

THE HOSPITAL AUTHORITY OF
WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

FINANCIAL STATEMENTS
for the years ended June 30, 2023 and 2022



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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
The Hospital Authority of Wayne County, Georgia
Jesup, Georgia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Hospital Authority of Wayne County, Georgia (Authority), a component unit of Wayne County, Georgia, which comprise the balance sheets as of June 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 Authority as of June 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. 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 discussed in Note 1 to the financial statements, the Authority adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 96, *Subscription-Based Information Technology Arrangements*, as of July 1, 2022. 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 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, 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.

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.

Continued

Other Matter

Required Supplementary Information

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Draffin & Tucker, LLP

Atlanta, Georgia
December 15, 2023

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Balance Sheets
June 30, 2023 and 2022

	<u>2023</u>	<u>Restated 2022</u>
Assets and Deferred Outflows of Resources:		
Current assets:		
Cash and cash equivalents	\$ 4,069,000	\$ 8,599,000
Patient accounts receivable, net of estimated uncollectibles of \$9,777,000 in 2023 and \$14,166,000 in 2022	8,000,000	8,483,000
Lease receivable, current	37,000	45,000
Estimated third-party payor settlements	910,000	903,000
Grant receivable	171,000	-
Supplies, at lower of cost (first-in, first-out) or market	2,649,000	2,496,000
Prepaid expenses	<u>1,434,000</u>	<u>1,337,000</u>
Total current assets	<u>17,270,000</u>	<u>21,863,000</u>
Noncurrent cash and investments:		
Held by trustee for debt service	594,000	592,000
Other long-term investments	<u>12,958,000</u>	<u>13,062,000</u>
Total noncurrent cash and investments	<u>13,552,000</u>	<u>13,654,000</u>
Capital assets:		
Land	496,000	496,000
Construction-in-progress	-	492,000
Depreciable capital assets, net of accumulated depreciation and amortization	<u>37,956,000</u>	<u>35,641,000</u>
Total capital assets, net	<u>38,452,000</u>	<u>36,629,000</u>
Other assets:		
Lease receivable, long-term	528,000	565,000
Investment in joint ventures	2,156,000	2,195,000
Prepaid recruitment expense	404,000	50,000
Bond insurance costs	<u>11,000</u>	<u>15,000</u>
Total other assets	<u>3,099,000</u>	<u>2,825,000</u>
Total assets	72,373,000	74,971,000
Deferred outflows of resources:		
Deferred loss on refunding	<u>148,000</u>	<u>204,000</u>
Total assets and deferred outflows of resources	<u>\$ 72,521,000</u>	<u>\$ 75,175,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Balance Sheets, Continued
June 30, 2023 and 2022

	<u>2023</u>	<u>Restated 2022</u>
Liabilities, Deferred Inflows of Resources, and Net Position:		
Current liabilities:		
Current maturities of long-term debt	\$ 3,119,000	\$ 3,027,000
Medicare accelerated payments, current portion	-	2,876,000
Accounts payable	4,770,000	4,168,000
Accrued expenses	2,519,000	2,666,000
Estimated third-party payor settlements	<u>471,000</u>	<u>403,000</u>
Total current liabilities	10,879,000	13,140,000
Long-term liabilities:		
Long-term debt, net of current maturities	<u>6,230,000</u>	<u>9,434,000</u>
Total liabilities	<u>17,109,000</u>	<u>22,574,000</u>
Deferred inflows of resources:		
Deferred inflows on lessor leases	<u>513,000</u>	<u>573,000</u>
Net position:		
Net investment in capital assets	29,103,000	24,168,000
Restricted for debt service	594,000	592,000
Unrestricted	<u>25,202,000</u>	<u>27,268,000</u>
Total net position	<u>54,899,000</u>	<u>52,028,000</u>
Total liabilities, deferred inflows of resources, and net position	<u>\$ 72,521,000</u>	<u>\$ 75,175,000</u>

See accompanying notes to financial statements.

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Statements of Revenues, Expenses and Changes in Net Position
Years Ended June 30, 2023 and 2022

	<u>2023</u>	<u>Restated 2022</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of \$12,586,000 in 2023 and \$23,642,000 in 2022)	\$ 79,949,000	\$ 88,763,000
Other revenue	<u>1,294,000</u>	<u>936,000</u>
Total operating revenues	<u>81,243,000</u>	<u>89,699,000</u>
Operating expenses:		
Salaries and wages	25,701,000	25,012,000
Employee benefits	5,570,000	7,961,000
Purchased services and professional fees	10,914,000	9,451,000
Supplies and drugs	21,544,000	28,598,000
Depreciation and amortization	5,468,000	4,831,000
Other expense	<u>9,024,000</u>	<u>8,864,000</u>
Total operating expenses	<u>78,221,000</u>	<u>84,717,000</u>
Operating income	<u>3,022,000</u>	<u>4,982,000</u>
Nonoperating revenues (expenses):		
Investment income (loss)	(354,000)	(1,248,000)
Loss on joint ventures	(412,000)	(2,792,000)
Interest expense	(363,000)	(386,000)
Rural hospital tax credit contributions	203,000	397,000
Noncapital grants and contributions	113,000	135,000
Lease and related interest income	<u>141,000</u>	<u>169,000</u>
Total nonoperating revenues (expenses)	<u>(672,000)</u>	<u>(3,725,000)</u>
Excess of revenues over expenses	2,350,000	1,257,000
Capital grants:		
ARP Act SFRF funding	<u>521,000</u>	<u>-</u>
Change in net position	2,871,000	1,257,000
Net position, beginning of year	<u>52,028,000</u>	<u>50,771,000</u>
Net position, end of year	<u>\$ 54,899,000</u>	<u>\$ 52,028,000</u>

See accompanying notes to financial statements.

