

# 2023 Wills Memorial Hospital Transparency Information



**A. General DSH Year Information**

1. DSH Year:

Begin	End
07/01/2020	06/30/2021

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

WILKS MEMORIAL HOSPITAL
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**Identification of cost reports needed to cover the DSH Year**

- Cost Report Year 1
- Cost Report Year 2 (if applicable)
- Cost Report Year 3 (if applicable)

Cost Report Begin Date(s)	Cost Report End Date(s)
05/01/2020	04/30/2021

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

**Data**

6. Medicaid Provider Number:	000002087A
7. Medicaid Supervisor Number 1 (Psychiatric or Rehab):	0
8. Medicaid Supervisor Number 2 (Psychiatric or Rehab):	0
9. Medicare Provider Number:	111325

**B. DSH 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:**

- 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 non-emergency obstetric procedures.)
- Was the hospital exempt from the requirement listed under #1 above because the hospital's inpatients are predominantly under 18 years of age?
- 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?

DSH Examination Year (07/01/20 - 06/30/21)
Yes

No
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No
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Yes
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3/27/1978
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3a. Was the hospital open as of December 22, 1987?

3b. What date did the hospital open?

C. Disclosure of Other Medicaid Payments Received:

1. Medicaid Supplemental Payments for Hospital Services DSH Year 07/01/2020 - 06/30/2021  
(Should include UPL and non-claim specific payments paid based on the state fiscal year. However, DSH payments should NOT be included.)  
\$ 143,827
2. Medicaid Managed Care Supplemental Payments for Hospital Services for DSH Year 07/01/2020 - 06/30/2021  
(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 SFR basis.)  
\$ 143,827
3. Total Medicaid and Medicaid Managed Care Non-Claims Payments for Hospital Services 07/01/2020 - 06/30/2021  
\$ 143,827

Certification:

1. Was your hospital allowed to retain 100% of the DSH payment it received for this DSH year?  
Matching the federal share with an IGTCPE 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. I am a Medicaid eligible patient, including those who have private insurance coverage, have been reported on the DSH survey regardless of whether the hospital received payments for such services. The information is used to determine the Medicaid program's compliance with federal Disproportionate Share Hospital (DSH) eligibility and payments 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

CEO

Title

Trace Hudson

706-578-9213

Hospital CEO or CFO Telephone Number

thudson@willamsonhospital.com

Hospital CEO or CFO E-Mail

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

Hospital Contact:  
Name: Trace Hudson  
Title: CEO  
Telephone Number: 706-578-9213  
E-Mail Address: thudson@willamsonhospital.com  
Mailing Street Address: 120 Gordon Street  
Mailing City, State, Zip: Washington, GA 30673

Outside Preparer:  
Name: Wilson E. Jordan, III  
Title: Partner  
Firm Name: Driffin & Tucker, LLP  
Telephone Number: 728-983-7079  
E-Mail Address: wjordan@driffin-tucker.com

5/1/2020 - 4/30/2021

DSH Version 8.10

7/9/2022

**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

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

5/1/2020 through 4/30/2021  
X

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

1 - As Submitted  
9/16/2021

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

**Data**

**Correct?**

**If Incorrect, Proper Information**

4. Hospital Name:	WILLS MEMORIAL HOSPITAL	Yes	
5. Medicaid Provider Number:	000020287A	Yes	
6. Medicaid Subprovider Number 1 (Psychiatric or Rehab):	0	Yes	
7. Medicaid Subprovider Number 2 (Psychiatric or Rehab):	0	Yes	
8. Medicare Provider Number:	111325	Yes	
Owner/Operator (Private State Gov., Non-State Gov., HSA/IRMA):	Non-State Gov.	Yes	
DSH Prod Classification (Small Rural, Non-Small Rural, Urban):	Small Rural	Yes	
Out-of-State Medicaid Provider Number. List all states where you had a Medicaid provider agreement during the cost report year:			
State Name	Provider No.		
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: (05/01/2020 - 04/30/2021)**

- Section 1011 Payment Related to Hospital Services Included in Exhibits B & B-1 (See Note 1)
- Section 1011 Payment Related to Inpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
- Section 1011 Payment Related to Outpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
- Total Section 1011 Payments Related to Hospital Services (See Note 1)
- Section 1011 Payment Related to Non-Hospital Services Included in Exhibits B & B-1 (See Note 1)
- Section 1011 Payment Related to Non-Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)
- Total Section 1011 Payments Related to Non-Hospital Services (See Note 1)
- Out-of-State DSH Payments (See Note 2)

- Total Cash Basis Patient Payments from Uninsured (On Exhibit B)
- Total Cash Basis Patient Payments from All Other Patients (On Exhibit B)
- Total Cash Basis Patient Payments Reported on Exhibit B (Agrees to Column (b) on Exhibit B, less physician and non-hospital portion of payments)
- Uninsured Cash Basis Patient Payments as a Percentage of Total Cash Basis Patient Payments:

Inpatient	Outpatient	Total
\$ 3,506	\$ 125,475	\$128,981
\$ 20,215	\$ 290,314	\$322,529
\$29,721	\$421,789	\$451,510
11.80%	28.75%	28.57%

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, stopgap payments, quality payments, bonus payments, capitation payments received by the MCO, or other incentive payments.

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

	No

Note 1: Stable 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 receives 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.

Note 2. Report any DSH payments your hospital received from a state Medicaid program (other than your home state). In-state DSH payments will be reported directly from the Medicaid program and should not be included in this section of the survey.

F. MIUR / LUHR Qualifying Data from the Cost Report (05/01/2020 - 04/30/2021)

F-1. Total Hospital Days Used in Medicaid Inpatient Utilization Ratio (MIUR)

1. Total Hospital Days Per Cost Report Excluding Swing Bed (CA, WIS S-3, RI, 1, CAI A, Sum of Linc. 14, 15, 17, 18, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, 101, 102, 103, 104, 105, 106, 107, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117, 118, 119, 120, 121, 122, 123, 124, 125, 126, 127, 128, 129, 130, 131, 132, 133, 134, 135, 136, 137, 138, 139, 140, 141, 142, 143, 144, 145, 146, 147, 148, 149, 150, 151, 152, 153, 154, 155, 156, 157, 158, 159, 160, 161, 162, 163, 164, 165, 166, 167, 168, 169, 170, 171, 172, 173, 174, 175, 176, 177, 178, 179, 180, 181, 182, 183, 184, 185, 186, 187, 188, 189, 190, 191, 192, 193, 194, 195, 196, 197, 198, 199, 200, 201, 202, 203, 204, 205, 206, 207, 208, 209, 210, 211, 212, 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1011, 1012, 1013, 1014, 1015, 1016, 1017, 1018, 1019, 1020, 1021, 1022, 1023, 1024, 1025, 1026, 1027, 1028, 1029, 1030, 1031, 1032, 1033, 1034, 1035, 1036, 1037, 1038, 1039, 1040, 1041, 1042, 1043, 1044, 1045, 1046, 1047, 1048, 1049, 1050, 1051, 1052, 1053, 1054, 1055, 1056, 1057, 1058, 1059, 1060, 1061, 1062, 1063, 1064, 1065, 1066, 1067, 1068, 1069, 1070, 1071, 1072, 1073, 1074, 1075, 1076, 1077, 1078, 1079, 1080, 1081, 1082, 1083, 1084, 1085, 1086, 1087, 1088, 1089, 1090, 1091, 1092, 1093, 1094, 1095, 1096, 1097, 1098, 1099, 1100, 1101, 1102, 1103, 1104, 1105, 1106, 1107, 1108, 1109, 1110, 1111, 1112, 1113, 1114, 1115, 1116, 1117, 1118, 1119, 1120, 1121, 1122, 1123, 1124, 1125, 1126, 1127, 1128, 1129, 1130, 1131, 1132, 1133, 1134, 1135, 1136, 1137, 1138, 1139, 1140, 1141, 1142, 1143, 1144, 1145, 1146, 1147, 1148, 1149, 1150, 1151, 1152, 1153, 1154, 1155, 1156, 1157, 1158, 1159, 1160, 1161, 1162, 1163, 1164, 1165, 1166, 1167, 1168, 1169, 1170, 1171, 1172, 1173, 1174, 1175, 1176, 1177, 1178, 1179, 1180, 1181, 1182, 1183, 1184, 1185, 1186, 1187, 1188, 1189, 1190, 1191, 1192, 1193, 1194, 1195, 1196, 1197, 1198, 1199, 1200, 1201, 1202, 1203, 1204, 1205, 1206, 1207, 1208, 1209, 1210, 1211, 1212, 1213, 1214, 1215, 1216, 1217, 1218, 1219, 1220, 1221, 1222, 1223, 1224, 1225, 1226, 1227, 1228, 1229, 1230, 1231, 1232, 1233, 1234, 1235, 1236, 1237, 1238, 1239, 1240, 1241, 1242, 1243, 1244, 1245, 1246, 1247, 1248, 1249, 1250, 1251, 1252, 1253, 1254, 1255, 1256, 1257, 1258, 1259, 1260, 1261, 1262, 1263, 1264, 1265, 1266, 1267, 1268, 1269, 1270, 1271, 1272, 1273, 1274, 1275, 1276, 1277, 1278, 1279, 1280, 1281, 1282, 1283, 1284, 1285, 1286, 1287, 1288, 1289, 1290, 1291, 1292, 1293, 1294, 1295, 1296, 1297, 1298, 1299, 1300, 1301, 1302, 1303, 1304, 1305, 1306, 1307, 1308, 1309, 1310, 1311, 1312, 1313, 1314, 1315, 1316, 1317, 1318, 1319, 1320, 1321, 1322, 1323, 1324, 1325, 1326, 1327, 1328, 1329, 1330, 1331, 1332, 1333, 1334, 1335, 1336, 1337, 1338, 1339, 1340, 1341, 1342, 1343, 1344, 1345, 1346, 1347, 1348, 1349, 1350, 1351, 1352, 1353, 1354, 1355, 1356, 1357, 1358, 1359, 1360, 1361, 1362, 1363, 1364, 1365, 1366, 1367, 1368, 1369, 1370, 1371, 1372, 1373, 1374, 1375, 1376, 1377, 1378, 1379, 1380, 1381, 1382, 1383, 1384, 1385, 1386, 1387, 1388, 1389, 1390, 1391, 1392, 1393, 1394, 1395, 1396, 1397, 1398, 1399, 1400, 1401, 1402, 1403, 1404, 1405, 1406, 1407, 1408, 1409, 1410, 1411, 1412, 1413, 1414, 1415, 1416, 1417, 1418, 1419, 1420, 1421, 1422, 1423, 1424, 1425, 1426, 1427, 1428, 1429, 1430, 1431, 1432, 1433, 1434, 1435, 1436, 1437, 1438, 1439, 1440, 1441, 1442, 1443, 1444, 1445, 1446, 1447, 1448, 1449, 1450, 1451, 1452, 1453, 1454, 1455, 1456, 1457, 1458, 1459, 1460, 1461, 1462, 1463, 1464, 1465, 1466, 1467, 1468, 1469, 1470, 1471, 1472, 1473, 1474, 1475, 1476, 1477, 1478, 1479, 1480, 1481, 1482, 1483, 1484, 1485, 1486, 1487, 1488, 1489, 1490, 1491, 1492, 1493, 1494, 1495, 1496, 1497, 1498, 1499, 1500, 1501, 1502, 1503, 1504, 1505, 1506, 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, 1515, 1516, 1517, 1518, 1519, 1520, 1521, 1522, 1523, 1524, 1525, 1526, 1527, 1528, 1529, 1530, 1531, 1532, 1533, 1534, 1535, 1536, 1537, 1538, 1539, 1540, 1541, 1542, 1543, 1544, 1545, 1546, 1547, 1548, 1549, 1550, 1551, 1552, 1553, 1554, 1555, 1556, 1557, 1558, 1559, 1560, 1561, 1562, 1563, 1564, 1565, 1566, 1567, 1568, 1569, 1570, 1571, 1572, 1573, 1574, 1575, 1576, 1577, 1578, 1579, 1580, 1581, 1582, 1583, 1584, 1585, 1586, 1587, 1588, 1589, 1590, 1591, 1592, 1593, 1594, 1595, 1596, 1597, 1598, 1599, 1600, 1601, 1602, 1603, 1604, 1605, 1606, 1607, 1608, 1609, 1610, 1611, 1612, 1613, 1614, 1615, 1616, 1617, 1618, 1619, 1620, 1621, 1622, 1623, 1624, 1625, 1626, 1627, 1628, 1629, 1630, 1631, 1632, 1633, 1634, 1635, 1636, 1637, 1638, 1639, 1640, 1641, 1642, 1643, 1644, 1645, 1646, 1647, 1648, 1649, 1650, 1651, 1652, 1653, 1654, 1655, 1656, 1657, 1658, 1659, 1660, 1661, 1662, 1663, 1664, 1665, 1666, 1667, 1668, 1669, 1670, 1671, 1672, 1673, 1674, 1675, 1676, 1677, 1678, 1679, 1680, 1681, 1682, 1683, 1684, 1685, 1686, 1687, 1688, 1689, 1690, 1691, 1692, 1693, 1694, 1695, 1696, 1697, 1698, 1699, 1700, 1701, 1702, 1703, 1704, 1705, 1706, 1707, 1708, 1709, 1710, 1711, 1712, 1713, 1714, 1715, 1716, 1717, 1718, 1719, 1720, 1721, 1722, 1723, 1724, 1725, 1726, 1727, 1728, 1729, 1730, 1731, 1732, 1733, 1734, 1735, 1736, 1737, 1738, 1739, 1740, 1741, 1742, 1743, 1744, 1745, 1746, 1747, 1748, 1749, 1750, 1751, 1752, 1753, 1754, 1755, 1756, 1757, 1758, 1759, 1760, 1761, 1762, 1763, 1764, 1765, 1766, 1767, 1768, 1769, 1770, 1771, 1772, 1773, 1774, 1775, 1776, 1777, 1778, 1779, 1780, 1781, 1782, 1783, 1784, 1785, 1786, 1787, 1788, 1789, 1790, 1791, 1792, 1793, 1794, 1795, 1796, 1797, 1798, 1799, 1800, 1801, 1802, 1803, 1804, 1805, 1806, 1807, 1808, 1809, 1810, 1811, 1812, 1813, 1814, 1815, 1816, 1817, 1818, 1819, 1820, 1821, 1822, 1823, 1824, 1825, 1826, 1827, 1828, 1829, 1830, 1831, 1832, 1833, 1834, 1835, 1836, 1837, 1838, 1839, 1840, 1841, 1842, 1843, 1844, 1845, 1846, 1847, 1848, 1849, 1850, 1851, 1852, 1853, 1854, 1855, 1856, 1857, 1858, 1859, 1860, 1861, 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, 1874, 1875, 1876, 1877, 1878, 1879, 1880, 1881, 1882, 1883, 1884, 1885, 1886, 1887, 1888, 1889, 1890, 1891, 1892, 1893, 1894, 1895, 1896, 1897, 1898, 1899, 1900, 1901, 1902, 1903, 1904, 1905, 1906, 1907, 1908, 1909, 1910, 1911, 1912, 1913, 1914, 1915, 1916, 1917, 1918, 1919, 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1927, 1928, 1929, 1930, 1931, 1932, 1933, 1934, 1935, 1936, 1937, 1938, 1939, 1940, 1941, 1942, 1943, 1944, 1945, 1946, 1947, 1948, 1949, 1950, 1951, 1952, 1953, 1954, 1955, 1956, 1957, 1958, 1959, 1960, 1961, 1962, 1963, 1964, 1965, 1966, 1967, 1968, 1969, 1970, 1971, 1972, 1973, 1974, 1975, 1976, 1977, 1978, 1979, 1980, 1981, 1982, 1983, 1984, 1985, 1986, 1987, 1988, 1989, 1990, 1991, 1992, 1993, 1994, 1995, 1996, 1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 21

