



# 2022 TRANSPARENCY INFORMATION

## 2021 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Wills Memorial Hospital

Date: 1/31/2022

### Rural Hospital Tax Credit Donations

(a) Total Donations in 2021.....	\$786,072
(b) Total Unspent Donations from Prior Years.....	\$2,124,364
(c) Total Funds Available in 2021.....	\$2,910,436

### Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$0
(b) Regular Operating Expenses.....	\$172,841
(c) Payments to Reduce Long-Term Debt.....	\$0
(d) Motor Vehicle Purchases.....	\$0
(e) Equipment Purchases.....	\$154,655
(f) Capital Expenditures.....	\$730,853
(g) Contracts (Other than Row (h)).....	\$388,278
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$23,582
(i) Other.....Bank Account Interest	(\$2,870)
(j) Total Expenditures in 2021.....	\$1,467,339

OCGA 31-8-9.1(c)(1)(ii): Percent of Donations Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....

3.00%

Provide a narrative description of the hospital's 2021 expenditures and how the expenditures aligned to the hospital's 5-Year Plan. (Attach additional pages as necessary)

We focused on our 2 strategies for growth: 1. Expanding our swingbed program to include chronic vent patients and 2. To grow our primary care footprint focusing mainly on building an addition onto our current rural health clinic as well as upgrading the existing building. In addition there were other uses like: 1. We purchased a bone density machine to grow our radiology service line and 2. We purchased a new hematology machine for our lab to replace an old machine. Please see attached breakdown detailing our 2021 expenditures.

Unspent Donated Funds..... \$1,443,097

If there were unspent donated funds at the end of 2021, describe how the funds will be utilized in future years. (Attach additional pages as necessary)

We will be completing the following projects: 1. Purchasing a new medispense system (ours is old and no longer supported), 2. We will be changing our electronic medical record systems to one that will be more effective for patient care and more efficient from the financial side, 3. We have just hired 2 family practice DO providers to continue with our primary care growth. We will be using tax credit money to pay their salaries

copy  
FYTD-Tracie



GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH

## 2021 Annual Hospital Questionnaire

### Part A : General Information

#### 1. Identification

UID:HOSP526

**Facility Name:** Wills Memorial Hospital

**County:** Wilkes

**Street Address:** 120 Gordon Street

**City:** Washington

**Zip:** 30673-0370

**Mailing Address:** 120 Gordon Street

**Mailing City:** Washington

**Mailing Zip:** 30673-0370

**Medicaid Provider Number:** 00002087A

**Medicare Provider Number:** 111325

#### 2. Report Period

Report Data for the full twelve month period- January 1, 2021 through December 31, 2021.

***Do not use a different report period.***

Check the box to the right if your facility was **not** operational for the entire year. ☐

If your facility was **not** operational for the entire year, provide the dates the facility was operational.

### Part B : Survey Contact Information

*Person authorized to respond to inquiries about the responses to this survey.*

**Contact Name:** Tracie P. Haughey

**Contact Title:** Chief Executive Officer

**Phone:** 706-678-9212

**Fax:** 706-678-1546

**E-mail:** thaughey@willsmemorialhospital.com

## Part C : Ownership, Operation and Management

### 1. Ownership, Operation and Management

As of the last day of the report period, indicate the operation/management status of the facility and provide the effective date. Using the drop-down menus, select the organization type. If the category is not applicable, the form requires you only to enter Not Applicable in the legal name field. You must enter something for each category.

#### A. Facility Owner

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
Hospital Authority of Wilkes County	Hospital Authority	1/1/1961

#### B. Owner's Parent Organization

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
N/A	Not Applicable	

#### C. Facility Operator

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
N/A	Not Applicable	

#### D. Operator's Parent Organization

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
N/A	Not Applicable	

#### E. Management Contractor

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
N/A	Not Applicable	

#### F. Management's Parent Organization

Full Legal Name (Or Not Applicable)	Organization Type	Effective Date
N/A	Not Applicable	

### 2. Changes in Ownership, Operation or Management

Check the box to the right if there were any changes in the ownership, operation, or management of the facility during the report period or since the last day of the Report Period. ☐  
If checked, please explain in the box below and include effective dates.

3. Check the box to the right if your facility is part of a health care system ☐

Name:

City: State:

4. Check the box to the right if your hospital is a division or subsidiary of a holding company. ☐

Name:

City: State:



## Part C : Financial Data and Indigent and Charity Care

### 1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	1,574,162
Total Inpatient Admissions accounting for Inpatient Revenue	189
Outpatient Gross Patient Revenue	12,952,222
Total Outpatient Visits accounting for Outpatient Revenue	9,815
Medicare Contractual Adjustments	4,505,494
Medicaid Contractual Adjustments	1,383,035
Other Contractual Adjustments:	581,661
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	1,188,594
Gross Indigent Care:	187,098
Gross Charity Care:	72,281
Uncompensated Indigent Care (net):	187,098
Uncompensated Charity Care (net):	72,281
Other Free Care:	107,637
Other Revenue/Gains:	2,532,478
Total Expenses:	8,521,477

### 2. Types of Other Free Care

Please enter the amount for each type of other free care. The amounts entered here must equal the total "Other Free Care" reported in Part C. Question 1. Use the blank line to indicate the type description and amount for other free care that is not included in the types listed.

Other Free Care Type	Other Free Care Amount
Self-Pay/Uninsured Discounts	0
Admin Discounts	107,637
Employee Discounts	0
	0
<b>Total</b>	<b>107,637</b>

## Part D : Indigent/Charity Care Policies and Agreements

### 1. Formal Written Policy

Did the hospital have a formal written policy or written policies concerning the provision of indigent and/or charity care during 2020? (Check box if yes.) ☒

### 2. Effective Date

What was the effective date of the policy or policies in effect during 2020?

04/30/2011

### 3. Person Responsible

Please indicate the title or position held by the person most responsible for adherence to or interpretation of the policy or policies you will provide the department.?

## Part D : Inpatient Services

### 1. Utilization of Beds as Set Up and Staffed(SUS):

Please indicate the following information. Do not include newborn and neonatal services. Do not include long-term care units, such as Skilled Nursing Facility beds, if not licensed as hospital beds. If your facility is approved for LTCH beds report them below.

Category	SUS Beds	Admissions	Inpatient Days	Discharges	Discharge Days
Obstetrics (no GYN, include LDRP)	0	0	0	0	0
Pediatrics (Non ICU)	0	0	0	0	0
Pediatric ICU	0	0	0	0	0
Gynecology (No OB)	0	0	0	0	0
General Medicine	0	0	0	0	0
General Surgery	0	0	0	0	0
Medical/Surgical	19	184	1,079	191	759
Intensive Care	0	0	0	0	0
Psychiatry	0	0	0	0	0
Substance Abuse	0	0	0	0	0
Adult Physical Rehabilitation (18 & Up)	0	0	0	0	0
Pediatric Physical Rehabilitation (0-17)	0	0	0	0	0
Burn Care	0	0	0	0	0
Swing Bed (Include All Utilization)	0	95	2,095	92	1,318
Long Term Care Hospital (LTCH)	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
<b>Total</b>	<b>19</b>	<b>279</b>	<b>3,174</b>	<b>283</b>	<b>2,077</b>



## **2. Race/Ethnicity**

Please report admissions and inpatient days for the hospital by the following race and ethnicity categories. Exclude newborn and neonatal.

Race/Ethnicity	Admissions	Inpatient Days
American Indian/Alaska Native	0	0
Asian	0	0
Black/African American	98	820
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	1	4
White	177	2,319
Multi-Racial	3	31
<b>Total</b>	<b>279</b>	<b>3,174</b>

## **3. Gender**

Please report admissions and inpatient days by gender. Exclude newborn and neonatal.

Gender	Admissions	Inpatient Days
Male	134	528
Female	145	551
<b>Total</b>	<b>279</b>	<b>1,079</b>

## **4. Payment Source**

Please report admissions and inpatient days by primary payment source. Exclude newborn and neonatal.

Primary Payment Source	Admissions	Inpatient Days
Medicare	124	766
Medicaid	11	37
Peachare	0	0
Third-Party	46	269
Self-Pay	3	7
Other	0	0

## **5. Discharges to Death**

Report the total number of inpatient admissions discharged during the reporting period due to death.

14

## **6. Charges for Selected Services**

Please report the hospital's average charges as of 12-31-2021 (to the nearest whole dollar).

Service	Charge
Private Room Rate	510
Semi-Private Room Rate	0
Operating Room: Average Charge for the First Hour	0
Average Total Charge for an Inpatient Day	1,078

## Part E : Emergency Department and Outpatient Services

### 1. Emergency Visits

Please report the number of emergency visits only.

5,326

### 2. Inpatient Admissions from ER

Please report inpatient admissions to the Hospital from the ER for emergency cases ONLY.

169

### 3. Beds Available

Please report the number of beds available in ER as of the last day of the report period.

6

### 4. Utilization by Specific type of ER bed or room for the report period.

Type of ER Bed or Room	Beds	Visits
Beds dedicated for Trauma	0	0
Beds or Rooms dedicated for Psychiatric /Substance Abuse cases	0	0
General Beds	6	6
	0	0
	0	0
	0	0
	0	0

### 5. Transfers

Please provide the number of Transfers to another institution from the Emergency Department.

261

### 6. Non-Emergency Visits

Please provide the number of Outpatient/Clinic/All Other Non-Emergency visits to the hospital.

14,780

### 7. Observation Visits/Cases

Please provide the total number of Observation visits/cases for the entire report period.

667

### 8. Diverted Cases

Please provide the number of cases your ED diverted while on Ambulance Diversion for the entire report period.

0

### 9. Ambulance Diversion Hours

Please provide the total number of Ambulance Diversion hours for your ED for the entire report period

0



### 10. Untreated Cases

Please provide the number of patients who sought care in your ED but who left without or before being treated. Do not include patients who were transferred or cases that were diverted.

0

## Part F : Services and Facilities

### 1a. Services and Facilities

Please report services offered onsite for in-house and contract services as requested. Please reflect the status of the service during the report period. (Use the blank lines to specify other services.)

#### Site Codes

- 1 = In-House - Provided by the Hospital
- 2 = Contract - Provided by a contractor but onsite
- 3 = Not Applicable

#### Status Codes

- 1 = On-Going
- 2 = Newly Initiated
- 3 = Discontinued
- 4 = Not Applicable

Service/Facilities	Site Code	Service Status
Podiatric Services	0	0
Renal Dialysis	0	0
ESWL	0	0
Biliary Lithotripter	0	0
Kidney Transplants	0	0
Heart Transplants	0	0
Other-Organ/Tissues Transplants	0	0
Diagnostic X-Ray	0	0
Computerized Tomography Scanner (CTS)	1	1
Radioisotope, Diagnostic	1	1
Positron Emission Tomography (PET)	0	0
Radioisotope, Therapeutic	0	0
Magnetic Resonance Imaging (MRI)	0	0
Chemotherapy	0	0
Respiratory Therapy	1	1
Occupational Therapy	1	1
Physical Therapy	1	1
Speech Pathology Therapy	1	1
Gamma Ray Knife	0	0
Audiology Services	0	0
HIV/AIDS Diagnostic Treatment/Services	0	0
Ambulance Services	0	0
Hospice	0	0
Respite Care Services	0	0
Ultrasound/Medical Sonography	2	1
1) EKG, Echocardiography and IV therapy	1	1
2) Pulmonary Rehabilitation Therapy	2	1
3) IV Therapy/Outpatient diagnostics	1	1

**1b. Report Period Workload Totals**

Please report the workload totals for in-house and contract services as requested. The number of units should equal the number of machines.

Category	Total
Number of Podiatric Patients	0
Number of Dialysis Treatments	0
Number of ESWL Patients	0
Number of ESWL Procedures	0
Number of ESWL Units	0
Number of Biliary Lithotripter Procedures	0
Number of Biliary Lithotripter Units	0
Number of Kidney Transplants	0
Number of Heart Transplants	0
Number of Other-Organ/Tissues Treatments	0
Number of Diagnostic X-Ray Procedures	6,068
Number of CTS Units (machines)	1
Number of CTS Procedures	0
Number of Diagnostic Radioisotope Procedures	0
Number of PET Units (machines)	0
Number of PET Procedures	0
Number of Therapeutic Radioisotope Procedures	0
Number of Number of MRI Units	0
Number of Number of MRI Procedures	0
Number of Chemotherapy Treatments	0
Number of Respiratory Therapy Treatments	27,660
Number of Occupational Therapy Treatments	7,341
Number of Physical Therapy Treatments	12,341
Number of Speech Pathology Patients	633
Number of Gamma Ray Knife Procedures	0
Number of Gamma Ray Knife Units	0
Number of Audiology Patients	0
Number of HIV/AIDS Diagnostic Procedures	0
Number of HIV/AIDS Patients	0
Number of Ambulance Trips	0
Number of Hospice Patients	0
Number of Respite care Patients	0
Number of Ultrasound/Medical Sonography Units	0
Number of Ultrasound/Medical Sonography Procedures	0
Number of Treatments, Procedures, or Patients (Other 1)	2,165
Number of Treatments, Procedures, or Patients (Other 2)	6,013
Number of Treatments, Procedures, or Patients (Other 3)	3,681

**2. Medical Ventilators**

Provide the number of computerized/mechanical Ventilator Machines that were in use or available

for immediate use as of the last day of the report period (12/31).

10

**3. Robotic Surgery System**

Please report the number of units, number of procedures, and type of unit(s).

# Units	# Procedures	Type of Unit(s)
0	0	



## Part G : Facility Workforce Information

### 1. Budgeted Staff

Please report the number of budgeted fulltime equivalents (FTEs) and the number of vacancies as of 12-31-2021. Also, include the number of contract or temporary staff (eg. agency nurses) filling budgeted vacancies as of 12-31-2021.

Profession	Profession	Profession	Profession
Licensed Physicians	2.00	0.00	0.00
Physician Assistants Only (not including Licensed Physicians)	2.00	0.00	0.00
Registered Nurses (RNs-Advanced Practice*)	23.00	0.00	0.00
Licensed Practical Nurses (LPNs)	12.00	0.00	0.00
Pharmacists	0.00	0.00	0.00
Other Health Services Professionals*	59.00	0.00	0.00
Administration and Support	48.00	0.00	0.00
All Other Hospital Personnel (not included above)	0.00	0.00	0.00

### 2. Filling Vacancies

Using the drop-down menus, please select the average time needed during the past six months to fill each type of vacant position.

Type of Vacancy	Average Time Needed to Fill Vacancies
Physician's Assistants	61-90 Days
Registered Nurses (RNs-Advance Practice)	More than 90 Days
Licensed Practical Nurses (LPNs)	61-90 Days
Pharmacists	Not Applicable
Other Health Services Professionals	61-90 Days
All Other Hospital Personnel (not included above)	31-60 Days

### 3. Race/Ethnicity of Physicians

Please report the number of physicians with admitting privileges by race.

Race/Ethnicity	Number of Physicians
American Indian/Alaska Native	0
Asian	0
Black/African American	0
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	3
Multi-Racial	0

### 4. Medical Staff

Please report the number of active and associate/provisional medical staff for the following specialty categories. Keep in mind that physicians may be counted in more than one specialty. Please



indicate whether the specialty group(s) is hospital-based. Also, indicate how many of each medical specialty are enrolled as providers in Georgia Medicaid/PeachCare for Kids and/or the Public Employee Health Benefit Plans (PEHB-State Health Benefit Plan and/or Board of Regents Benefit Plan).

Medical Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
General and Family Practice	3	<input type="checkbox"/>	0	0
General Internal Medicine	2	<input type="checkbox"/>	0	0
Pediatricians	1	<input type="checkbox"/>	0	0
Other Medical Specialties	8	<input type="checkbox"/>	0	0

Surgical Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
Obstetrics	0	<input type="checkbox"/>	0	0
Non-OB Physicians Providing OB Services	0	<input type="checkbox"/>	0	0
Gynecology	0	<input type="checkbox"/>	0	0
Ophthalmology Surgery	1	<input type="checkbox"/>	0	0
Orthopedic Surgery	0	<input type="checkbox"/>	0	0
Plastic Surgery	0	<input type="checkbox"/>	0	0
General Surgery	2	<input type="checkbox"/>	0	0
Thoracic Surgery	0	<input type="checkbox"/>	0	0
Other Surgical Specialties	0	<input type="checkbox"/>	0	0

Other Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
Anesthesiology	0	<input type="checkbox"/>	0	0
Dermatology	0	<input type="checkbox"/>	0	0
Emergency Medicine	5	<input type="checkbox"/>	0	0
Nuclear Medicine	0	<input type="checkbox"/>	0	0
Pathology	1	<input type="checkbox"/>	0	0
Psychiatry	1	<input type="checkbox"/>	0	0
Radiology	37	<input type="checkbox"/>	0	0
Urology	1	<input type="checkbox"/>	0	0
Tele-Neurology (12) and	78	<input type="checkbox"/>	0	0
Tele-Med (66)	4	<input type="checkbox"/>	0	0

**5a. Non-Physicians**

Please report the number of professionals for the categories below. Exclude any hospital-based staff reported in Part G, Questions 1,2,3 and 4 above.

Profession	Number
Dentists (include oral surgeons) with Admitting Privileges	0
Podiatrists	1
Certified Nurse Midwives with Clinical Privileges in the Hospital	0
All Other Staff Affiliates with Clinical Privileges in the Hospital	15

**5b. Name of Other Professions**

Please provide the names of professions classified as "Other Staff Affiliates with Clinical Privileges" above.

ER Physician Assistants (5); ER APRN (2); CRNA (5); Rural Health Clinic PA (2); Rural Health Clinic FNP (1)

**Comments and Suggestions:**



## Part H : Physician Name and License Number

### 1. Physicians on Staff

Please report the full name and license number of each physician on staff. (Due to the large number of entries, this section has been moved to a separate PDF file.)

## Part I : Patient Origin Table

### 1. Patient Origin

Please report the county of origin for the inpatient admissions or discharges excluding newborns (except surgical services should include outpatients only).

Inpat=Inpatient Services

Surg=Outpatient Surgical

OB=Obstetric

P18+=Acute psychiatric adult 18 and over

P13-17=Acute psychiatric adolescent 13-17

P0-12=Acute psychiatric children 12 and under

Rehab=Inpatient Rehabilitation

S18+=Substance abuse adult 18 and over

S13-17=Substance abuse adolescent 13-17

E18+=Extended care adult 18 and over

E13-17=Extended care adolescent 13-17

E0-12=Extended care children 0-12

LTCH=Long Term Care Hospital

County	Inpat	Surg	OB	P18+	P13-17	P0-12	S18+	S13-17	E18+	E13-17	E0-12	LTCH	Rehab
Banks	1	0	0	0	0	0	0	0	0	0	0	0	0
Effingham	1	0	0	0	0	0	0	0	0	0	0	0	0
Elbert	3	0	0	0	0	0	0	0	0	0	0	0	0
Greene	5	3	0	0	0	0	0	0	0	0	0	0	0
Gwinnett	1	0	0	0	0	0	0	0	0	0	0	0	0
Hall	1	0	0	0	0	0	0	0	0	0	0	0	0
Hancock	1	0	0	0	0	0	0	0	0	0	0	0	0
Johnson	1	0	0	0	0	0	0	0	0	0	0	0	0
Laurens	1	0	0	0	0	0	0	0	0	0	0	0	0
Lincoln	23	18	0	0	0	0	0	0	0	0	0	0	0
Madison	1	0	0	0	0	0	0	0	0	0	0	0	0
McIntosh	2	0	0	0	0	0	0	0	0	0	0	0	0
Newton	1	0	0	0	0	0	0	0	0	0	0	0	0
Oglethorpe	7	5	0	0	0	0	0	0	0	0	0	0	0
Polk	1	0	0	0	0	0	0	0	0	0	0	0	0
Putnam	1	0	0	0	0	0	0	0	0	0	0	0	0
Richmond	2	0	0	0	0	0	0	0	0	0	0	0	0
South Carolina	10	1	0	0	0	0	0	0	0	0	0	0	0
Taliaferro	16	11	0	0	0	0	0	0	0	0	0	0	0
Walton	1	0	0	0	0	0	0	0	0	0	0	0	0
Warren	2	0	0	0	0	0	0	0	0	0	0	0	0
Washington	1	0	0	0	0	0	0	0	0	0	0	0	0
Wilkes	196	124	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>279</b>	<b>162</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Surgical Services Addendum

### Part A : Surgical Services Utilization

#### 1. Surgery Rooms in the OR Suite

Please report the Number of Surgery Rooms, (as of the end of the report period). Report only the rooms in CON-Approved Operating Room Suites pursuant to Rule 111-2-2-.40 and 111-8-48-.28.

Room Type	Dedicated Inpatient Rooms	Dedicated Outpatient Rooms	Shared Rooms
General Operating	0	0	1
Cystoscopy (OR Suite)	0	0	0
Endoscopy (OR Suite)	0	0	1
	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2</b>

#### 2. Procedures by Type of Room

Please report the number of procedures by type of room.

Room Type	Dedicated Inpatient Rooms	Dedicated Outpatient Rooms	Shared Inpatient Rooms	Shared Outpatient Rooms
General Operating	0	0	0	47
Cystoscopy	0	0	0	18
Endoscopy	0	0	0	108
	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>173</b>

#### 3. Patients by Type of Room

Please report the number of patients by type of room.

Room Type	Dedicated Inpatient Rooms	Dedicated Outpatient Rooms	Shared Inpatient Rooms	Shared Outpatient Rooms
General Operating	0	0	0	46
Cystoscopy	0	0	0	18
Endoscopy	0	0	0	98
	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162</b>

### Part B : Ambulatory Patient Race/Ethnicity, Age, Gender and Payment Source

#### 1. Race/Ethnicity of Ambulatory Patients

Please report the total number of ambulatory patients for both dedicated outpatient and shared room environment.



Race/Ethnicity	Number of Ambulatory Patients
American Indian/Alaska Native	0
Asian	0
Black/African American	63
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	99
Multi-Racial	0
<b>Total</b>	<b>162</b>

## **2. Age Grouping**

Please report the total number of ambulatory patients by age grouping.

Age of Patient	Number of Ambulatory Patients
Ages 0-14	0
Ages 15-64	34
Ages 65-74	89
Ages 75-85	39
Ages 85 and Up	0
<b>Total</b>	<b>162</b>

## **3. Gender**

Please report the total number of ambulatory patients by gender.

Gender	Number of Ambulatory Patients
Male	84
Female	78
<b>Total</b>	<b>162</b>

## **4. Payment Source**

Please report the total number of ambulatory patients by payment source.

Primary Payment Source	Number of Patients
Medicare	102
Medicaid	33
Third-Party	27
Self-Pay	0

## **Perinatal Services Addendum**

### **Part A : Obstetrical Services Utilization**

Please report the following obstetrical services information for the report period. Include all deliveries and births in any unit of the hospital or anywhere on its grounds.

