



Brian P. Kemp, Governor

Russel Carlson, Commissioner

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TO: Representative Shaw Blackmon, Chairman of the House Committee on Ways and Means
Senator Ben Watson, Chairman of the Senate Committee on Health and Human Services

FROM: Russel Carlson, Commissioner
Georgia Department of Community Health

DATE: September 15, 2023

SUBJECT: Rural Hospital Tax Credit Program CY 2022 Donation and Expenditure Report

The enclosed report has been compiled pursuant to O.C.G.A. § 31-8-9.1, which requires the Georgia Department of Community Health to report on all donations received by eligible hospitals under the Rural Hospital Tax Credit Program and the manner and purpose in which the donations were expended.

In CY 2022, eligible hospitals reported that they received a total of \$58,732,411 in donations and expended \$58,053,372 of those donations. Hospitals used the donations in many different ways, including upgrading outdated equipment, offsetting indigent care expenses, and paying salaries.

Found within the following report are the following:

- A listing of hospitals eligible for the program in CY 2022,
- A statewide summary of all reported donations and expenditures, and
- The hospitals' submitted donation and expenditure reports arranged in alphabetical order.

In the event of any questions, please contact Brandy Sylvan, Director of Government Relations at (404) 859-8109 or brandy.sylvan@dch.ga.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Russel Carlson".

Russel Carlson
Commissioner
Georgia Department of Community Health

Enclosures



GEORGIA DEPARTMENT
OF COMMUNITY HEALTH

Rural Hospital Tax Credit Program CY 2022 Donation and Expenditure Report

Prepared by: Georgia Department of Community Health
Date: September 15, 2023



**Rural Hospital Organizations Eligible for the Rural Hospital Tax Credit
Final 2022 Eligibility List
December 17, 2021**

The Rural Hospital Organizations listed below have been determined to be eligible for the Rural Hospital Tax Credit Program for Calendar Year 2022 based on current information.

County	Facility Name	County	Facility Name
Murray	AdventHealth - Murray Medical Center	Peach	Medical Center of Peach County - Navicent Health
Appling	Appling Hospital	Decatur	Memorial Hospital of Bainbridge
Bacon	Bacon County Hospital	Miller	Miller County Hospital
Bleckley	Bleckley Memorial Hospital	Mitchell	Mitchell County Hospital
Brooks	Brooks County Hospital	Monroe	Monroe County Hospital
Candler	Candler County Hospital	Morgan	Morgan Medical Center
Towns	Chatuge Regional Hospital	Baldwin	Navicent Health Baldwin
Clinch	Clinch Memorial Hospital	Lumpkin	Northeast Georgia Medical Center - Lumpkin
Coffee	Coffee Regional Medical Center	Sumter	Phoebe Sumter Medical Center
Colquitt	Colquitt Regional Medical Center	Worth	Phoebe Worth Medical Center
Cook	Southwell Medical (fka Cook Medical)	Pickens	Piedmont Mountainside Medical Center
Crisp	Crisp Regional Hospital	Polk	Polk Medical Center
Dodge	Dodge County Hospital	Putnam	Putnam General Hospital
Seminole	Donalsonville Hospital, Inc.	Berrien	South Georgia Medical Center - Berrien Campus
Ben Hill	Dorminy Medical Center	Lanier	South Georgia Medical Center - Lanier Campus
Effingham	Effingham Health System	Camden	Southeast Georgia Health System - Camden Campus
Elbert	Elbert Memorial Hospital	Greene	St. Mary's Good Samaritan Hospital
Emanuel	Emanuel Medical Center	Franklin	St. Mary's Sacred Heart Hospital
Evans	Evans Memorial Hospital	Stephens	Stephens County Hospital
Habersham	Habersham County Medical Center	Pulaski	Taylor Regional Hospital
Haralson	Higgins General Hospital	Tift	Tift Regional Medical Center
Irwin	Irwin County Hospital	Union	Union General Hospital
Jasper	Jasper Memorial Hospital	McDuffie	University Hospital - McDuffie
Jefferson	Jefferson Hospital	Upson	Upson Regional Medical Center
Jenkins	Jenkins County Hospital	Washington	Washington County Regional Medical Center
Thomas	John D. Archbold Memorial Hospital	Wayne	Wayne Memorial Hospital
Liberty	Liberty Regional Medical Center	Butts	WellStar Sylvan Grove Hospital
		Wilkes	Wills Memorial Hospital