WILLS MEMORIAL HOSPITAL

**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 HCRRIS 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.

[illegible]

### Observation Data (Non-Distinct)

[illegible]

G. Cost Report - Cost / Days / Charges

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

Version 8.10

CONFIDENTIAL (US-01-020450-020202) WILLS MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Inpatient & 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 OIP Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
32		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
33		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
34		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
35		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
36		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
37		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
38		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
39		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
40		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
41		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
42		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
43		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
44		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
45		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
46		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
47		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
48		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
49		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
50		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
51		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
52		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
53		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
54		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
55		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
56		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
57		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
58		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
59		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
60		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
61		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
62		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
63		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
64		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
65		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
66		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
67		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
68		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
69		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
70		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
71		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
72		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
73		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
74		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
75		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
76		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
77		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
78		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
79		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
80		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
81		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
82		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
83		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
84		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
85		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
86		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
87		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
88		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
89		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
90		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-
91		\$0.00	\$	-	\$	\$0.00	\$0.00	\$0.00	-

Printed 11/16/2022

Property of Myers and Stauffer LC

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

WILLS MEMORIAL HOSPITAL

[illegible]

\* 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]

Note A: The company must report and substantiate Medical and claims summary. For Managed Care, Chris Oso, and other rights, see the Appendix for the S&P summary and not available (subject to) Note B: Identified cost settlement payments with to payments made by Medical and a report indicating that are reflected in the claims paid summary (by summary or T&B).

Note C: Other Medical Payments, such as Out-of-Pocket and Non-Covered Specific payments. D&B payments should NOT be reported as "Other Medical Payments" if they are not reported as "Other Medical Payments" in the S&P summary.

Note D: Should include other Medical costs not reported as paid claims that reported above. This includes Payments and based on the Medical cost report submitted (e.g., Medical Management Education).

Note E: Managed Care payments should include Managed Care payments related to the services provided, including, but not limited to, revenue payments, bonus payments, capitation and anticipated payments.

1. Out-of-State Medicaid Data:

WILLS MEMORIAL HOSPITAL

Line #	Cost Center Description	Dien Cost for		Change Ratio for		Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
		Routine Cost Centers	From Section G	Auxiliary Cost Centers	From Section G								
Routine Cost Centers (not below):													
1	03000 ADULT'S & PEDIATRIC	\$	1,112.71										
2	03100 INTENSIVE CARE UNIT	\$	-										
3	03200 ESCORTARY CARE UNIT	\$	-										
4	03300 BURN INTENSIVE CARE UNIT	\$	-										
5	03400 SURGICAL INTENSIVE CARE UNIT	\$	-										
6	03500 OTHER SPECIAL CARE UNIT	\$	-										
7	04000 SUBRODENT	\$	-										
8	04100 SUBRODENT II	\$	-										
9	04200 OTHER SUBRODENT	\$	-										
10	04300 NURSERY	\$	-										
11		\$	-										
12		\$	-										
13		\$	-										
14		\$	-										
15		\$	-										
16		\$	-										
17		\$	-										
18		\$	-										
Total Days													
Total Days per PS&R or Enkai Data													
Unrecorded Days (Enkai Variance)													
Routine Charges													
Change Ratio Charge Per Day													
21	05000 Convulsion (non-Chemo)		1,178.00										
22	05100 Convulsion (non-Chemo)		1,011.40										
23	05200 RADIOLOGY DIAGNOSTIC		0,434.58										
24	05300 LABORATORY		0,440.72										
25	05400 RESPIRATORY THERAPY		0,260.71										
26	05500 MEDICAL SUPPLIES CHARGED TO PATIENT		0,207.92										
27	05600 MEDICAL SUPPLIES CHARGED TO PATIENT		0,207.92										
28	05700 MEDICAL SUPPLIES CHARGED TO PATIENTS		0,274.72										
29	05800 DRUGS CHARGED TO PATIENTS		1,473.45										
30	05900 COUNSELING		0,113.97										
31	06000 GENO PHYSIC		7,862.61										
32			-										
33			-										
34			-										
35			-										
36			-										
37			-										
38			-										
39			-										
40			-										
41			-										
42			-										
43			-										
44			-										
45			-										
46			-										
47			-										
48			-										
49			-										



### 1. Out-of-State Medicaid Data:

## WILLS MEMORIAL HOSPITAL

[illegible]**Totals / Payments**

128	Total Charges (includes organ acquisition from Section N)	5	5	5	5	5	5	5	5
129	Total Charges per 1,000 of Enrichment	5	5	5	5	5	5	5	5
130	Unrecorded Charges (Explain Variance)	5	5	5	5	5	5	5	5

## Total Calculated Cost (includes organ acquisition from Section K)

131	Total Calculated Cost (includes origin acquisition from section M)	\$5	\$5	\$5	\$5	\$5	\$5
132	Total Medicaid Paid Amount (excludes TPL, Co-pay and Spend-Down)	-	-	-	-	-	-
133	Total Medicaid Managed Care Paid Amount (excludes TPL, Co-pay and Spend-Down) (See Note E)	-	-	-	-	-	-
134	Private Insurance (including primary and dual party liability)	-	-	-	-	-	-
135	Total Allowed Amount from Medicaid Payer or RA Detail (All Payments)	-	-	-	-	-	-
136	Total Allowed Amount from Medicaid Payer or RA Detail (All Payments)	-	-	-	-	-	-
137	Medicaid Cost Settlement Payments (See Note B)	\$5	\$5	\$5	\$5	\$5	\$5
138	Other Medicaid Payments Reported on Cost Report Year (See Note C)	-	-	-	-	-	-
139	Medicaid Managed Care (MMC) Paid Amount (includes Concession/Discounts)	-	-	-	-	-	-
140	Medicaid Managed Care (MMC) Paid Amount (excludes Concession/Discounts)	-	-	-	-	-	-
141	Medicaid Cross-Over (See Data Payments)	-	-	-	-	-	-
142	Other Medicaid Cross-Over Payments (See Note D)	-	-	-	-	-	-

143	Calculated Payment Shortfall (Longfall) (PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH)
144	Calculated Payments as a Percentage of Cost

143	Calculated Payment Shortfall (Longfall) PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144	Calculated Payments as a Percentage of Cost	0%	0%	0%	0%	0%	0%	0%	0%

Note B - Medical cost settlement payments refer to payments made by Medicaid during a cost period settlement that are not reported on the claims and summary (CA summary or BSRI).

**Note C - Other Medicaid Payments such as Outliers and Non-Claim Specific payments** DSH payments should NOT be included. UPL payments made on a state fiscal year basis should be reported in Section C of the survey.

Note E • Medicaid Managed Care payments should include all Medicaid Managed Care payments related to the services provided, including, but not limited to, incentive payments, bonus payments, capitation and sub-capitation payments. Note D • Managed Care payments not included in the prior claims data reported above • This report payments paid based on the Medicare cost report submission (e.g., Medicare Utilization Medical Education payments).