#### **1. Number of Delivery Rooms: 0**

2. Number of Birthing Rooms: 0
3. Number of LDR Rooms: 0
4. Number of LDRP Rooms: 0
5. Number of Cesarean Sections: 0
6. Total Live Births: 0
7. Total Births (Live and Late Fetal Deaths): 0
8. Total Deliveries (Births + Early Fetal Deaths and Induced Terminations): 0

## Part B : Newborn and Neonatal Nursery Services

### 1. Nursery Services

Please Report the following newborn and neonatal nursery information for the report period.

Type of Nursery	Set-Up and Staffed Beds/Station	Neonatal Admissions	Inpatient Days	Transfers within Hospital
Normal Newborn (Basic)	0	0	0	0
Specialty Care (Intermediate Neonatal Care)	0	0	0	0
Subspecialty Care (Intensive Neonatal Care)	0	0	0	0

## Part C : Obstetrical Charges and Utilization by Mother's Race/Ethnicity and Age

### 1. Race/Ethnicity

Please provide the number of admissions and inpatient days for mothers by the mother's race using race/ethnicity classifications.

Race/Ethnicity	Admissions by Mother's Race	Inpatient Days
American Indian/Alaska Native	0	0
Asian	0	0
Black/African American	0	0
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	0	0
White	0	0
Multi-Racial	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## **2. Age Grouping**

Please provide the number of admissions by the following age groupings.

Age of Patient	Number of Admissions	Inpatient Days
Ages 0-14	0	0
Ages 15-44	0	0
Ages 45 and Up	0	0
Total	0	0

## **3. Average Charge for an Uncomplicated Delivery**

Please report the average hospital charge for an uncomplicated delivery(CPT 59400)

\$0.00

## **4. Average Charge for a Premature Delivery**

Please report the average hospital charge for a premature delivery.

\$0.00

## **LTCH Addendum**

### **Part A : General Information**

**1a. Accreditation** Check the box to the right if your Long Term Care Hospital is accredited. ☐  
If you checked the box for yes, please specify the agency that accredits your facility in the space below.

### **1b. Level/Status of Accreditation**

Please provide your organization's level/status of accreditation.

**2. Number of Licensed LTCH Beds: 0**

**3. Permit Effective Date:**

**4. Permit Designation:**

**5. Number of CON Beds: 0**

**6. Number of SUS Beds: 0**

**7. Total Patient Days: 0**

**8. Total Discharges: 0**

**9. Total LTCH Admissions: 0**

### **Part B : Utilization by Race, Age, Gender and Payment Source**

#### **1. Race/Ethnicity**

Please provide the number of admissions and inpatient days using the following race/ethnicity classifications.



Race/Ethnicity	Admissions	Inpatient Days
American Indian/Alaska Native	0	0
Asian	0	0
Black/African American	0	0
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	0	0
White	0	0
Multi-Racial	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## **2. Age of LTCH Patient**

Please provide the number of admissions and inpatient days by the following age groupings.

Age of Patient	Admissions	Inpatient Days
Ages 0-64	0	0
Ages 65-74	0	0
Ages 75-84	0	0
Ages 85 and Up	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## **3. Gender**

Please provide the number of admissions and inpatient days by the following gender classifications.

Gender of Patient	Admissions	Inpatient Days
Male	0	0
Female	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

## **4. Payment Source**

Please indicate the number of patients by the payment source. Please note that individuals may have multiple payment sources.

Primary Payment Source	Number of Patients	Inpatient Days
Medicare	0	0
Third-Party	0	0
Self-Pay	0	0
Other	0	0

## **Psychiatric/Substance Abuse Services Addendum**

### **Part A : Psychiatric and Substance Abuse Data by Program**



## 1. Beds

Please report the number of beds as of the last day of the report period. Report beds only for officially recognized programs. Use the blank row to report combined beds. For combined bed programs, please report each of the combined bed programs and the number of combined beds. Indicate the combined programs using letters A through H, for example, "AB"

Patient Type	Distribution of CON-Authorized Beds	Set-Up and Staffed Beds
A- General Acute Psychiatric Adults 18 and over	0	0
B- General Acute Psychiatric Adolescents 13-17	0	0
C- General Acute Psychiatric Children 12 and under	0	0
D- Acute Substance Abuse Adults 18 and over	0	0
E- Acute Substance Abuse Adolescents 13-17	0	0
F-Extended Care Adults 18 and over	0	0
G- Extended Care Adolescents 13-17	0	0
H- Extended Care Adolescents 0-12	0	0
	0	0

## 2. Admissions, Days, Discharges, Accreditation

Please report the following utilization for the report period. Report only for officially recognized programs.

Program Type	Admissions	Inpatient Days	Discharges	Discharge Days	Average Charge Per Patient Day	Check if the Program is JCAHO Accredited
General Acute Psychiatric Adults 18 and over	0	0	0	0	0	<input type="checkbox"/>
General Acute Psychiatric Adolescents 13-17	0	0	0	0	0	<input type="checkbox"/>
General Acute Psychiatric Children 12 and Under	0	0	0	0	0	<input type="checkbox"/>
Acute Substance Abuse Adults 18 and over	0	0	0	0	0	<input type="checkbox"/>
Acute Substance Abuse Adolescents 13-17	0	0	0	0	0	<input type="checkbox"/>
Extended Care Adults 18 and over	0	0	0	0	0	<input type="checkbox"/>
Extended Care Adolescents 13-17	0	0	0	0	0	<input type="checkbox"/>
Extended Care Adolescents 0-12	0	0	0	0	0	<input type="checkbox"/>

## Part B : Psych/SA Utilization by Race/Ethnicity, Gender, and Payment Source

### 1. Race/Ethnicity

Please provide the number of admissions and inpatient days using the following race/ethnicity classifications.

Race/Ethnicity	Admissions	Inpatient Days
American Indian/Alaska Native	0	0
Asian	0	0
Black/African American	0	0
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	0	0
White	0	0
Multi-Racial	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

### 2. Gender

Please provide the number of admissions and inpatient days by the following gender classifications.

Gender of Patient	Admissions	Inpatient Days
Male	0	0
Female	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

### 3. Payment Source

Please indicate the number of patients by the following payment sources. Please note that individuals may have multiple payment sources.

Primary Payment Source	Number of Patients	Inpatient Days
Medicare	0	0
Medicaid	0	0
Third Party	0	0
Self-Pay	0	0
PeachCare	0	0



## Georgia Minority Health Advisory Council Addendum

Because of Georgia's racial and ethnic diversity, and a dramatic increase in segments of the population with Limited English Proficiency, the Georgia Minority Health Advisory Council is working with the Department of Community Health to assess our health systems' ability to provide Culturally and Linguistically Appropriate Services (CLAS) to all segments of our population. We appreciate your willingness to provide information on the following questions:

1. Do you have paid medical interpreters on staff? (Check the box, if yes.) ☐

If you checked yes, how many? 0 (FTE's)

What languages do they interpret?

2. When a paid medical interpreter is not available for a limited-English proficiency patient, what alternative mechanisms do you use to assure the provision of Linguistically Appropriate Services? (Check all that apply)

Bilingual Hospital Staff Member ☐

Bilingual Member of Patient's Family ☐

Community Volunteer Interpreter ☐

Telephone Interpreter Service ☐

Refer Patient to Outside Agency ☐

Other (please describe): ☐

As needed contract with bi-lingual contractor.

3. Please complete the following grid to show the proportion of patients you serve who prefer speaking various languages (name the 3 most common non-English languages spoken.)

Top 3 most common non-English languages spoken by your patients	Percent of patients for whom this is their preferred language	# of physicians on staff who speak this language	# of nurses on staff who speak this language	# of other employed staff who speak this language
Hispanic		0	0	0
		0	0	0
		0	0	0

4. What **training** have you provided to your staff to assure cultural competency and the provision of **Culturally and Linguistically Appropriate Services (CLAS)** to your patients?



5. What is the most urgent tool or resource you need in order to increase your ability to provide **Culturally and Linguistically Appropriate Services (CLAS)** to your patients?

6. In what languages are the signs written that direct patients within your facility?

1. English

2.

3.

4.

7. If an uninsured patient visits your emergency department, is there a community health center, federally-qualified health center, free clinic, or other reduced-fee safety net clinic nearby to which you could refer that patient in order to provide him or her an affordable primary care medical home regardless of ability to pay? *(Check the box, if yes)* ☐

If you checked yes, what is the name and location of that health care center or clinic?

## Comprehensive Inpatient Physical Rehabilitation Addendum

### Part A : Rehab Utilization by Race/Ethnicity, Gender, and Payment Source

#### 1. Admissions and Days of Care by Race

Please report the number of inpatient physical rehabilitation admissions and inpatient days for the hospital by the following race and ethnicity categories.

Race/Ethnicity	Admissions	Inpatient Days
American Indian/Alaska Native	0	0
Asian	0	0
Black/African American	0	0
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	0	0
White	0	0
Multi-Racial	0	0

#### 2. Admissions and Days of care by Gender

Please report the number of inpatient physical rehabilitation admissions and inpatient days by gender.

Gender	Admissions	Inpatient Days
Male	0	0
Female	0	0

#### 3. Admissions and Days of Care by Age Cohort

Please report the number of inpatient physical rehabilitation admissions and inpatient days by age cohort.

Gender	Admissions	Inpatient Days
0-17	0	0
18-64	0	0
65-84	0	0
85 Up	0	0

### Part B : Referral Source

#### 1. Referral Source

Please report the number of inpatient physical rehabilitation admissions during the report period from each of the following sources.

Referral Source	Admissions
Acute Care Hospital/General Hospital	0
Long Term Care Hospital	0
Skilled Nursing Facility	0
Traumatic Brain Injury Facility	0

	0
--	---

### **1. Payers**

Please report the number of inpatient physical rehabilitation admissions by each of the following payer categories.

Primary Payment Source	Admissions
Medicare	0
Third Party/Commercial	0
Self Pay	0
Other	0

### **2. Uncompensated Indigent and Charity Care**

Please report the number of inpatient physical rehabilitation patients qualifying as uncompensated indigent or charity care

0

## **Part D : Admissions by Diagnosis Code**

### **1. Admissions by Diagnosis Code**

Please report the number of inpatient physical rehabilitation admissions by the "CMS 13" diagnosis of the patient listed below.

Diagnosis	Admissions
1. Stroke	0
2. Brain Injury	0
3. Amputation	0
4. Spinal Cord	0
5. Fracture of the femur	0
6. Neurological disorders	0
7. Multiple Trauma	0
8. Congenital deformity	0
9. Burns	0
10. Osteoarthritis	0
11. Rheumatoid arthritis	0
12. Systemic vasculidities	0
13. Joint replacement	0
All Other	0

## **Electronic Signature**

Please note that the survey WILL NOT BE ACCEPTED without the authorized signature of the Chief Executive Officer or Executive Director (principal officer) of the facility. The signature can be completed only AFTER all survey data has been finalized. By law, the signatory is attesting under penalty of law that the information is accurate and complete.

*I state, certify and attest that to the best of my knowledge upon conducting due diligence to assure the accuracy and*



*completeness of all data, and based upon my affirmative review of the entire completed survey, this completed survey contains no untrue statement, or inaccurate data, nor omits requested material information or data. I further state, certify and attest that I have reviewed the entire contents of the completed survey with all appropriate staff of the facility. I further understand that inaccurate, incomplete or omitted data could lead to sanctions against me or my facility. I further understand that a typed version of my name is being accepted as my original signature pursuant to the Georgia Electronic Records and Signature Act.*

**Authorized Signature:** Tracie P. Haughey

**Date:** 3/4/2022

**Title:** Chief Executive Officer

**Comments:**

The csv. spreadsheet listing our providers is being e-mailed to DCH as we were unable to upload the document today.



GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH

**2020 Hospital Financial Survey**

**Part A : General Information**

**1. Identification**

UID:HOSP526

**Facility Name:** Wills Memorial Hospital

**County:** Wilkes

**Street Address:** 120 Gordon Street

**City:** Washington

**Zip:** 30673-0370

**Mailing Address:** PO Box 370

**Mailing City:** Washington

**Mailing Zip:** 30673-0370

**2. Report Period**

Please report data for the hospital fiscal year ending during calendar year 2020 only.  
***Do not use a different report period.***

**Please indicate your hospital fiscal year.**

From: 5/1/2019 To:4/30/2020

**Please indicate your cost report year.**

From: 05/01/2019 To:04/30/2020

Check the box to the right if your facility was **not** operational for the entire year. ☐  
If your facility was **not** operational for the entire year, provide the dates the facility was operational.

**3. Trauma Center Designation Change During the Report Period**

Check the box to the right if your facility experienced a change in trauma center designation during the report period.  
If your facility's trauma center designation changed, provide the date and type of change. ☐

**Part B : Survey Contact Information**

*Person authorized to respond to inquiries about the responses to this survey.*

**Contact Name:** Tracie Haughey

**Contact Title:** CEO

**Phone:** 706-678-9211

**Fax:** 706-678-1546

**E-mail:** [thaughey@willsmemorialhospital.com](mailto:thaughey@willsmemorialhospital.com)



## Part C : Financial Data and Indigent and Charity Care

### 1. Financial Table

Please report the following data elements. Data reported here must balance in other parts of the HFS.

Revenue or Expense	Amount
Inpatient Gross Patient Revenue	1,574,162
Total Inpatient Admissions accounting for Inpatient Revenue	189
Outpatient Gross Patient Revenue	12,952,222
Total Outpatient Visits accounting for Outpatient Revenue	9,815
Medicare Contractual Adjustments	4,505,494
Medicaid Contractual Adjustments	1,383,035
Other Contractual Adjustments:	581,661
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	1,188,594
Gross Indigent Care:	187,098
Gross Charity Care:	72,281
Uncompensated Indigent Care (net):	187,098
Uncompensated Charity Care (net):	72,281
Other Free Care:	107,637
Other Revenue/Gains:	2,532,478
Total Expenses:	8,521,477

### 2. Types of Other Free Care

Please enter the amount for each type of other free care. The amounts entered here must equal the total "Other Free Care" reported in Part C. Question 1. Use the blank line to indicate the type description and amount for other free care that is not included in the types listed.

Other Free Care Type	Other Free Care Amount
Self-Pay/Uninsured Discounts	0
Admin Discounts	107,637
Employee Discounts	0
	0
<b>Total</b>	<b>107,637</b>

## Part D : Indigent/Charity Care Policies and Agreements

### 1. Formal Written Policy

Did the hospital have a formal written policy or written policies concerning the provision of indigent and/or charity care during 2020? (Check box if yes.) ☒

### 2. Effective Date

What was the effective date of the policy or policies in effect during 2020?

04/30/2011

### 3. Person Responsible

Please indicate the title or position held by the person most responsible for adherence to or interpretation of the policy or policies you will provide the department.?

**4. Charity Care Provisions**

Did the policy or policies include provisions for the care that is defined as charity pursuant to HFMA guidelines and the definitions contained in the Glossary that accompanies this survey (i.e., a sliding fee scale or the accomodation to provide care without the expectation of compensation for patients whose individual or family income exceeds 125% of federal poverty level guidelines)? (Check box if yes.) ☒

**5. Maximum Income Level**

If you had a provision for charity care in your policy, as reflected by responding yes to item 4, what was the maximum income level, expressed as a percentage of the federal poverty guidelines, for a patient to be considered for charity care (e.g., 185%, 200%, 235%, etc.)?

185%

## **6. Agreements Concerning the Receipt of Government Funds**

Did the hospital have an agreement or agreements with any city or county concerning the receipt of government funds for indigent and/or charity care during 2020? (Check box if yes.) ☐

### **Part E : Indigent And Charity Care**

#### **1. Gross Indigent and Charity Care Charges**

Please indicate the totals for indigent and charity care for the categories provided below. If the hospital used a sliding fee scale for certain charity patients, only the net charges to charity should be reported (i.e., gross patient charges less any payments received from or billed to the patient.) Total Uncompensated I/C Care must balance to totals reported in Part C.

Patient Type	Indigent Care	Charity Care	Total
Inpatient	31,256	14,661	45,917
Outpatient	155,842	57,620	213,462
<b>Total</b>	<b>187,098</b>	<b>72,281</b>	<b>259,379</b>

#### **2. Sources of Indigent and Charity Care Funding**

Please indicate the source of funding for indigent and/or charity care in the table below.

Source of Funding	Amount
Home County	0
Other Counties	0
City Or Cities	0
Hospital Authority	0
State Programs And Any Other State Funds (Do Not Include Indigent Care Trust Funds)	0
Federal Government	0
Non-Government Sources	0
Charitable Contributions	0
Trust Fund From Sale Of Public Hospital	0
All Other	0
<b>Total</b>	<b>0</b>

#### **3. Net Uncompensated Indigent and Charity Care Charges**

Total net indigent care must balance to Part C net indigent care and total net charity care must balance to Part C net charity care.

Patient Type	Indigent Care	Charity Care	Total
Inpatient	31,256	14,661	45,917
Outpatient	155,842	57,620	213,462
<b>Total</b>	<b>187,098</b>	<b>72,281</b>	<b>259,379</b>



## Part F : Patient Origin

### 1. Total Gross Indigent/Charity Care By Charges County

Please report Indigent/Charity Care by County in the following categories. For non Georgia use Alabama, Florida, North Carolina, South Carolina, Tennessee, or Other-Out-of-State.

To add a row press the button. To delete a row press the minus button at the end of the row.

(You may enter the data on the web form or upload the data to the web form using the .csv file.)

Inp Ad-I = Inpatient Admissions (Indigent Care)

Inp Ch-I = Inpatient Charges (Indigent Care)

Out Vis-I = Outpatient Visits (Indigent Care)

Out Ch-I = Outpatient Charges (Indigent Care)

Inp Ad-C = Inpatient Admissions (Charity Care)

Inp Ch-C = Inpatient Charges (Charity Care)

Out Vis-C = Outpatient Visits (Charity Care)

Out Ch-C = Outpatient Charges (Charity Care)

County	Inp Ad-I	Inp Ch-I	Out Vis-I	Out Ch-I	Inp Ad-C	Inp Ch-C	Out Vis-C	Out Ch-C
Clarke	0	0	1	398	0	0	0	0
Elbert	0	0	1	5,993	0	0	0	0
Lincoln	1	1,140	8	5,297	1	1,170	11	9,233
Spalding	0	0	1	2,739	0	0	0	0
Taliaferro	1	13,342	3	3,279	0	0	1	154
Wilkes	10	16,774	132	138,136	5	13,491	64	48,233
<b>Total</b>	<b>12</b>	<b>31,256</b>	<b>146</b>	<b>155,842</b>	<b>6</b>	<b>14,661</b>	<b>76</b>	<b>57,620</b>

## Indigent Care Trust Fund Addendum

### 1. Indigent Care Trust Fund

Did your hospital receive funds from the Indigent Care Trust Fund during its Fiscal Year 2020?  
(Check box if yes.) ☒

### 2. Amount Charged to ICTF

Indicate the amount charged to the ICTF by each State Fiscal Year (SFY) and for each of the patient categories indicated below during Hospital Fiscal Year 2020.

Patient Category		SFY 2018	SFY2020	SFY2020
		7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
A.	Qualified Medically Indigent Patients with incomes up to 125% of the Federal Poverty Level Guidelines and served without charge.	11,646	175,452	0
B.	Medically Indigent Patients with incomes between 125% and 200% of the Federal Poverty Level Guidelines where adjustments were made to patient amounts due in accordance with an established sliding scale.	7,568	64,713	0
C.	Other Patients in accordance with the department approved policy.	0	0	0

### 3. Patients Served

Indicate the number of patients served by SFY.

SFY 2018	SFY2020	SFY2020
7/1/17-6/30/18	7/1/18-6/30/19	7/1/19-6/30/20
30	210	0

## Reconciliation Addendum

This section is printed in landscape format on a separate PDF file.

GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH

## 2020 Hospital Financial Survey

[Parts A-B](#) [Part C](#) [Part D](#) [Part E](#) [Part F](#) [ICTF Addendum](#) [Reconciliation Addendum](#) [Signature Page](#)[View & Print Survey PDF](#)[View & Print Reconciliation Addendum PDF](#)[Save Survey](#)

## Electronic Signature

**There are no critical errors on the form.**

You may sign and submit the survey. If you do not submit the survey before exiting, your signature will not be saved.

Please note that the survey **WILL NOT BE ACCEPTED** without the authorized signature of the Chief Executive Officer or Executive Director (principal officer) of the facility. The signature can be completed only **AFTER** all survey data has been finalized. By law, the signatory is attesting under penalty of law that the information is accurate and complete.

*I state, certify and attest that to the best of my knowledge upon conducting due diligence to assure the accuracy and completeness of all data, and based upon my affirmative review of the entire completed survey, this completed survey contains no untrue statement, or inaccurate data, nor omits requested material information or data. I further state, certify and attest that I have reviewed the entire contents of the completed survey with all appropriate staff of the facility. I further understand that inaccurate, incomplete or omitted data could lead to sanctions against me or my facility. I further understand that a typed version of my name is being accepted as my original signature pursuant to the Georgia Electronic Records and Signature Act.*

**Do not sign the survey until you are ready to submit.** Signed surveys will be locked to prevent post-validation revisions that could throw the survey out of balance. If you sign the survey, you will need to contact us to unlock it for revision.

Signature of Chief Executive: 

Date: 07/02/2021

Title: 

I hereby certify that I am the financial officer authorized to sign this form and that the information is true and accurate. I further understand that a typed version of my name is being accepted as my original signature pursuant to the Georgia Electronic Records and Signature Act.