2022 Rural Hospital Tax Credit Donation and Expenditure Report Statewide Summary

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$58,732,411.48
(b) Total Unspent Donations from Prior Years.....	\$39,387,788.14
(c) Total Funds Available in 2022.....	\$98,120,199.62

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$5,372,609.06
(b) Regular Operating Expenses.....	\$11,400,739.51
(c) Payments to Reduce Long-Term Debt.....	\$9,178,616.35
(d) Motor Vehicle Purchases.....	\$53,699.43
(e) Equipment Purchases.....	\$3,186,030.10
(f) Capital Expenditures.....	\$15,152,497.45
(g) Contracts (Other than Row (h)).....	\$2,624,389.19
Payments Made to a Third Party to Solicit, (h) Administer, or Manage Rural Hospital Tax Credit Donations.....	\$1,761,971.82
(i) Other.....	\$9,322,819.67
(j) Total Expenditures in 2022.....	\$58,053,372.58

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%
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Unspent Donated Funds.....	\$40,066,827.04
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2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: AdventHealth Murray **Date:** 2/3/2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$276,000.00
(b) Total Unspent Donations from Prior Years.....	\$10,000.00
(c) Total Funds Available in 2022.....	\$286,000.00

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	\$267,720.00
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$8,280.00
(i) Other.....	
(j) Total Expenditures in 2022.....	\$276,000.00

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%
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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)

The \$276k in donations were used for overall hospital operations.

Unspent Donated Funds..... \$10,000.00

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)

In January 2023, Murray received donations of \$10,000 that were for the 2022 RHTC year. This money will go toward overall hospital growth and service line expansion in 2023.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Candler County Hospital **Date:** 2/2/2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$1,742,800.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$1,429,262.99</u>
(c) Total Funds Available in 2022.....	<u>\$3,172,062.99</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	<u>\$225,000.00</u>
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	<u>\$305,546.00</u>
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	<u>\$500,000.00</u>
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$52,284.00</u>
(i) Other.....	<u>\$1,614,215.99</u>
(j) Total Expenditures in 2022.....	<u>\$2,697,045.99</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)

In 2022 CMS began settling our prior year cost reports resulting in payables due back to the Medicare program as well as other CMS and DCH related recoveries. These are recorded in line item (i) Other. We also used part of the funds to subsidize contracted nonreimbursable costs needed for patient care to also include physician recruitment and retention.

Unspent Donated Funds..... \$475,017.00

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)

Current unspent funds will be used to absorb the 2023 employee health insurance plan's premium increase and not subject employees with an increase in premium cost. In addition, current unspent funds will be used for cost report settlements that will be finalized at a future date. Also, CCH will continue discussions related to surgical center renovations designed to enhance and expand capacity in our current service lines.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Coffee Regional Medical Center **Date:** February 1, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$2,797,689.00
(b) Total Unspent Donations from Prior Years.....	\$0.00
(c) Total Funds Available in 2022.....	\$2,797,689.00

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$32,755.75
(b) Regular Operating Expenses.....	\$157,119.25
(c) Payments to Reduce Long-Term Debt.....	\$2,304,534.30
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$83,930.67
(i) Other.....	\$219,349.03
(j) Total Expenditures in 2022.....	\$2,797,689.00

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)

Our 5-year plan stated that debt service would be a primary use of rural tax credit funds in 2022. This was the case as the majority of our expenditures related to our long-term debt payments.