## 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.

DSH Report Year: 06/30/2023-06/30/2024 WILLIS MEMORIAL HOSPITAL

### Worksheet A: Provider Tax Assessment Reconciliation:

1 Hospital Gross Provider Tax Assessment (from general ledger)		Dollar Amount		WIS A Cost Center	
2a Working Trial Balance Account Type and Account # that includes Gross Provider Tax Assessment				Line	
2 Hospital Gross Provider Tax Assessment included in Expenses on the Cost Report (WIS A, Col. 2)				(WIS Account #)	
3 Difference (Explain Here ----->)		CAH		(Where is the cost included on WIS A?)	
4	Provider Tax Assessment Reconciliation Code				(reclassified to / from)
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 WIS A-8 of the Medicare cost report)</b>					
8	Reason for adjustment				(adjusted to / from)
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 WIS A-8 of the Medicare cost report)</b>					
12	Reason for adjustment				(adjusted to / from)
13	Reason for adjustment				(adjusted to / from)
14	Reason for adjustment				(adjusted to / from)
15	Reason for adjustment				(adjusted to / from)
16	Total Net Provider Tax Assessment Expense included in the Cost Report				

### DSH UCC Provider Tax Assessment Adjustment:

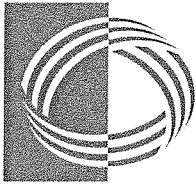
17	Gross Allowable Assessment Not Included in the Cost Report	\$	-
18	Apportionment of Provider Tax Assessment Adjustment to Medicaid & Uninsured:		
19	Medicaid Hospital Charges Sec. G	4,019,958	
20	Uninsured Hospital Charges Sec. G	1,595,855	
21	Total Hospital Charges Sec. G	16,775,236	
22	Percentage of Provider Tax Assessment Adjustment to include in DSH Medicaid UCC	25.67%	
23	Medicaid Provider Tax Assessment Adjustment to DSH UCC	8,50%	
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 diems used in the survey.

Willis Memorial Hospital  
Medicaid DSH Audit Survey Analysis

Description	Medicaid Primary			Medicaid CMO			Medicaid Crossovers			Other Eligible			Uninsured			UPL	DSH Limit
	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total	Inpatient	Outpatient	Total		
Total Charges	266,455	616,453	882,908	5,072	669,443	674,515	373,400	2,333,597	2,706,997	120,801	434,737	555,538	98,932	1,456,923	1,555,855		
Calculated Cost	197,984	346,717	544,701	3,121	370,673	373,794	279,936	1,246,181	1,528,117	87,398	238,577	325,975	91,973	806,051	898,024		
Total Payments	101,836	229,975	331,811	2,313	240,662	242,975	280,456	1,179,690	1,460,146	60,681	231,581	292,262	3,506	125,475	128,981	143,827	
O/P Settlement		71,279	71,279														
(Gain) Loss	96,148	45,463	141,611	808	130,011	130,819	(520)	68,491	67,971	26,717	6,996	33,713	88,467	680,576	769,043	(143,827)	999,330
Average CCR	74.30%	56.24%	61.69%	61.53%	55.37%	55.42%	74.97%	53.49%	56.45%	72.35%	54.86%	58.68%	92.97%	53.85%	56.27%		
Average Payment %	36.22%	48.87%	45.65%	45.60%	35.95%	36.02%	75.11%	50.55%	53.94%	50.23%	53.27%	52.61%	3.54%	8.38%	8.08%		
Total Charges	165,045	536,920	701,965	16,489	633,262	649,751	Hospital Fiscal Year 4/30/20			50,691	646,416	697,107	31,947	1,401,881	1,433,828		
Calculated Cost	97,608	277,592	375,200	9,603	319,618	329,221	187,056	1,269,250	1,456,306	28,213	400,721	428,934	18,821	700,075	718,896		
Total Payments	66,041	203,163	269,204	8,549	233,549	242,098	182,376	1,202,826	1,385,202	18,941	287,707	306,648	9,353	108,659	118,012	179,942	
O/P Settlement		39,128	39,128														
(Gain) Loss	31,567	35,301	66,868	1,054	86,069	87,123	4,660	66,424	71,104	9,272	113,014	122,286	9,468	591,416	600,884	(179,942)	768,323
Average CCR	58.14%	51.70%	53.45%	56.24%	50.47%	50.67%	71.73%	54.10%	55.87%	55.66%	61.99%	61.53%	58.91%	49.94%	50.14%		
Average Payment %	40.01%	45.13%	43.92%	51.85%	36.88%	37.26%	69.93%	51.27%	53.14%	37.37%	44.51%	43.99%	29.28%	7.75%	8.23%		
Total Charges	523,158	550,247	1,073,405	40,597	727,489	768,086	Hospital Fiscal Year 4/30/19			671,007	1,728,180	2,399,187	110,544	1,230,415	1,340,959		
Calculated Cost	268,906	234,453	503,359	17,710	305,630	323,340	906,076	1,246,239	2,152,315	332,562	766,361	1,098,923	67,703	522,343	590,046		
Total Payments	190,002	206,592	396,594	8,375	238,212	246,587	469,048	667,293	1,136,341	317,101	798,320	1,115,421	26,511	75,889	102,400	47,058	
O/P Settlement		(13,249)	(13,249)														
(Gain) Loss	78,904	41,110	120,014	9,335	67,418	76,753	11,382	22,566	33,948	15,461	(31,959)	(16,498)	41,192	446,454	487,646	(47,058)	654,805
Average CCR	51.40%	42.61%	46.89%	43.62%	42.01%	42.10%	53.02%	55.36%	54.37%	49.56%	44.34%	45.80%	61.25%	42.45%	44.00%		
Average Payment %	36.32%	35.14%	35.71%	20.63%	32.74%	32.10%	51.77%	53.54%	52.80%	47.26%	46.19%	46.49%	23.98%	6.17%	7.64%		



GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH

**2022 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:** PO Box 370

**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, 2022 through December 31, 2022.

***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:** CEO

**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		

#### C. Facility Operator

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

#### D. Operator's Parent Organization

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

#### E. Management Contractor

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

#### F. Management's Parent Organization

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

### 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:

5. Check the box to the right if the hospital itself operates subsidiary corporations ☐

Name:

City: State:

6. Check the box to the right if your hospital is a member of an alliance. ☒

Name: Hometown Health Inc.

City: Atlanta State: GA

7. Check the box to the right if your hospital is a participant in a health care network ☐

Name:

City: State:

8. Check the box to the right if the hospital has a policy or policies and a peer review process related to medical errors. ☒

9. Check the box to the right if the hospital owns or operates a primary care physician group practice. ☒

**10a. Managed Care Information: Formal Written Contract**

Does the hospital have a formal written contract that specifies the obligations of each party with each of the following? (check the appropriate boxes)

1. Health Maintenance Organization(HMO) ☒

2. Preferred Provider Organization(PPO) ☒

3. Physician Hospital Organization(PHO) ☐

4. Provider Service Organization(PSO) ☐

5. Other Managed Care or Prepaid Plan ☒

**10b. Managed Care Information: Insurance Products**

Check the appropriate boxes to indicate if any of the following insurance products have been developed by the hospital, health care system, network, or as a joint venture with an insurer:

Type of Insurance Product	Hospital	Health Care System	Network	Joint Venture with Insurer
Health Maintenance Organization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Preferred Provider Organization	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Indemnity Fee-for-Service Plan	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Another Insurance Product Not Listed Above	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**11. Owner or Owner Parent Based in Another State**

If the owner or owner parent at Part C, Question 1(A&B) is an entity based in another state please report the location in which the entity is based. (City and State)

## 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	170	877	170	877
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	96	1,833	100	2,181
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>266</b>	<b>2,710</b>	<b>270</b>	<b>3,058</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	76	614
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	0	0
White	185	1,917
Multi-Racial	5	179
<b>Total</b>	<b>266</b>	<b>2,710</b>

## **3. Gender**

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

Gender	Admissions	Inpatient Days
Male	115	1,234
Female	151	1,476
<b>Total</b>	<b>266</b>	<b>2,710</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	221	2,522
Medicaid	12	54
Peachare	0	0
Third-Party	30	128
Self-Pay	3	6
Other	0	0

## **5. Discharges to Death**

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

15

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

Please report the hospital's average charges as of 12-31-2022 (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	2,064

## Part E : Emergency Department and Outpatient Services

### **1. Emergency Visits**

Please report the number of emergency visits only.

5,849

### **2. Inpatient Admissions from ER**

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

406

### **3. Beds Available**

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

7

### **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	7	5,849
	0	0
	0	0
	0	0
	0	0

### **5. Transfers**

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

267

### **6. Non-Emergency Visits**

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

16,013

### **7. Observation Visits/Cases**

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

588

### **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.

62

## 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	1	1
Computerized Tomography Scanner (CTS)	1	1
Radioisotope, Diagnostic	0	0
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 and Echocardiography	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	5,743
Number of CTS Units (machines)	1
Number of CTS Procedures	2,044
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	22,962
Number of Occupational Therapy Treatments	7,903
Number of Physical Therapy Treatments	15,201
Number of Speech Pathology Patients	977
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	696
Number of Treatments, Procedures, or Patients (Other 1)	711
Number of Treatments, Procedures, or Patients (Other 2)	8,453
Number of Treatments, Procedures, or Patients (Other 3)	3,120

**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).

12

**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 12-31-2022. Also, include the number of contract or temporary staff (eg. agency nurses) filling budgeted vacancies as of 12-31-2022.

Profession	Budgeted FTEs	Vacant Budgeted FTEs	Contract/Temporary Staff FTEs
Licensed Physicians	4.00	0.00	0.00
Physician Assistants Only (not including Licensed Physicians)	2.00	0.00	0.00
Registered Nurses (RNs-Advanced Practice*)	22.00	1.00	0.00
Licensed Practical Nurses (LPNs)	10.00	2.00	0.00
Pharmacists	0.00	0.00	0.00
Other Health Services Professionals*	53.00	3.00	0.00
Administration and Support	48.00	0.00	0.00
All Other Hospital Personnel (not included above)	0.00	1.00	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	NA
Registered Nurses (RNs-Advance Practice)	More than 90 Days
Licensed Practical Nurses (LPNs)	More than 90 Days
Pharmacists	
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	2
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	2
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	0	<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	1	<input type="checkbox"/>	0	0
Thoracic Surgery	0	<input type="checkbox"/>	0	0
Other Surgical Specialties	1	<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	53	<input type="checkbox"/>	0	0
Urology	1	<input type="checkbox"/>	0	0
Tele-Neurology	13	<input type="checkbox"/>	0	0
Tele-Med (CC and ER)	84	<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	0
Certified Nurse Midwives with Clinical Privileges in the Hospital	0
All Other Staff Affiliates with Clinical Privileges in the Hospital	0

**5b. Name of Other Professions**

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

ER Physician Assistants ; ER APRN CRNA Rural Health Clinic FNP Nephrology  
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
Clarke	3	0	0	0	0	0	0	0	0	0	0	0	0
Columbia	4	0	0	0	0	0	0	0	0	0	0	0	0
Dougherty	1	0	0	0	0	0	0	0	0	0	0	0	0
Elbert	3	1	0	0	0	0	0	0	0	0	0	0	0
Gordon	1	0	0	0	0	0	0	0	0	0	0	0	0
Greene	6	1	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
Hart	1	0	0	0	0	0	0	0	0	0	0	0	0
Lincoln	31	23	0	0	0	0	0	0	0	0	0	0	0
Madison	3	0	0	0	0	0	0	0	0	0	0	0	0
McDuffie	2	0	0	0	0	0	0	0	0	0	0	0	0
Morgan	1	1	0	0	0	0	0	0	0	0	0	0	0
North Carolina	1	0	0	0	0	0	0	0	0	0	0	0	0
Oglethorpe	2	1	0	0	0	0	0	0	0	0	0	0	0
Other Out of State	2	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	1	1	0	0	0	0	0	0	0	0	0	0	0
Taliaferro	8	7	0	0	0	0	0	0	0	0	0	0	0
Warren	1	0	0	0	0	0	0	0	0	0	0	0	0
Wilkes	192	127	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>266</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	54
Cystoscopy	0	0	0	0
Endoscopy	0	0	0	108
	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162</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	53
Cystoscopy	0	0	0	0
Endoscopy	0	0	0	112
	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165</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	96
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	64
Multi-Racial	2
<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	68
Ages 65-74	45
Ages 75-85	43
Ages 85 and Up	6
<b>Total</b>	<b>162</b>

## **3. Gender**

Please report the total number of ambulatory patients by gender.