Signature of Financial Officer: 

Date: 07/02/2021

Title: 

Comments:



# 2020 Hospital Financial Survey Hospital Financial Statements Reconciliation Addendum HOSP526- Wills Memorial Hospital

## Section 1: Hospital Only Data from Hospital Financial Survey (HFS):

HFS Source:	Contractual Adj's, Hill Burton, Bad Debt, Gross Indigent and Charity Care, and Other Free Care										Net Patient Revenue (Col 1 - 10)
	Part C, 1 Gross Patient Charges	Part C, 1 Medicare Contractual Adj's	Part C, 1 Medicaid Contractual Adj's	Part C, 1 Other Contractual Adj's	Part C, 1 Hill Burton Obligations	Part C, 1 Bad Debt	Part E, 1 Gross Indigent Care (IP & OP)	Part E, 1 Gross Charity Care (IP & OP)	Part C, 1 Other Free Care	Total Deductions of All Types (Sum Col 2-9)	
Inpatient Gross Patient Revenue	1	2	3	4	5	6	7	8	9	10	11
Outpatient Gross Patient Revenue	1,574,162										
Per Part C, 1, Financial Table	12,952,222	4,505,494	1,383,035	581,661	0	1,188,594			107,637		
Per Part E, 1, Indigent and Charity Care							187,098	72,281			
Totals per HFS	14,526,384	4,505,494	1,383,035	581,661	0	1,188,594	187,098	72,281	107,637	8,025,800	6,500,584
Section 2: Reconciling Items to Financial Statements:											
Non-Hospital Services:											
> Professional Fees	0									0	
> Home Health Agency	0									0	
> SNF/NF Swing Bed Services	3,088,475									-3,831	
> Nursing Home	0									0	
> Hospice	0									0	
> Freestanding Ambulatory Surg. Centers	0									0	
> Rural Health Clinics	2,412,935									950,406	
> N/A	0									0	
> N/A	0									0	
> N/A	0									0	
> N/A	0									0	
> N/A	0									0	
Bad Debt (Expense per Financials) (A)											
Indigent Care Trust Fund Income											
Other Reconciling Items:											
> ICF	128,620									0	
> Other Revenue	2,599,073									0	
> Total Expenses	0									13,361,030	
> N/A	0									0	
Total Reconciling Items	8,229,103									14,327,605	-6,098,502
Total Per Form											
Total Per Financial Statements	22,755,487									22,353,405	402,082
Unreconciled Difference (Must be Zero)	0										0

(A) Due to specific differences in the presentation of data on the HFS, Bad Debt per Financials may differ from the amount reported on the HFS-proper (Part C).  
(B) Taxable Net Patient Revenue will equal Net Patient Revenue in Section 1 column 11, plus Other Free Care in Section 1 column 9.



COLLEGE of AMERICAN  
PATHOLOGISTS

June 27, 2021  
CAP # 7156601  
AU ID # 1363497

Tracie Haughey, CEO  
Wills Memorial Hospital  
PO Box 370  
Washington, GA 30673-0370

Dear MS. Haughey:

The Commission on Laboratory Accreditation of the College of American Pathologists (CAP) is pleased to inform you that the following laboratory(s) at Wills Memorial Hospital Laboratory has recently completed its on-site inspection.

CAP-accredited laboratories must adhere to rigorous regulatory requirements to achieve accreditation. A copy of the inspection report was left with the laboratory director. The laboratory must respond to any deficiencies cited during the on-site inspection. The Accreditation Committee of the CAP's Laboratory Accreditation Program will make an accreditation decision based on the review of this documentation.

Official notification of accreditation will be mailed to you. We thank you for your institution's participation in the CAP's Laboratory Accreditation Program, the "gold standard" in laboratory accreditation

Sincerely,

Walter H. Henricks, MD, Chair, Commission on Laboratory Accreditation



COLLEGE of AMERICAN  
PATHOLOGISTS

# CERTIFICATE OF ACCREDITATION

**Wills Memorial Hospital  
Laboratory  
Washington, Georgia  
Heidi H. Hamilton, MD**

CAP Number: 7156601

AU-ID: 1363497

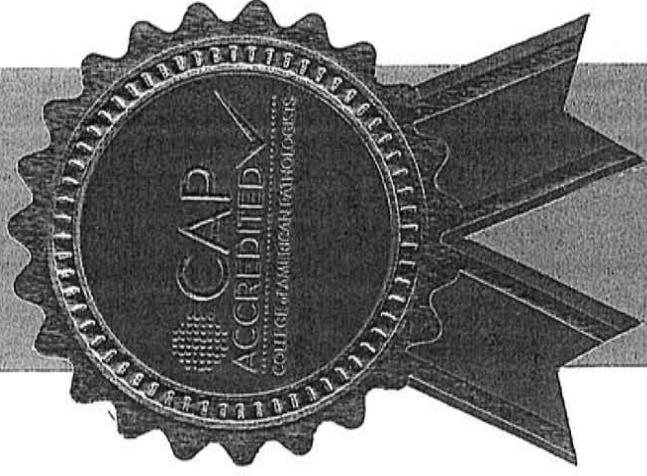
CLIA Number: 11D0262195

The organization named above meets all applicable standards for accreditation and is hereby accredited by the College of American Pathologists' Laboratory Accreditation Program. Reinspection should occur prior to August 1, 2023 to maintain accreditation.

Accreditation does not automatically survive a change in director, ownership, or location and assumes that all interim requirements are met.

Michael Bradley Datto, MD, PhD, FCAP  
Chair, Accreditation Committee

Patrick Godbey, MD, FCAP  
President, College of American Pathologists





Hospital Authority of Wilkes County d.b.a.  
Community Medical Associates

1/10/2022

Wills Memorial Hospital  
Tracie P. Haughey  
Chief Executive Officer

Community Medical  
Associates Washington  
Medical Director  
Lester T. Johnston, MD

Community Medical  
Associates Lincolnton  
Medical Director  
Michelle Mason-  
Woodard, M.D.

Lee Dinning, DO

P. Kim Lowe, PA-C

Payton Burriss,  
PA-C

Jessica Berry-  
Cofer LCSW

Clinical Staff

Clinic  
Administrative  
Staff

Director of Outpt.  
Services/CMA  
Practice Manager  
Kelly Powell MSN

CMA Billing Staff

*Kelly Powell*

Kelly Powell, MSN

*Tracie P. Haughey*

Tracie P. Haughey, CEO

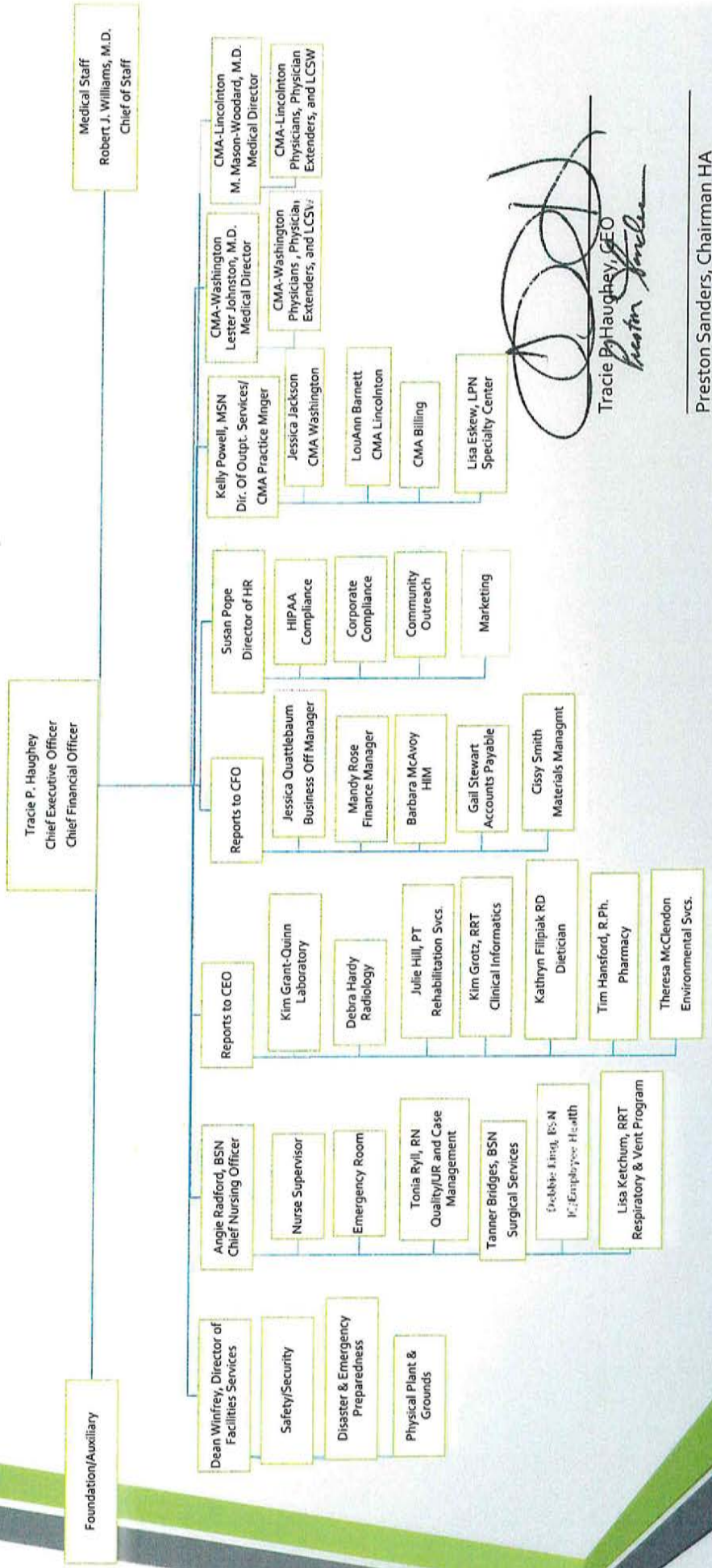
*Preston Sanders*

Preston Sanders, Chairman HA

Hospital Authority of Wilkes County

# Wills Memorial Hospital Organizational Chart

(Revised 04/08/2022)



*Tracie P. Haughey, CEO*  
Tracie P. Haughey, CEO

Preston Sanders, Chairman HA

## Real Property Holdings Owned by the Hospital

Location	Parcel ID Number	Estimated Size	2022	Current Health Care Purpose	Improvements
			Purchase Price		
124 Gordon St. Wilkes County	W19016	.56 acres	\$0	Yes	
120 Gordon St. Wilkes County	W19018	7.34 acres	Unknown	Yes	7/16/09 170x200x55 addition
Hospital Dr. Wilkes County	W20005	0.3 acres	\$0	Yes	
212 Hospital Dr. Wilkes County	W2008	.69 acres	\$141, 586	Yes	



DSH Version 6.00 2/17/2021

#### A. General DSH Year Information

1. DSH Year:
2. Select Your Facility from the Drop-Down Menu Provided:

Begin	07/01/2019	End	06/30/2020
WILLS MEMORIAL HOSPITAL			

Identification of cost reports needed to cover the DSH Year:

3. Cost Report Year 1
4. Cost Report Year 2 (if applicable)
5. Cost Report Year 3 (if applicable)

Cost Report Begin Date(s)	05/01/2019	Cost Report End Date(s)	04/30/2020

Must also complete a separate survey file for each cost report period listed - SEE DSH SURVEY PART II FILES

6. Medicaid Provider Number:
7. Medicaid Subprovider Number 1 (Psychiatric or Rehab):
8. Medicaid Subprovider Number 2 (Psychiatric or Rehab):
9. Medicare Provider Number:

Data	000002087A
	0
	0
	111325

#### B. DSH OB Qualifying Information

Questions 1-3, below, should be answered in the accordance with Sec. 1923(d) of the Social Security Act.

During the DSH Examination Year:

1. Did the hospital have at least two obstetricians who had staff privileges at the hospital that agreed to provide obstetric services to Medicaid-eligible individuals during the DSH year? (In the case of a hospital located in a rural area, the term "obstetrician" includes any physician with staff privileges at the hospital to perform nonemergency obstetric procedures.)
2. Was the hospital exempt from the requirement listed under #1 above because the hospital's inpatients are predominantly under 18 years of age?
3. Was the hospital exempt from the requirement listed under #1 above because it did not offer non-emergency obstetric services to the general population when federal Medicaid DSH regulations were enacted on December 22, 1987?

3a. Was the hospital open as of December 22, 1987?

3b. What date did the hospital open?

DSH Examination  
Year (07/01/19 -  
06/30/20)

Yes

No

No

Yes

3/27/1978

C. Disclosure of Other Medicaid Payments Received:

1. Medicaid Supplemental Payments for Hospital Services DSH Year 07/01/2019 - 06/30/2020  
(Should include UPL and non-claim specific payments paid based on the state fiscal year. However, DSH payments should NOT be included.)  
\$ 179,942
2. Medicaid Managed Care Supplemental Payments for Hospital services for DSH Year 07/01/2019 - 06/30/2020  
(Should include all non-claim specific payments for hospital services such as lump sum payments for full Medicaid pricing (FMP), supplemental, quality payments, bonus payments, capitation payments received by the hospital (not by the MCO), or other incentive payments.  
NOTE: Hospital portion of supplemental payments reported on DSH Survey Part II, Section E, Question 14 should be reported here if paid on a SFY basis.  
\$ 179,942
3. Total Medicaid and Medicaid Managed Care Non-Claims Payments for Hospital Services 07/01/2019 - 06/30/2020

Certification:

Answer  
Yes

1. Was your hospital allowed to retain 100% of the DSH payment it received for this DSH year?  
Matching the federal share with an IGT/CP is not a basis for answering this question "no". If your hospital was not allowed to retain 100% of its DSH payments, please explain what circumstances were present that prevented the hospital from retaining its payments.

Explanation for "No" answers:

The following certification is to be completed by the hospital's CEO or CFO:

I hereby certify that the information in Sections A, B, C, D, E, F, G, H, I, J, K and L of the DSH Survey files are true and accurate to the best of our ability, and supported by the financial and other records of the hospital. All Medicaid eligible patients, including those who have private insurance coverage, have been reported on the DSH survey regardless of whether the hospital received payment on the claim. I understand that this information will be used to determine the Medicaid program's compliance with federal Disproportionate Share Hospital (DSH) eligibility and payment provisions. Detailed support exists for all amounts reported in the survey. These records will be retained for a period of not less than 5 years following the due date of the survey, and will be made available for inspection when requested.

Hospital CEO or CFO Signature

Tracie Haughey  
Hospital CEO or CFO Printed Name

CEO  
Title

705-678-9213  
Hospital CEO or CFO Telephone Number

11/4/2021  
Date

thaughey@willsmemorialhospital.com  
Hospital CEO or CFO E-Mail

Contact information for individuals authorized to respond to inquiries related to this survey:

Hospital Contact:

Name: Tracie Haughey  
Title: CEO  
Telephone Number: 705-678-9213  
E-Mail Address: thaughey@willsmemorialhospital.com  
Mailing Street Address: 120 Gordon Street  
Mailing City, State, Zip: Washington, GA 30673

Outside Preparer:

Name: Wilson E. Joiner, III  
Title: Partner  
Firm Name: Draffin & Tucker, LLP  
Telephone Number: 229-883-7878  
E-Mail Address: wjoiner@draffin-tucker.com

**D. General Cost Report Year Information**

The following information is provided based on the information we received from the state. Please review this information for items 4 through 8 and select "Yes" or "No" to either agree or disagree with the accuracy of the information. If you disagree with one of these items, please provide the correct information along with supporting documentation when you submit your survey.

1. Select Your Facility from the Drop-Down Menu Provided:

WILLS MEMORIAL HOSPITAL

5/1/2019  
through  
4/30/2020

2. Select Cost Report Year Covered by this Survey (enter "X"):

X

3. Status of Cost Report Used for this Survey (Should be audited if available):

1 - As Submitted

3a. Date CMS processed the HCRIIS file into the HCRIIS database:

9/24/2020

4. Hospital Name:

WILLS MEMORIAL HOSPITAL

5. Medicaid Provider Number:

000002087A

6. Medicaid Subprovider Number 1 (Psychiatric or Rehab):

0

7. Medicaid Subprovider Number 2 (Psychiatric or Rehab):

0

8. Medicare Provider Number:

111325

Out-of-State Medicaid Provider Number. List all states where you had a Medicaid provider agreement during the cost report year:

9. State Name & Number
10. State Name & Number
11. State Name & Number
12. State Name & Number
13. State Name & Number
14. State Name & Number
15. State Name & Number

(List additional states on a separate attachment)

**E. Disclosure of Medicaid / Uninsured Payments Received: (05/01/2019 - 04/30/2020)**

1. Section 1011 Payment Related to Hospital Services Included in Exhibits B & B-1 (See Note 1)
2. Section 1011 Payment Related to Inpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
3. Section 1011 Payment Related to Outpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
4. Total Section 1011 Payments Related to Hospital Services (See Note 1)
5. Section 1011 Payment Related to Non-Hospital Services Included in Exhibits B & B-1 (See Note 1)
6. Section 1011 Payment Related to Non-Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
7. Total Section 1011 Payments Related to Non-Hospital Services (See Note 1)

8. Out-of-State DSH Payments (See Note 2)

9. Total Cash Basis Patient Payments from Uninsured (On Exhibit B)

10. Total Cash Basis Patient Payments from All Other Patients (On Exhibit B)

11. Total Cash Basis Patient Payments Reported on Exhibit B (Agrees to Column (N) on Exhibit B, less physician and non-hospital portion of payments)

12. Uninsured Cash Basis Patient Payments as a Percentage of Total Cash Basis Patient Payments:

Inpatient	\$ 9,353	Outpatient	\$ 108,659	Total	\$ 118,012
	\$ 23,737		\$ 254,578		\$ 278,315
	\$ 33,090		\$ 363,237		\$ 396,327
	28.27%		29.91%		29.78%

13. Did your hospital receive any Medicaid managed care payments not paid at the claim level?

Should include all non-claim-specific payments such as lump sum payments for full Medicaid pricing, supplemental, quality payments, bonus payments, capitation payments received by the hospital (not by the MCO), or other incentive payments.

14. Total Medicaid managed care non-claims payments (see question 13 above) received applicable to hospital services

15. Total Medicaid managed care non-claims payments (see question 13 above) received applicable to non-hospital services

16. Total Medicaid managed care non-claims payments (see question 13 above) received

Note 1: Subtitle B - Miscellaneous Provision, Section 1011 of the Medicare Prescription Drug Improvement and Modernization Act of 2003 provides federal reimbursement for emergency health services furnished to undocumented aliens. If your hospital received these funds during any cost report year covered by the survey, they must be reported here. If you can document that a portion of the payment received is related to non-hospital services (physician or ambulance services), report that amount in the section titled "Section 1011 Payments Related to Non-Hospital Services." Otherwise report 100 percent of the funds you received in the section related to hospital services.



F. MIUR / LIUR Qualifying Data from the Cost Report (05/01/2019 - 04/30/2020)

1. Total Hospital Days Per Cost Report Excluding Swing-Bed (C/R, W/S S-3, Pl. I, Col. 8, Sum of Lns. 14, 16, 17, 18.00-18.03, 30, 31 less lines 5 & 6)

697

1000

2. Inpatient Hospital Subsidies	
3. Outpatient Hospital Subsidies	
4. Unspecified IIP and OIP Hospital Subsidies	
5. Non-Hospital Subsidies	
6. Total Hospital Subsidies	\$ -
7. Inpatient Hospital Charity Care Charges	45,917
8. Outpatient Hospital Charity Care Charges	213,462
9. Non-Hospital Charity Care Charges	
10. Total Charity Care Charges	\$ 259,379

**NOTE:** All data in this section must be verified by the hospital. If data is already present in this section, it was completed using CMS HCRIIS cost report data. If the hospital has a more recent version of the cost report, the data should be updated to the hospital's version of the cost report. Formulas can be overwritten as needed with actual data.

	Total Patient Revenues (Charges)				Contractual Adjustments (formulas below can be overwritten / amounts are known)			
	Inpatient Hospital	Outpatient Hospital	Non-Hospital		Inpatient Hospital	Outpatient Hospital	Non-Hospital	
11. Hospital	\$487,454.00				\$ -	\$ -	\$ -	\$ 258,916
12. Subprovider I (Psych or Rehab)	\$0.00				\$ -	\$ -	\$ -	\$ -
13. Subprovider II (Psych or Rehab)	\$0.00				\$ -	\$ -	\$ -	\$ -
14. Swing Bed - SNF			\$681,279.00				319,411	
15. Swing Bed - NF			\$0.00				\$ -	
16. Skilled Nursing Facility			\$0.00				\$ -	
17. Nursing Facility			\$0.00				\$ -	
18. Other Long-Term Care			\$0.00				\$ -	
19. Ancillary Services	\$3,487,349.00	\$9,232,501.00			\$ 1,635,011	\$ 4,328,571	\$ -	\$ 6,756,268
20. Outpatient Services		\$3,726,276.00				\$ 1,747,029	\$ -	\$ 1,979,247
21. Home Health Agency							\$ -	
22. Ambulance			\$0.00				\$ -	
23. Outpatient Rehab Providers			\$ -				\$ -	
24. ASC	\$0.00	\$0.00	\$0.00		\$ -	\$ -	\$ -	\$ -
25. Hospice			\$0.00				\$ -	
26. Other	\$0.00	\$0.00	\$2,412,935.00		\$ -	\$ -	\$ -	\$ -
27. Total	\$ 3,974,803	\$ 12,958,777	\$ 3,094,214	\$ -	\$ 1,863,549	\$ 6,075,601	\$ 1,450,893	\$ 8,994,430
28. Total Hospital and Non Hospital		Total from Above	\$ 20,027,794	\$ -	Total from Above	\$ 9,399,843	\$ -	\$ -
29. Total Per Cost Report		Total Patient Revenues (G-3 Line 1)	20,027,794		Total Contractual Adj. (G-3 Line 2)		9,304,756	
30. Increase worksheet G-3, Line 2 for Bad Debts NOT INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)								
31. Increase worksheet G-3, Line 2 for Charity Care Write-Offs NOT INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)								
32. Increase worksheet G-3, Line 2 to reverse offset of Medicaid DSH Revenue INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)								
33. Increase worksheet G-3, Line 2 to reverse offset of State and Local Patient Care Cash Subsidies INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)							85,087	
34. Decrease worksheet G-3, Line 2 to remove Medicaid Provider Taxes INCLUDED on worksheet G-3, Line 2 (impact is an increase in net patient revenue)								
35. Adjusted Contractual Adjustments								
36. Unreconciled Difference							9,369,843	
	\$ -		\$ -	\$ -			\$ -	\$ -
								Unreconciled Difference (Should be \$0)



### G. Cost Report - Cost / Days / Charges

Cost Report Year (05/01/2019-04/30/2020)

Line #	Cost Center Description	Total Allowable Cost	Intern & Resident Costs Removed on Cost Report*	RCE and Therapy Add-Back (if Applicable)	Total Cost	I/P Days and I/P Ancillary Charges	I/P Routine Charges and OIP Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
<b>NOTE:</b> All data in this section must be verified by the hospital. If data is already present in this section, it was completed using CMS HCRIS cost report data. If the hospital has a more recent version of the cost report, the data should be updated to the hospital's version of the cost report. Formulas can be overwritten as needed with actual data.									
<b>Routine Cost Centers (list below):</b>									
1	030000 ADULTS & PEDIATRICS	\$ 3,545,874	\$ -	\$ -	\$ 1,527,943	1,503	\$1,055,667.00		\$ 1,016.60
2	031000 INTENSIVE CARE UNIT	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
3	032000 CORONARY CARE UNIT	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
4	033000 BURN INTENSIVE CARE UNIT	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
5	034000 SURGICAL INTENSIVE CARE UNIT	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
6	035000 OTHER SPECIAL CARE UNIT	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
7	040000 SUBPROVIDER I	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
8	041000 SUBPROVIDER II	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
9	042000 OTHER SUBPROVIDER	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
10	043000 NURSERY	\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
11		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
12		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
13		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
14		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
15		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
16		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
17		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
18		\$ -	\$ -	\$ -	\$ -	-	\$0.00		\$ -
19	Total Routine	\$ 3,545,874	\$ -	\$ -	\$ 1,527,943	1,503	\$ 1,055,667		\$ 1,016.60
	Weighted Average								