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

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

	<u>2023</u>	<u>Restated 2022</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 80,493,000	\$ 91,699,000
Payments to suppliers and contractors	(41,484,000)	(47,837,000)
Payments to employees	(31,418,000)	(32,827,000)
Repayment of Medicare accelerated payments	(2,876,000)	(4,812,000)
Other receipts	<u>1,294,000</u>	<u>936,000</u>
Net cash provided by operating activities	<u>6,009,000</u>	<u>7,159,000</u>
Cash flows from noncapital financing activities:		
Repayment of CARES Act funding	-	(3,505,000)
Rural hospital tax credit contributions	203,000	397,000
Noncapital grants and contributions	<u>113,000</u>	<u>135,000</u>
Net cash provided (used) by noncapital financing activities	<u>316,000</u>	<u>(2,973,000)</u>
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(3,030,000)	(2,919,000)
Interest paid on long-term debt	(488,000)	(511,000)
Receipt of ARP Act SFRF funding	350,000	-
Purchase of capital assets	<u>(7,188,000)</u>	<u>(3,325,000)</u>
Net cash used by capital and related financing activities	<u>(10,356,000)</u>	<u>(6,755,000)</u>
Cash flows from investing activities:		
Sales of debt securities	9,084,000	10,419,000
Purchase of debt securities	(8,855,000)	(11,788,000)
Investment income (loss)	(518,000)	(321,000)
Investment in joint ventures	(373,000)	(3,257,000)
Lease and related interest income	<u>126,000</u>	<u>132,000</u>
Net cash used by investing activities	<u>(536,000)</u>	<u>(4,815,000)</u>
Net change in cash and cash equivalents	(4,567,000)	(7,384,000)
Cash and cash equivalents, beginning of year	<u>9,614,000</u>	<u>16,998,000</u>
Cash and cash equivalents, end of year	<u>\$ 5,047,000</u>	<u>\$ 9,614,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

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

	<u>2023</u>	<u>Restated 2022</u>
Reconciliation of cash and cash equivalents to the balance sheets:		
Cash and cash equivalents	\$ 4,069,000	\$ 8,599,000
Cash and cash equivalents in noncurrent cash and investments:		
Held by trustee for debt service	594,000	592,000
Other long-term investments	<u>384,000</u>	<u>423,000</u>
Total cash and cash equivalents	\$ <u>5,047,000</u>	\$ <u>9,614,000</u>
 Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 3,022,000	\$ 4,982,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	5,468,000	4,831,000
Provision for bad debts	12,586,000	23,642,000
Changes in:		
Patient accounts receivable	(12,103,000)	(21,846,000)
Estimated third-party payor settlements	61,000	1,140,000
Supplies	(153,000)	56,000
Prepaid expenses	(97,000)	(163,000)
Prepaid recruitment expense	(354,000)	(50,000)
Accounts payable	602,000	(767,000)
Accrued expenses	(147,000)	146,000
Medicare accelerated payments	<u>(2,876,000)</u>	<u>(4,812,000)</u>
Net cash provided by operating activities	\$ <u>6,009,000</u>	\$ <u>7,159,000</u>
 Noncash investing activities:		
Change in fair value of investments	\$ <u>164,000</u>	\$(<u>927,000</u>)
Amortization of lease income	\$ <u>59,000</u>	\$ <u>79,000</u>
 Noncash capital financing activities:		
Capital assets acquired through leases	\$ <u>-</u>	\$ <u>231,000</u>
Capital assets acquired through subscriptions	\$ <u>103,000</u>	\$ <u>309,000</u>

See accompanying notes to financial statements.

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements
June 30, 2023 and 2022

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

Reporting entity. The Hospital Authority of Wayne County, Georgia (Authority) is a public body corporate and politic organized under the Hospital Authorities Law of the State of Georgia. The Authority was established on August 7, 1956 by the Board of Commissioners of Wayne County, Georgia. The Authority is governed by a seven-member board of trustees appointed by the Wayne County Commissioners and Wayne County has guaranteed debt of the Authority. For these reasons, the Authority is considered to be a component unit of Wayne County, Georgia.

The Authority owns and operates Wayne Memorial Hospital, which provides short-term medical, surgical, obstetrical, pediatric, emergency, and home health care to residents of Wayne County and the surrounding area.

Use of estimates. The preparation of financial statements in conformity 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.

Significant items subject to such estimates and assumptions include the determination of the allowances for uncollectible accounts and contractual adjustments, estimated third-party payor settlements, and self-insurance reserves. In particular, 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 associated with these programs will change by a material amount in the near term.

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 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.

Noncurrent cash and investments. Noncurrent cash and investments include assets held by trustees under indenture agreements and other long-term investments.

Investments in debt securities. Investments in debt securities are reported at fair value. Interest, dividends, and gains and losses, both realized and unrealized, on investments in debt securities are included in nonoperating revenue when earned.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

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.

Capital assets. The Authority's capital assets are recorded at historical cost. Contributed capital assets are reported at their acquisition value at the time of their donation. Right-to-use lease assets are recorded at the present value of payments expected to be made during the lease term adjusted for certain costs. All capital assets other than land are depreciated or amortized (in the case of leases and subscription-based IT arrangements) using the straight-line method of depreciation using these asset lives:

Land improvements	15 to 20 Years
Buildings and building improvements	20 to 40 Years
Equipment, computers and furniture	3 to 15 Years
Right-to-use lease assets	3 to 15 Years
Right-to-use subscription-based IT	3 to 8 Years

The Authority evaluates capital assets regularly for impairment under the provisions of GASB Statement No. 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*. If circumstances suggest that assets may be impaired, an assessment of recoverability is performed prior to any write-down of assets. An impairment charge is recorded on those assets for which the estimated fair value is below its carrying value. The Authority has not recorded any impairment charges during 2023 or 2022.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

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

Costs incurred in connection with the issuance of bonds and notes are expensed in the period incurred.

Prepaid recruitment expense. The Authority has entered into recruiting arrangements with physicians whereby it will provide the physicians with loan advances during a guarantee period. The loan advances will be forgiven if the physicians practice medicine in the geographic area served by the Authority during a forgiveness period. If the physicians discontinue medical practice in the geographic area served by the Authority before the end of the forgiveness period, the loan advances, plus interest at the prime rate plus 1%, must be repaid. No amounts were forgiven and charged to expense during 2023 or 2022.

Compensated absences. The Authority's employees earn benefit hours for paid time off at varying rates depending on years of service. Benefit hours accumulate and may be carried over to the next year. However, an employee's benefit hour accrual may not exceed certain amounts based on years of service. An employee may receive a pay out of benefit hours, subject to certain restrictions. The estimated amount of benefit hours payable is reported as a current liability in both 2023 and 2022.