Gender	Number of Ambulatory Patients
Male	82
Female	80
<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	114
Medicaid	6
Third-Party	41
Self-Pay	1

## **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 written agreement with local spanish interpreter.

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
Spanish		1	2	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?

Annual Training curriculum "Healthstream"

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?

Family members

Community Volunteers

Annual and ongoing employee training

-

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?

Wilkes County Public Health Department

Washington, GA 30673

-

## 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.*

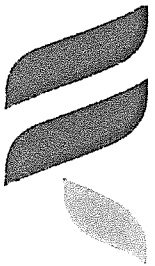
**Authorized Signature:** Tracie P. Haughey

**Date:** 3/2/2023

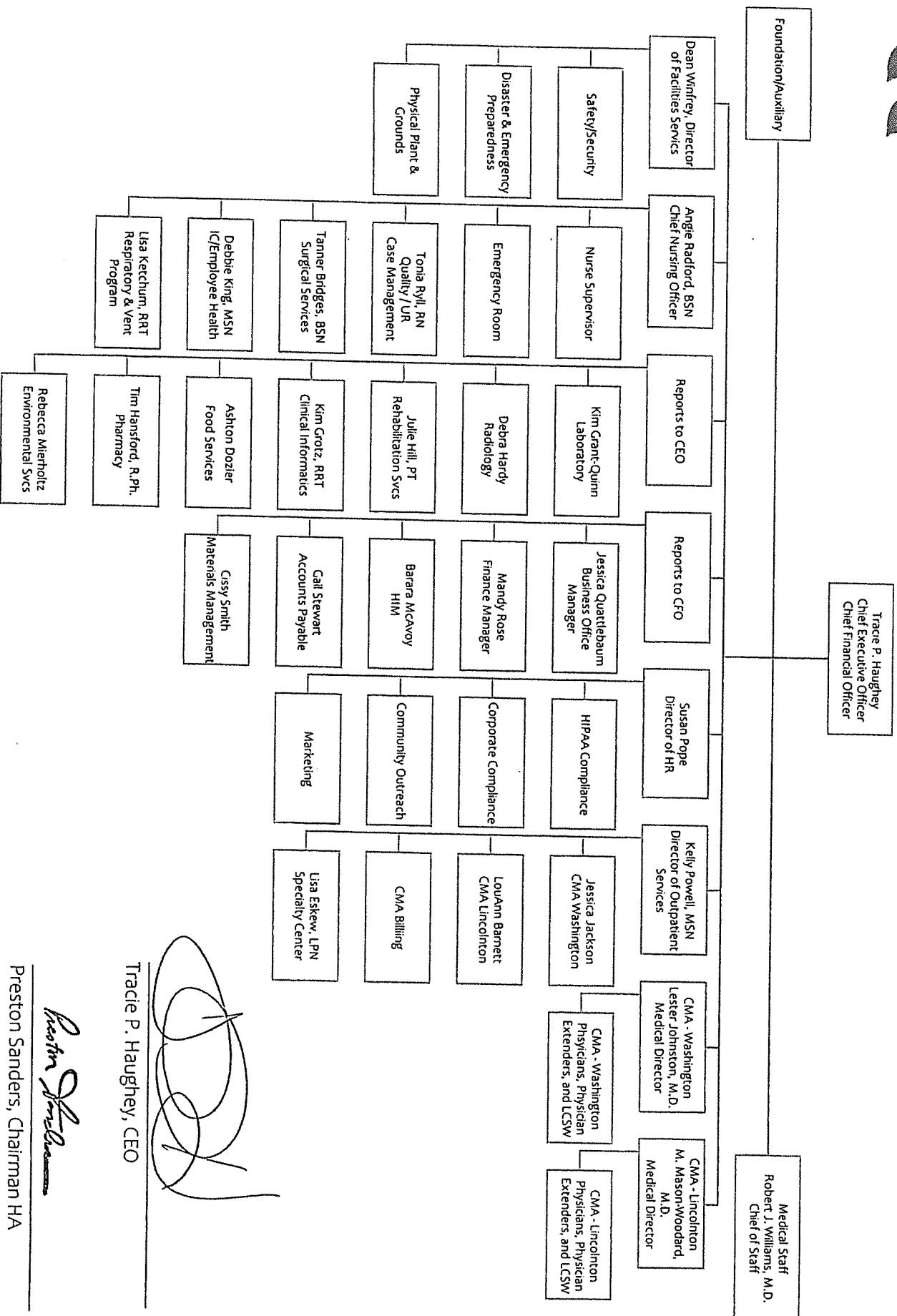
**Title:** Chief Executive Officer

**Comments:**

Reviewed and approved 3/1/2023; ready for submission.

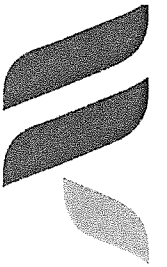


Hospital Authority of Wilkes County  
Wills Memorial Hospital Organization Chart  
(Revised 1/9/2023)



Tracie P. Haughey, CEO

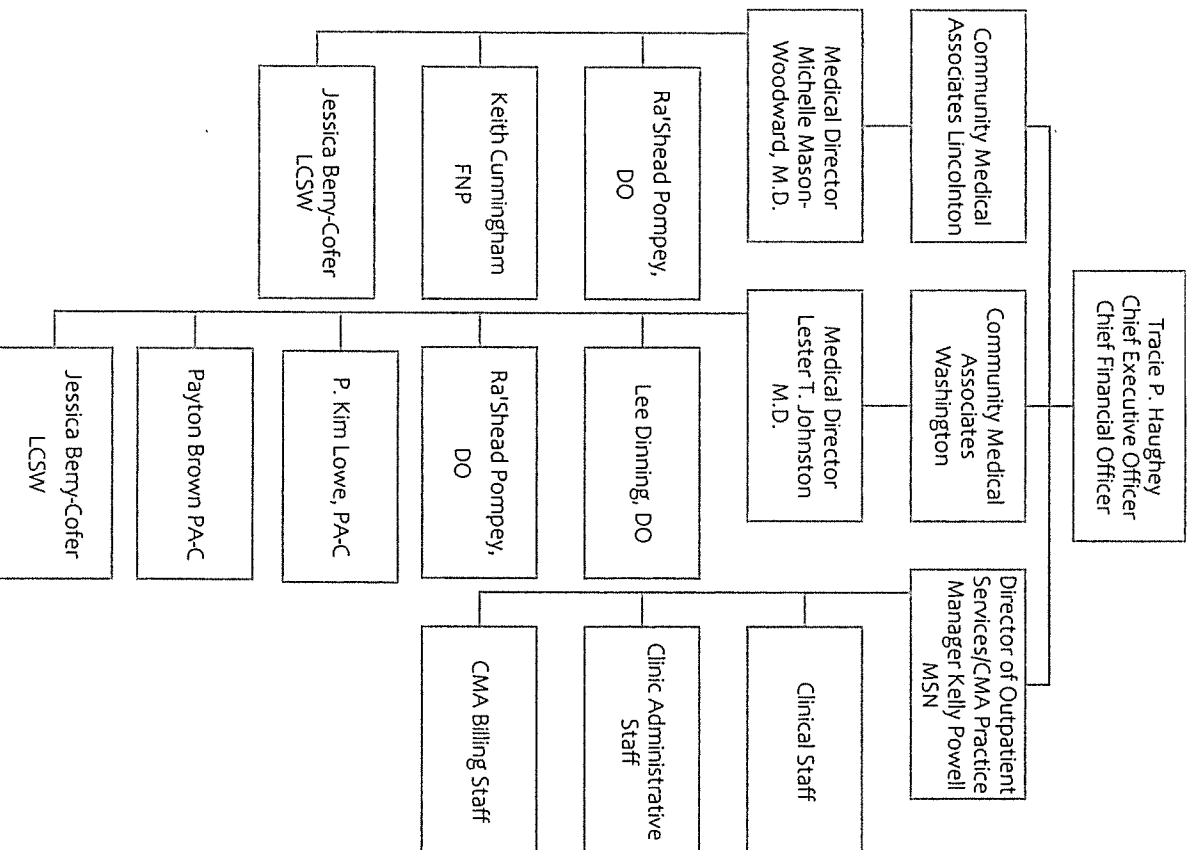
Preston Sanders, Chairman HA



Hospital Authority of Wilkes County d.b.a.

# Community Medical Associates Organization Chart

(Revised 01/13/2023)



*Kelly A. Powell*

Kelly Powell, MSN

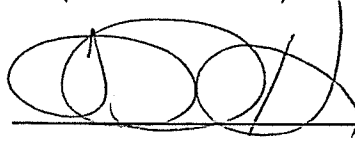
Tracie P. Haughey, CEO

Preston Sanders, Chairman H/A

**2022 Rural Hospital Tax Credit Donation and Expenditure Report**  
**Attestation Statement**

I declare that I have examined this report and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature of Officer:



Date: 2/1/2023

Print Name and Title:

Tracie P. Haughey, CEO

---

Signature of Preparer

Date:

Print Preparer's Name:

Preparer's Firm's Name:

Preparer's Firm's Address:

## 2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Wills Memorial Hospital

Date: February 1, 2023

### Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$758,014</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$1,443,097</u>
(c) Total Funds Available in 2022.....	<u>\$2,201,111</u>

### Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$0</u>
(b) Regular Operating Expenses.....	<u>\$320,719</u>
(c) Payments to Reduce Long-Term Debt.....	<u>\$0</u>
(d) Motor Vehicle Purchases.....	<u>\$0</u>
(e) Equipment Purchases.....	<u>\$377,820</u>
(f) Capital Expenditures.....	<u>\$470,451</u>
(g) Contracts (Other than Row (h)).....	<u>\$166,467</u>
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$22,740</u>
(i) Other.....Bank Account Interest	<u>(\$1,197)</u>
(j) Total Expenditures in 2022.....	<u>\$1,357,000</u>

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 2022 expenditures and how the expenditures aligned to the hospital's 5-Year Plan. (Attach additional pages as necessary)

See attached.

Unspent Donated Funds..... \$844,110.58

If there were unspent donated funds at the end of 2022, describe how the funds will be utilized in future years.  
(Attach additional pages as necessary)

See attached.

## **WILLS MEMORIAL HOSPITAL**

### **Expenditures for 2022 Tax Credit Donations**

**Provide a narrative description of the hospital's 2022 expenditures and how the expenditures aligned to the hospital's 5-Year Plan.**

As we intended and in alignment with our 5-Year Plan, we used the contributions to support new programs and to aid in the enhancement and expansion of new service offerings like the addition/upgrade to our rural health clinic in Washington and our lab relocation and upgrade that happened during 2022. We also purchased new equipment like the med dispense system for pharmacy, the Centrifuge in lab, and the Glidescope in the ER. Lastly, we used the tax credit dollars to invest in our technology infrastructure and change to our EMR, financial and payroll systems. All of the changes will be future investments in solid, user friendly platforms, increase patient safety, and make staff workflows more efficient and effective. See attached for a detail of all expenditures for 2022.