Observation Data (Non-Distinct)	Observation (Non-Distinct)
09200	

Observation Data (Non-Distinct)		Observation Data (Non-Distinct)							
092000	Observation (Non-Distinct)	Hospital Observation Days - Cost Report W/S S- 3, Pt. I, Line 28, Col. 8	Subprovider I Observation Days - Cost Report W/S S- 3, Pt. I, Line 28.01, Col. 8	Subprovider II Observation Days - Cost Report W/S S- 3, Pt. I, Line 28.02, Col. 8	Calculated (Per Diems Above Multiplied by Days)	Inpatient Charges - Cost Report Worksheet C, Pt. I, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. I, Col. 7	Total Charges - Cost Report Worksheet C, Pt. I, Col. 8	Medicaid Calculated Cost-to-Charge Ratio
20	092000	806	-	-	\$ 819,380	\$12,333.00	\$812,266.00	\$ 824,599	0.903674

**Ancillary Cost Centers (from W/S C excluding Observation) (list below)**

	Cost Report Worksheet B, Part I, Col. 26	Cost Report Worksheet B, Part I, Col. 25 (Interim & Resident Offset ONLY)*	Cost Report Worksheet C, Part I, Col. 2 and Part I, Col. 2 and Col. 4		Calculated	Inpatient Charges - Cost Report Worksheet C, Pt. I, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. I, Col. 7	Total Charges - Cost Report Worksheet C, Pt. I, Col. 8	Medicaid Calculated Cost-to-Charge Ratio
<b>Ancillary Cost Centers (from W/S C excluding Observation) (list below)</b>									
5000 OPERATING ROOM	\$495,049.00	\$ -	\$0.00		\$ 495,049	\$4,796.00	\$489,699.00	\$ 494,495	1.001120
5400 RADIOLOGY-DIAGNOSTIC	\$1,057,240.00	\$ -	\$0.00		\$ 1,057,240	\$146,819.00	\$2,625,376.00	\$ 2,772,195	0.381373
6000 LABORATORY	\$1,104,868.00	\$ -	\$0.00		\$ 1,104,868	\$233,117.00	\$2,149,225.00	\$ 2,382,342	0.463774
6500 RESPIRATORY THERAPY	\$794,485.00	\$ -	\$0.00		\$ 794,485	\$1,015,731.00	\$1,148,749.00	\$ 2,164,480	0.367056
6600 PHYSICAL THERAPY	\$1,103,452.00	\$ -	\$0.00		\$ 1,103,452	\$875,686.00	\$871,536.00	\$ 1,747,222	0.631547
7100 MEDICAL SUPPLIES CHARGED TO PATIENT	\$246,735.00	\$ -	\$0.00		\$ 246,735	\$338,585.00	\$631,284.00	\$ 969,869	0.254400
7200 IMPL. DEV. CHARGED TO PATIENTS	\$8,248.00	\$ -	\$0.00		\$ 8,248	\$0.00	\$80,164.00	\$ 80,164	0.102889
7300 DRUGS CHARGED TO PATIENTS	\$557,412.00	\$ -	\$0.00		\$ 557,412	\$973,173.00	\$836,553.00	\$ 1,809,726	0.308009
9000 CLINIC	\$211,047.00	\$ -	\$0.00		\$ 211,047	\$0.00	\$145,928.00	\$ 145,928	1.447233



State of Georgia  
Disproportionate Share Hospital (DSH) Examination Survey Part II

G. Cost Report - Cost / Days / Charges

Cost Report Year (05-01/2019-04/30/2020) WILLIS MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Interim & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (If Applicable)	Total Cost	I/P Days and I/P Ancillary Charges	I/P Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
9100	EMERGENCY	\$1,865,445.00	\$	\$	\$	\$37,327.00	\$3,044,389.00	\$	0.605651
9300	GERO PSYCH	\$243,534.00	\$	\$	\$	\$0.00	\$86,556.00	\$	2.813600
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State of Georgia  
Disproportionate Share Hospital (DSH) Examination Survey Part II

## G. Cost Report - Cost / Days / Charges

Cost Report Year (05/01/2019-04/30/2020) WILLIS MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Intern & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (If Applicable)	Total Cost	IP Days and IP Ancillary Charges	IP Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
90		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
91		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
92		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
93		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
94		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
95		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
96		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
97		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
98		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
99		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
100		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
101		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
102		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
103		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
104		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
105		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
106		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
107		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
108		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
109		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
110		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
111		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
112		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
113		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
114		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
115		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
116		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
117		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
118		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
119		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
120		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
121		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
122		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
123		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
124		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
125		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-
126	Total Ancillary	\$ 7,668,515	\$ -	\$ -	\$ 7,668,515	\$ 3,637,567	\$ 12,921,625	\$ 16,559,192	-
127	Weighted Average								0.513787
128	Sub Totals	\$ 11,234,389	\$ -	\$ -	\$ 9,216,458	\$ 4,693,234	\$ 12,921,625	\$ 17,614,859	
129	NF, SNF, and Swing Bed Cost for Medicaid (Sum of applicable Cost Report Worksheet D-3, Title 19, Column 3, Line 200 and Worksheet D, Part V, Title 19, Column 5-7, Line 200)				\$0.00				
130	NF, SNF, and Swing Bed Cost for Medicare (Sum of applicable Cost Report Worksheet D-3, Title 18, Column 3, Line 200 and Worksheet D, Part V, Title 18, Column 5-7, Line 200)				\$615,021.00				
131	NF, SNF, and Swing Bed Cost for Other Payers (Hospital must calculate. Submit support for calculation of cost.)								
131.01	Other Cost Adjustments (support must be submitted)								
132	Grand Total	\$ 8,601,437			\$ 8,601,437				
133	Total Intern/Resident Cost as a Percent of Other Allowable Cost				0.00%				

\* Note A - Final cost-to-charge ratios should include teaching cost. Only enter Intern & Resident costs if it was removed in Column 25 of Worksheet B, Pt. I of the cost report you are using

## H. In-State Medicaid and All Uninsured Inpatient and Outpatient Hospital Data:

[illegible]



## H. In-State Medicaid and All Uninsured Inpatient and Outpatient Hospital Data:

[Conf. Report Year: 05/31/2018 04:30:20pm] WILLS MEMORIAL HOSPITAL

[illegible]



## H. In-State Medicaid and All Uninsured Inpatient and Outpatient Hospital Data:

Genl Report Year: 05/01/2019-04/30/2020 WILLIS MEMORIAL HOSPITAL

128	Totals / Payments										
129	Total Charges (includes organ acquisition from Section J)										
130	\$ 185,045	\$ 538,970	\$ 16,489	\$ 833,282	\$ 260,785	\$ 2,345,970	\$ 50,691	\$ 546,416	\$ 31,547	\$ 1,407,831	
131	Unrecorded Charges (Explain Variance)										
132	\$ 135,045	\$ 538,970	\$ 16,489	\$ 833,282	\$ 260,785	\$ 2,345,970	\$ 50,691	\$ 546,416	\$ 31,547	\$ 1,407,831	
133	Total Calculated Cost (includes organ acquisition from Section J)										
134	\$ 97,603	\$ 277,592	\$ 8,603	\$ 319,618	\$ 187,655	\$ 1,765,250	\$ 28,213	\$ 400,721	\$ 18,821	\$ 700,075	
135	\$ 97,603	\$ 202,506	\$ -	\$ -	\$ 23,125	\$ 38,508	\$ 8,818	\$ 8,818	\$ -	\$ -	
136	\$ 135,045	\$ 202,506	\$ 8,603	\$ 231,684	\$ 8,536	\$ 1,102	\$ 1,102	\$ 41,432	\$ -	\$ -	
137	\$ 8,329	\$ 597	\$ 13	\$ 333	\$ 67	\$ 1,104	\$ -	\$ -	\$ -	\$ -	
138	\$ 66,041	\$ 203,623	\$ 8,549	\$ 233,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
139	Medical Cost Settlement Payments (See Note B)										
140	\$ 66,041	\$ 39,128	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
141	Other Medical Payments reported on Cost Report Year (See Note C)										
142	\$ 125,620	\$ 962,541	\$ -	\$ -	\$ 125,620	\$ 962,541	\$ 1,720	\$ 57,008	\$ -	\$ -	
143	Other Medical Payments reported on Cost Report Year (See Note D)										
144	\$ 6,003	\$ 113,107	\$ -	\$ -	\$ 6,003	\$ 113,107	\$ 15,119	\$ 186,428	\$ 16,119	\$ 186,428	
145	\$ 22,520	\$ 84,505	\$ -	\$ -	\$ 22,520	\$ 84,505	\$ -	\$ -	\$ -	\$ -	
146	Medical Cost Settlement Payments (See Note E)										
147	\$ 31,597	\$ 35,321	\$ 1,054	\$ 85,069	\$ 4,680	\$ 68,424	\$ 8,272	\$ 113,314	\$ 8,468	\$ 591,418	
148	Calculated Payment Shortfall / (Lumpsum) (PRIOR TO PAYMENTS AND DSH)										
149	\$ 68%	\$ 87%	\$ 89%	\$ 73%	\$ 87%	\$ 95%	\$ 67%	\$ 77%	\$ 90%	\$ 18%	
150	Calculated Payment as a Percentage of Cost										
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Note A - These amounts must agree to your inpatient and outpatient Medicaid paid claims summary. For Managed Care, Cross-over data, and other diphyses, use the hospital's logs of PSR summaries are not available (submit logs with survey).  
 Note B - Medicaid cost settlement payments relate to payments made by Medicaid during a cost report settlement that are not reflected on the claims paid summary (RA summary or PSAR).  
 Note C - Other Medicaid Payments such as Outlier and Non-Claim Specific payments, DSR payments should NOT be included. UPL payments made on a state fiscal year basis should be reported in Section C of the survey.  
 Note D - Should include other Medicare cross-over payments not included in the paid claims data reported above. This includes payments paid based on the Medicare cost report settlement (e.g., Medicare Graduate Medical Education payments).  
 Note E - Medicaid Managed Care payments should include Medicaid Managed Care payments related to the services provided, including, but not limited to, inpatient services, ambulatory, case management, and sub-specialty consults.

**L. Provider Tax Assessment Reconciliation / Adjustment**

An adjustment is necessary to properly reflect the Medicaid and uninsured share of the provider tax assessment for some hospitals. The Medicaid and uninsured share of the provider tax assessment collected is an allowable cost in determining hospital-specific DSH limits and, therefore, can be included in the DSH examination survey. However, depending on how your hospital reports it on the Medicare cost report, an adjustment may be necessary to ensure the cost is properly reflected in determining your hospital-specific DSH limit. For instance, if your hospital removed part or all of the provider tax assessment on the Medicare cost report, the full amount of the provider tax assessment would not have been apportioned to the various payers through the step down allocation process, resulting in the Medicaid and uninsured share being understated in determining the hospital-specific DSH limit. If your hospital needs to make an adjustment for the Medicaid and uninsured share of the provider tax assessment, please fill out the reconciliation below, and submit the supporting general ledger entries and other supporting documentation to Myers and Stauffer, LC along with your hospital's DSH examination surveys.

Cost Report Year: 05/01/2019-04/30/2020

WILLS MEMORIAL HOSPITAL

**Worksheet A Provider Tax Assessment Reconciliation:**

	Dollar Amount	WIS A Cost Center Line
1 Hospital Gross Provider Tax Assessment (from general ledger)*		
*a Working Trial Balance Account Type and Account # that includes Gross Provider Tax Assessment		
2 Hospital Gross Provider Tax Assessment Included in Expense on the Cost Report (WIS A, Col. 2)		
3 Difference (Explain Here ----->)		(WIS Account # ) (Where is the cost included on w/s A?)
<b>Provider Tax Assessment Reclassifications (from w/s A-6 of the Medicare cost report)</b>		
4 Reclassification Code		
5 Reclassification Code		(Reclassified to / (from))
6 Reclassification Code		(Reclassified to / (from))
7 Reclassification Code		(Reclassified to / (from))
<b>DSH UCC ALLOWABLE - Provider Tax Assessment Adjustments (from w/s A-8 of the Medicare cost report)</b>		
8 Reason for adjustment		
9 Reason for adjustment		(Adjusted to / (from))
10 Reason for adjustment		(Adjusted to / (from))
11 Reason for adjustment		(Adjusted to / (from))
<b>DSH UCC NON-ALLOWABLE Provider Tax Assessment Adjustments (from w/s A-8 of the Medicare cost report)</b>		
12 Reason for adjustment		
13 Reason for adjustment		
14 Reason for adjustment		
15 Reason for adjustment		
16 Total Net Provider Tax Assessment Expense Included in the Cost Report	\$ -	

**DSH UCC Provider Tax Assessment Adjustment:**

17 Gross Allowable Assessment Not Included in the Cost Report	\$ -
<b>Apportionment of Provider Tax Assessment Adjustment to Medicaid &amp; Uninsured:</b>	
18 Medicaid Hospital	Charges Sec. G
19 Uninsured Hospital	Charges Sec. G
20 Total Hospital	Charges Sec. G
21 Percentage of Provider Tax Assessment Adjustment to include in DSH Medicaid UCC	26.43%
22 Percentage of Provider Tax Assessment Adjustment to include in DSH Uninsured UCC	8.14%
23 Medicaid Provider Tax Assessment Adjustment to DSH UCC	\$ -
24 Uninsured Provider Tax Assessment Adjustment to DSH UCC	\$ -
25 Provider Tax Assessment Adjustment to DSH UCC	\$ -

\* Assessment must exclude any non-hospital assessment such as Nursing Facility.

\*\* The Gross Allowable Assessment Not Included in the Cost Report (line 17, above) will be apportioned to Medicaid and uninsured based on charges sec. g unless the hospital provides a revised cost report to include the amount in the cost-to-charge ratios and per diem used in the survey.



Tracie Haughey &lt;thaughey@willsmemorialhospital.com&gt;

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**Re: DSH Survey for Your Records**

2 messages

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**BShaughnessy@draffin-tucker.com** <BShaughnessy@draffin-tucker.com>

Tue, Dec 14, 2021 at 4:46 PM

To: [thaughey@willsmemorialhospital.com](mailto:thaughey@willsmemorialhospital.com)Cc: [mrose@willsmemorialhospital.com](mailto:mrose@willsmemorialhospital.com)

Slight revision for the self pay payments. The original file did not include the old system payments, as my pivot table did not grab the ones at the bottom. Attached is the revised survey sent to M&S.

---

From: Becki Shaughnessy/Draffin-Tucker  
To: [thaughey@willsmemorialhospital.com](mailto:thaughey@willsmemorialhospital.com)  
Cc: [mrose@willsmemorialhospital.com](mailto:mrose@willsmemorialhospital.com)  
Date: 11/22/2021 11:27 AM  
Subject: DSH Survey for Your Records

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See attached. Have a happy Thanksgiving!

[attachment "Wills - Survey Parts I & II.pdf" deleted by Becki Shaughnessy/Draffin-Tucker]

\*\*\*\*\*

**Confidentiality Notice**

This message is intended exclusively for the individual or entity to which it is addressed, as it may contain privileged or other confidential information. If you are not the intended recipient, or believe that you have received this communication in error, please do not print, copy, retransmit, disseminate, or otherwise use the information. If you have received this message in error, please notify the sender immediately either by phone (1-800-864-1225) or reply to this e-mail and delete all copies of this message.

**IRS Tax Advice**

Unless the above message ("this message") expressly provides that the statements contained therein ("the statements") are intended to constitute written tax advice within the meaning of IRS Circular 230 §10.37, the sender intends by this message to communicate general information for discussion purposes only, and you should not, therefore, interpret the statements to be written tax advice or rely on the statements for any purpose. The sender will conclude that you have understood and acknowledged this important cautionary notice unless you communicate to the sender any questions you may have in a direct electronic reply to this message.



**Wills - Survey Parts I & II - Revised.pdf**  
794K

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**Tracie Haughey** <thaughey@willsmemorialhospital.com>

Wed, Dec 15, 2021 at 7:09 PM

To: [bshaughnessy@draffin-tucker.com](mailto:bshaughnessy@draffin-tucker.com)Cc: [mrose@willsmemorialhospital.com](mailto:mrose@willsmemorialhospital.com)



12/27/21, 8:33 AM

Wills Memorial Hospital Mail - Re: DSH Survey for Your Records

Got it, thanks!

[Quoted text hidden]

--



**Tracie P. Haughey**

Chief Executive Officer

**Wills Memorial Hospital**

Washington, Georgia

P 706-678-9212

F 706-678-1546

[www.willsmemorialhospital.com](http://www.willsmemorialhospital.com)

[thaughey@willsmemorialhospital.com](mailto:thaughey@willsmemorialhospital.com)

*"Good Health...It's Closer Than You Think"*

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

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FINANCIAL STATEMENTS

for the years ended April 30, 2021, and 2020

## CONTENTS

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Hospital Authority of Wilkes County, Georgia  
Washington, Georgia

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Hospital Authority of Wilkes County, Georgia (Authority) which comprise the balance sheets as of April 30, 2021, and 2020, and the related statements of revenues, expenses and changes in net position and cash flows for the years then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Continued

1

Let's Think Together.®

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hospital Authority of Wilkes County, Georgia, as of April 30, 2021, and 2020, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of Matter***

As discussed in Note 14 to the financial statements, the Authority is facing financial difficulty and recurring operating losses. Management's evaluation of the events and conditions and management's plans to mitigate these matters are also described in Note 14. Our opinion is not modified with respect to this matter.

### ***Other Matter***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis on pages 3 through 7 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 24, 2021, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

*Draffin & Tucker, LLC*

Albany, Georgia  
August 24, 2021



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**WILLS MEMORIAL HOSPITAL**  
**Management's Discussion and Analysis**  
**For the Year Ending April 30, 2021**

Our discussion and analysis of Hospital Authority of Wilkes County, Georgia's (Authority's) financial performance provides an overview of the Authority's financial activities for the fiscal years ended April 30, 2021, 2020, and 2019. Please read it in conjunction with the Authority's financial statements, which begin on page 8.

**FINANCIAL HIGHLIGHTS**

- The Authority's net position increased in 2021 by \$6,092,000 (410%) and in 2020 by \$401,000 (21%), and in 2019 by \$521,000 (22%).
- The Authority reported an operating loss of \$88,000 in 2021, \$340,000 in 2020, and \$357,000 in 2019.
- Cash and cash equivalents increased by \$1,997,000 (50%) in 2021 and by \$3,461,000 (646%) in 2020, and by \$383,000 (250%) in 2019.

**USING THIS ANNUAL REPORT**

The Authority's financial statements consist of three statements - a Balance Sheet; a Statement of Revenues, Expenses and Changes in Net Position; and a Statement of Cash Flows. These financial statements and related notes provide information about the activities of the Authority.

**The Balance Sheet and Statement of Revenues, Expenses and Changes in Net Position**

One of the most important questions asked about the Authority's finances is, "Is the Authority as a whole better or worse off as a result of the year's activities?" The Balance Sheet and the Statement of Revenues, Expenses and Changes in Net Position report information about the Authority's resources and its activities in a way that helps answer this question. These statements include all assets and all liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Authority's net position and changes in it. You can think of the Authority's net position - the difference between assets and liabilities - as one way to measure the Authority's financial health or financial position. Over time, increases or decreases in the Authority's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the Authority's patient base and measures of the quality of services it provides to the community, as well as local economic factors to assess the overall health of the Authority.

Continued



**Management's Discussion and Analysis  
For the Year Ending April 30, 2021**

**The Statement of Cash Flows**

The final required statement is the statement of cash flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, investing, and financing activities. It provides answers to such questions as "Where did cash come from?", "What was cash used for?" and "What was the change in cash balance during the reporting period?".

**THE AUTHORITY'S NET POSITION**

The Authority's net position is the difference between its assets and liabilities reported on the balance sheets on pages 8 and 9. The Authority's net position decreased in 2019 and 2020 but increased in 2021 as reflected in Table 1 below.

**Table 1: Assets, Liabilities and Net Position**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Assets:</b>			
Current assets	\$ 8,002,000	\$ 6,066,000	\$ 2,959,000
Noncurrent cash and investments	1,274,000	1,367,000	1,459,000
Capital assets, net	<u>8,431,000</u>	<u>7,000,000</u>	<u>7,397,000</u>
Total assets	<u>\$ 17,707,000</u>	<u>\$ 14,433,000</u>	<u>\$ 11,815,000</u>
<b>Liabilities:</b>			
Current liabilities	\$ 2,904,000	\$ 4,291,000	\$ 2,806,000
Long-term debt	<u>10,196,000</u>	<u>11,627,000</u>	<u>10,895,000</u>
Total liabilities	<u>13,100,000</u>	<u>15,918,000</u>	<u>13,701,000</u>
<b>Net position:</b>			
Net investment in capital assets	(2,254,000)	(4,293,000)	(4,161,000)
Restricted	1,274,000	1,367,000	1,459,000
Unrestricted	<u>5,587,000</u>	<u>1,441,000</u>	<u>816,000</u>
Total net position	<u>4,607,000</u>	<u>(1,485,000)</u>	<u>(1,886,000)</u>
Total liabilities and net position	<u>\$ 17,707,000</u>	<u>\$ 14,433,000</u>	<u>\$ 11,815,000</u>

Continued

**Management's Discussion and Analysis  
For the Year Ending April 30, 2021**

Current assets increased primarily due to an increase in Federal Stimulus funds and an increase in Georgia Heart tax credit contribution.

The Authority's noncurrent cash and investments are funds held by Huntington National Bank, restricted by bond requirements. Capital assets increased \$1,431,000 (20%) due to the following activity:

<b>Additions:</b>		
Building	\$	13,000
Building Improvements		814,000
Land Improvements		29,000
Fixed Equipment		618,000
Major Moveable Equipment		<u>772,000</u>
Total additions		2,246,000
<b>Disposals</b>		(72,000)
<b>Depreciation</b>		<u>(743,000)</u>
Total change in capital assets	\$	<u>1,431,000</u>

A recap of the Authority's long-term debt outstanding at April 30, 2021 and 2020 follows:

Description	Interest Rates	Long-Term Debt	
		<u>2021</u>	<u>2020</u>
Revenue Certificates, Series 2009	7.20%	\$ 10,559,000	\$ 10,895,000
Paycheck Protection Program loan	1.00%	-	1,191,000
Purchase agreement	3.75%	<u>125,000</u>	<u>275,000</u>
Total long-term debt		<u>\$ 10,684,000</u>	<u>\$ 12,361,000</u>

See Notes 7 and 8 to the financial statements for additional information about the capital assets and debt of the Authority.

Continued

**Management's Discussion and Analysis  
For the Year Ending April 30, 2021**

**OPERATING RESULTS AND CHANGES IN THE AUTHORITY'S NET POSITION**

In 2021, the Authority's net position increased as shown in Table 2. This increase is made up of different components described on the following pages.