Unearned revenue. Unearned revenue arises when assets are recognized before revenue recognition criteria have been satisfied. CARES and ARP Act advance payments are reported as unearned revenue until all applicable eligibility requirements are met. See Note 17 for additional information.

Lessee. 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

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

Lessee, 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 long-term debt on the balance sheets.

Lessor: The Authority is a lessor for noncancellable leases. The Authority recognizes a lease receivable and a deferred inflow of resources in the financial statements. At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

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

- The Authority uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

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

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

Subscription-based information technology arrangements. The Authority has subscription-based information technology arrangements (SBITAs). The Authority recognizes a subscription IT liability and an intangible right-to-use subscription asset (subscription IT asset) in its financial statements. At the commencement of the subscription term, which is when the subscription IT asset is placed into service, the Authority initially measures the subscription IT liability at the present value of subscription payments expected to be made during the subscription term. Subsequently, the subscription IT liability is reduced by the principal portion of subscription payments made. The subscription IT asset is initially measured as the initial amount of the subscription IT liability, adjusted for payments made at or before commencement of the subscription term, plus capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. Subsequently, the subscription IT asset is amortized on a straight-line basis over its useful life.

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

- The Authority uses the implicit interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not readily determinable, the Authority generally uses its estimated incremental borrowing rate as the discount rate. Amortization of the discount on the subscription IT liability is included in interest expense in the financial statements.
- The subscription term includes the noncancellable period. Subscription payments included in the measurement of the subscription IT liability are composed of fixed payments and other payments that are reasonably certain of being required.

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

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following stages:

- Preliminary Project Stage - Outlays are expensed as incurred.
- Initial Implementation Stage - Outlays are generally capitalized as an addition to the subscription IT asset.
- Operation and Additional Implementation Stage - Outlays are expensed as incurred unless specific capitalization criteria is met.

Subscription IT assets are reported with capital assets and subscription IT liabilities are reported with long-term debt on the balance sheets.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

Net position. Net position is classified into components. *Net investment in capital assets* consists of capital assets net of accumulated depreciation and reduced by the outstanding balances of any borrowings that are attributable to the acquisition, construction, or improvement of those assets. The *restricted* component of net position consists of restricted assets reduced by liabilities related to those assets. The *unrestricted* component of net position is the amount of assets, deferred outflows of resources, and liabilities that is not included in the determination of *net investment in capital assets* or the *restricted* component of net position.

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 agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

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

Grants and contributions. From time to time, the Authority receives grants from the Hospital Auxiliary, Wayne County, the State of Georgia, and the federal government 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.

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.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

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

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 and for the deductible portion of its general and professional liability insurance policy as discussed in Note 12.

Income taxes. The Authority is a governmental entity and has been recognized as tax-exempt under the Internal Revenue Code. Accordingly, no provision for income taxes has been provided.

Deferred outflows of resources. Deferred outflows of resources consist of the unamortized deferred loss on refunding of the 2006 Series Bonds. The deferred loss is amortized to interest expense over the life of the 2015 Series Bonds.

Deferred inflows of resources: Deferred inflows of resources related to lessor leases are amortized to lease income over the lease terms.

Recently adopted accounting pronouncement. On July 1, 2022, the Authority adopted Statement No. 96, *Subscription-Based Information Technology Arrangements (GASB 96)*. GASB 96 requires recognition of subscription-based information technology arrangements as a right-to-use subscription asset, an intangible asset, and a corresponding subscription liability. The Authority retroactively implemented this statement effective July 1, 2021. The adoption of this statement resulted in an increase in subscription obligations and related right-to-use assets of approximately \$3,907,000 as of July 1, 2021.

2. Net Patient Service Revenue

The Authority has arrangements 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.* The Authority has received sole community hospital (SCH) classification from Medicare. As an SCH, inpatient services rendered to Medicare program beneficiaries are paid at a hospital-specific rate calculated for a base period and adjusted annually by an updating factor. Outpatient services are paid at prospectively determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors. The inpatient services and certain other reimbursable items are paid 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).

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

2. Net Patient Service Revenue, Continued

- *Medicare, continued.* 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 June 30, 2020. Revenue from the Medicare program accounted for approximately 35% and 40% of the Authority's net patient service revenue for the years ended June 30, 2023 and 2022, respectively.
- *Medicaid.* Inpatient services rendered to Medicaid program beneficiaries are paid at prospectively determined rates. Outpatient services are generally paid 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 settled by the Medicaid fiscal intermediary through June 30, 2020. Revenue from the Medicaid program accounted for approximately 15% and 9% of the Authority's net patient service revenue for the years ended June 30, 2023 and 2022, respectively.

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

The Authority participates in the 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 net amount of ICTF payments recognized in net patient service revenue was approximately \$4,616,000 and \$1,327,000 during 2023 and 2022, respectively.

The Authority also participates in the Medicaid Upper Payment Limit (UPL) Program. 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 \$831,000 and \$855,000 during 2023 and 2022, respectively.

During 2022, Medicaid implemented five (5) new Directed Payment Programs. The Authority participates in the Hospital Directed Payment Program (HDPP) for Public Hospitals. The HDPP payments are based on a measure of the difference between Medicaid CMO payments and the amount that could be paid based on Medicare payment principles. The HDPP payments are made to the CMOs and the CMOs are required to transfer the payments to the Authority. The net amount of DPP payment adjustments recognized in net patient service revenue was approximately \$1,549,000 and \$1,098,000 during 2023 and 2022, respectively.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

2. Net Patient Service Revenue, Continued

- *Medicaid, continued.* Hospitals in Georgia are assessed a “provider payment” in the amount of 1.45% of their net patient revenue. The provider payments are due on a quarterly basis to the State of Georgia. The payments are to be used for the sole purpose of obtaining federal financial participation for medical assistance payments to providers on behalf of Medicaid recipients. The provider payment results in a corresponding increase in Medicaid payments for hospital services of approximately 11.88%. The Authority made provider payments to the State of Georgia of approximately \$1,176,000 and \$918,000 in 2023 and 2022, respectively. The payments are included in other expense in the accompanying statements of revenues, expenses and changes in net position.