**If there were unspent donated funds at the end of 2022, describe how the funds will be utilized in future years.**

The unspent donated funds will be used to complete the infrastructure and EMR change project. We also plan to purchase some additional equipment, mainly an upgrade to our cardiac monitoring system and an ultrasound machine for the ER. Lastly, we are looking into a project to increase market share in our outpatient rehab service line for which funds will be used.

**WILLS MEMORIAL HOSPITAL  
2022 TAX CREDIT EXPENDITURES  
DECEMBER 31, 2022**

Department	Vendor	Description	Amount	Transfer	CK #	Date
Lab	Cardinal Health	Purchase Centrifuge	5,449.42		51190	1/7/2022
CMA	Dr. Dinning	1/26 payroll including benefits	7,872.62		Payroll	1/26/2022
CMA	JW Mann	Original building remodel	24,601.99		51341	1/27/2022
ER	Touchpoint	Cart for ER Tablet for Telemed	504.00		51313	1/21/2022
		Transfer #1		38,428.03		
Specialty Clinic	Global Partnership	Stethoscope for new Cardiac clinic	620.50		51360	2/7/2022
CMA Wash	JW Mann Const	CMAW new addition	6,030.58		51426	2/14/2022
IT	Multiview	Palocity Upfront and 1st qtr bill	22,920.50		51444	2/21/2022
CMA	Dr. Dinning	2/9 payroll including benefits	9,679.24		Payroll	2/9/2022
CMA	Dr. Dinning	2/23 payroll including benefits	9,679.24		Payroll	2/23/2022
Facility	Dixie Comm	Upgrade paging system	27,250.00		51441	2/21/2022
IT	Avalead	Consulting for EMR change	375.00		51455	2/23/2022
		Transfer #2		76,555.06		
CMA	JW Mann	Grading/prep grounds for paving	66,595.00		51530	3/3/2022
		Transfer #3		66,595.00		
CMA	Quarterback Publishing	Dr. Dinning Ads	354.76		51570	3/9/2022
Pulm Rehab	Phillips Healthcare	Defibrillator	1,193.92		51568	3/9/2022
Facilities	AAA Sign	New logo signage	24,778.50		51583	3/9/2022
Respiratory	Vyaire	Vent circuits	460.53		51607	3/11/2022
		Transfer #4		26,787.71		
CMA	Dr. Dinning	3/9 payroll including benefits	9,679.24		Payroll	3/9/2022
CMA	Dr. Dinning	3/23 payroll including benefits	9,679.24		Payroll	3/23/2022
Med/Surg (SWG)	Augusta Orthotics	2 patient braces	1,713.95		51651	3/24/2022
Respiratory	Med Systems	Fluid Flo Percussor	609.10		51661	3/24/2022
		Transfer #5		21,681.53		
Med/Surg; OR; ER	Touch Point Medical	New MedDispense systems on floor/OR/ER	159,407.41		51678	3/29/2022
		Transfer #6		159,407.41		
IT	Avalead	Consulting for EMR change	1,125.00		51711	4/12/2022
CMA	JW Mann	Door	4,900.25		51728	4/12/2022
PT	Medline	Ergometer	7,009.70		51737	4/12/2022
		Transfer #7		13,034.95		
IT	Harmony	Legacy Data System	3,653.00		51910	5/10/2022
Facility	Dixie Comm	Installed Camera in ER Room 5	1,275.00		51908	5/10/2022
IT	Avalead	Consulting for EMR change	812.50		51903	5/10/2022
		Transfer #8		5,740.50		
CMA	Dr. Dinning	4/6 payroll including benefits	9,679.24		Payroll	4/6/2022
CMA	Dr. Dinning	4/20 payroll including benefits	9,679.24		Payroll	4/20/2022
CMA	Dr. Dinning	5/4 payroll including benefits	9,679.24		Payroll	5/4/2022
CMA	Dr. Dinning	5/18 payroll including benefits	9,679.24		Payroll	5/18/2022
CMA	Dr. Dinning	6/1 payroll including benefits	9,679.24		Payroll	6/1/2022
		Transfer #9		48,396.20		
IT	NetPresenter	Staff Communication Tool	7,495.00		52186	6/6/2022
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	12,500.00		52179	6/6/2022
		Transfer #10		19,995.00		
Facility	ASA Paving	Paving parking lots including area for Helicopter	147,515.36			
		Transfer #11		147,515.36		
IT	Avalead	Consulting for EMR change	312.50		52265	6/23/2022
OR	Surgical Direct	Olympus Flushing Pump	2,636.17		52302	6/23/2022
CMA	Dr. Dinning	6/15 payroll including benefits	9,679.24		Payroll	6/15/2022
CMA	Dr. Dinning	6/29 payroll including benefits	9,679.24		Payroll	6/29/2022
		Transfer #12		22,307.15		
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	12,500.00		52359	7/7/2022
		Transfer #13		12,500.00		
Specialty Clinic	Phillips Healthcare	Holter recorder and software	2,476.44		52393	7/12/2022
		Transfer #14		2,476.44		
CMA	Dr. Dinning	7/13 payroll including benefits	9,679.24		Payroll	7/13/2022
CMA	Dr. Dinning	7/27 payroll including benefits	9,679.24		Payroll	7/27/2022

WILLS MEMORIAL HOSPITAL  
2022 TAX CREDIT EXPENDITURES  
DECEMBER 31, 2022

Department	Vendor	Description	Amount	Transfer	CK #	Date
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>		52477	7/25/2022
		Transfer #15		31,858.48		
Facilities	AAA Sign	New logo signage	<u>24,778.50</u>		52511	8/4/2022
		Transfer #16		24,778.50		
Lab	Staples	New furniture	<u>3,334.58</u>		52674	8/17/2022
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>		52716	8/23/2022
IT	Azalea Health	Past Due Vendor for EMR	<u>20,000.00</u>		52714	8/23/2022
		Transfer #17		35,834.58		
CMA	Dr. Dinning	8/10 payroll including benefits	12,679.24		Payroll	8/10/2022
CMA	Dr. Dinning	8/24 payroll including benefits	9,679.24		Payroll	8/24/2022
Facility	ASA Paving	Paving parking lots including area for Helicopter	<u>40,275.00</u>			
Respiratory	Medline	Suction Regulators	<u>5,656.00</u>			
		Transfer #18		68,289.48		
IT	Digital Office Equipment	New laptops and monitors	<u>115,372.82</u>		52764	9/8/2022
		Transfer #19		115,372.82		
IT	Digital Office Equipment	Email migration from Gmail to Office	<u>8,936.00</u>		52833	9/15/2022
RT	Vyaire Medical	Venilator balance	<u>42,357.24</u>		52810	9/12/2022
		Transfer #20		51,303.24		
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>		52924	9/27/2022
		Transfer #21		12,500.00		
IT/Lab	C3 Communication	Install 4 port data port in new lab drawing station	<u>1,255.48</u>		53080	10/28/2022
CMA	Dr. Dinning	9/7 payroll including benefits	12,679.24		Payroll	9/7/2022
CMA	Dr. Dinning	9/21 payroll including benefits	9,679.24		Payroll	9/21/2022
CMA	Dr. Dinning	10/5 payroll including benefits	12,679.24		Payroll	10/5/2022
CMA	Dr. Dinning	10/19 payroll including benefits	<u>9,679.24</u>		Payroll	10/19/2022
		Transfer #22		45,972.44		
CMA	Dr. Dinning	11/2 payroll including benefits	11,181.09		Payroll	11/2/2022
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>		53100	11/2/2022
ER	Verathon	Glidescope	<u>16,274.48</u>		53103	11/2/2022
IT/Radiology	iPro	Interface fees for Cerner to Radiology	<u>11,392.00</u>		53086	10/28/2022
		Transfer #23		51,347.55		
IT	Azalea	WMH Data Export Fee for Cerner conversion	<u>10,000.00</u>		100002	11/11/2022
Lab	Beckman Coulter	Chem Analyzer/Immunoassay Analyzer Relocation	<u>9,000.00</u>		100003	11/11/2022
Lab	Evoqua Water	Water system Relocation in new Lab	<u>2,330.17</u>		100004	11/11/2022
Lab	Touch Point Medical	Med Dispense Relocation	<u>4,900.00</u>		100012	11/11/2022
Med/Surg	Payroll	Education time for Cerner training	<u>5,296.98</u>		Payroll	11/2/2022
		Transfer #24		31,527.15		
IT	Azalea Health	Past Due Vendor for EMR	20,000.00		53161	11/21/2022
Lab	Equitech	LabConco Relocation in new lab	<u>972.83</u>		100027	11/21/2022
Facility	Tint Wrap	Tint Windows in old lobby and lab	<u>4,350.00</u>		100039	11/21/2022
Lab	Colonial Builders	Fridge for breakroom in new lab	<u>1,300.00</u>		53112	11/7/2022
		Transfer #25		26,622.83		
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>			
		Transfer #26		12,500.00		
Lab	Cepheid	GeneXpert Relocation	<u>2,570.00</u>		100100	12/8/2022
Facility	WW Grainger	Old Lab conversion to IT/Central Supply	<u>949.76</u>		100097	12/8/2022
		Transfer #27		3,519.76		
IT	Azalea Health	Past Due Vendor for EMR	20,000.00		100125	12/15/2022
IT	Netsync	IT upgrade	<u>30,192.37</u>		100137	12/15/2022
Lab	DOE	New furniture	<u>4,288.00</u>		100142	12/15/2022
IT	DOE	Leftover amount on ck paid by USAC/CHC for IT upgrd	<u>7,593.32</u>		100142	12/15/2022
Dietary	Metz	Steamer/Cabinet for Dietary	<u>13,017.87</u>		100134	12/15/2022
IT	Digital Office Equipment	one year contract for IT oversight/monthly payment	<u>12,500.00</u>		100138	12/15/2022
CMA	Dr. Dinning	11/16, 11/30, 12/14 payroll including benefits	32,043.27		Payroll	Various
IT	Netsync	IT upgrade Total ck 203678.60 rest on USAC	<u>33,320.81</u>		100133	12/15/2022
		Transfer #28		152,955.64		
CMA	Dr. Dinning	12/28 payroll including benefits	<u>9,654.09</u>		Payroll	Various
		Transfer #29		<u>9,654.09</u>		

WILLS MEMORIAL HOSPITAL  
2022 TAX CREDIT EXPENDITURES  
DECEMBER 31, 2022

Department	Vendor	Description	Amount	Transfer	CK #	Date
\$ 470,451	Capital	Total Expensed as of December 31, 2022		1,335,456.90		
\$ 377,820	Equipment	Carried over to 2023		839,261.00		
\$ 166,467	Contracts	Received in Jan 2023 for 2021		4,850.00		
\$ 320,719	Operating	Carried over from 2021		(1,443,097.00)		
\$ 1,335,457		Bank account interest		(1,197.00)		
				735,273.90		
		GA Heart Administrative Fee		22,740.00		
				<u>\$ 758,013.90</u>		

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

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FINANCIAL STATEMENTS

for the years ended April 30, 2023 and 2022



HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

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FINANCIAL STATEMENTS

for the years ended April 30, 2023 and 2022

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## INDEPENDENT AUDITOR'S REPORT

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

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of the Hospital Authority of Wilkes County, Georgia (Authority) which comprise the balance sheets as of April 30, 2023 and 2022, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Hospital Authority of Wilkes County, Georgia as of April 30, 2023 and 2022, 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.