Unspent Donated Funds..... \$0.00

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)

All funds for 2022 were spent.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Colquitt Regional Medical

Date: January 30, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$3,996,999.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$587,001.48</u>
(c) Total Funds Available in 2022.....	<u>\$4,584,000.48</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$0.00</u>
(b) Regular Operating Expenses.....	<u></u>
(c) Payments to Reduce Long-Term Debt.....	<u></u>
(d) Motor Vehicle Purchases.....	<u></u>
(e) Equipment Purchases.....	<u></u>
(f) Capital Expenditures.....	<u>\$3,486,923.05</u>
(g) Contracts (Other than Row (h)).....	<u></u>
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$119,909.97</u>
(i) Other.....	<u>\$182,372.02</u>
(j) Total Expenditures in 2022.....	<u>\$3,789,205.04</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)

2022's expenditures included final construction of geropsych inpatient unit in response to a significant need for psych services in our county. Additionally, funds were spent in initializing construction for a medical education center which will include a medical training complex for a multitude of learners including physicians, nurses, paramedics and nurse assistants.

Unspent Donated Funds..... \$794,795.44

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)

Unspent monies will continue to serve in capital expenses for Medical Education Center and/or indigent emergency department patients.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Crisp Regional Hospital

Date: 12-Jan-22

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$2,822,990.00
(b) Total Unspent Donations from Prior Years.....	\$2,887,543.53
(c) Total Funds Available in 2022.....	\$5,710,533.53

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$1,733,293.62
(b) Regular Operating Expenses.....	
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	\$69,770.62
(f) Capital Expenditures.....	\$738,973.28
(g) Contracts (Other than Row (h)).....	

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$84,689.70
(i) Other.....	
(j) Total Expenditures in 2022.....	\$2,626,727.22

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%
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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.....	\$3,083,806.31
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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.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Effingham Hospital **Date:** 2/3/2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$278,046.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$0.00</u>
(c) Total Funds Available in 2022.....	<u>\$278,046.00</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$0.00</u>
(b) Regular Operating Expenses.....	<u>\$0.00</u>
(c) Payments to Reduce Long-Term Debt.....	<u>\$0.00</u>
(d) Motor Vehicle Purchases.....	<u>\$0.00</u>
(e) Equipment Purchases.....	<u>\$0.00</u>
(f) Capital Expenditures.....	<u>\$0.00</u>
(g) Contracts (Other than Row (h)).....	<u>\$0.00</u>

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$8,341.38</u>
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(i) Other.....	<u>\$0.00</u>
(j) Total Expenditures in 2022.....	<u>\$8,341.38</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.....	<u>3.00%</u>
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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)

Unspent Donated Funds.....	<u>\$269,704.62</u>
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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)

Unspent funds from the 2022 Rural Hospital Tax Credit funding year will be allocated towards the implementation of Effingham Health System's new stand-alone Pediatric Center which will be opening in early 2023. EHS has expanded its Pediatric service line in recent years to the point where capacity has become a major barrier. Our new Pediatric Center will have seven (7) patient rooms, a dedicated lab, and potential room for further expansion with a long-term goal to also add a Specialty Suite.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Emanuel Hospital

Date: January 17, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$672,468.00
(b) Total Unspent Donations from Prior Years.....	\$821,302.96
(c) Total Funds Available in 2022.....	\$1,493,770.96

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	\$1,056,796.92
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	\$170,000.00
(f) Capital Expenditures.....	\$246,800.00
(g) Contracts (Other than Row (h)).....	

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$20,174.04
(i) Other.....	
(j) Total Expenditures in 2022.....	\$1,493,770.96

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%
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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)

Unspent Donated Funds..... \$0.00

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)

There were no funds carried over into the next year.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Irwin County Hospital **Date:** February 3, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$389,866.00
(b) Total Unspent Donations from Prior Years.....	\$572,300.00
(c) Total Funds Available in 2022.....	\$962,166.00

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$0.00
(b) Regular Operating Expenses.....	\$882,570.02
(c) Payments to Reduce Long-Term Debt.....	\$0.00
(d) Motor Vehicle Purchases.....	\$0.00
(e) Equipment Purchases.....	\$0.00
(f) Capital Expenditures.....	\$0.00
(g) Contracts (Other than Row (h)).....	\$0.00

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$11,695.98
(i) Other.....	_____
(j) Total Expenditures in 2022.....	\$894,266.00

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%
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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)

\$88,314 was used to provide security at our hospital this year. The remaining funds were used to fund day-to-day operating expenses and to pay down accounts payable. These expenses fall within the scope of our five-year plan of reducing accounts payable.