**Table 2: Operating Results and Changes in Net Position**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
<b>Operating revenues:</b>			
Net patient service revenue	\$ 12,620,000	\$ 11,184,000	\$ 12,242,000
Other revenue	<u>1,622,000</u>	<u>1,285,000</u>	<u>498,000</u>
Total operating revenues	<u>14,242,000</u>	<u>12,469,000</u>	<u>12,740,000</u>
<b>Operating expenses:</b>			
Salaries, wages and employee benefits	8,682,000	7,715,000	7,764,000
Purchased services and physician fees	2,096,000	2,027,000	2,182,000
Medical supplies and drugs	943,000	468,000	611,000
Depreciation and amortization	743,000	734,000	820,000
Other expenses	<u>1,866,000</u>	<u>1,865,000</u>	<u>1,720,000</u>
Total operating expenses	<u>14,330,000</u>	<u>12,809,000</u>	<u>13,097,000</u>
Operating loss	<u>(88,000)</u>	<u>(340,000)</u>	<u>(357,000)</u>
<b>Nonoperating revenues (expenses):</b>			
Investment income	41,000	16,000	9,000
Interest expense	(801,000)	(835,000)	(851,000)
Noncapital grants, contributions and other	2,890,000	1,239,000	1,733,000
CARES Act funding	2,879,000	289,000	-
Forgiveness of PPP Loan	1,191,000	-	-
Gain (loss) on sale of assets	<u>(20,000)</u>	<u>-</u>	<u>(40,000)</u>
Total nonoperating revenues	<u>6,180,000</u>	<u>709,000</u>	<u>851,000</u>

Continued



**Management's Discussion and Analysis  
For the Year Ending April 30, 2021**

**Table 2: Operating Results and Changes in Net Position, Continued**

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Excess revenues before capital contributions	\$ 6,092,000	\$ 369,000	\$ 494,000
Capital contributions	<u>-</u>	<u>32,000</u>	<u>27,000</u>
Increase in net position	6,092,000	401,000	521,000
Net position, beginning of year	<u>(1,485,000)</u>	<u>(1,886,000)</u>	<u>(2,407,000)</u>
Net position, end of year	<u>\$ 4,607,000</u>	<u>\$ (1,485,000)</u>	<u>\$ (1,886,000)</u>

**Operating Income or Loss**

The first component of the overall change in the Authority's net position is its operating loss - generally the difference between net patient service revenue and the expenses incurred to perform those services.

The Authority continued to have an operating loss in 2021, the loss was decreased by \$252,000 74% from 2020. However, the Authority's net position increased in 2021 by \$6,092,000 (410%) from 2020 primarily due to grants and contributions.

The Authority's operating expenses also increased \$1,521,000.

**CORONAVIRUS**

During fiscal year 2021 and 2020, the Authority was impacted by the COVID-19 pandemic. As a result, the Authority experienced additional financial hardship but received relief funding from the state and federal government. See Note 15 for further information.

**CONTACTING THE AUTHORITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our patients, suppliers, and creditors with a general overview of the Authority's finances and to show the Authority's accountability for the money it receives. If you have questions about this report or need additional financial information, please contact the Authority's management at Wills Memorial Hospital, 120 Gordon Street, Washington, Georgia 30673.

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# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## Balance Sheets April 30, 2021, and 2020

	<u>2021</u>	<u>2020</u>
ASSETS		
Current assets:		
Cash and cash equivalents	\$ 5,994,000	\$ 3,997,000
Patient accounts receivable, net of estimated uncollectibles of \$1,824,000 in 2021 and \$2,231,000 in 2020	942,000	897,000
Estimated third-party payor settlements	116,000	466,000
Supplies	191,000	138,000
Other current assets	<u>759,000</u>	<u>568,000</u>
Total current assets	<u>8,002,000</u>	<u>6,066,000</u>
Noncurrent cash and investments:		
Held by trustee under indenture agreement	<u>1,274,000</u>	<u>1,367,000</u>
Capital assets:		
Land	68,000	68,000
Depreciable, net of accumulated depreciation	<u>8,363,000</u>	<u>6,932,000</u>
Total capital assets, net of accumulated depreciation	<u>8,431,000</u>	<u>7,000,000</u>
Total assets	<u>\$ 17,707,000</u>	<u>\$ 14,433,000</u>

	<u>2021</u>	<u>2020</u>
LIABILITIES AND NET POSITION		
Current liabilities:		
Current maturities of long-term debt	\$ 488,000	\$ 734,000
Accounts payable	628,000	826,000
Accrued expenses	1,064,000	986,000
Estimated third-party payor settlements	-	75,000
Medicare Advance Payments	-	1,670,000
CARES Act refundable advances	<u>724,000</u>	<u>-</u>
Total current liabilities	2,904,000	4,291,000
Long-term debt, net of current maturities	<u>10,196,000</u>	<u>11,627,000</u>
Total liabilities	<u>13,100,000</u>	<u>15,918,000</u>
Net position:		
Net investment in capital assets	(2,254,000)	(4,293,000)
Restricted	1,274,000	1,367,000
Unrestricted	<u>5,587,000</u>	<u>1,441,000</u>
Total net position	<u>4,607,000</u>	<u>(1,485,000)</u>
Total liabilities and net position	<u>\$ 17,707,000</u>	<u>\$ 14,433,000</u>

See accompanying notes to financial statements.

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Revenues, Expenses and Changes in Net Position  
Years Ended April 30, 2021, and 2020

	<u>2021</u>	<u>2020</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of \$1,211,000 in 2021 and \$1,111,000 in 2020)	\$ 12,620,000	\$ 11,184,000
Other revenue	<u>1,622,000</u>	<u>1,285,000</u>
Total operating revenues	<u>14,242,000</u>	<u>12,469,000</u>
Operating expenses:		
Salaries and wages	7,153,000	6,265,000
Employee benefits	1,529,000	1,450,000
Physician fees	602,000	662,000
Medical supplies and drugs	943,000	468,000
Purchased services	1,494,000	1,365,000
Repairs and maintenance	356,000	368,000
Utilities and communications	457,000	487,000
Insurance	184,000	168,000
Other operating expenses	869,000	842,000
Depreciation and amortization	<u>743,000</u>	<u>734,000</u>
Total operating expenses	<u>14,330,000</u>	<u>12,809,000</u>
Operating loss	<u>(88,000)</u>	<u>(340,000)</u>
Nonoperating revenues (expenses):		
Investment income	41,000	16,000
Interest expense	(801,000)	(835,000)
Noncapital grants, contributions and other	2,890,000	1,239,000
CARES Act funding	2,879,000	289,000
Forgiveness of PPP loan	1,191,000	-
Gain (loss) on sale of assets	<u>(20,000)</u>	<u>-</u>
Total nonoperating revenues	<u>6,180,000</u>	<u>709,000</u>

Continued



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Revenues, Expenses and Changes in Net Position, Continued  
Years Ended April 30, 2021, and 2020

	<u>2021</u>	<u>2020</u>
Excess revenues before capital contributions	\$ 6,092,000	\$ 369,000
Capital contributions	<u>-</u>	<u>32,000</u>
Increase in net position	6,092,000	401,000
Net position, beginning of year	<u>(1,485,000)</u>	<u>(1,886,000)</u>
Net position, end of year	<u>\$ 4,607,000</u>	<u>\$ (1,485,000)</u>

See accompanying notes to financial statements.

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Cash Flows  
Years Ended April 30, 2021, and 2020

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 14,281,000	\$ 12,014,000
Receipts from Medicare Advance Payments	-	1,670,000
Repayment of Medicare Advance Payments	(1,670,000)	-
Payments to suppliers and contractors	(5,156,000)	(4,429,000)
Payments to employees	(8,604,000)	(7,600,000)
Net cash provided (used) by operating activities	<u>(1,149,000)</u>	<u>1,655,000</u>
Cash flows from noncapital financing activities:		
Noncapital grants, contributions and other	2,890,000	1,239,000
CARES Act funding	3,603,000	289,000
Proceeds from issuance of debt	-	1,191,000
Net cash provided by noncapital financing activities	<u>6,493,000</u>	<u>2,719,000</u>
Cash flows from capital and related financing activities:		
Principal paid on debt	(486,000)	(389,000)
Interest paid on debt	(801,000)	(835,000)
Purchase of capital assets	(2,194,000)	(337,000)
Capital contributions	-	32,000
Net cash used by capital and related financing activities	<u>(3,481,000)</u>	<u>(1,529,000)</u>
Cash flows from investing activities:		
Redemption of short-term investments	-	508,000
Investment income	41,000	16,000
Net cash provided by investing activities	<u>41,000</u>	<u>524,000</u>
Net increase in cash and cash equivalents	1,904,000	3,369,000
Cash and cash equivalents, beginning of year	<u>5,364,000</u>	<u>1,995,000</u>
Cash and cash equivalents, end of year	<u>\$ 7,268,000</u>	<u>\$ 5,364,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Cash Flows, Continued  
Years Ended April 30, 2021, and 2020

	<u>2021</u>	<u>2020</u>
Reconciliation of cash and cash equivalents to the balance sheet:		
Cash and cash equivalents in current assets	\$ 5,994,000	\$ 3,997,000
Held by trustee under indenture	<u>1,274,000</u>	<u>1,367,000</u>
Total cash and cash equivalents	<u>\$ 7,268,000</u>	<u>\$ 5,364,000</u>
Reconciliation of operating loss to net cash flows provided (used) by operating activities:		
Operating loss	\$ (88,000)	(340,000)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities:		
Depreciation	743,000	734,000
Provision for bad debts	1,211,000	1,111,000
Changes in:		
Patient accounts receivable	(1,256,000)	(761,000)
Supplies	(53,000)	(32,000)
Estimated third-party payor settlements	275,000	(821,000)
Other current assets	(191,000)	(5,000)
Accounts payable	(198,000)	(16,000)
Accrued expenses	78,000	115,000
Medicare Advance Payments	<u>(1,670,000)</u>	<u>1,670,000</u>
Net cash provided (used) by operating activities	<u>\$ (1,149,000)</u>	<u>\$ 1,655,000</u>

Supplemental disclosure of cash flow information:

During 2021, the Authority's PPP loan was forgiven by the Small Business Administration.  
See Note 8 for additional information.

See accompanying notes to financial statements.



# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS Years Ended April 30, 2021, and 2020

### 1. Description of Reporting Entity and Summary of Significant Accounting Policies

#### Reporting entity

The Hospital Authority of Wilkes County, Georgia (Authority), is a public corporation that operates Wills Memorial Hospital, a 25-bed acute care hospital, and rural health clinics located in Washington and Lincolnton, Georgia. The Authority provides inpatient, outpatient and emergency care service for residents of Wilkes County, Georgia and the surrounding area. Admitting physicians are primarily practitioners in the local area.

#### Use of estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Enterprise fund accounting

The Authority uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. The Authority prepares its financial statements as a business-type activity in conformity with applicable pronouncements of the Governmental Accounting Standards Board (GASB).

#### Cash and cash equivalents

Cash and cash equivalents include certain investments in highly liquid debt instruments with an original maturity of three months or less.

#### Allowance for doubtful accounts

The Authority provides an allowance for doubtful accounts based on the evaluation of the overall collectability of the accounts receivable. As accounts are known to be uncollectible, the accounts are charged against the allowance.

#### Supplies

Supplies are stated at the lower of cost or market value, using the first-in, first-out method.

#### Noncurrent cash and investments

Noncurrent cash and investments include assets held by trustees under indenture agreements. Assets consist of cash and money market accounts.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

1. Description of Reporting Entity and Summary of Significant Accounting Policies, Continued

Capital assets

The Authority's capital assets are reported at historical cost. Contributed capital assets are reported at their acquisition value at the time of their donation. Assets costing more than \$5,000 with an estimated useful life of more than one year are capitalized. The estimated useful life is assigned using AHA Useful Lives Guidelines listed below. All capital assets other than land are depreciated using the straight-line method of depreciation using these asset lives:

Land improvements	2 to 25 years
Buildings and improvements	5 to 40 years
Equipment	3 to 20 years

Costs of borrowing

Interest cost incurred on borrowed funds during the period of construction of capital assets is capitalized as a component of the cost of acquiring those assets.

Financing cost

Costs related to the issuance of long-term debt are expensed in the period in which they are incurred.

Impairment of long-lived assets

The Authority evaluates on an ongoing basis the recoverability of its assets for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The impairment loss to be recognized is the amount by which the carrying value of the long-lived asset exceeds the asset's fair value. In most instances, the fair value is determined by discounted estimated future cash flows using an appropriate interest rate. The Authority has not recorded any impairment charges in the accompanying statements of revenues, expenses, and changes in net position for the years ended April 30, 2021, and 2020.

Compensated absences

The Authority's employees earn paid time off (PTO) at varying rates depending on years of service. PTO time accumulates to a maximum of 320 hours. Employees who retire or resign in good standing may request payment for up to 75% of their PTOs. The estimated amount of PTOs payable as separation payments is reported as a current liability in both 2021 and 2020.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2021, and 2020

### 1. Description of Reporting Entity and Summary of Significant Accounting Policies, Continued

#### Net position

Net position of the Authority is classified into three components. *Net investment in capital assets* consist of capital assets net of accumulated depreciation and reduced by the current balances of any outstanding borrowings used to finance the purchase or construction of those assets. *Restricted net position* are noncapital assets that must be used for a particular purpose, as specified by creditors, grantors, or contributors external to the Authority, including amounts deposited with trustees as required by revenue bond indentures, discussed in Note 8. *Unrestricted net position* is the remaining net amount of assets less remaining liabilities that do not meet the definition of *net investment in capital assets* or *restricted net position*.

#### Restricted resources

When the Authority has both restricted and unrestricted resources available to finance a particular program, it is the Authority's policy to use restricted resources before unrestricted resources.

#### Operating revenues and expenses

The Authority's statement of revenues, expenses and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services - the Authority's principal activity. Nonexchange revenues, including taxes, grants, and contributions received for purposes other than capital asset acquisition, are reported as nonoperating revenues. Operating expenses are all expenses incurred to provide health care services, other than financing costs.

#### Net patient service revenue

The Authority has agreements with third-party payors that provide for payments to the Authority at amounts different from its established rates. Payment arrangements include prospectively determined rates per discharge, reimbursed costs, discounted charges, and per diem payments. Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement arrangements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

#### Charity care

The Authority provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Authority does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2021, and 2020

### 1. Description of Reporting Entity and Summary of Significant Accounting Policies, Continued

#### Grants and contributions

The Authority occasionally receives grants from the Board of Commissioners of Wilkes County, Georgia, as well as contributions from individuals and private organizations. Revenues from grants and contributions including contributions of capital assets are recognized when all eligibility requirements, including time requirements, are met. Grants and contributions may be restricted for either specific operating purposes or for capital purposes. Amounts that are unrestricted or that are restricted to a specific operating purpose are reported as nonoperating revenues. Amounts restricted to capital acquisitions are reported after nonoperating revenues and expenses. See Note 15 for additional information for CARES Act funding.

#### Income taxes

The Authority is a governmental entity and is exempt from income taxes. Accordingly, no provision for income taxes has been considered in the accompanying financial statements.

#### Risk management

The Authority is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; medical malpractice; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters. Settled claims have not exceeded this commercial coverage in any of the three preceding years. The Authority is self-insured for employee health insurance, see Note 10. See Note 11 for additional information related to the Authority's general and professional coverage.

#### Prior Year Reclassifications

Certain reclassifications have been made to the fiscal year 2020 financial statements to conform to the fiscal year 2021 presentation. These reclassifications had no impact on the change in net position in the accompanying financial statements.

Continued



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

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2. Net Patient Service Revenue

The Authority has agreements with third-party payors that provide for payments to the Authority at amounts different from its established rates. The Authority does not believe that there are any significant credit risks associated with receivables due from third-party payors. A summary of the payment arrangements with major third-party payors follows:

- Medicare

Effective May 1, 2002, the Authority was granted Critical Access Hospital (CAH) designation by the Medicare program. The CAH designation places certain restrictions on daily acute care inpatient census and an annual, average length of stay of acute care inpatients. Inpatient acute care and outpatient services rendered to Medicare program beneficiaries are paid based on a cost reimbursement methodology.

The Authority is reimbursed for certain reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Authority and audits thereof by the Medicare Administrative Contractor (MAC). The Authority's classification of patients under the Medicare program and the appropriateness of their admission are subject to an independent review by a peer review organization under contract with the Authority. The Authority's Medicare cost reports have been audited by the MAC through April 30, 2016.

- Medicaid

Inpatient acute care services rendered to Medicaid program beneficiaries are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. Certain outpatient services rendered to the Medicaid program beneficiaries are reimbursed under a cost reimbursement methodology.

The Authority is reimbursed for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports by the Authority and audits thereof by the Medicaid fiscal intermediary. The Authority's Medicaid cost reports have been audited by the Medicaid fiscal intermediary through April 30, 2018.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

2. Net Patient Service Revenue, Continued

- Medicaid, continued

The Authority has also entered into contracts with certain care management organizations (CMOs) to receive reimbursements for providing services to selected enrolled Medicaid beneficiaries. Payment arrangements with these CMOs consist primarily of prospectively determined rates per discharge, discounts from established charges, or prospectively determined per diems.

The Authority participates in the Georgia Indigent Care Trust Fund (ICTF) Program. The Authority receives ICTF payments for treating a disproportionate number of Medicaid and other indigent patients. ICTF payments are based on the Authority's estimated uncompensated cost of services to Medicaid and uninsured patients. The ICTF is funded through intergovernmental transfers from participating public hospitals and matching federal funds. The net amount of ICTF payments recognized in net patient service revenue was approximately \$98,000 and \$85,000 for the years ending April 30, 2021 and 2020, respectively.

The Medicare, Medicaid and SCHIP Benefits Improvement and Protection Act of 2000 (BIPA) provides for payment adjustments to certain facilities based on the Medicaid Upper Payment Limit (UPL). The UPL payment adjustments are based on a measure of the difference between Medicaid payments and the amount that could be paid based on Medicare payment principles. The net amount of UPL payment adjustments recognized in net patient service revenue was approximately \$150,000 and \$44,000 for the years ended April 30, 2021 and 2020, respectively.

- Other arrangements

The Authority also has entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment to the Authority under these agreements includes prospectively determined rates per discharge, discounts from established charges, and prospectively determined daily rates.

Revenue from the Medicare and Medicaid programs accounted for approximately 21% and 6%, respectively, of the Authority's net patient service revenue for 2021 and 21% and 6%, respectively, of the Authority's net patient service revenue for 2020. Laws and regulations governing the Medicare and Medicaid programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2021, and 2020

### 2. Net Patient Service Revenue, Continued

The Authority 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. However, there has been an increase in regulatory initiatives at the state and federal levels including the initiation of the Recovery Audit Contractor (RAC) program and the Medicaid Integrity Contractor (MIC) program. These programs were created to review Medicare and Medicaid claims for medical necessity and coding appropriateness. The RAC's have authority to pursue improper payments with a three year look back from the date the claim was paid. 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. There were no accruals relating to RAC audits for 2021 or 2020.

### 3. Charity Care

The Authority was compensated for services at amounts less than its established rates. Charges for uncompensated services for 2021 and 2020 were approximately \$8,679,000 and \$8,844,000, respectively.

Uncompensated care includes charity and indigent care services of approximately \$318,000 and \$316,000 in 2021 and 2020, respectively. The cost of charity and indigent care services provided during 2021 and 2020 was approximately \$214,000 and \$202,000, respectively computed by applying a total cost factor to the charges foregone.

The following is a summary of uncompensated services and a reconciliation of gross patient charges to net patient service revenue for 2021 and 2020.

	<u>2021</u>	<u>2020</u>
Gross patient charges	\$ 21,299,000	\$ 20,028,000
Uncompensated services:		
Indigent and charity care	318,000	316,000
Medicare	4,213,000	4,630,000
Medicaid	1,818,000	1,892,000
Other allowances	1,119,000	895,000
Bad debts	<u>1,211,000</u>	<u>1,111,000</u>
Total uncompensated care	<u>8,679,000</u>	<u>8,844,000</u>
Net patient service revenue	<u>\$ 12,620,000</u>	<u>\$ 11,184,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

4. Bank Deposits and Investments

Deposits and investments

The Authority's investments are generally carried at fair value. Deposits and investments as of April 30, 2021, and 2020 are classified in the accompanying financial statements as follows:

	<u>2021</u>	<u>2020</u>
Balance sheets:		
Cash and cash equivalents	\$ 5,994,000	\$ 3,997,000
Noncurrent cash and investments	<u>1,274,000</u>	<u>1,367,000</u>
Total cash and investments	<u>\$ 7,268,000</u>	<u>\$ 5,364,000</u>
Deposits and investments consist of the following:		
Deposits	\$ 2,409,000	\$ 110,000
Money market deposit accounts	<u>4,859,000</u>	<u>5,254,000</u>
Total deposits and investments	<u>\$ 7,268,000</u>	<u>\$ 5,364,000</u>

Disclosures relating to custodial credit risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the Authority will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. State law requires collateralization of all deposits with federal depository insurance and other acceptable collateral in specific amounts. The Authority's bylaws require that all bank balances be insured or collateralized by U. S. government securities held by the Authority's third-party agent or the pledging financial institution's trust department in the name of the Authority. The Authority's bank deposits on April 30, 2021 and 2020 are entirely insured or collateralized with securities held by the pledging financial institution's designated trustee in the Authority's name.