#### ***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Change in Accounting Principle***

As described in Note 1 to the financial statements, in 2023 the Authority adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

Continued

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### ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user based on these financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

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

Continued

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

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

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8 be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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 29, 2023, 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, LLP*

Albany, Georgia  
August 29, 2023

## **Management's Discussion and Analysis For the Year Ending April 30, 2023**

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, 2023, 2022, and 2021. Please read it in conjunction with the Authority's financial statements, which begin on page 9.

### **FINANCIAL HIGHLIGHTS**

- The Authority's net position increased in 2023 by \$2,013,000 (28%) and in 2022 by \$2,496,000 (54%), and in 2021 by \$6,092,000 (410%).
- The Authority reported an operating loss of \$868,000 in 2023, operating income of \$170,000 in 2022, and operating loss \$88,000 in 2021.
- Cash and cash equivalents decreased by \$1,393,000 (22%) in 2023 and increased by \$343,000 (6%) in 2022, and by \$1,997,000 (50%) in 2021.

### **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, 2023**

**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 9 and 10. The Authority's net position has continued to increase from 2021 through 2023 as reflected in Table 1 below.

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

	<u>2023</u>	Restated <u>2022</u>	<u>2021</u>
<b>Assets:</b>			
Current assets	\$ 8,691,000	\$ 8,677,000	\$ 8,002,000
Noncurrent cash and investments	1,695,000	1,691,000	1,274,000
Capital assets, net	<u>10,468,000</u>	<u>9,884,000</u>	<u>8,431,000</u>
Total assets	<u>\$ 20,854,000</u>	<u>\$ 20,252,000</u>	<u>\$ 17,707,000</u>
<b>Liabilities:</b>			
Current liabilities	\$ 2,206,000	\$ 3,098,000	\$ 2,904,000
Long-term liabilities	<u>9,532,000</u>	<u>10,051,000</u>	<u>10,196,000</u>
Total liabilities	<u>11,738,000</u>	<u>13,149,000</u>	<u>13,100,000</u>
<b>Net position:</b>			
Net investment in capital assets	295,000	(782,000)	(2,254,000)
Restricted	1,695,000	1,691,000	1,274,000
Unrestricted	<u>7,126,000</u>	<u>6,194,000</u>	<u>5,587,000</u>
Total net position	<u>9,116,000</u>	<u>7,103,000</u>	<u>4,607,000</u>
Total liabilities and net position	<u>\$ 20,854,000</u>	<u>\$ 20,252,000</u>	<u>\$ 17,707,000</u>

The information presented for the fiscal year ending April 30, 2021 was not restated for the effect of GASB 87.

Continued

**Management's Discussion and Analysis  
For the Year Ending April 30, 2023**

Current assets decreased primarily due to an decrease in cash related to an increase in daily operations and patient volume.

The Authority's noncurrent cash and investments are funds held by Huntington National Bank, restricted by bond requirements. Capital assets increased \$584,000 due to the following activity:

**Additions:**

Building Improvements	\$ 1,111,000
Land Improvements	188,000
Major Moveable Equipment	201,000
Leased Equipment	<u>131,000</u>

Total additions	1,631,000
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**Disposals**

Depreciation and amortization	<u>(1,047,000)</u>
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Total change in capital assets	<u>\$ 584,000</u>
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A recap of the Authority's long-term debt outstanding at April 30, 2023 and 2022 follows:

Description	Interest Rates	<u>Long-Term Debt</u>	
		<u>2023</u>	<u>2022</u>
HUD loan	2.95%	<u>\$ 9,593,000</u>	<u>\$ 10,147,000</u>
Total long-term debt		<u>\$ 9,593,000</u>	<u>\$ 10,147,000</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, 2023**

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

In 2023, the Authority's net position increased as shown in Table 2. This increase is made up of different components described on the following pages.

	<u>2023</u>	Restated <u>2022</u>	<u>2021</u>
<b>Operating revenues:</b>			
Net patient service revenue	\$ 14,895,000	\$ 14,002,000	\$ 12,620,000
Other revenue	<u>1,825,000</u>	<u>1,680,000</u>	<u>1,622,000</u>
Total operating revenues	<u>16,720,000</u>	<u>15,682,000</u>	<u>14,242,000</u>
<b>Operating expenses:</b>			
Salaries, wages and employee benefits	9,852,000	8,993,000	8,682,000
Purchased services and physician fees	3,395,000	2,484,000	2,096,000
Medical supplies and drugs	1,122,000	896,000	943,000
Depreciation and amortization	1,047,000	1,047,000	743,000
Other expenses	<u>2,172,000</u>	<u>2,092,000</u>	<u>1,866,000</u>
Total operating expenses	<u>17,588,000</u>	<u>15,512,000</u>	<u>14,330,000</u>
Operating income (loss)	<u>(868,000)</u>	<u>170,000</u>	<u>(88,000)</u>
<b>Nonoperating revenues (expenses):</b>			
Investment income	26,000	21,000	41,000
Interest expense	(322,000)	(680,000)	(801,000)
Noncapital grants, contributions and other	1,179,000	1,958,000	2,890,000
CARES Act funding	1,503,000	1,027,000	2,879,000
Forgiveness of PPP Loan	-	-	1,191,000
Gain (loss) on sale of assets	<u>-</u>	<u>-</u>	<u>(20,000)</u>
Total nonoperating revenues	<u>2,386,000</u>	<u>2,326,000</u>	<u>6,180,000</u>

Continued

**Management's Discussion and Analysis  
For the Year Ending April 30, 2023**

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

	<u>2023</u>	Restated <u>2022</u>	<u>2021</u>
Excess revenues before capital contributions	\$ 1,518,000	\$ 2,496,000	\$ 6,092,000
Capital contributions	<u>495,000</u>	<u>-</u>	<u>-</u>
Increase in net position	2,013,000	2,496,000	6,092,000
<b>Net position, beginning of year</b>	<u>7,103,000</u>	<u>4,607,000</u>	<u>(1,485,000)</u>
<b>Net position, end of year</b>	<u>\$ 9,116,000</u>	<u>\$ 7,103,000</u>	<u>\$ 4,607,000</u>

**Operating Income or Loss**

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

The Authority has an operating loss in 2023, and had an operating income in 2022 and 2021. The change in operating income (loss) was a decrease of \$1,038,000 which is 611% from 2022. The Authority's net position increased in 2023 by \$2,013,000 from 2022 primarily due to grants and contributions.

The Authority's operating expenses also increased \$2,076,000.

**CORONAVIRUS**

During fiscal years 2023, 2022, 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.

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## Balance Sheets April 30, 2023 and 2022

	<u>2023</u>	<u>Restated 2022</u>
<b>ASSETS</b>		
Current assets:		
Cash and cash equivalents	\$ 4,944,000	\$ 6,337,000
Patient accounts receivable, net of estimated uncollectibles of \$1,948,000 in 2023 and \$2,054,000 in 2022	1,331,000	1,277,000
Estimated third-party payor settlements	806,000	99,000
Supplies	231,000	202,000
Other current assets	<u>1,379,000</u>	<u>762,000</u>
Total current assets	<u>8,691,000</u>	<u>8,677,000</u>
Noncurrent cash and investments:		
Held by trustee under indenture agreement	<u>1,695,000</u>	<u>1,691,000</u>
Capital assets:		
Land	68,000	68,000
Depreciable, net of accumulated depreciation	9,837,000	9,304,000
Intangible right-to-use lease assets, net of accumulated amortization	<u>563,000</u>	<u>512,000</u>
Total capital assets, net	<u>10,468,000</u>	<u>9,884,000</u>
Total assets	<u>\$ 20,854,000</u>	<u>\$ 20,252,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Balance Sheets, Continued  
April 30, 2023 and 2022

	<u>2023</u>	Restated <u>2022</u>
LIABILITIES AND NET POSITION		
Current liabilities:		
Current maturities of long-term debt	\$ 570,000	\$ 554,000
Current maturities of lease liabilities	71,000	61,000
Accounts payable	421,000	559,000
Accrued expenses	1,144,000	1,055,000
Unearned revenue	<u>-</u>	<u>869,000</u>
Total current liabilities	2,206,000	3,098,000
Long-term debt, net of current maturities	9,023,000	9,593,000
Lease liabilities, net of current maturities	<u>509,000</u>	<u>458,000</u>
Total liabilities	<u>11,738,000</u>	<u>13,149,000</u>
Net position:		
Net investment in capital assets	295,000	(782,000)
Restricted	1,695,000	1,691,000
Unrestricted	<u>7,126,000</u>	<u>6,194,000</u>
Total net position	<u>9,116,000</u>	<u>7,103,000</u>
Total liabilities and net position	<u>\$ 20,854,000</u>	<u>\$ 20,252,000</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, 2023 and 2022

	<u>2023</u>	Restated <u>2022</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of \$913,000 in 2023 and \$1,161,000 in 2022)	\$ 14,895,000	\$ 14,002,000
Other revenue	<u>1,825,000</u>	<u>1,680,000</u>
Total operating revenues	<u>16,720,000</u>	<u>15,682,000</u>
Operating expenses:		
Salaries and wages	8,185,000	7,451,000
Employee benefits	1,667,000	1,542,000
Physician fees	599,000	610,000
Medical supplies and drugs	1,122,000	896,000
Purchased services	2,796,000	1,874,000
Repairs and maintenance	462,000	420,000
Utilities and communications	468,000	496,000
Insurance	217,000	186,000
Other operating expenses	1,025,000	990,000
Depreciation and amortization	<u>1,047,000</u>	<u>1,047,000</u>
Total operating expenses	<u>17,588,000</u>	<u>15,512,000</u>
Operating income (loss)	<u>(868,000)</u>	<u>170,000</u>
Nonoperating revenues (expenses):		
Investment income	26,000	21,000
Interest expense	(322,000)	(680,000)
Noncapital grants, contributions and other	1,179,000	1,958,000
Grant stimulus funding	<u>1,503,000</u>	<u>1,027,000</u>
Total nonoperating revenues	<u>2,386,000</u>	<u>2,326,000</u>
Excess revenues before capital contributions	1,518,000	2,496,000
Capital contributions	<u>495,000</u>	<u>-</u>
Increase in net position	<u>2,013,000</u>	<u>2,496,000</u>
Net position, beginning of year, as originally reported	7,112,000	4,607,000
Implementation of GASB 87	<u>(9,000)</u>	<u>-</u>
Net position, beginning of year, restated	<u>7,103,000</u>	<u>4,607,000</u>
Net position, end of year, restated	<u>\$ 9,116,000</u>	<u>\$ 7,103,000</u>

See accompanying notes to financial statements.