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

3. Uncompensated Care

The Authority was compensated for services at amounts less than its established rates (gross patient charges).

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	\$ <u>306,690,000</u>	\$ <u>345,592,000</u>
Uncompensated services:		
Medicare	101,688,000	113,838,000
Medicaid	44,993,000	47,439,000
Medicaid ICTF/UPL/HDPP	(6,996,000)	(3,280,000)
Blue Cross	23,852,000	33,417,000
Other insurance	37,103,000	35,672,000
Charity/indigent	13,515,000	6,101,000
Bad debts	<u>12,586,000</u>	<u>23,642,000</u>
Total uncompensated care	<u>226,741,000</u>	<u>256,829,000</u>
Net patient service revenue	\$ <u>79,949,000</u>	\$ <u>88,763,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

4. Deposits and Investments

Custodial credit risk - deposits. Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to them.

State law requires collateralization of all deposits with federal depository insurance and other acceptable collateral in specific amounts. The Authority had \$4,956,000 and \$8,227,000 in uncollateralized deposits as of June 30, 2023 and 2022, respectively.

Custodial credit risk - investments. For an investment, this is the risk that in the event of the failure of the counterparty, the Authority will not be able to recover the value of its investment or collateral securities that are in the possession of an outside party. The Authority's investments are held in the Authority's name by a custodial bank that is the agent of the Authority. The Authority's investments generally are reported at fair value. At June 30, 2023 and 2022, the Authority had the following debt securities with the following maturities, all of which were held in the Authority's name by a custodial bank that is an agent of the Authority:

<u>Investment Type</u>	<u>Carrying Amount</u>	<u>Investment Maturities (In Years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More Than 10</u>
U.S. Treasury Notes	\$ 2,261,000	\$ 473,000	\$ 635,000	\$ 1,153,000	\$ -
U.S. Treasury Bonds	1,594,000	201,000	-	-	1,393,000
Government National Mortgage Association	2,065,000	-	-	-	2,065,000
Federal National Mortgage Association	3,307,000	109,000	-	-	3,198,000
Federal Home Loan Mortgage Corporation	<u>3,347,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,347,000</u>
Total	<u>\$ 12,574,000</u>	<u>\$ 783,000</u>	<u>\$ 635,000</u>	<u>\$ 1,153,000</u>	<u>\$ 10,003,000</u>

<u>June 30, 2022</u>					
U.S. Treasury Bills	\$ 246,000	\$ 246,000	\$ -	\$ -	\$ -
U.S. Treasury Notes	3,124,000	-	2,862,000	262,000	-
U.S. Treasury Bonds	1,578,000	-	-	-	1,578,000
Government National Mortgage Association	1,297,000	-	-	-	1,297,000
Federal National Mortgage Association	2,648,000	-	-	-	2,648,000
Federal Home Loan Mortgage Corporation	<u>3,746,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,746,000</u>
Total	<u>\$ 12,639,000</u>	<u>\$ 246,000</u>	<u>\$ 2,862,000</u>	<u>\$ 262,000</u>	<u>\$ 9,269,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

4. Deposits and Investments, Continued

Interest rate risks. The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

The Authority's investment in Georgia Fund 1 Local Government Investment Pool (LGIP) has a weighted average maturity of 28 days and 43 days at June 30, 2023 and 2022, respectively.

Credit risk. The Authority invests only in U.S. Treasuries, U.S. Government Obligations, or obligations guaranteed by the U.S. Government that are held by the Authority's third-party agent. At June 30, 2023, Georgia Fund 1 LGIP is invested primarily in Treasury bills, repurchase agreements, agency floaters, U.S. Treasury floaters, agency notes, and bank demand deposits. At June 30, 2022, Georgia Fund 1 LGIP is invested primarily in Treasury bills, repurchase agreements, agency floaters, agency notes, and bank demand deposits.

Georgia Fund 1 LGIP carried a rating of AAf/S1 by *Fitch* at both June 30, 2023 and 2022.

Concentrations of credit risk. The Authority places no limit on the amount it may invest in any one issuer. More than 5 percent of the Authority's investments at June 30, 2023 and 2022 are invested in the Georgia Fund 1 LGIP, the Government National Mortgage Association (GNMA), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLM), U.S. Treasury Notes, and U.S. Treasury Bonds. The following is a summary of the percentages of investment in each issuer as of June 30, 2023 and 2022:

	<u>2023</u>	<u>2022</u>
Georgia Fund 1 LGIP	5%	4%
U.S. Treasury Bills	-	2%
U.S. Treasury Notes	17%	24%
U.S. Treasury Bonds	12%	12%
Government National Mortgage Association	16%	10%
Federal National Mortgage Association	25%	20%
Federal Home Loan Mortgage Corporation	<u>25%</u>	<u>28%</u>
Total	<u>100%</u>	<u>100%</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

4. Deposits and Investments, Continued

The carrying amounts of deposits and investments are included in the Authority's balance sheet as follows:

	<u>2023</u>	<u>2022</u>
Deposits	\$ 4,453,000	\$ 9,022,000
Investments	<u>13,168,000</u>	<u>13,231,000</u>
Total	<u>\$ 17,621,000</u>	<u>\$ 22,253,000</u>

Included in the following balance sheet captions:

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 4,069,000	\$ 8,599,000
Noncurrent cash and investments:		
Held by trustee for debt service	594,000	592,000
Other long-term investments	<u>12,958,000</u>	<u>13,062,000</u>
Total	<u>\$ 17,621,000</u>	<u>\$ 22,253,000</u>

At June 30, 2023 and 2022, the Authority's investments consisted of the following:

	<u>2023</u>	<u>2022</u>
Georgia Fund 1 LGIP	\$ 594,000	\$ 592,000
U.S. Treasury Bills	-	246,000
U.S. Treasury Notes	2,261,000	3,124,000
U.S. Treasury Bonds	1,594,000	1,578,000
Government National Mortgage Association	2,065,000	1,297,000
Federal National Mortgage Association	3,307,000	2,648,000
Federal Home Loan Mortgage Corporation	<u>3,347,000</u>	<u>3,746,000</u>
Total	<u>\$ 13,168,000</u>	<u>\$ 13,231,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