Unspent Donated Funds..... \$67,900.00

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)

One challenge we have faced is that we lost our CRNA. The remaining funds will be used to help pay for a new contract CRNA.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Memorial Hospital and Manor Date: January 17, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$1,177,694.00
(b) Total Unspent Donations from Prior Years.....	\$3,499,939.85
(c) Total Funds Available in 2022.....	\$4,677,633.85

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	_____
(b) Regular Operating Expenses.....	_____
(c) Payments to Reduce Long-Term Debt.....	_____
(d) Motor Vehicle Purchases.....	_____
(e) Equipment Purchases.....	_____
(f) Capital Expenditures.....	\$55,642.24
(g) Contracts (Other than Row (h)).....	_____

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$35,330.82
(i) Other.....	\$3,366,789.93
(j) Total Expenditures in 2022.....	\$3,457,762.99

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%
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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)

Donations assist in providing care for patients unable to pay for healthcare. Uncompensated care causes a significant strain on our operating cash. Georgia Heart donations are instrumental in providing much needed updates to our nursing home facility as well as our physician offices, hospital and assisted living residence. The physician offices support our hospital through inpatient admits and out patient testing. Our nursing home is one of our more profitable services and aids in the continuation of this facility. Our hospital, nursing home and assisted living facility are viable in meeting the health needs of this county and surrounding areas. As the second largest employer, our facilities have a substantial impact to the economic growth of our county as well.

Unspent Donated Funds..... \$1,219,870.86

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)

The remaining funds will be used to complete the renovation of our nursing home. A sizeable donation was given with a request of the funds to be used to update the nursing home. COVID slowed down the renovation efforts. At this time the construction is 98% complete. The "Unspent Donated Funds" will be used to complete the remaining construction to equal the donation given.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Miller County Hospital **Date:** 2/2/2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$301,546.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$247,048.54</u>
(c) Total Funds Available in 2022.....	<u>\$548,594.54</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$0.00</u>
(b) Regular Operating Expenses.....	<u>\$0.00</u>
(c) Payments to Reduce Long-Term Debt.....	<u>\$0.00</u>
(d) Motor Vehicle Purchases.....	<u>\$0.00</u>
(e) Equipment Purchases.....	<u>\$236,537.90</u>
(f) Capital Expenditures.....	<u>\$303,010.26</u>
(g) Contracts (Other than Row (h)).....	<u> </u>

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$9,046.38</u>
(i) Other.....	<u> </u>
(j) Total Expenditures in 2022.....	<u>\$548,594.54</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.....	<u>3.00%</u>
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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)

We were able to complete the work on the South Hall project which included a new Lab with microbiology, new Wound Care area and an OP Dialysis area. We used the balance of \$236,537.90 to partially pay for 26 new state of the art beds for our hospital.

Unspent Donated Funds.....	<u>\$0.00</u>
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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)

N/A

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Mitchell County Hospital Date: January 31, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$66,846.00
(b) Total Unspent Donations from Prior Years.....	
(c) Total Funds Available in 2022.....	\$66,846.00

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$2,005.38
(i) Other.....	\$64,840.62
(j) Total Expenditures in 2022.....	\$66,846.00

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)

Consistent with the 5 Year Plan submitted in 2022, the Hospital used the contributions received under the Rural Hospital Tax Credit Program to offset the tremendous burden of uncompensated care.