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Cash Flows  
Years Ended April 30, 2023 and 2022

	<u>2023</u>	Restated <u>2022</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 15,561,000	\$ 15,336,000
Payments to suppliers and contractors	(7,075,000)	(5,527,000)
Payments to employees	<u>(9,763,000)</u>	<u>(9,004,000)</u>
Net cash provided (used) by operating activities	<u>(1,277,000)</u>	<u>805,000</u>
Cash flows from noncapital financing activities:		
Noncapital grants, contributions and other	1,179,000	1,958,000
Grant stimulus funding	<u>634,000</u>	<u>1,172,000</u>
Net cash provided by noncapital financing activities	<u>1,813,000</u>	<u>3,130,000</u>
Cash flows from capital and related financing activities:		
Proceeds from issuance of debt	-	10,282,000
Principal paid on debt	(554,000)	(10,819,000)
Interest paid on debt	(298,000)	(659,000)
Principal paid on lease liabilities	(70,000)	(57,000)
Interest paid on lease liabilities	(24,000)	(21,000)
Capital contributions	495,000	-
Purchase of capital assets	<u>(1,500,000)</u>	<u>(1,922,000)</u>
Net cash used by capital and related financing activities	<u>(1,951,000)</u>	<u>(3,196,000)</u>
Cash flows from investing activities:		
Investment income	<u>26,000</u>	<u>21,000</u>
Net cash provided by investing activities	<u>26,000</u>	<u>21,000</u>
Net increase in cash and cash equivalents	(1,389,000)	760,000
Cash and cash equivalents, beginning of year	<u>8,028,000</u>	<u>7,268,000</u>
Cash and cash equivalents, end of year	<u>\$ 6,639,000</u>	<u>\$ 8,028,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

Statements of Cash Flows, Continued  
Years Ended April 30, 2023 and 2022

	<u>2023</u>	Restated <u>2022</u>
Reconciliation of cash and cash equivalents to the balance sheet:		
Cash and cash equivalents in current assets	\$ 4,944,000	\$ 6,337,000
Held by trustee under indenture	<u>1,695,000</u>	<u>1,691,000</u>
Total cash and cash equivalents	<u>\$ 6,639,000</u>	<u>\$ 8,028,000</u>
Reconciliation of operating income (loss) to net cash flows provided (used) by operating activities:		
Operating income (loss)	\$ (868,000)	\$ 170,000
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation and amortization	1,047,000	1,047,000
Provision for bad debts	913,000	1,161,000
Changes in:		
Patient accounts receivable	(967,000)	(1,496,000)
Supplies	(29,000)	(11,000)
Estimated third-party payor settlements	(707,000)	17,000
Other current assets	(617,000)	(3,000)
Accounts payable	(138,000)	(69,000)
Accrued expenses	<u>89,000</u>	<u>(11,000)</u>
Net cash provided (used) by operating activities	<u>\$ (1,277,000)</u>	<u>\$ 805,000</u>
Supplemental disclosure of cash flow information:		

The Authority entered into lease obligations of approximately \$131,000 and \$184,000 for new equipment in 2023 and 2022, respectively.

See accompanying notes to financial statements.

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS Years Ended April 30, 2023 and 2022

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### 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, 2023 and 2022

### 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 or amortized (in the case of leases) 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
Right-to-use lease assets	1 to 5 years

#### Costs of borrowing

Interest cost incurred on borrowed funds during the period of construction of capital assets is expensed in the period in which the cost is incurred.

#### 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, 2023 and 2022.

#### 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 2023 and 2022.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

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

#### Unearned revenue

Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. Grant and contribution advance payments are reported as unearned revenue until all applicable eligibility requirements are met. See Note 15 for additional information.

#### 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.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

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

#### 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.

#### Fair value measurements

GASB Statement No. 72, Fair Value Measurement and Application defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value is an exit price at the measurement date from the perspective of a market participant that controls the asset or is obligated for the liability. GASB 72 also establishes a hierarchy of inputs to valuation techniques used to measure fair value. If a price for an identical asset or liability is not observable, a government should measure fair value using another valuation technique that maximizes the use of relevant observable inputs and minimizes the use of unobservable inputs. GASB 72 describes the following three levels of inputs that may be used:

- Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date. The fair value hierarchy gives the highest priority to Level 1 inputs.
- Level 2: Observable inputs such as quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, or inputs other than quoted prices that are observable for the asset or liability.
- Level 3: Unobservable inputs for an asset or liability. The fair value hierarchy gives the lowest priority to Level 3 inputs.

#### 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 grant stimulus funding.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

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

#### 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 11. See Note 12 for additional information related to the Authority's general and professional coverage.

#### Recently adopted accounting pronouncement

In June 2017, the GASB issued Statement No. 87, *Leases* (GASB 87). GASB 87 establishes standards of accounting and financial reporting by lessees and lessors. GASB 87 requires a lessee to recognize a lease liability and an intangible right-to-use lease asset at the commencement of the lease term, with certain exceptions, and requires a lessor to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions. The Authority adopted GASB 87 on May 1, 2022 and retroactively implemented the statement effective May 1, 2021. The adoption of the statement resulted in an increase in lease obligations and related right-to-use lease assets of approximately \$538,000 as of May 1, 2021.

#### Accounting pronouncement not yet adopted

In June 2020, the GASB issued Statement No. 96, *Subscription-Based Information Technology Arrangements* (GASB 96). GASB 96 provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs). Under this Statement, a government generally should recognize a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability at the commencement of the subscription term, which is when the subscription asset is placed into service. GASB 96 is effective for fiscal years beginning after June 15, 2022. The Authority is currently evaluating the impact GASB 96 will have on its financial statements.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

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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, and April 30, 2018.

- 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, 2020.

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.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

### 2. Net Patient Service Revenue, Continued

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 \$510,000 and \$186,000 for the years ending April 30, 2023 and 2022, 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 \$52,000 and \$263,000 for the years ended April 30, 2023 and 2022, 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 10%, respectively, of the Authority's net patient service revenue for 2023 and 20% and 7%, respectively, of the Authority's net patient service revenue for 2022. 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.

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 RACs 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 2023 or 2022.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

3. Charity Care

The Authority was compensated for services at amounts less than its established rates. Charges for uncompensated services for 2023 and 2022 were approximately \$7,590,000 and \$8,299,000, respectively.

Uncompensated care includes charity and indigent care services of approximately \$453,000 and \$469,000 in 2023 and 2022, respectively. The cost of charity and indigent care services provided during 2023 and 2022 was approximately \$354,000 and \$326,000, 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 2023 and 2022.

	<u>2023</u>	<u>2022</u>
Gross patient charges	\$ 22,485,000	\$ 22,301,000
Uncompensated services:		
Indigent and charity care	453,000	469,000
Medicare	3,385,000	3,577,000
Medicaid	1,603,000	1,637,000
Other allowances	1,236,000	1,455,000
Bad debts	<u>913,000</u>	<u>1,161,000</u>
Total uncompensated care	<u>7,590,000</u>	<u>8,299,000</u>
Net patient service revenue	<u>\$ 14,895,000</u>	<u>\$ 14,002,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

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, 2023 and 2022 are classified in the accompanying financial statements as follows:

	<u>2023</u>	<u>2022</u>
Balance sheets:		
Cash and cash equivalents	\$ 4,944,000	\$ 6,337,000
Noncurrent cash and investments	<u>1,695,000</u>	<u>1,691,000</u>
Total cash and investments	<u>\$ 6,639,000</u>	<u>\$ 8,028,000</u>
Deposits and investments consist of the following:		
Deposits	\$ 1,404,000	\$ 2,018,000
Money market deposit accounts	<u>5,235,000</u>	<u>6,010,000</u>
Total deposits and investments	<u>\$ 6,639,000</u>	<u>\$ 8,028,000</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, 2023 and 2022 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, 2023 and 2022

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, 2023 and 2022 consisted of these amounts:

	<u>2023</u>	<u>2022</u>
Patient accounts receivable:		
Receivable from patients and their insurance carriers	\$ 1,340,000	\$ 1,665,000
Receivable from Medicare	1,473,000	1,195,000
Receivable from Medicaid	<u>466,000</u>	<u>471,000</u>
Total gross patient accounts receivable	3,279,000	3,331,000
Less allowance for uncollectible amounts and contractual adjustments	<u>1,948,000</u>	<u>2,054,000</u>
Patient accounts receivable, net	<u>\$ 1,331,000</u>	<u>\$ 1,277,000</u>
Accounts payable and accrued expenses:		
Payable to employees (including payroll taxes)	\$ 840,000	\$ 809,000
Payable to suppliers	723,000	726,000
Other	<u>2,000</u>	<u>79,000</u>
Total accounts payable and accrued expenses	<u>\$ 1,565,000</u>	<u>\$ 1,614,000</u>

6. Concentration 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, 2023 and 2022 were as follows:

	<u>2023</u>	<u>2022</u>
Medicare	45%	36%
Medicaid	14%	14%
Other third-party payors	9%	18%
Patients	<u>32%</u>	<u>32%</u>
Total	<u>100%</u>	<u>100%</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

7. Capital Assets

Capital asset changes for the years ended April 30, 2023 and 2022 are as follows:

	Restated Balance April 30, 2022	Additions	Disposals	Transfers	Balance April 30, 2023
Land	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Land improvements	679,000	188,000	2,000	-	865,000
Buildings and improvements	15,351,000	1,111,000	257,000	-	16,205,000
Equipment	5,563,000	201,000	866,000	-	4,898,000
Total depreciable capital assets	21,593,000	1,500,000	1,125,000	-	21,968,000
Less accumulated depreciation for:					
Land improvements	329,000	44,000	2,000	-	371,000
Buildings and improvements	8,229,000	560,000	257,000	-	8,532,000
Equipment	3,731,000	363,000	866,000	-	3,228,000
Total accumulated depreciation	12,289,000	967,000	1,125,000	-	12,131,000
Total depreciable capital assets, net	9,304,000	533,000	-	-	9,837,000
Lease equipment	578,000	131,000	-	-	709,000
Total leased assets	578,000	131,000	-	-	709,000
Less accumulated amortization for:					
Lease equipment	66,000	80,000	-	-	146,000
Total accumulated amortization	66,000	80,000	-	-	146,000
Intangible right-to-use lease assets, net	512,000	51,000	-	-	563,000
Capital assets, net	\$ 9,884,000	\$ 584,000	\$ -	\$ -	\$ 10,468,000

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

7. Capital Assets, Continued

	Restated Balance April 30, 2021	Additions	Retirements	Transfers	Restated Balance April 30, 2022
Land	\$ 68,000	\$ -	\$ -	\$ -	\$ 68,000
Land improvements	517,000	162,000	-	-	679,000
Buildings and improvements	13,932,000	1,419,000	-	-	15,351,000
Equipment	5,222,000	341,000	-	-	5,563,000
Total depreciable capital assets	19,671,000	1,922,000	-	-	21,593,000
Less accumulated depreciation for:					
Land improvements	305,000	24,000	-	-	329,000
Buildings and improvements	7,641,000	588,000	-	-	8,229,000
Equipment	3,362,000	369,000	-	-	3,731,000
Total accumulated depreciation	11,308,000	981,000	-	-	12,289,000
Total depreciable capital assets, net	8,363,000	941,000	-	-	9,304,000
Lease equipment	391,000	187,000	-	-	578,000
Total leased assets	391,000	187,000	-	-	578,000
Less accumulated amortization for:					
Lease equipment	-	66,000	-	-	66,000
Total accumulated amortization	-	66,000	-	-	66,000
Intangible right-to-use lease assets, net	391,000	121,000	-	-	512,000
Capital assets, net	\$ 8,822,000	\$ 1,062,000	\$ -	\$ -	\$ 9,884,000

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

8. Long-Term Debt

A schedule of changes in the Authority's long-term debt for fiscal years 2023 and 2022 follows:

	Balance April 30, <u>2022</u>	<u>Additions</u>	<u>Reductions</u>	Balance April 30, <u>2023</u>	Amounts Due Within <u>One Year</u>
Direct borrowing:					
Notes payable	\$ 10,147,000	\$ -	\$ 554,000	\$ 9,593,000	\$ 570,000
Total long-term debt	\$ 10,147,000	\$ -	\$ 554,000	\$ 9,593,000	\$ 570,000
	Balance April 30, <u>2021</u>	<u>Additions</u>	<u>Reductions</u>	Balance April 30, <u>2022</u>	Amounts Due Within <u>One Year</u>
Direct borrowing:					
Notes payable	\$ -	\$ 10,282,000	\$ 135,000	\$ 10,147,000	\$ 554,000
Purchase agreement	125,000	-	125,000	-	-
Revenue bonds:					
Revenue certificates	10,559,000	-	10,559,000	-	-
Total long-term debt	\$ 10,684,000	\$ 10,282,000	\$ 10,819,000	\$ 10,147,000	\$ 554,000

The terms and due dates of the Authority's long-term debt for 2023 and 2022, follows:

- 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. On February 25, 2022, the Hospital made the last annual payment, bringing the balance to zero.
- 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.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

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8. Long-Term Debt, Continued

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 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 \$0 and \$176,000 for fiscal years 2023 and 2022, 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 met the requirement of this covenant during fiscal years 2023 and 2022. The Authority must also maintain an excess of revenues over expenses. The Authority met this requirement during fiscal year 2023 and 2022.