4. Deposits and Investments, Continued

Fair value of investments measured on a recurring basis at June 30, 2023 and 2022 are as follows:

	<u>Total</u>	<u>Quoted Prices In Active Markets For Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
<u>June 30, 2023</u>				
U.S. Treasury Notes	\$ 2,261,000	\$ -	\$ 2,261,000	\$ -
U.S. Treasury Bonds	1,594,000	-	1,594,000	-
Government National Mortgage Association	2,065,000	-	2,065,000	-
Federal National Mortgage Association	3,307,000	-	3,307,000	-
Federal Home Loan Mortgage Corporation	<u>3,347,000</u>	<u>-</u>	<u>3,347,000</u>	<u>-</u>
	<u>12,574,000</u>	<u>\$ -</u>	<u>\$ 12,574,000</u>	<u>\$ -</u>
Georgia Fund 1 LGIP	<u>594,000</u>			
Total investments	<u>\$ 13,168,000</u>			
<u>June 30, 2022</u>				
U.S. Treasury Bills	\$ 246,000	\$ -	\$ 246,000	\$ -
U.S. Treasury Notes	3,124,000	-	3,124,000	-
U.S. Treasury Bonds	1,578,000	-	1,578,000	-
Government National Mortgage Association	1,297,000	-	1,297,000	-
Federal National Mortgage Association	2,648,000	-	2,648,000	-
Federal Home Loan Mortgage Corporation	<u>3,746,000</u>	<u>-</u>	<u>3,746,000</u>	<u>-</u>
	<u>12,639,000</u>	<u>\$ -</u>	<u>\$ 12,639,000</u>	<u>\$ -</u>
Georgia Fund 1 LGIP	<u>592,000</u>			
Total investments	<u>\$ 13,231,000</u>			

The Authority's investment in the Georgia Fund 1 LGIP is managed by the Georgia Office of the State Treasurer. The unit of account is each share held and the Authority's investment in the Georgia Fund 1 LGIP is reported at fair value. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 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 at June 30, 2023 and 2022 consisted of these amounts:

	<u>2023</u>	<u>2022</u>
Patient accounts receivable:		
Receivable from patients and their insurance carriers	\$ 16,538,000	\$ 20,567,000
Receivable from Medicare	654,000	1,287,000
Receivable from Medicaid	<u>585,000</u>	<u>795,000</u>
Total patient accounts receivable	17,777,000	22,649,000
Less allowance for uncollectible amounts	<u>9,777,000</u>	<u>14,166,000</u>
Patient accounts receivable, net	\$ <u>8,000,000</u>	\$ <u>8,483,000</u>
Accounts payable and accrued expenses:		
Payable to employees (including payroll taxes)	\$ 2,254,000	\$ 2,407,000
Payable to suppliers	4,770,000	4,168,000
Accrued interest payable	140,000	134,000
Other payable	<u>125,000</u>	<u>125,000</u>
Total accounts payable and accrued expenses	\$ <u>7,289,000</u>	\$ <u>6,834,000</u>

6. Concentrations of Credit Risk

The Authority grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. The mix of receivables from patients and third-party payors at June 30, 2023 and 2022, was as follows:

	<u>2023</u>	<u>2022</u>
Medicare	8%	15%
Medicaid	7%	9%
Blue Cross	18%	15%
Other third-party payors	43%	37%
Patients	<u>24%</u>	<u>24%</u>
Total	<u>100%</u>	<u>100%</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

7. Capital Assets

A schedule of changes in the Authority's capital assets for 2023 and 2022 follows:

	Restated Balance <u>June 30, 2022</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	Balance <u>June 30, 2023</u>
Land	\$ 496,000	\$ -	\$ -	\$ -	\$ 496,000
Construction-in-progress	492,000	35,000	-	(527,000)	-
Buildings and improvements	68,376,000	3,595,000	-	513,000	72,484,000
Leased buildings	217,000	-	(25,000)	-	192,000
Equipment	21,729,000	3,513,000	-	14,000	25,256,000
Leased equipment	3,070,000	-	-	-	3,070,000
Subscription-based IT	<u>4,216,000</u>	<u>148,000</u>	<u>-</u>	<u>-</u>	<u>4,364,000</u>
 Totals at historical cost	 <u>98,596,000</u>	 <u>7,291,000</u>	 <u>(25,000)</u>	 <u>-</u>	 <u>105,862,000</u>
 Less accumulated depreciation and amortization for:					
Buildings and improvements	(44,169,000)	(2,316,000)	-	-	(46,485,000)
Leased buildings	(84,000)	(31,000)	25,000	-	(90,000)
Equipment	(15,759,000)	(1,588,000)	-	-	(17,347,000)
Leased equipment	(1,147,000)	(683,000)	-	-	(1,830,000)
Subscription-based IT	<u>(808,000)</u>	<u>(850,000)</u>	<u>-</u>	<u>-</u>	<u>(1,658,000)</u>
 Total accumulated depreciation and amortization	 <u>(61,967,000)</u>	 <u>(5,468,000)</u>	 <u>25,000</u>	 <u>-</u>	 <u>(67,410,000)</u>
 Capital assets, net	 <u>\$ 36,629,000</u>	 <u>\$ 1,823,000</u>	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 38,452,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

7. Capital Assets, Continued

	Restated Balance <u>June 30, 2021</u>	<u>Additions</u>	<u>Retirements</u>	<u>Transfers</u>	Restated Balance <u>June 30, 2022</u>
Land	\$ 453,000	\$ 43,000	\$ -	\$ -	\$ 496,000
Construction-in-progress	-	492,000	-	-	492,000
Buildings and improvements	66,873,000	1,512,000	(9,000)	-	68,376,000
Leased buildings	217,000	-	-	-	217,000
Equipment	20,451,000	1,288,000	(10,000)	-	21,729,000
Leased equipment	2,839,000	231,000	-	-	3,070,000
Subscription-based IT	<u>3,907,000</u>	<u>309,000</u>	<u>-</u>	<u>-</u>	<u>4,216,000</u>
Totals at historical cost	<u>94,740,000</u>	<u>3,875,000</u>	<u>(19,000)</u>	<u>-</u>	<u>98,596,000</u>
Less accumulated depreciation and amortization for:					
Buildings and improvements	(42,330,000)	(1,839,000)	-	-	(44,169,000)
Leased buildings	(12,000)	(72,000)	-	-	(84,000)
Equipment	(14,335,000)	(1,433,000)	9,000	-	(15,759,000)
Leased equipment	(468,000)	(679,000)	-	-	(1,147,000)
Subscription-based IT	<u>-</u>	<u>(808,000)</u>	<u>-</u>	<u>-</u>	<u>(808,000)</u>
Total accumulated depreciation and amortization	<u>(57,145,000)</u>	<u>(4,831,000)</u>	<u>9,000</u>	<u>-</u>	<u>(61,967,000)</u>
Capital assets, net	\$ <u>37,595,000</u>	\$ <u>(956,000)</u>	\$ <u>(10,000)</u>	\$ <u>-</u>	\$ <u>36,629,000</u>