Continued



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

5. Accounts Receivable and Payable

Patient accounts receivable and accounts payable (including accrued expenses) reported as current assets and liabilities by the Authority on April 30, 2021, and 2020 consisted of these amounts:

	<u>2021</u>	<u>2020</u>
Patient accounts receivable:		
Receivable from patients and their insurance carriers	\$ 1,444,000	\$ 1,580,000
Receivable from Medicare	1,033,000	1,219,000
Receivable from Medicaid	<u>289,000</u>	<u>329,000</u>
Total gross patient accounts receivable	2,766,000	3,128,000
Less allowance for uncollectible amounts and contractual adjustments	<u>1,824,000</u>	<u>2,231,000</u>
Patient accounts receivable, net	<u>\$ 942,000</u>	<u>\$ 897,000</u>
Accounts payable and accrued expenses:		
Payable to employees (including payroll taxes)	\$ 766,000	\$ 667,000
Payable to suppliers	840,000	1,055,000
Other	<u>86,000</u>	<u>90,000</u>
Total accounts payable and accrued expenses	<u>\$ 1,692,000</u>	<u>\$ 1,812,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

6. Concentrations of Credit Risk

The Authority grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor arrangements. The mix of receivables from patients and third-party payors on April 30, 2021, and 2020 was as follows:

	<u>2021</u>	<u>2020</u>
Medicare	37%	39%
Medicaid	10%	11%
Other third-party payors	16%	16%
Patients	<u>37%</u>	<u>34%</u>
Total	<u>100%</u>	<u>100%</u>

7. Capital Assets

Capital asset changes for the years ended April 30, 2021, and 2020 are as follows:

	Balance April 30, <u>2020</u>	<u>Additions</u>	<u>Disposals</u>	<u>Transfers</u>	Balance April 30, <u>2021</u>
Land	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Land improvements	488,000	29,000	-	-	517,000
Buildings and improvements	13,105,000	827,000	-	-	13,932,000
Equipment	<u>3,906,000</u>	<u>1,390,000</u>	<u>74,000</u>	<u>-</u>	<u>5,222,000</u>
Total at historical cost	<u>17,567,000</u>	<u>2,246,000</u>	<u>74,000</u>	<u>-</u>	<u>19,739,000</u>
Less accumulated depreciation for:					
Land improvements	285,000	20,000	-	-	305,000
Buildings and improvements	7,084,000	559,000	2,000	-	7,641,000
Equipment	<u>3,198,000</u>	<u>164,000</u>	<u>-</u>	<u>-</u>	<u>3,362,000</u>
Total accumulated depreciation	<u>10,567,000</u>	<u>743,000</u>	<u>2,000</u>	<u>-</u>	<u>11,308,000</u>
Capital assets, net	<u>\$ 7,000,000</u>	<u>\$ 1,503,000</u>	<u>\$ 72,000</u>	<u>\$ -</u>	<u>\$ 8,431,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

7. Capital Assets, Continued

	Balance April 30, 2019	Additions	Retirements	Transfers	Balance April 30, 2020
Land	\$ 61,000	\$ 7,000	\$ -	\$ -	\$ 68,000
Land improvements	488,000	-	-	-	488,000
Buildings and improvements	12,993,000	112,000	-	-	13,105,000
Equipment	<u>3,688,000</u>	<u>218,000</u>	<u>-</u>	<u>-</u>	<u>3,906,000</u>
Total at historical cost	<u>17,230,000</u>	<u>337,000</u>	<u>-</u>	<u>-</u>	<u>17,567,000</u>
Less accumulated depreciation for:					
Land improvements	263,000	22,000	-	-	285,000
Buildings and improvements	6,508,000	576,000	-	-	7,084,000
Equipment	<u>3,062,000</u>	<u>136,000</u>	<u>-</u>	<u>-</u>	<u>3,198,000</u>
Total accumulated depreciation	<u>9,833,000</u>	<u>734,000</u>	<u>-</u>	<u>-</u>	<u>10,567,000</u>
Capital assets, net	<u>\$ 7,397,000</u>	<u>\$ (397,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,000,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

8. Long-Term Debt

A schedule of changes in the Authority's long-term debt for fiscal years 2021 and 2020 follows:

	Balance April 30, 2020	Additions	Reductions	Balance April 30, 2021	Amounts Due Within One Year
Direct borrowing:					
Notes payable	\$ 1,191,000	\$ -	\$ 1,191,000	\$ -	\$ -
Purchase agreement	275,000	-	150,000	125,000	125,000
Revenue bonds:					
Revenue certificates	<u>10,895,000</u>	<u>-</u>	<u>336,000</u>	<u>10,559,000</u>	<u>363,000</u>
Total long-term debt	<u>\$ 12,361,000</u>	<u>\$ -</u>	<u>\$ 1,677,000</u>	<u>\$ 10,684,000</u>	<u>\$ 488,000</u>
	Balance April 30, 2019	Additions	Reductions	Balance April 30, 2020	Amounts Due Within One Year
Direct borrowing:					
Notes payable	\$ -	\$ 1,191,000	\$ -	\$ 1,191,000	\$ 122,000
Purchase agreement	350,000	-	75,000	275,000	275,000
Revenue bonds:					
Revenue certificates	<u>11,209,000</u>	<u>-</u>	<u>314,000</u>	<u>10,895,000</u>	<u>337,000</u>
Total long-term debt	<u>\$ 11,559,000</u>	<u>\$ 1,191,000</u>	<u>\$ 389,000</u>	<u>\$ 12,361,000</u>	<u>\$ 734,000</u>

The terms and due dates of the Authority's long-term debt for 2021 and 2020, follows:

- On April 16, 2020, the Authority received loan proceeds in the amount of \$1,191,000 under the Paycheck Protection Program (PPP). The PPP, established as part of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), provides for loans to qualifying businesses for amounts up to 2.5 times of the average monthly payroll expenses of the qualifying business. The loans and accrued interest are forgivable after the covered period as long as the borrower uses the loan proceeds for eligible purposes, including payroll, benefits, rent and utilities, and maintains its payroll levels. The amount of loan forgiveness will be reduced if the borrower terminates employees or reduces salaries during the covered period. The unforgiven portion of the PPP loan is payable over two years at an interest rate of 1 percent, with a deferral of payments for the first ten months after the covered period. The Authority believe its use of the proceeds is consistent with the PPP and has applied for forgiveness. The PPP loan was forgiven effective November 20, 2020.

Continued



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

8. Long-Term Debt, Continued

- Commercial Installment Purchase Agreement - The Authority entered into an agreement on June 15, 2015, to sell two medical office buildings to the Washington-Wilkes Payroll Development Authority for \$500,000 and lease them back with an initial interest rate of 2.85%. On February 22, 2018, this agreement was extended with an interest rate of 3.25%. On February 25, 2019, this agreement was extended for an additional 12-month period, with an interest rate of 3.75%. On February 25, 2020, this agreement was extended for an additional 12-month period, with an interest rate of 3.75%. On February 25, 2021, this agreement was extended for an additional 12-month period, with an interest rate of 3.25%. This transaction was initiated to generate capital to ensure payment of operational expenses. Interest payments are payable monthly. At the end of the term, the Authority will repay the principal, over a period not to exceed 10 years, and regain title of the medical office buildings.
- Taxable Revenue Build America Bonds - Series 2009A, for \$12,410,000, with an interest rate of 7.2%. These bonds were issued for the purpose of providing funds for the demolition, acquisition, construction and equipping of certain healthcare facilities. These are payable in monthly installments ranging from \$27,000 in May 2020 to \$95,000 in February 2037.

The Bonds are secured under the Indenture by (a) all right, title and interest of the Issuer in and to all revenues together with all other revenues received by the Trustee for the account of the Issuer arising out of or on account of the Trust Estate; (b) all right, title and interest of the Issuer in and to the Government National Mortgage Association (GNMA) Securities, profits or other income derived from the investment thereof; and (c) all funds, monies and securities and any and all other rights and interests in property whether tangible or intangible.

In connection with the 2009A bond issue, the Federal Housing Administration (FHA) issued a commitment dated August 5, 2009, which will be assigned to the FHA approved lender Red Mortgage Capital, Inc. (Red Capital) for a mortgage in the full amount of the 2009A bonds. The proceeds from the bond issue were used to acquire GNMA securities from Red Capital which are securitizations of the mortgage loan to the Authority.

The 2009A Build America Bonds include an agreed upon rebate of 35% of all interest paid. The amounts refunded were approximately \$257,000 and \$262,000 for fiscal years 2021 and 2020, respectively.

Under the terms of the 2009A Series Revenue Certificates, the Authority is required to not have a loss from operations equal to or greater than 1% of the total operating revenue. The Authority did not meet the requirement of this covenant during fiscal years 2021 and 2020. The Authority must also maintain an excess of revenues over expenses. The Authority did meet this requirement during fiscal year 2021 and 2020.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2021, and 2020

### 8. Long-Term Debt, Continued

As a result of not producing the required amounts, the Authority must submit a correction report to HUD within sixty days of the date of the audited financial statements. This report must include what measures are being taken to improve the Authority's operations and financial performance.

Also, under the terms of the 2009A Series Revenue Certificates, the Authority is required to make monthly payments to the mortgage reserve fund in accordance with a payment schedule set forth by the original bond documents. The Authority was in compliance with this schedule during fiscal years 2021 and 2020.

The Revenue Certificates contain a provision that in an event of default, outstanding obligations may become immediately due and payable.

The Authority signed an agreement in August 2021 to work with Lument Capital, as an FHA lender, to submit an Interest Rate Reduction application to the U.S. Department of Housing and Urban Development for approval to modify the interest rate.

Scheduled principal and interest repayments on long-term debt are as follows:

Year Ended <u>April, 30</u>	<u>Revenue Bonds</u>		<u>Direct Borrowing</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2022	363,000	748,000	125,000	4,000
2023	391,000	721,000	-	-
2024	420,000	692,000	-	-
2025	453,000	661,000	-	-
2026	488,000	627,000	-	-
2027-2031	3,071,000	2,529,000	-	-
2032-2036	4,453,000	1,195,000	-	-
2037	920,000	31,000	-	-
Total	<u>\$ 10,559,000</u>	<u>\$ 7,204,000</u>	<u>\$ 125,000</u>	<u>\$ 4,000</u>

### 9. Defined Contribution Pension Plan

The Wills Memorial Hospital 401(k) Plan (Plan) was established by the Authority and administered by Fidelity Management and Research Company to provide benefits at retirement to substantially all employees of the Authority who have completed 90 days of service and have averaged 32 service hours per week. Plan provisions and contribution requirements are established and may be amended by the Authority.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

9. Defined Contribution Pension Plan, Continued

Pension expense for the years ended April 30, 2021 and 2020 was approximately \$81,000. The amount of employer contributions to be made for any particular year end with respect to any particular participant is not to exceed 50% of participant contributions up to 4% of Plan compensation. Employees begin vesting after one year of service at 20% each year until they become fully vested in year five. Forfeitures recorded for the years ended April 30, 2021, and 2020 were \$2,000 and \$0, respectively.

10. Employee Health Coverage

From December 2016 to November 2017, the Authority had a self-insurance program under which a third-party administrator processed and paid claims. In November 2017, the Authority changed to a health insurance policy with United Healthcare. This policy requires a monthly premium expense in which the Authority paid \$778,000 and \$597,000 for 2021 and 2020, respectively.

11. Malpractice Insurance

The Authority is covered by a general and professional liability insurance policy with a specified deductible per incident and excess coverage on a claims-made basis. Liability limits related to this policy in 2021 and 2020 are \$1 million per occurrence and \$3 million in aggregate. The Authority uses a third-party administrator to review and analyze incidents that may result in a claim against the Authority. In conjunction with the third-party administrator, incidents are assigned reserve amounts for the ultimate liability that may result from an asserted claim.

Various claims and assertions have been made against the Authority in its normal course of providing services. In addition, other claims may be asserted arising from services provided to patients in the past. In the opinion of management, adequate consideration has been made for losses which may occur from such asserted and unasserted claims that are not covered by liability insurance.

12. Fair Value of Financial Instruments

The following methods and assumptions were used by the Authority in estimating the fair value of its financial instruments:

- *Cash and cash equivalents; short-term investments; estimated third-party payor settlements; noncurrent cash and investments; accounts payable and accrued expenses:* The carrying amount reported in the balance sheets approximates their fair value due to the short-term nature of these instruments.
- *Long-term debt:* The fair value of the Authority's remaining long-term debt is estimated based on the quoted market value for same or similar debt instruments.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

12. Fair Value of Financial Instruments, Continued

The carrying amounts and fair values of the Authority's long-term debt at April 30, 2021 and 2020 are as follows:

	<u>2021</u>		<u>2020</u>	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Long-term debt	<u>\$ 10,684,000</u>	<u>\$ 11,754,000</u>	<u>\$ 12,361,000</u>	<u>\$ 13,319,000</u>

13. Contingencies

Compliance plan

The healthcare industry has been subjected to increased scrutiny from governmental agencies at both the federal and state level with respect to compliance with regulations. Areas of noncompliance identified at the national level include Medicare and Medicaid, Internal Revenue Service, and other regulations governing the healthcare industry. In addition, the Reform Legislation includes provisions aimed at reducing fraud, waste, and abuse in the healthcare industry. These provisions allocate significant additional resources to federal enforcement agencies and expand the use of private contractors to recover potentially inappropriate Medicare and Medicaid payments. The Authority has implemented a compliance plan focusing on such issues. There can be no assurance that the Authority will not be subjected to future investigations with accompanying monetary damages.

Litigation

The Authority is involved in litigation and regulatory investigations arising in the normal course of business. After consultation with legal counsel, management estimates that these matters will be resolved without material adverse effect on the Authority's future financial position or results from operations. See malpractice insurance disclosures in Note 11.

Health care reform

There has been increasing pressure on Congress and some state legislatures to control and reduce the cost of healthcare at the national and state levels. Legislation has been passed that includes cost controls on healthcare providers, insurance market reforms, delivery system reforms and various individual and business mandates among other provisions. The costs of these provisions are and will be funded in part by reductions in payments by government programs, including Medicare and Medicaid. There can be no assurance that these changes will not adversely affect the Authority.

Continued



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

13. Contingencies, Continued

340B program

The Authority participates in the 340B Drug Pricing Program (Program) which enables qualifying safety-net health care providers to purchase drugs from pharmaceutical suppliers at a substantial discount. The Program is administered by the Health Resources and Services Administration's (HRSA) Office of Pharmacy Affairs. Participants in the Program must ensure the Program's integrity and maintain accurate records documenting compliance with all 340B Program requirements. Noncompliance with these requirements can result in repayments to the affected manufacturers and/or termination from the Program.

The Authority identified certain transactions that may not meet Program requirements for patient eligibility during a routine internal audit. Management is in the process of evaluating the affected manufacturers and notifying HRSA of the noncompliance identified. HRSA requires that participants in the Program work in "good faith" to remedy noncompliance. Management believes some of these noncompliance purchases will result in repayment to some of the affected manufacturers and that adequate provision has been made in the financial statements as of April 30, 2021, and 2020 for potential repayment to manufacturers.

14. Management's Plan

The Authority reported an increase in net position of \$6,092,000 and \$401,000 in 2021 and 2020, respectively. The Authority has a positive net position of \$4,607,000 on April 30, 2021 and a deficiency of \$1,485,000 in 2020. The Authority reported operating loss of \$88,000 on April 30, 2021 and \$340,000 in 2020.

Management's plan to improve the Authority's financial position is as follows:

Cost reduction

The management team did a complete review of all expenses and continues to explore opportunities to optimize, reduce, replace or simply not renew existing contracts. Changes have been made in the areas of radiology vendors, emergency room vendors, computer system vendors. In addition, each department manager was challenged to evaluate staffing needs and to implement a plan to adjust those needs based on volume. The current year had increases in salaries and supplies attributed directly to COVID-19 (see footnote 15 for more details).

Continued

## HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

### NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2021, and 2020

#### 14. Management's Plan, Continued

##### Revenue enhancement

In an effort to improve the Authority's financial position, the management team continues to work diligently. In February 2020, an agreement was signed with the Hospital Authority of Miller County d/b/a Miller County Hospital to provide for the strategic planning and operational management services in connection with a chronic ventilator swing bed program. Also in January 2021, a contract was signed with a family practice physician assistant to see patients at Community Medical Associates of Washington. Management most recently signed an agreement with a family practice physician to begin work at Community Medical Associates of Washington and admit patients to the hospital beginning in January 2022. The Authority Board has created a Long Term Planning Committee to also look into opportunities as well.

##### Rural hospital tax credit

The State of Georgia (State) passed legislation which allows individuals or corporations to receive a State tax credit for making a contribution to certain qualified rural hospital organizations. The Authority submitted the necessary documentation and was approved by the State to participate in the rural hospital tax credit program for calendar years 2021 and 2020. Contributions received under the program approximated \$2,362,000 and \$348,000 during the Authority's fiscal year 2021 and 2020, respectively. The Authority will have to be approved by the State to participate in each subsequent year.

#### 15. Coronavirus

##### CARES Act

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen. The outbreak has put an unprecedented strain on the U.S. healthcare system, disrupted or delayed production and delivery of materials and products in the supply chain, and caused staffing shortages. The extent of the impact of COVID-19 on the Authority's operational and financial performance depends on certain developments, including the duration and spread of the outbreak, remedial actions and stimulus measures adopted by local and federal governments, and impact on the Authority's customers, employees and vendors all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the Authority's financial position or results of operations is uncertain.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

15. Coronavirus, Continued

CARES Act, Continued

On March 27, 2020, the President signed the Coronavirus Aid, Relief and Economic Security Act (CARES Act). Certain provisions of the CARES Act provide relief funds to hospitals and other healthcare providers. The funding will be used to support healthcare-related expenses or lost revenue attributable to COVID-19. The U.S. Department of Health and Human Services began distributing funds on April 10, 2020, to eligible providers in an effort to provide relief to both providers in areas heavily impacted by COVID-19 and those providers who are struggling to keep their doors open due to healthy patients delaying care and canceling elective services. On April 24, 2020, the Paycheck Protection Program and Health Care Enhancement Act was passed. This Act provides additional funding to replenish and supplement key programs under the CARES Act, including funds to health care providers for COVID-19 testing. Grant and contribution advance payments are reported as unearned revenue until all eligibility requirements are met. Recognized revenue is reported as nonoperating revenues in the statements of revenues, expenses and changes in net position. The Authority received \$3,568,000 and \$289,000 in grant stimulus funding in fiscal year 2021 and 2020, respectively. The Authority recognized \$2,879,000 and \$289,000 in grant stimulus funding in fiscal year 2021 and 2020, respectively.

CARES Act funding may be subject to audits. While the Authority currently believes its use of the funds is in compliance with applicable terms and conditions, there is a possibility payments could be recouped based on changes in reporting requirements or audit results.

The CARES Act also expanded the existing Medicare Accelerated and Advance Payment Program by allowing qualifying providers to receive an advanced Medicare payment. The advance payment will have to be repaid. Recoupment begins one year after the date of receipt of the advance payment. After that first year, Medicare will automatically recoup 25 percent of Medicare payments otherwise owed to the Authority for eleven months. At the end of the eleven-month period, recoupment will increase to 50 percent for another six months. If the total amount of advance payment has not been recouped during this time-period (a total of 29 months), CMS will issue a letter requiring repayment of any outstanding balance, subject to an interest rate of four percent. In April 2020, the Authority received \$1,670,000 in advanced payments. As of April 30, 2021, the full amount of Medicare Advance Payments was paid in full.

The Authority has received the following CARES Act funding:

- \$30 Billion General Distribution (1<sup>st</sup> round) - On April 10, 2020, HHS distributed \$30 billion to nearly 320,000 Medicare fee-for-service providers based on their portion of 2019 Medicare fee-for-service payments. The Authority received approximately \$289,000 in funding from this distribution.
- \$10 Billion Rural Distribution - On May 6, 2020, HHS distributed \$10 billion to almost 4,000 rural health care providers including hospitals, health clinics, and health centers. The Authority received approximately \$3,376,000 in funding from this distribution.

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HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2021, and 2020

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15. Coronavirus, Continued

CARES Act, Continued

- \$225 Million Rural Health Clinic Distribution - On May 20, 2020, HHS distributed \$225 million to over 4,500 rural health clinics (RHCs) based on a fixed payment of \$49,461 per RHC. The Authority received approximately \$99,000 in funding from this distribution.
- \$5 Million Rural Hospital Stabilization Operational Support Grant - The State of Georgia appropriated \$5 million for rural hospital stabilization grants and for additional emergency preparedness expenses. The grant was distributed based on data collected specific to COVID-19 inpatient admissions. The Authority received \$347,000 in funding from this grant.
- \$4.9 Million Small Rural Hospital Improvement Program (SHIP) Grant - On April 22, 2020, HHS appropriated approximately \$4.9 million to the State of Georgia Department of Community Health, State Office of Rural Health to disburse to 58 rural hospitals in Georgia for the purpose of preventing, preparing for, and responding to COVID-19. The Authority received approximately \$84,000 in funding from this grant.

In addition, the CARES Act did the following:

- Sequestration - Suspended the Medicare sequestration payment adjustment, which reduces the payments to providers by 2%, for the period of May 1, 2020, through December 31, 2020, and extended to December 31, 2021 with subsequent legislation.
- Medicare Add-on for Inpatient Hospital COVID-19 Patients - Increase the Medicare payment for hospital patients admitted with COVID-19 by 20%.





# Financial Statement Highlights

for the year ended April 30, 2021

Presented by:  Draffin Tucker

Let's Think Together.

# Required Auditor Communications

- Auditors' responsibility under generally accepted auditing standards:
  - Plan and perform the audit to obtain **reasonable**, rather than **absolute**, assurance about whether the financial statements are free of material misstatement.
  - Examine, on a **test basis**, evidence supporting the amounts and disclosures in the financial statements.
  - Assess the accounting principles used and **significant estimates** made by management, as well as evaluate the overall financial statement presentation.
  - Express an opinion based on our audit of the financial statements.
  - In our opinion, the financial statements referred to above **present fairly**, in all material respects, the financial position of the Hospital Authority of Wilkes County as of April 30, 2021, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

# Required Auditor Communications

- Significant accounting policies:
  - Management is responsible for the selection and use of appropriate accounting policies
  - Refer to note 1 of the financial statements for significant accounting policies
- Significant disclosures:
  - Accounts receivable and concentration of credit risk
  - Capital assets
  - Long-term debt
  - Net patient service revenue
  - CARES Act
- Management's judgments and accounting estimates:
  - Accounting estimates are an integral part of the financial statements prepared by management.
    - Allowance for contractual adjustments and bed debts
    - Medicare and Medicaid cost report settlements
    - CARES Act revenue recognition



# Required Auditor Communications

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- Consultations with other accountants
  - None
- Major issues discussed with management
  - No significant issues discussed with management
- Difficulties encountered in performing the audit
  - No restrictions placed on us
  - Received cooperation from management and accounting personnel



# Required Auditor Communications

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- Significant audit adjustments
  - None
- Disagreements with management
  - None
- Known and likely misstatements
  - Professional standards require us to accumulate all known and likely misstatements identified during the audit. We have communicated these items with management.
  - See copy of management's representation letter.