In the event these requirements are not met, 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 year 2023 and 2022.

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.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

8. Long-Term Debt, Continued

On December 22, 2021, the Authority received loan proceeds in the amount of \$10,558,956 to refund the Taxable Revenue Build America Bonds - Series 2009A in their entirety. The loan accrues interest at a rate of 2.95%. The principal and interest are payable monthly with a final maturity date of February 1, 2037. The note is endorsed for insurance by HUD pursuant to Section 242 of the National Housing Act. The same reserve fund requirements and provision in the event of default are still in effect for the new loan.

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

Year Ended <u>April 30</u>	<u>Direct Borrowing</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 570,000	\$ 275,000
2025	587,000	258,000
2026	605,000	241,000
2027	623,000	223,000
2028	641,000	204,000
2029-2033	3,506,000	721,000
2034-2037	<u>3,061,000</u>	<u>180,000</u>
Total	<u>\$ 9,593,000</u>	<u>\$ 2,102,000</u>

9. Leases

The Authority is a lessee for noncancellable lease assets. The Authority recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in its financial statements. At the commencement of a lease, the Authority initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the Authority determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The Authority uses the implicit interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided or cannot be imputed, the Authority generally uses its estimated incremental borrowing rate as the discount rate for leases.

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

9. Leases, Continued

- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the Authority is reasonably certain to exercise.

The Authority monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with capital assets and lease liabilities are reported with current and noncurrent liabilities on the balance sheets.

None of the leases contain provisions for variable payments or residual value guarantees. Additionally, there are no other payments such as residual value guarantees or termination penalties, not previously included in the measurement of the lease liability reflected as outflows of resources.

Expenses for the leasing activity of the Authority as the lessee for the years ended April 30, 2023 and 2022, are as follows:

	<u>2023</u>	<u>2022</u>
Short term lease expense	\$ 64,000	\$ 38,000
Right-to-use lease asset amortization	72,000	66,000
Lease liability interest expense	<u>24,000</u>	<u>21,000</u>
Total lease cost	<u>\$ 160,000</u>	<u>\$ 125,000</u>

Continued

HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

NOTES TO FINANCIAL STATEMENTS, Continued  
Years Ended April 30, 2023 and 2022

9. Leases, Continued

A schedule of changes in the Authority's lease liability follows:

	<u>Restated 2022 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>2023 Balance</u>	<u>Amounts Due Within One Year</u>
Lease liabilities	\$ 519,000	\$ 131,000	\$ 70,000	\$ 580,000	\$ 71,000
Total lease liabilities	<u>\$ 519,000</u>	<u>\$ 131,000</u>	<u>\$ 70,000</u>	<u>\$ 580,000</u>	<u>\$ 71,000</u>

	<u>Restated 2021 Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Restated 2022 Balance</u>	<u>Amounts Due Within One Year</u>
Lease liabilities	\$ 391,000	\$ 184,000	\$ 56,000	\$ 519,000	\$ 61,000
Total lease liabilities	<u>\$ 391,000</u>	<u>\$ 184,000</u>	<u>\$ 56,000</u>	<u>\$ 519,000</u>	<u>\$ 61,000</u>

Scheduled principal and interest repayments on lease liabilities are as follows:

<u>Year Ending April 30,</u>	<u>Lease Liabilities</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 71,000	\$ 22,000
2025	72,000	19,000
2026	73,000	16,000
2027	75,000	13,000
2028	69,000	10,000
2029-2031	<u>220,000</u>	<u>14,000</u>
Total	<u>\$ 580,000</u>	<u>\$ 94,000</u>

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

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### 10. 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.

Pension expense for the years ended April 30, 2023 and 2022 was approximately \$95,000 and \$79,000, respectively. 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, 2023 and 2022 were \$0 and \$1,000, respectively.

### 11. Employee Health Coverage

The Authority has purchased health insurance coverage for employees under which monthly premiums are paid to United Healthcare. United Healthcare is then responsible for payment of all claims. Total expenses relative to this plan were approximately \$385,000 and \$705,000 for the years ended April 30, 2023 and 2022, respectively.

### 12. 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 2023 and 2022 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.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

### 13. 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, accrued expenses, and unearned revenue:* 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.

The carrying amounts and fair values of the Authority's long-term debt at April 30, 2023 and 2022 are as follows:

	<u>2023</u>		<u>2022</u>	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Long-term debt	<u>\$ 9,593,000</u>	<u>\$ 7,639,000</u>	<u>\$ 10,147,000</u>	<u>\$ 10,147,000</u>

### 14. 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 12.

Continued

# HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

## NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

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### 14. Contingencies, Continued

#### 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.

#### 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, 2023, and 2022 for potential repayment to manufacturers.

### 15. Coronavirus

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. The federal Public Health Emergency for COVID-19 expired on May 11, 2023.

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

Continued

## HOSPITAL AUTHORITY OF WILKES COUNTY, GEORGIA

### NOTES TO FINANCIAL STATEMENTS, Continued Years Ended April 30, 2023 and 2022

#### 15. Coronavirus, Continued

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. On March 11, 2021, the American Rescue Plan Act (ARPA) was passed. This Act provides additional funding to replenish and supplement key programs, including funds to hospitals and other providers that serve patients living in rural areas. 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 \$634,000 and \$1,207,000 in grant stimulus funding in fiscal year 2023 and 2022, respectively. The Authority recognized \$1,503,000 and \$1,027,000 in grant stimulus funding in fiscal year 2023 and 2022, respectively.

Grant stimulus 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.

#### 16. Rural Hospital Tax Credit Contributions

The State of Georgia (State) passed legislation which will allow individuals or corporations to receive a State tax credit for making a contribution to certain qualified rural hospital organizations during calendar years 2017 through 2024. The Authority submitted the necessary documentation and was approved by the State to participate in the rural hospital tax credit program for calendar years 2023 and 2022. Contributions received under the program approximated \$849,000 and \$779,000 during fiscal years 2023 and 2022, respectively. The Authority will have to be approved by the State to participate in the program in each subsequent year.

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*



INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the 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, the financial statements of Hospital Authority of Wilkes County, Georgia (Authority) which comprise the balance sheet as of April 30, 2023, and the related statements of revenues, expenses and changes in net position and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 29, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Continued

Let's Think Together.®

## Report on Compliance and Other Matters

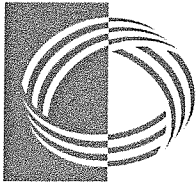
As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Draffin & Tucker, LLP*

Albany, Georgia  
August 29, 2023



GEORGIA DEPARTMENT OF  
COMMUNITY HEALTH

**2022 Hospital Financial Survey**

**Part A : General Information**

**1. Identification**

**UID:HOSP526**

**Facility Name:** Wills Memorial Hospital

**County:** Wilkes

**Street Address:** PO Box 370

**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 2022 only.  
***Do not use a different report period.***

**Please indicate your hospital fiscal year.**

From: 5/1/2021 To:4/30/2022

**Please indicate your cost report year.**

From: 05/01/2021 To:04/30/2022

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	2,136,601
Total Inpatient Admissions accounting for Inpatient Revenue	174
Outpatient Gross Patient Revenue	13,899,230
Total Outpatient Visits accounting for Outpatient Revenue	8,983
Medicare Contractual Adjustments	3,743,505
Medicaid Contractual Adjustments	1,559,798
Other Contractual Adjustments:	1,104,050
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	1,201,327
Gross Indigent Care:	315,027
Gross Charity Care:	61,443
Uncompensated Indigent Care (net):	315,027
Uncompensated Charity Care (net ):	61,443
Other Free Care:	54,245
Other Revenue/Gains:	4,548,148
Total Expenses:	9,602,892

### 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	54,245
Employee Discounts	0
	0
<b>Total</b>	<b>54,245</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 2022? (Check box if yes.) ☒

### 2. Effective Date

What was the effective date of the policy or policies in effect during 2022?

09/03/2020

### 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.)?

200%

## **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 2022? (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	46,517	28,217	74,734
Outpatient	268,510	33,226	301,736
<b>Total</b>	<b>315,027</b>	<b>61,443</b>	<b>376,470</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	46,517	28,217	74,734
Outpatient	268,510	33,226	301,736
<b>Total</b>	<b>315,027</b>	<b>61,443</b>	<b>376,470</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
Hancock	0	0	0	0	0	0	3	0
Lincoln	2	645	11	14,448	0	0	2	1,437
Other Out of State	0	0	12	4,693	0	0	0	0
Taliaferro	1	1,405	10	25,663	0	0	7	1,892
Wilkes	15	44,467	236	223,706	11	28,217	151	29,897
<b>Total</b>	<b>18</b>	<b>46,517</b>	<b>269</b>	<b>268,510</b>	<b>11</b>	<b>28,217</b>	<b>163</b>	<b>33,226</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 2022?  
(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 2022.

Patient Category		SFY 2021	SFY2022	SFY2023
		7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
A.	Qualified Medically Indigent Patients with incomes up to 125% of the Federal Poverty Level Guidelines and served without charge.	0	61,443	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.	129,409	185,619	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 2021	SFY2022	SFY2023
7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
323	138	0

## Reconciliation Addendum

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

## 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.

**Signature of Chief Executive:** Tracie P. Haughey

**Date:** 6/23/2023

**Title:** CEO/CFO

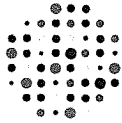
I hereby certify that I am the financial officer authorized to sign this form and that the information is true and accurate. I further understand that a typed version of my name is being accepted as my original signature pursuant to the Georgia Electronic Records and Signature Act.

**Signature of Financial Officer:** Tracie P. Haughey

**Date:** 6/23/2023

**Title:** CEO/CFO

**Comments:**



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, 2025** to maintain accreditation.

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

*Kathleen G. Beavis*

Kathleen G. Beavis, MD, Accreditation Committee Chair

Emily Volk, MD, FCAP, President, College of American Pathologists



## 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	\$110,000.00	\$0.00	\$0.00	\$0.00	\$1,540.70	\$8,225.12
Chief Financial Officer	\$77,768.00	\$0.00	\$0.00	\$0.00	\$660.30	\$3,525.04
Chief Nursing Officer	\$104,000.00	\$0.00	\$0.00	\$0.00	\$1,251.00	\$19,725.24
Director of Outpatient Services	\$93,600.00	\$0.00	\$0.00	\$0.00	\$1,152.00	\$6,258.96

## State-Wide Compensation Comparisons

2022 Georgia Hospital Association

Position Title	Compensation Range
Chief Executive Officer Single Hospital	\$171,682.00 - \$276,981.00
Chief Financial Officer	\$126,092.00 - \$201,154.00
Top Nursing Services Executive	\$98,371.00 - \$151,398.00

## Real Property Holdings Owned by the Hospital

Location	Parcel ID Number	Estimated Size	2023		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		