Before the Line 12 carryover is applied to the next year, the amount must be reduced by any carryovers that have expired.

For the credit generated this tax year, list the Company Name, ID number, and Credit Certificate number, if applicable. Purchased credits should also be included. If the credit originated with this taxpayer, enter this taxpayer's name and ID# below.

1. Credit Code		130	
2. Credit remaining from previous years			
3. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
4. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
5. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
6. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
7. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
8. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
9. Company Name			ID Number
Credit Certificate #			Credit Generated this tax year
10. Total available credit for this tax year (sum of Lines 2 through 9)			10.
11. Credit Used this tax year (enter here and on Line 2, Schedule 2)			11.
12. Potential carryover to next tax year (Line 10 less Line 11)			12.