# Statistical Comparison

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- National - **Statistic represents national averages for < 50 Beds.**
- State - **Statistic represents averages for ALL Georgia hospitals without regard to bed size.**

# Statement of Operations

for the years ended April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts)	\$ 12,620,000	\$ 11,184,000
Other revenue	<u>1,622,000</u>	<u>1,285,000</u>
Total operating revenues	<u>14,242,000</u>	<u>12,469,000</u>

# Statement of Operations

for the years ended April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
Total operating revenues	\$ 14,242,000	\$ 12,469,000
Operating expenses:		
Salaries and wages	7,153,000	6,265,000
Employee benefits	1,529,000	1,450,000
Physician fees	602,000	662,000
Medical supplies and drugs	943,000	468,000
Purchased services	1,494,000	1,365,000
Other operating expenses	1,866,000	1,865,000
Depreciation and amortization	743,000	734,000
Total operating expenses	14,330,000	12,809,000
Operating loss	(88,000)	(340,000)



# Statement of Operations

for the years ended April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
	\$ (88,000)	\$ (340,000)
Operating loss		
Nonoperating revenues (expenses):		
Investment income	41,000	16,000
Interest expense	(801,000)	(835,000)
Noncapital grants, contributions & other	2,890,000	1,239,000
CARES Act funding	2,879,000	289,000
Forgiveness of PPP loan	1,191,000	-
Gain (loss) on sale of assets	(20,000)	-
Total nonoperating revenues	6,180,000	709,000
Excess revenues before capital contributions	6,092,000	369,000

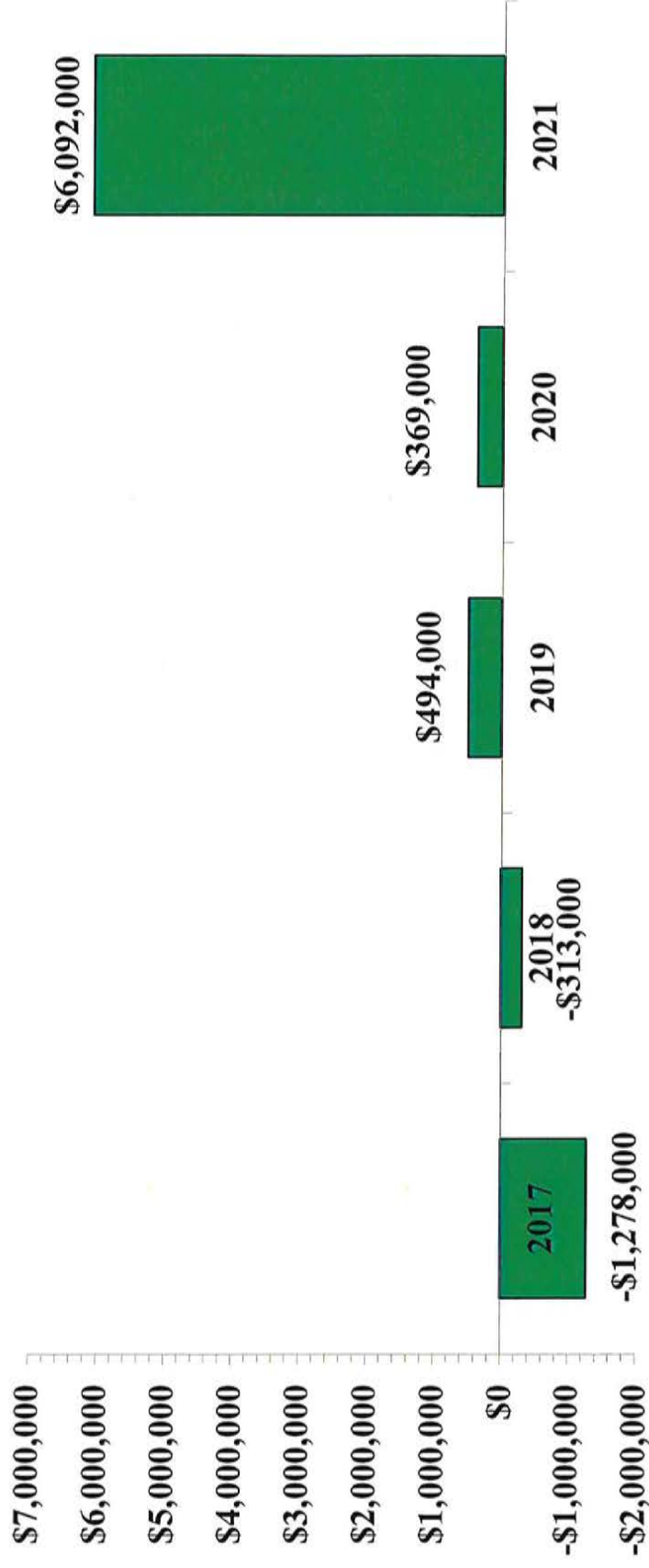
# Statement of Operations

for the years ended April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
Total operating revenues	\$ 14,242,000	\$ 12,469,000
Total operating expenses	14,330,000	12,809,000
Operating loss	(88,000)	(340,000)
Total nonoperating revenues	6,180,000	709,000
Excess revenues before capital contributions	6,092,000	369,000
Capital contributions	-	32,000
Increase in net position	<u>6,092,000</u>	<u>401,000</u>

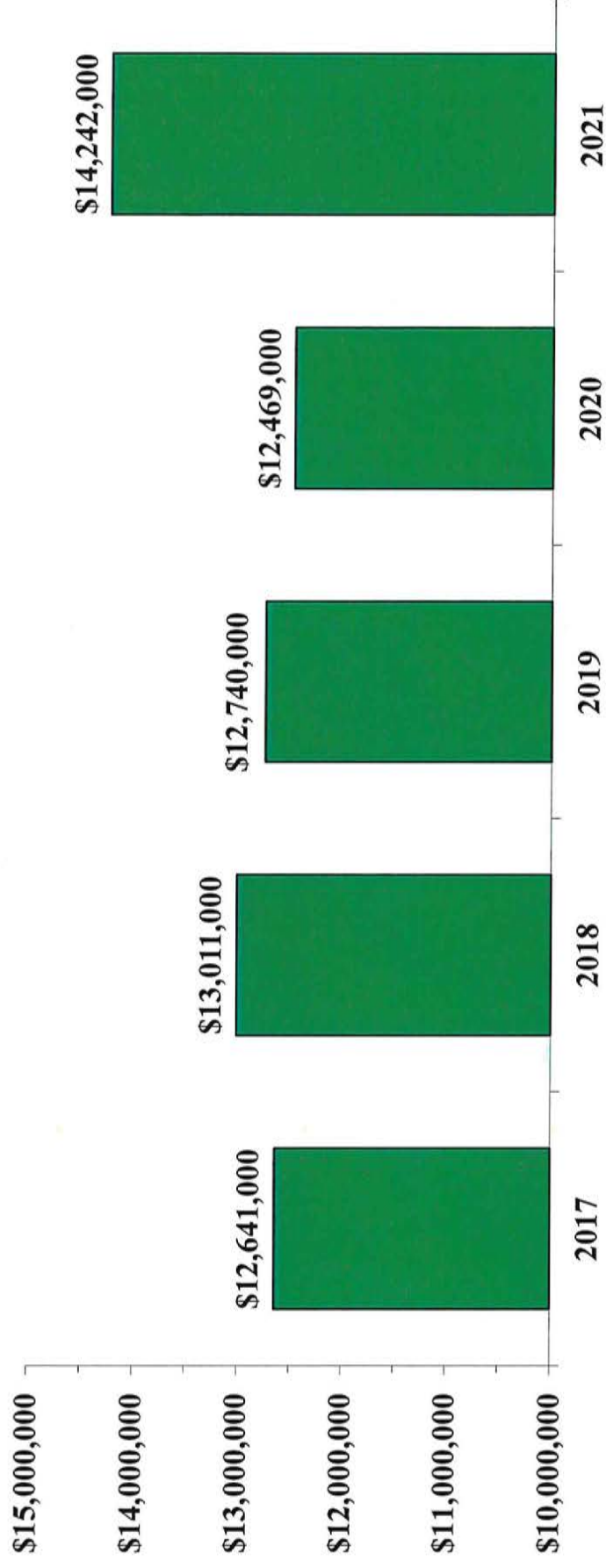
## EXCESS REVENUES (EXPENSES)

*Desired trend is up*



## TOTAL OPERATING REVENUES

*Desired trend is up*

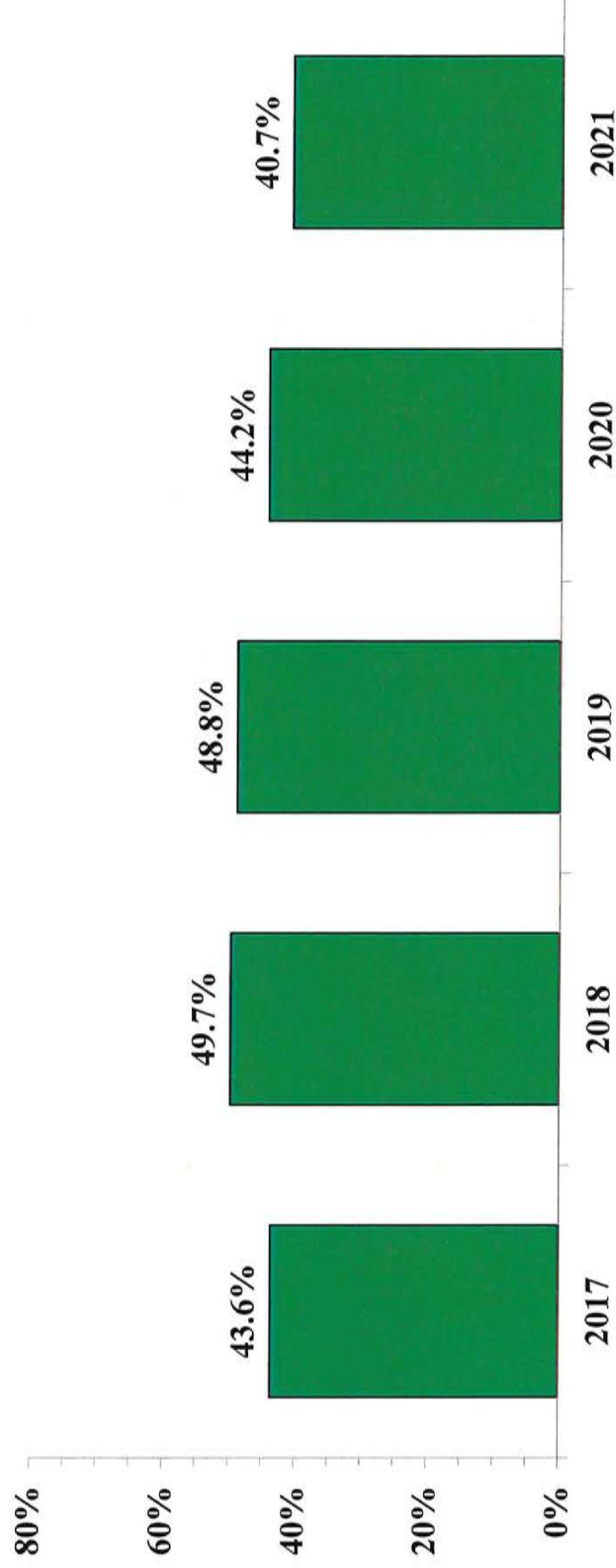




## CONTRACTUAL ALLOWANCE AND BAD DEBTS PERCENTAGE

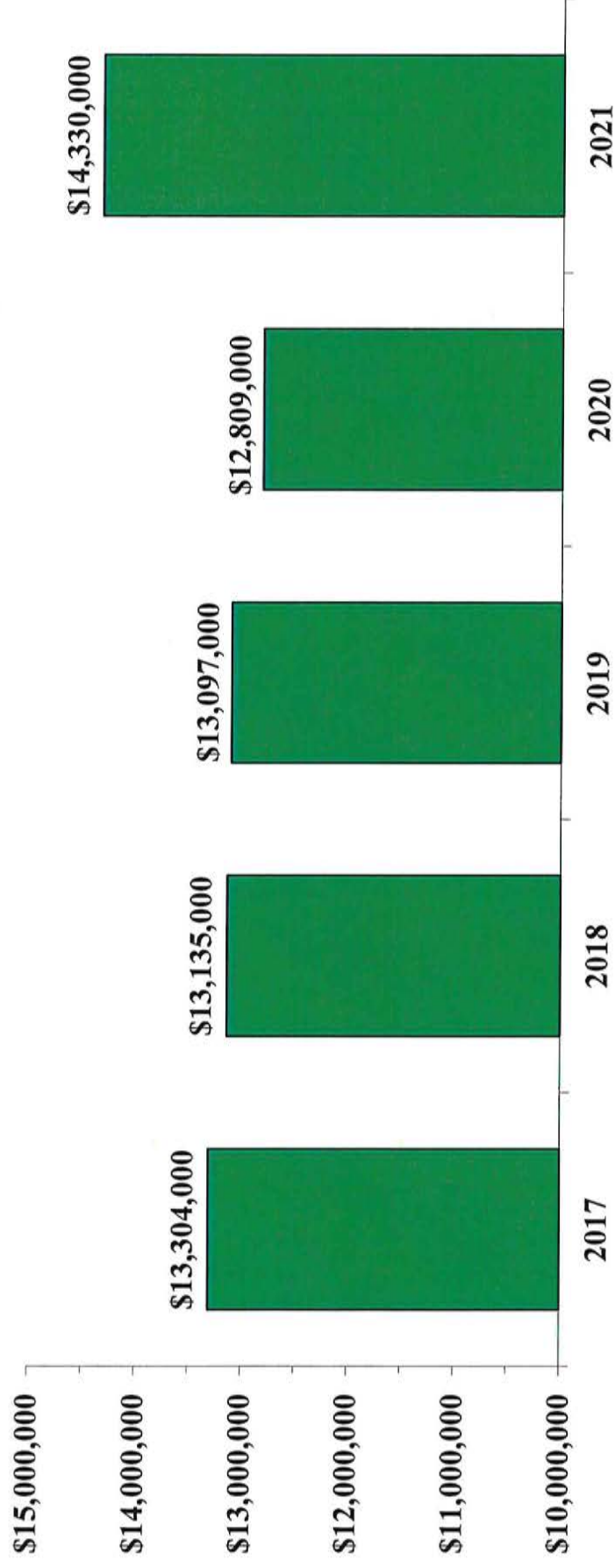
*Provides a measure of contractuals and bad debts  
as a percentage of gross patient revenue.*

*Desired trend is down*



## TOTAL OPERATING EXPENSES

*Desired trend is down*

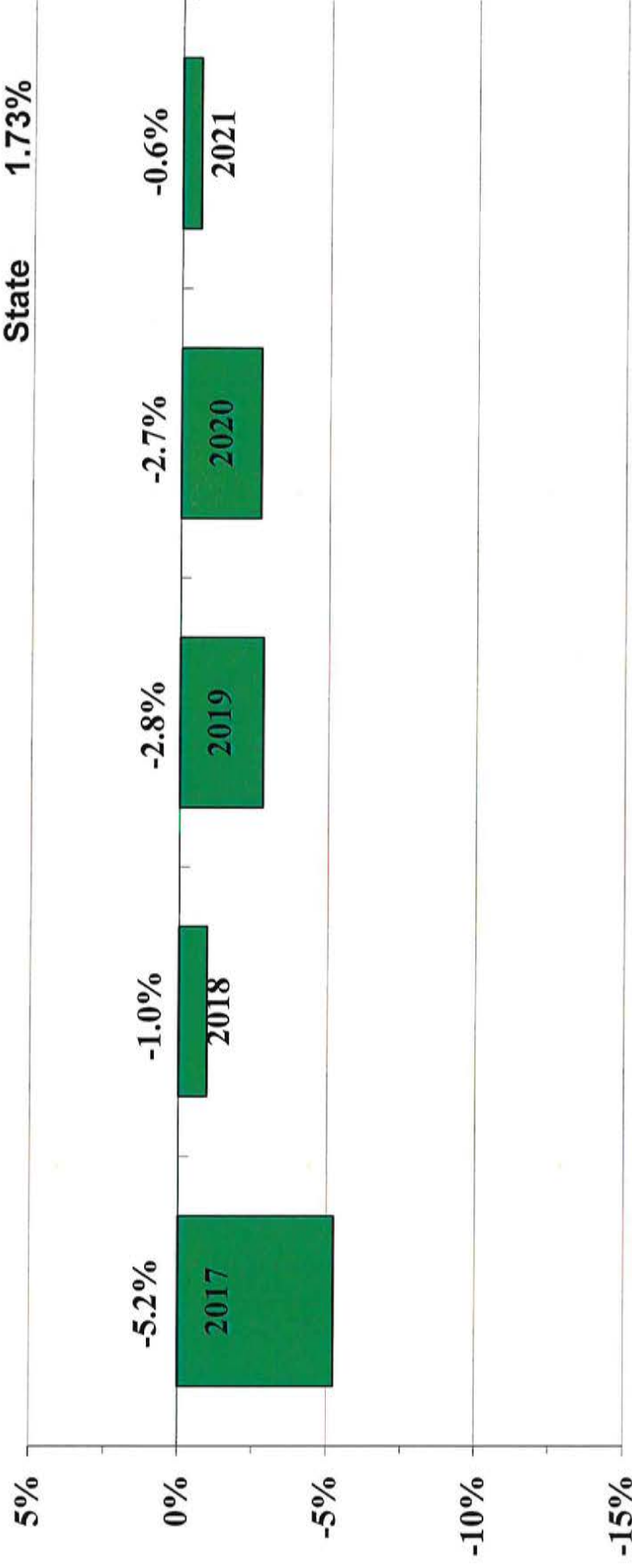


# OPERATING MARGIN

Defines the proportion of operating revenue (net of deductions) retained as income

Desired trend is up

National	-0.90%
State	1.73%



# Balance Sheets

as of April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 5,994,000	\$ 3,997,000
Patient accounts receivable, net of estimated uncollectibles of approximately \$1,824,000 in 2021 and \$2,231,000 in 2020.	942,000	897,000
Estimated third-party payor settlements	116,000	466,000
Supplies	191,000	138,000
Other current assets	759,000	568,000
	<hr/>	<hr/>
Total current assets	8,002,000	6,066,000
	<hr/>	<hr/>



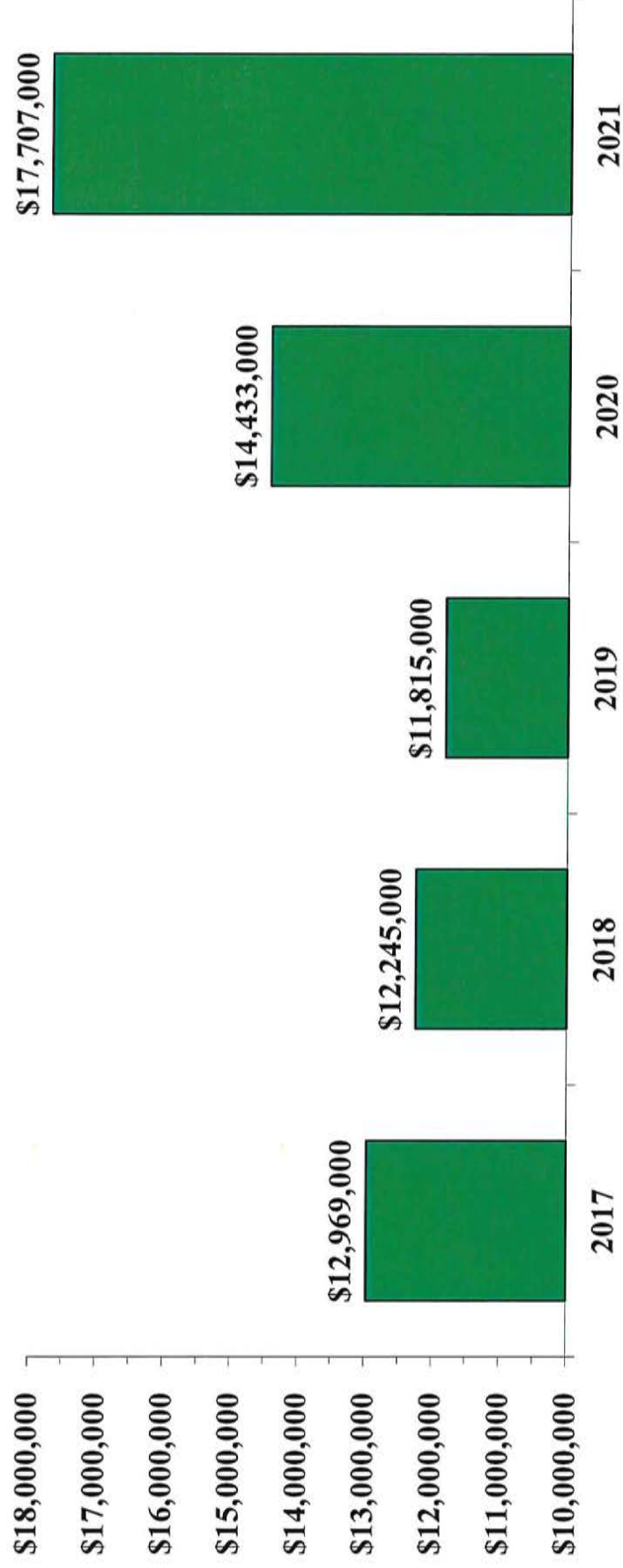
# Balance Sheets

as of April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
<b>ASSETS</b>		
Total current assets	\$8,002,000	\$ 6,066,000
Noncurrent cash and cash equivalents:		
Held by trustee under indenture agreement	1,274,000	1,367,000
Capital assets:		
Land	68,000	68,000
Depreciable, net of accumulated depreciation	8,363,000	6,932,000
Total capital assets, net of accumulated depreciation	8,431,000	7,000,000
Total assets	<u>\$ 17,707,000</u>	<u>\$ 14,433,000</u>

## TOTAL ASSETS

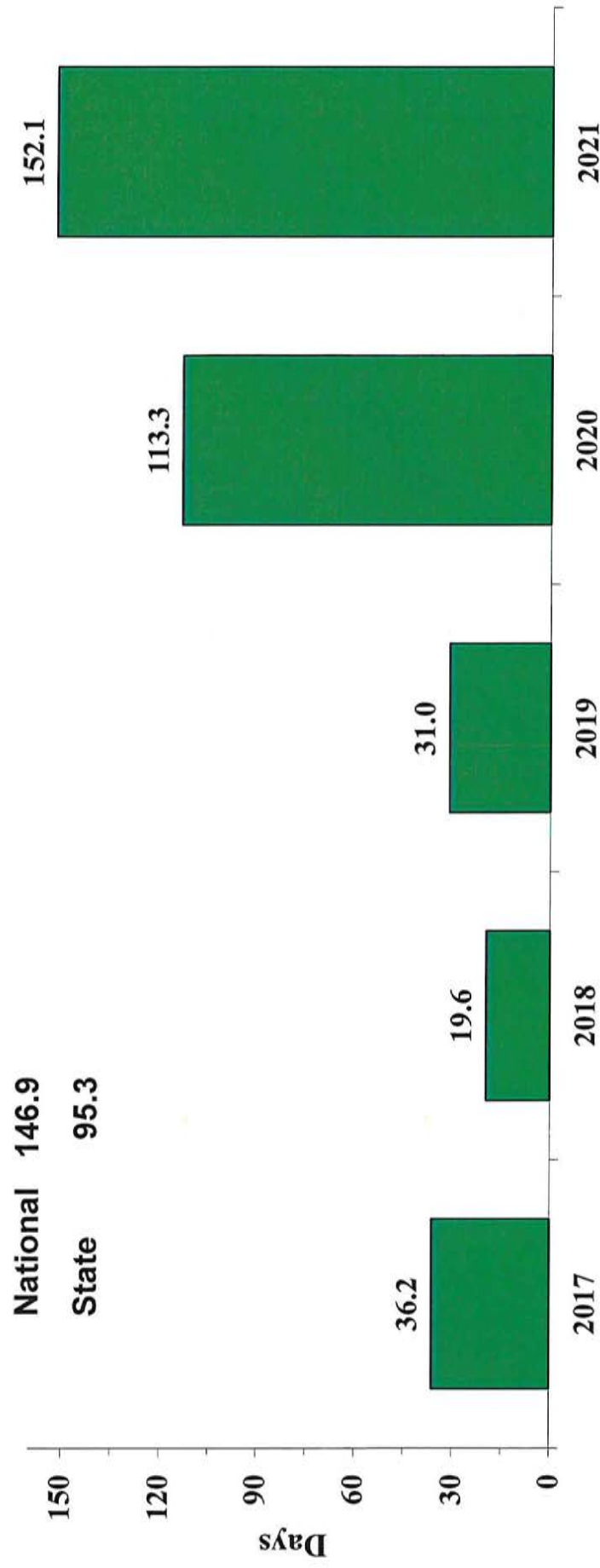
*Desired trend is up*



## DAYS CASH ON HAND

The number of days of average cash expenses that the hospital maintains in cash and all marketable securities