8. Medicare Accelerated and Advance Payments

The *Coronavirus Aid, Relief, and Economic Security Act* (CARES Act) expanded the Medicare Accelerated and Advance Payment (MAAP) program to increase cash flow to healthcare providers impacted by the COVID-19 pandemic. In April 2020, the Authority received approximately \$8,531,000 in MAAP payments. The MAAP payments must be repaid and recoupment begins one year after the date of receipt. Medicare will recoup 25% of Medicare payments owed to the Authority for eleven months. Medicare will then recoup 50% of Medicare payments owed to the Authority for the succeeding six months. Any outstanding balance must then be repaid. Medicare recouped approximately \$2,876,000 and \$4,812,000 in MAAP payments during 2023 and 2022, respectively.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

9. Long-Term Debt

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

	Restated Balance <u>June 30, 2022</u>	Additions	Reductions	Balance <u>June 30, 2023</u>	Amounts Due Within <u>One Year</u>
Bonds:					
2015 Bonds	\$ 6,295,000	\$ -	\$(1,460,000)	\$ 4,835,000	\$ 1,535,000
Premium	<u>679,000</u>	<u>-</u>	<u>(185,000)</u>	<u>494,000</u>	<u>-</u>
Net bonds	6,974,000	-	(1,645,000)	5,329,000	1,535,000
Leases	2,102,000	-	(711,000)	1,391,000	656,000
Subscription- based IT	<u>3,385,000</u>	<u>103,000</u>	<u>(859,000)</u>	<u>2,629,000</u>	<u>928,000</u>
Total	<u>\$ 12,461,000</u>	<u>\$ 103,000</u>	<u>\$(3,215,000)</u>	<u>\$ 9,349,000</u>	<u>\$ 3,119,000</u>
	Restated Balance <u>June 30, 2021</u>	Additions	Reductions	Restated Balance <u>June 30, 2022</u>	Amounts Due Within <u>One Year</u>
Bonds:					
2015 Bonds	\$ 7,685,000	\$ -	\$(1,390,000)	\$ 6,295,000	\$ 1,460,000
Premium	<u>864,000</u>	<u>-</u>	<u>(185,000)</u>	<u>679,000</u>	<u>-</u>
Net bonds	8,549,000	-	(1,575,000)	6,974,000	1,460,000
Leases	2,569,000	231,000	(698,000)	2,102,000	711,000
Subscription- based IT	<u>3,907,000</u>	<u>309,000</u>	<u>(831,000)</u>	<u>3,385,000</u>	<u>856,000</u>
Total	<u>\$ 15,025,000</u>	<u>\$ 540,000</u>	<u>\$(3,104,000)</u>	<u>\$ 12,461,000</u>	<u>\$ 3,027,000</u>

The terms and due dates of the Authority's long-term debt at June 30, 2023 and 2022, follow:

- 2015 Bonds - \$13,790,000 Refunding Revenue Anticipation Certificates, Series 2015, interest ranging from 3.000% to 5.000%, principal maturing in varying annual amounts, due March 1, 2026, secured by: (i) a pledge of the Authority's gross revenues, (ii) a debt service reserve surety bond, (iii) a contract with Wayne County to levy an annual ad valorem tax if needed, and (iv) a municipal bond insurance policy. The 2015 Bonds contain a provision that in an event of default, the owners of not less than 55% of the principal amount outstanding may declare the 2015 Bonds due and payable immediately.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

9. Long-Term Debt, Continued

- Equipment leases - Leases of equipment for use in the CT Scan, MRI, operating room, oncology, central sterile, and pharmacy departments. While terms vary by lease, each lease provides for a monthly lease payment. 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.
- Property leases - Leases of property to house medical offices and home health agency. While terms vary by lease, each lease provides for a monthly lease payment subject to a fixed escalation. 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.
- Subscription-based information technology arrangements - Subscription obligations for seven (7) arrangements that range from 3 years to 8 years. The monthly payment amount is specific to each agreement based on the term of the agreement. None of the subscription-based information technology arrangements contain provisions for variable payments. Additionally, there are no other payments, such as termination penalties, not previously included in the measurement of the subscription IT liability.

On May 12, 2015, the Authority advance refunded \$16,730,000 of the Revenue Anticipation Refunding and Improvement Certificates, Series 2006 Bonds with proceeds from the 2015 Bonds. The difference between the reacquisition price and the net carrying amount, \$601,000, was recognized as a deferred outflow of resources and is being amortized over the life of the 2015 Bonds.

Under the terms of the 2015 Bond Indenture, the Authority is required to maintain certain deposits with a trustee. Such deposits are included in noncurrent cash and investments held by trustee for debt service in the balance sheet.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

9. Long-Term Debt, Continued

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

Year Ending June 30	Bonds		Leases		Subscription-Based IT	
	Principal	Interest	Principal	Interest	Principal	Interest
2024	\$ 1,535,000	\$ 242,000	\$ 656,000	\$ 35,000	\$ 928,000	\$ 35,000
2025	1,610,000	165,000	445,000	17,000	951,000	17,000
2026	1,690,000	85,000	238,000	6,000	741,000	6,000
2027	-	-	18,000	1,000	2,000	1,000
2028	-	-	19,000	1,000	2,000	1,000
2029-2033	-	-	15,000	1,000	5,000	1,000
Total	4,835,000	\$ 492,000	\$ 1,391,000	\$ 61,000	\$ 2,629,000	\$ 61,000
Bond premium	<u>494,000</u>					
Net		\$ 5,329,000				

10. Lessor Leases

The Authority is a lessor for property occupied by cellular antenna. The lease is for five years with four additional five-year renewal periods. The lease provides for a monthly lease payment that increases by 3% each year. The Authority is also a lessor for property occupied by an air ambulance service. The lease is for three years at a fixed monthly rate.