Unspent Donated Funds..... \$0.00

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)

N/A

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Morgan Medical Center **Date:** January 27, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$1,479,142.00</u>
(b) Total Unspent Donations from Prior Years.....	
(c) Total Funds Available in 2022.....	<u>\$1,479,142.00</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$122,369.98</u>
(b) Regular Operating Expenses.....	
(c) Payments to Reduce Long-Term Debt.....	<u>1,099,816.76</u>
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	<u>62,661.00</u>
(f) Capital Expenditures.....	<u>149,920.00</u>
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$44,374.26</u>
(i) Other.....	
(j) Total Expenditures in 2022.....	<u>\$1,479,142.00</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.....	<u>3.00%</u>
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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)

As the amount of uncompensated care we provide continues to rise, tax credit funds are instrumental in enabling us to continue to grow our service offerings and better serve our community. Our plan for future growth and sustainability has a heavy focus on surgical services. Tax credit funds were used in recruiting and hiring a general surgeon as well as purchasing additional equipment for our surgical suites. A significant portion of funds was also spent on debt service payments on our USDA Community Facilities Direct Loan for our replacement hospital constructed in 2018. Capital expenditures included a blood bank freezer for our laboratory and a 3M encoder to optimize billing and improve the accuracy of our coding process.

Unspent Donated Funds.....	<u>\$0.00</u>
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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)

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Navicent Health Baldwin **Date:** January 24, 2023

Rural Hospital Tax Credit Donations

(a)	Total Donations in 2022.....	\$603,366.00
(b)	Total Unspent Donations from Prior Years.....	
(c)	Total Funds Available in 2022.....	\$603,366.00

Rural Hospital Tax Credit Expenditures

(a)	Personnel Expenses.....	
(b)	Regular Operating Expenses.....	
(c)	Payments to Reduce Long-Term Debt.....	\$453,505.00
(d)	Motor Vehicle Purchases.....	
(e)	Equipment Purchases.....	\$131,760.02
(f)	Capital Expenditures.....	
(g)	Contracts (Other than Row (h)).....	
(h)	Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$18,100.98
(i)	Other.....	
(j)	Total Expenditures in 2022.....	\$603,366.00

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%	
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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)

Atrium Health Navicent Baldwin used the funds received from the RHTC to pay interest on long term debt and purchase equipment.

Unspent Donated Funds..... \$0.00

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)

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Piedmont Mountainside Hospital Date: 2/10/2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$2,676,567.67</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$7,096,666.52</u>
(c) Total Funds Available in 2022.....	<u>\$9,773,234.19</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	<u>\$250,000.00</u>
(b) Regular Operating Expenses.....	<u>\$94,556.00</u>
(c) Payments to Reduce Long-Term Debt.....	<u>\$0.00</u>
(d) Motor Vehicle Purchases.....	<u>\$0.00</u>
(e) Equipment Purchases.....	<u>\$0.00</u>
(f) Capital Expenditures.....	<u>\$2,664,982.00</u>
(g) Contracts (Other than Row (h)).....	<u>\$0.00</u>
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$80,297.03</u>
(i) Other.....	<u>\$289,301.00</u>
(j) Total Expenditures in 2022.....	<u>\$3,379,136.03</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)

Throughout 2022 Piedmont Mountainside Hospital (PMH) continued battling the COVID-19 pandemic all while returning to greater levels of business and with higher acuity patients. Through this challenging environment PMH continued to focus on patient safety, supporting staff and improving throughput.

To support staff, Rural Tax funds were used to cover salaries of Contract Labor employees in our Intensive Care Unit. These additional Contract Labor personnel allowed PMH to keep more critical care patients here in Pickens County instead of transferring them to other hospitals.

PMH used significant Rural Tax monies to fund two critical Radiology equipment replacements. At the main hospital a state of the art Computed Tomography (CT) replaced an aging unit that had consistently had outages and issues. This new CT primarily serves our Emergency Department patients and will improve patient wait times due to faster scanning using more accurate laser alignment. At our Ellijay Diagnostic Imaging Center a new MRI was installed to again replace failing equipment and better serve Gilmer County residents so they do not need to travel to get the highest level of care. These two projects required significant capital funds and would not have been feasible without Rural Tax Support.