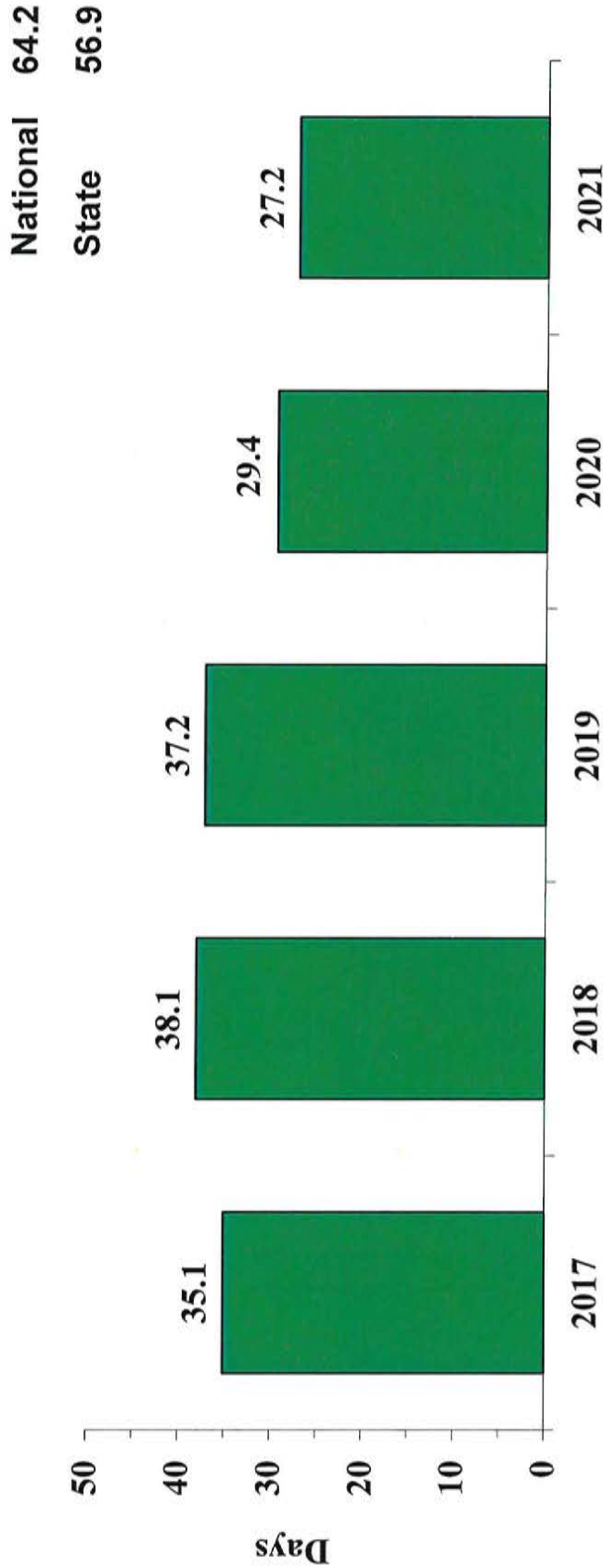
Desired trend is up



# NET DAYS IN ACCOUNTS RECEIVABLE

The average time that receivables are outstanding or the average collection period

Desired trend is down

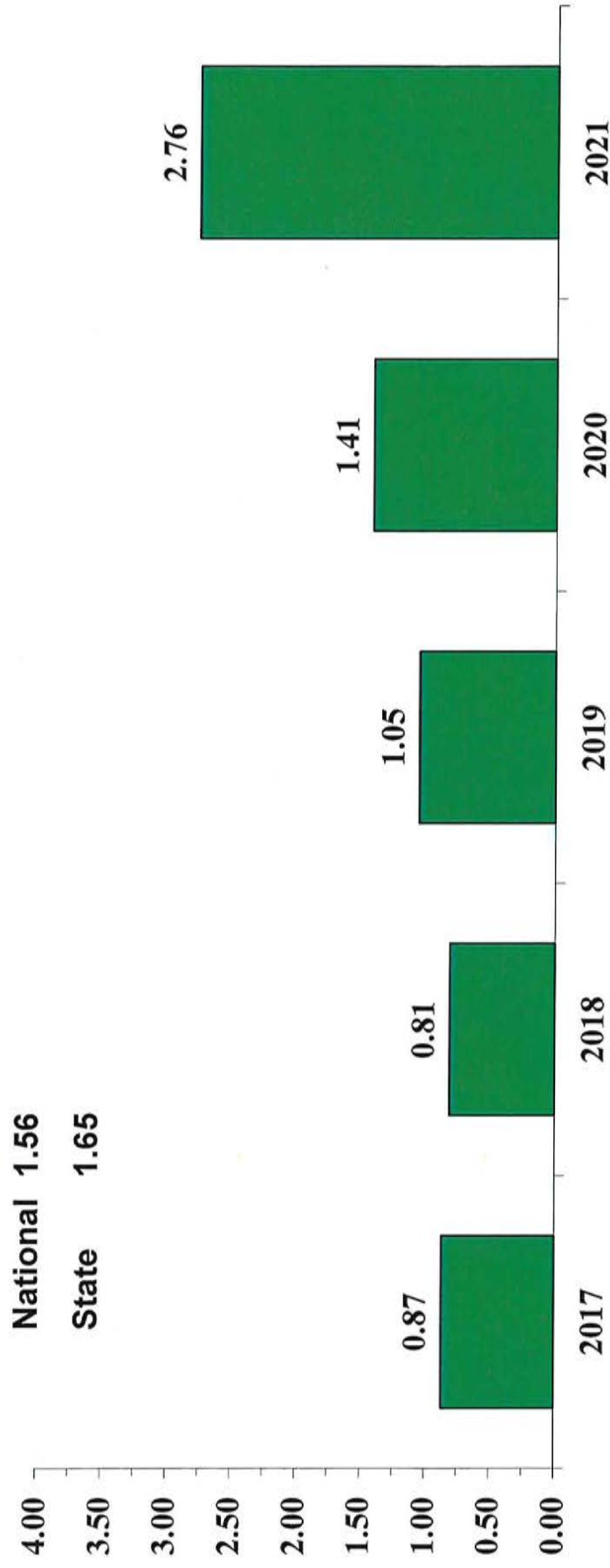




## CURRENT RATIO

The number of dollars held in current assets per dollar of current liabilities

Desired trend is up



# Balance Sheets

as of April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
<b>LIABILITIES</b>		
<b>Current liabilities:</b>		
Current maturities of long-term debt	\$ 488,000	\$ 734,000
Accounts payable	628,000	826,000
Accrued expenses	1,064,000	986,000
Estimated third-party payor settlements	-	75,000
Medicare Advance payments	-	1,670,000
CARES Act refundable advances	724,000	-
	<hr/>	<hr/>
<b>Total current liabilities</b>	<b>2,904,000</b>	<b>4,291,000</b>
	<hr/>	<hr/>

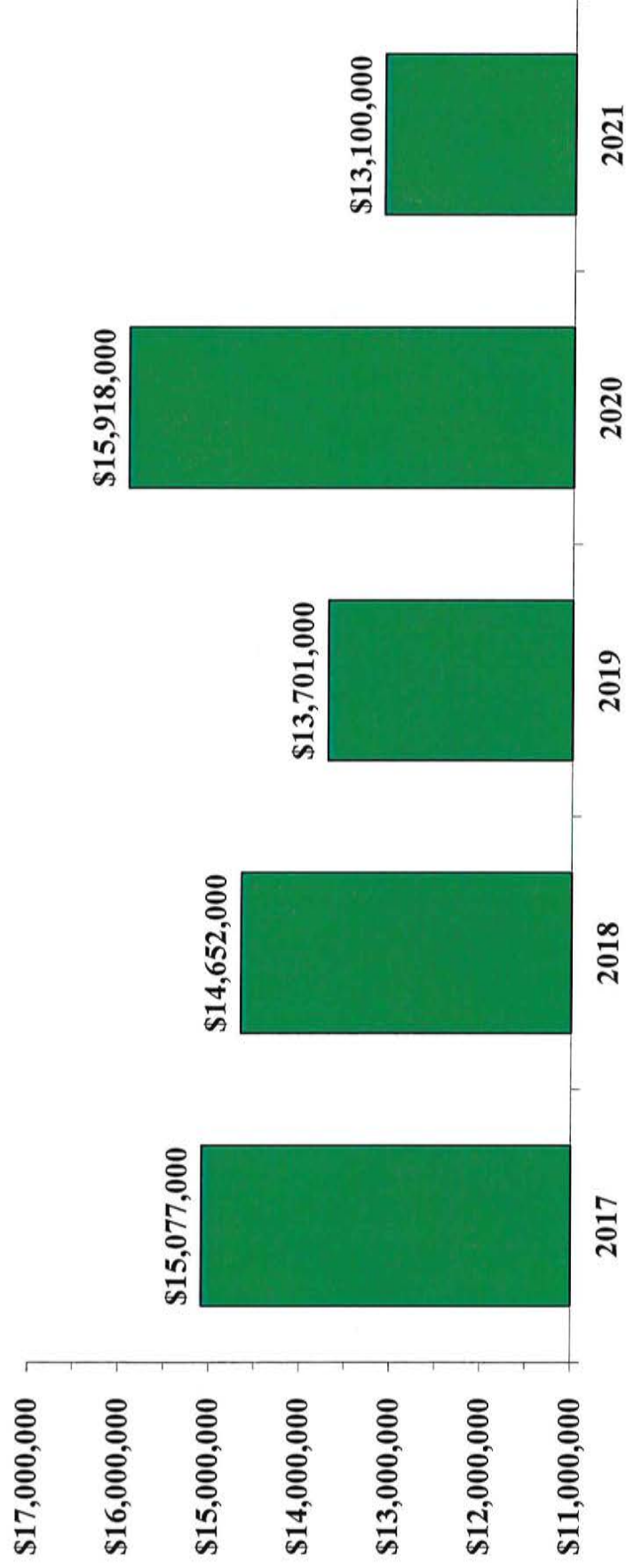
# Balance Sheets

as of April 30, 2021, and 2020

	<u>4/30/21</u>	<u>4/30/20</u>
<b>LIABILITIES</b>		
Total current liabilities	\$ 2,904,000	\$ 4,291,000
Long-term debt, excluding current maturities		
Total liabilities	10,196,000	11,627,000
Net position:	13,100,000	15,918,000
Net investment in capital assets	(2,254,000)	(4,293,000)
Restricted	1,274,000	1,367,000
Unrestricted	5,587,000	1,441,000
Total net position	4,607,000	(1,485,000)
Total liabilities and net position	\$ 17,707,000	\$ 14,433,000

## TOTAL LIABILITIES

*Desired trend is down*



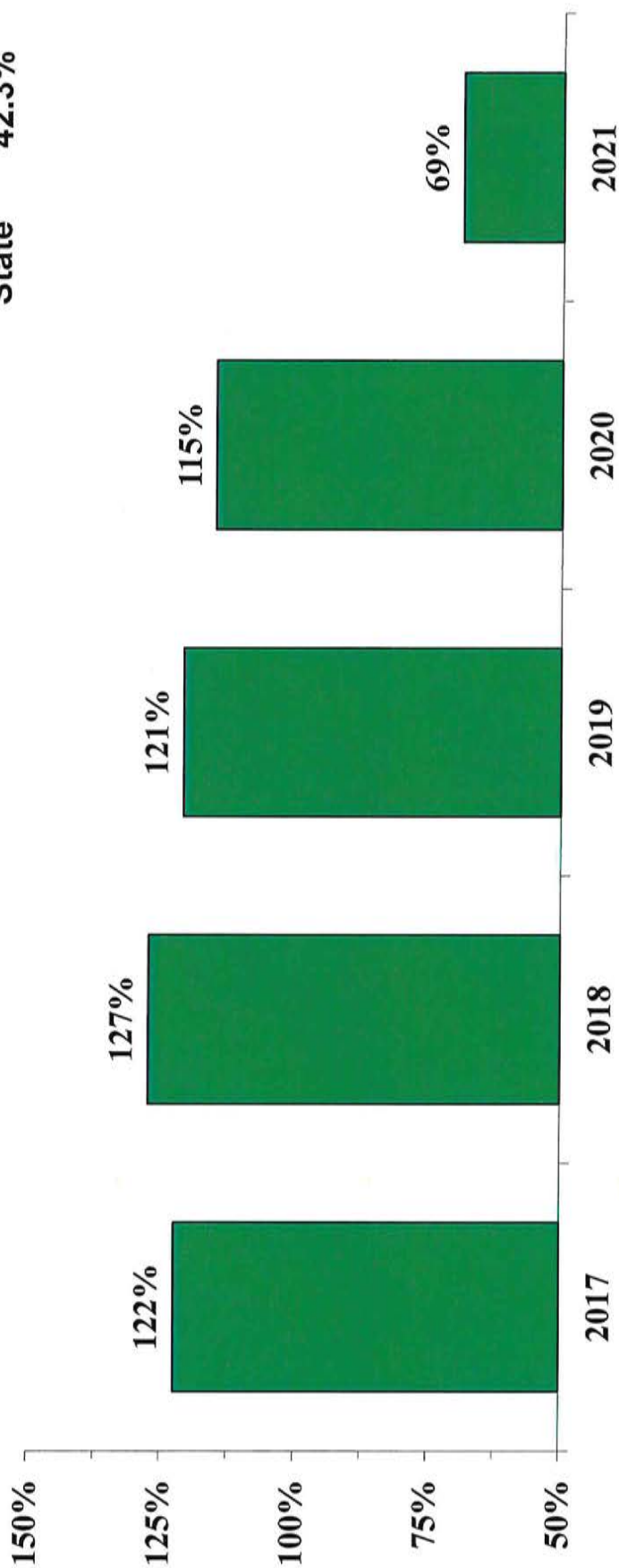


# LONG-TERM DEBT TO CAPITALIZATION

The proportion of long-term debt to the sum of long-term debt and net position or equity

Desired trend is down

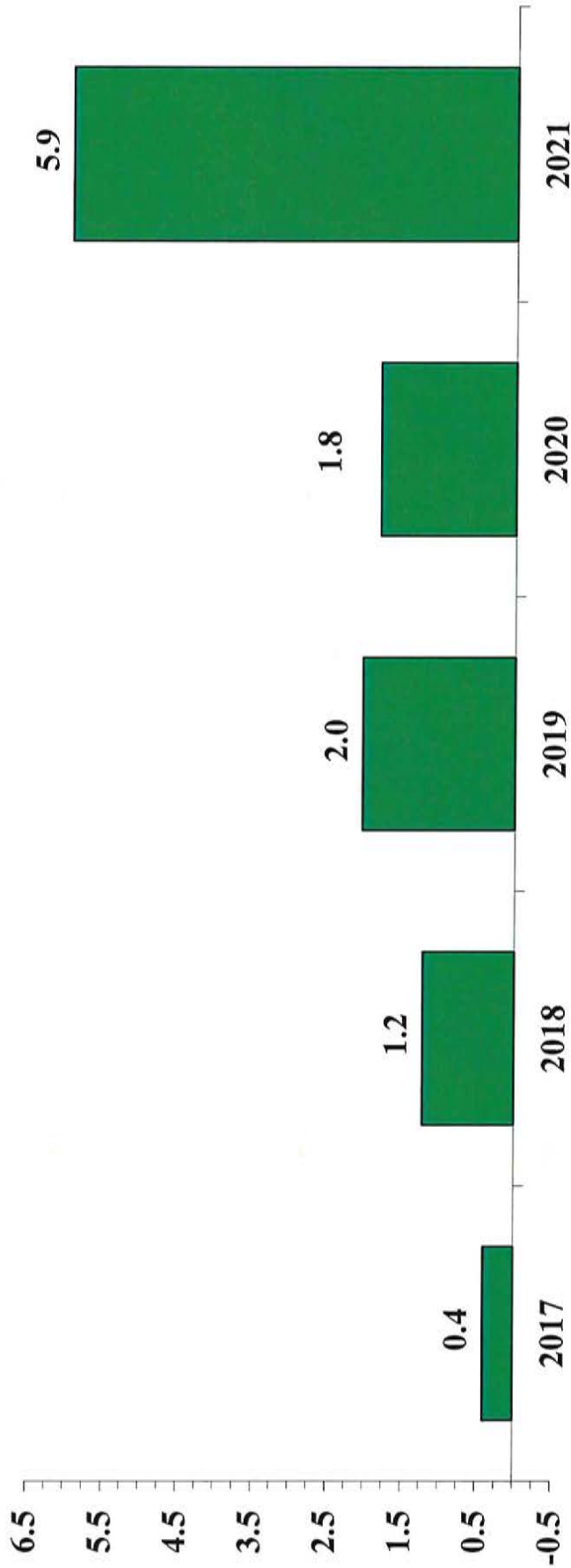
National 21.4%  
State 42.3%



# DEBT SERVICE COVERAGE RATIO

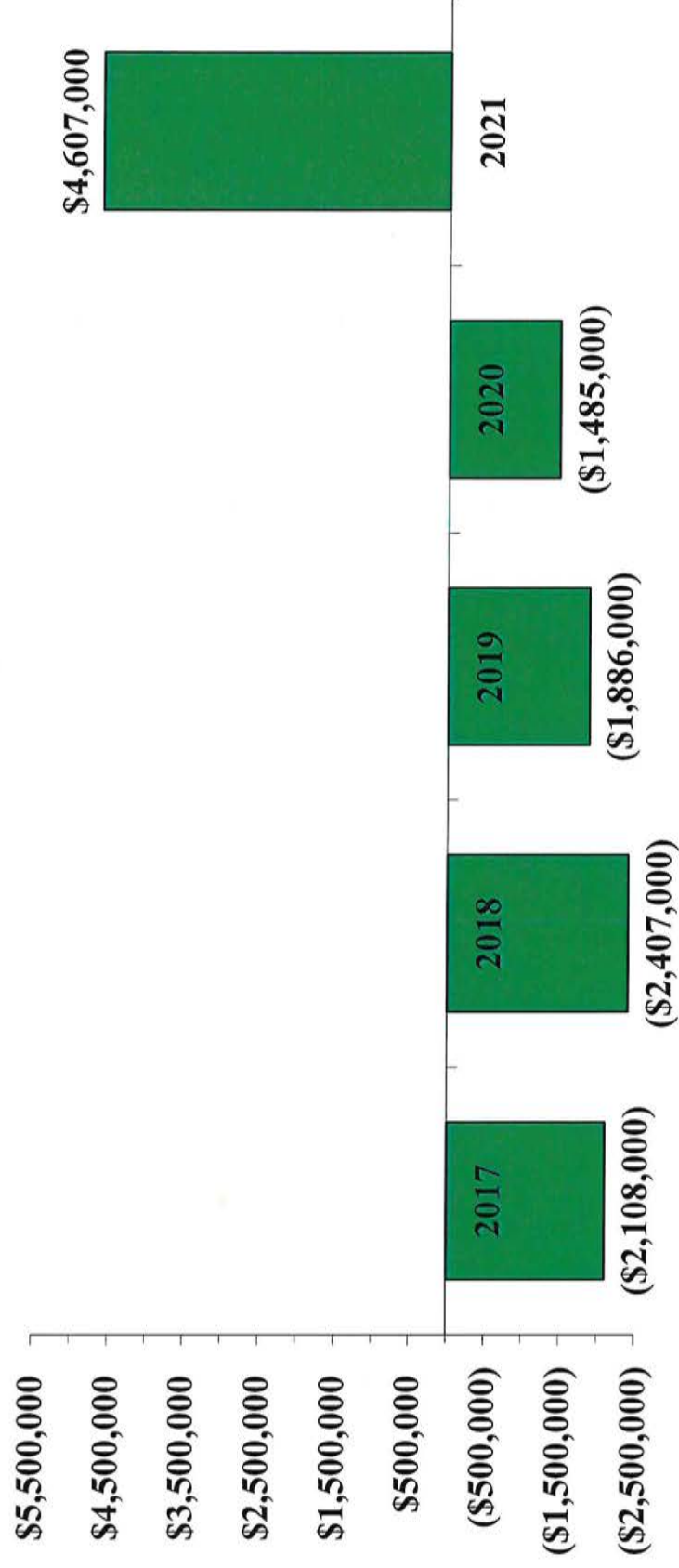
Provides a measure of total debt (interest plus principal) from the hospital's cash flow

Desired trend is up



## NET POSITION

*Desired trend is up*





# Draffin Tucker

Let's Think Together.

## Wills Memorial Hospital Financial Statement Highlights for the year ended April 30, 2021



WMH Compensation/Benefits Report

Position Title	Base Compensation	Bonus & Incentive Compensation	Taxable Deferred Comp. Accrued in Prior Years	Other Reportable Compensation	Retirement and other Deferred Compensation	Non taxable Benefits
Chief Executive Officer	\$100,000.00	\$0.00	\$0.00	\$0.00	\$2,178.00	\$7,074.86
Chief Financial Officer	\$65,006.00	\$0.00	\$0.00	\$0.00	\$1,122.18	\$3,644.62
Chief Nursing Officer	\$95,680.00	\$5,000.00	\$0.00	\$0.00	\$1,913.60	\$17,628.00
Director of Outpatient Services	\$90,480.00	\$2,500.00	\$0.00	\$0.00	\$1,809.60	\$10,445.52

State-Wide Compensation Comparisons  
2018 Georgia Hospital Association

Position Title	Base Compensation
Chief Executive Officer Single Hospital	\$367,610.00
Chief Financial Officer	\$230,639.00
Top Nursing Services Executive	\$148,861.00
Chief Operations Officer	\$234,406.00