11. Employee Retirement Plan

The Authority provides retirement benefits for its employees through the Wayne Memorial Hospital 401(k) Plan, a defined contribution plan. Wayne Memorial Hospital administers the Plan. Plan provisions and contribution requirements are established and may be amended by the Authority's Board of Trustees. Employees are eligible to participate after one-half of one year of service and having reached the age of 20 and one-half. Employees may contribute not less than 3% nor more than 100% of their annual compensation to the plan such that total contributions do not exceed the maximum annual amount as set periodically by the Internal Revenue Service. Employee contributions to the Plan were approximately \$760,000 and \$791,000 during 2023 and 2022, respectively. The Authority makes a matching contribution of 3% of the employee's annual compensation. The Authority's contributions to the plan totaled approximately \$368,000 and \$364,000 during June 30, 2023 and 2022, respectively. Employees are vested in their contributions immediately and vested in the Authority's matching contributions based on a 6-year grade. Matching forfeitures are used to reduce matching contributions.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

12. Insurance Arrangements

Liability insurance. The Authority has claims-made insurance coverage for professional liability and occurrence insurance coverage for general liability. The insurance policies have limits of \$1,000,000 per claim/occurrence and \$3,000,000 annual aggregate. The Authority's deductible for the professional liability policy is \$50,000 for individual claims or \$150,000 annual aggregate. The Authority's deductible for the general liability policy is \$5,000 per occurrence. The Authority has also purchased excess liability insurance coverage with a policy limit of \$10,000,000 per claim and \$10,000,000 annual aggregate. Estimated accruals for claims incurred but not reported have been recorded.

Employee health insurance. The Authority has a self-insured health plan for its employees. The Authority has purchased stop loss insurance to supplement the health plan, which will reimburse the Authority for individual claims in excess of \$125,000 annually. The Authority incurred expenses related to this plan of approximately \$2,757,000 and \$5,020,000 during 2023 and 2022, respectively. Estimated accruals for claims incurred but not reported have been recorded in accrued expenses in the balance sheet. Estimated accruals were approximately \$440,000 and \$688,000 at June 30, 2023 and 2022, respectively.

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, estimated third-party payor settlements, accounts payable, accrued expenses, and Medicare accelerated payments:* The carrying amounts reported in the balance sheets approximate their fair value due to the short-term nature of these instruments.
- *Noncurrent cash and investments:* Fair values are based on estimates obtained from various sources. The fair values are generally based on large transactions and assume standard market conditions.
- *Long-term debt:* Fair values of the Authority's revenue bonds are based on quoted market prices.

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

	2023		2022	
	Carrying Amount	Fair Value	Carrying Amount	Fair Value
2015 Bonds	\$ <u>5,329,000</u>	\$ <u>4,965,000</u>	\$ <u>6,974,000</u>	\$ <u>6,651,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

14. 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 2018 through 2023. Contributions received under the program were approximately \$203,000 and \$397,000 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.

15. Joint Ventures

The Authority and Saint Joseph's Hospital, Inc. formed Wayne/SJC Medical Group, LLC (Wayne/SJC), a physician practice. The Authority has a 70% interest in Wayne/SJC which is accounted for using the equity method. Condensed unaudited financial information for the joint venture is as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Balance sheet:		
Assets:		
Cash	\$ 198,000	\$ 214,000
Capital assets	28,000	30,000
Other assets	<u>53,000</u>	<u>81,000</u>
Total assets	\$ <u>279,000</u>	\$ <u>325,000</u>
Liabilities:		
Accrued expenses	\$ 78,000	\$ 74,000
Equity	<u>201,000</u>	<u>251,000</u>
Total liabilities and equity	\$ <u>279,000</u>	\$ <u>325,000</u>
Income statement:		
Revenue	\$ 1,731,000	\$ 1,708,000
Expenses	<u>(3,142,000)</u>	<u>(3,416,000)</u>
Net loss	\$ <u>(1,411,000)</u>	\$ <u>(1,708,000)</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

15. Joint Ventures, Continued

The Authority and SJC Properties, Inc. formed WMH/SJC Properties, LLC (Properties) to construct and operate a medical office building. The Authority has a 50% interest in Properties which is accounted for using the equity method. Condensed unaudited financial information for the joint venture is as follows:

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Balance sheet:		
Assets:		
Cash	\$ 416,000	\$ 218,000
Capital assets	<u>3,616,000</u>	<u>3,711,000</u>
Total assets	<u>\$ 4,032,000</u>	<u>\$ 3,929,000</u>
Equity	<u>\$ 4,032,000</u>	<u>\$ 3,929,000</u>
Total equity	<u>\$ 4,032,000</u>	<u>\$ 3,929,000</u>
	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Income statement:		
Revenue	\$ 214,000	\$ 186,000
Expenses	<u>(111,000)</u>	<u>(85,000)</u>
Net income	<u>\$ 103,000</u>	<u>\$ 101,000</u>

A schedule of changes in the Authority's investment in the joint ventures for 2023 and 2022 follows:

	<u>Balance June 30, 2022</u>	<u>Contributed Capital</u>	<u>Investment Gain/(Loss)</u>	<u>Balance June 30, 2023</u>
Wayne/SJC Properties	\$ 230,000	\$ 953,000	\$(1,043,000)	\$ 140,000
	<u>1,965,000</u>	<u>-</u>	<u>51,000</u>	<u>2,016,000</u>
Total	<u>\$ 2,195,000</u>	<u>\$ 953,000</u>	<u>\$(992,000)</u>	<u>\$ 2,156,000</u>
	<u>Balance June 30, 2021</u>	<u>Contributed Capital</u>	<u>Investment Gain/(Loss)</u>	<u>Balance June 30, 2022</u>
Wayne/SJC Properties	\$ 219,000	\$ 1,201,000	\$(1,190,000)	\$ 230,000
	<u>1,511,000</u>	<u>417,000</u>	<u>37,000</u>	<u>1,965,000</u>
Total	<u>\$ 1,730,000</u>	<u>\$ 1,618,000</u>	<u>\$(1,153,000)</u>	<u>\$ 2,195,000</u>