Also, PMH continued to focus on growing services in our community and used rural tax funds for the recruitment and support of a pediatrician in Pickens County. In addition, funds were used for consulting services related to PMH's expansion of Oncology services and the future construction of a Linear Accelerator.

Last, PMH was able to update the Hospital Main Lobby to provide a better experience for all patients and family members seeking care.

These purchases align with PMH's five-year plan to ensure the hospital has necessary personnel, medical equipment and complete service serve its patients.

Unspent Donated Funds..... \$6,394,098.16

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)

The exceptional level of support from the Rural Tax program in 2022 has contributed to the increased level of unspent donated funds. In upcoming years, PMH plans to remain consistent with its five-year plan by using donated funds toward medical equipment replacement, technology upgrades, expansion of services in the community, physician recruitment efforts, facility expansion, hospital renovation projects, and working with other organizations to expand behavioral health services. More specifically, PMH is working with an architect on a bed expansion project on our campus and plans to offset much of the construction with Rural Tax funds. We are grateful to have rural tax funding support for these referenced projects in the upcoming months.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Polk Medical Center **Date:** January 25, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$407,396.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$1,688,533.39</u>
(c) Total Funds Available in 2022.....	<u>\$2,095,929.39</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	<u>\$42,840.31</u>
(c) Payments to Reduce Long-Term Debt.....	<u>\$0.00</u>
(d) Motor Vehicle Purchases.....	<u>\$0.00</u>
(e) Equipment Purchases.....	<u>\$0.00</u>
(f) Capital Expenditures.....	<u>\$226,559.64</u>
(g) Contracts (Other than Row (h)).....	<u>\$0.00</u>

(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$12,221.88</u>
(i) Other.....	
(j) Total Expenditures in 2022.....	<u>\$281,621.83</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.....	<u>3.00%</u>
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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)

Unspent Donated Funds.....	<u>\$1,814,307.56</u>
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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)

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	\$955,486.00
(b) Total Unspent Donations from Prior Years.....	\$2,352,069.57
(c) Total Funds Available in 2022.....	\$3,307,555.57

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	\$25.00
(b) Regular Operating Expenses.....	
(c) Payments to Reduce Long-Term Debt.....	\$2,277,503.10
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	\$28,664.58
(i) Other.....	
(j) Total Expenditures in 2022.....	\$2,306,192.68

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%
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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)

We were able to retire our debt to Navicent and Farmers & Merchants Bank in the amount of \$2,277,503.10

Unspent Donated Funds.....	\$1,001,362.89
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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)

Unspent funds will be used to renovate the Rehab Department to improve efficiency and accommodate more patients. Funds will also be used to renovate patient room bathrooms to provide better access to bathing facilities. Funds will also be used to offset losses from hospital operations.

2022 Rural Hospital Tax Credit Donation and Expenditure Report

Hospital: Taylor Regional Hospital **Date:** January 17, 2023

Rural Hospital Tax Credit Donations

(a) Total Donations in 2022.....	<u>\$509,500.00</u>
(b) Total Unspent Donations from Prior Years.....	<u>\$242,985.00</u>
(c) Total Funds Available in 2022.....	<u>\$752,485.00</u>

Rural Hospital Tax Credit Expenditures

(a) Personnel Expenses.....	
(b) Regular Operating Expenses.....	<u>\$494,215.00</u>
(c) Payments to Reduce Long-Term Debt.....	
(d) Motor Vehicle Purchases.....	
(e) Equipment Purchases.....	
(f) Capital Expenditures.....	
(g) Contracts (Other than Row (h)).....	
(h) Payments Made to a Third Party to Solicit, Administer, or Manage Rural Hospital Tax Credit Donations.....	<u>\$15,285.00</u>
(i) Other.....	
(j) Total Expenditures in 2022.....	<u>\$509,500.00</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.....	<u>3.00%</u>
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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)

Donations were used to pay our vendors with A/P balances over 60 days old.

Unspent Donated Funds.....	<u>\$242,985.00</u>
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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)

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.....	<u>3.00%</u>
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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.....	<u>\$844,110.58</u>
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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.