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

15. Joint Ventures, Continued

The Authority and SJC Health Services, Inc. formed SJC/Wayne Medical Oncology, LLC (Oncology) to provide infrastructure, operational, and management services of medical oncology services at Wayne Memorial Hospital. The Authority has a 49% interest in Oncology. The Authority provides the hospital services of Oncology while SJC Health Services, Inc. provides the professional (physician) services of Oncology. The Authority received/(distributed) approximately \$579,000 and \$(1,639,000) during 2023 and 2022, respectively, to SJC Health Services, Inc. to allocate the combined net income/(loss) of Oncology. The receipts/distributions to SJC Health Services, Inc. are reported in loss on joint ventures in the accompanying statements of revenues, expenses, and changes in net position.

16. Contingencies

Litigation. The Authority is subject to litigation and regulatory investigation arising in the course of business. After consultation with legal counsel, management believes no matters exist that would have a material adverse effect on the Authority's future financial position or results from operations.

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 the 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 certain provisions 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.

COVID-19. 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 will depend on certain developments, including the duration and spread of the outbreak, remedial actions and stimulus measures adopted by local, state, and federal governments, and impact on the Authority's patients, employees, and vendors, all of which are uncertain and cannot be predicted. 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.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

17. CARES and ARP Act Funding

On March 27, 2020, the *Coronavirus, Aid, Relief, and Economic Security Act* was passed, on April 24, 2020, the *Paycheck Protection Program and Health Care Enhancement Act* was passed, and on March 11, 2021, the *American Rescue Plan Act of 2021* was passed (collectively, CARES and ARP Act). Certain provisions of the CARES and ARP Act provide relief funds to healthcare providers. The funding is to be used to support healthcare-related expenses or lost revenue attributable to COVID-19. The U.S. Department of Health and Human Services (HHS) began distributing funds in April 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 remain open. The Authority has received the following CARES and ARP Act funding:

- \$30 Billion General Distribution (1st round) - On April 10, 2020, HHS distributed \$30 billion to nearly 320,000 Medicare fee-for-service providers based on their portion of 2019 Medicare fee-for-service payments. The Authority received approximately \$1,228,000 in funding from this distribution.
- \$20 Billion General Distribution (2nd round) - On April 24, 2020, HHS distributed \$20 billion to Medicare fee-for-service providers based on revenues from cost report data or revenue submissions. The Authority received approximately \$131,000 in funding from this distribution.
- \$10 Billion Rural Distribution - On May 6, 2020, HHS distributed \$10 billion to almost 4,000 rural health care providers including hospitals, health clinics, and health centers. The Authority received approximately \$4,383,000 in funding from this distribution.
- \$4.9 Million Georgia Hospital Association Research and Education Foundation, Inc. (GHAREF) Grant - The Assistant Secretary of Preparedness and Response (ASPR) of HHS allocated approximately \$350 million to state hospital associations and other entities to disburse to health care providers on the front lines of the COVID-19 pandemic. GHAREF received approximately \$4.9 million to disburse to hospitals in Georgia. The Authority received approximately \$30,000 in funding from this grant.
- \$5 Million Rural Hospital Stabilization Operational Support Grant - The State of Georgia appropriated \$5,000,000 for rural hospital stabilization grants and for additional emergency preparedness expenses. The grant was distributed based on data collected specific to COVID-19 inpatient admissions. The Authority received approximately \$17,000 in funding from this grant.
- \$350 Billion APR State Fiscal Recovery Fund (SFRF) - HHS distributed \$350 billion to state, local, and tribal governments to support their response to and recovery from the COVID-19 public health emergency. The State of Georgia was allocated \$4.8 billion. The State of Georgia allocated \$1,045,000 to certain hospitals in the state. The Authority recognized \$521,000 in funding from this distribution.

Continued

THE HOSPITAL AUTHORITY OF WAYNE COUNTY, GEORGIA
(A Component Unit of Wayne County, Georgia)

Notes To Financial Statements, Continued
June 30, 2023 and 2022

17. CARES and ARP Act Funding, Continued

In September 2021, the Authority reported to HHS on its use of phase 1 Provider Relief Funds and returned approximately \$3,505,000 of unused phase 1 funds to HHS.

The CARES Act also did the following:

- Sequestration - Suspended the Medicare sequestration payment adjustment, which reduces payments to providers by 2%, for the period May 1, 2020 through December 31, 2020 and extended to March 31, 2022 with subsequent legislation. Beginning April 1, 2022, the suspension is phased out through June 30, 2022.
- Medicare Add-on for Inpatient Hospital COVID-19 Patients - Increased the Medicare payment for hospital patients admitted with COVID-19 by 20%.

The CARES Act funding is 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.

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

2021 Qualified Rural Hospital Organization Expense Tax Credit Proxy for IRS Form 990

Name of Hospital	Wayne Memorial Hospital
Doing Business As	
Number and Street Address	865 S. First Street
Room/Suite	
City or Town	Jesup
State	Georgia
Zip Code	31545
Telephone Number	912-427-6811
Name and Address of Principal Officer	Joseph P. Ierardi, 865 S. First St., Jesup, GA 31545

Total Number of Individuals Employed in Calendar Year 2021.....

The Hospital's Fiscal Year 2021 Covered the Following Dates:

Start Date: End Date:

The Hospital's Fiscal Year 2022 Covered the Following Dates:

Start Date: End Date:

**2021 Qualified Rural Hospital Organization Expense Tax Credit Proxy for IRS Form 990
Attestation Statement**

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

Signature of Officer:  Date: 09/19/2023

Print Name and Title: Gregory A. Jones, Chief Financial Officer

Signature of Preparer _____ Date: _____

Print Preparer's Name: _____

Preparer's Firm's Name: _____

Preparer's Firm's Address: _____

2022 Qualified Rural Hospital Organization Expense Tax Credit Proxy for IRS Form 990
Net Assets or Fund Balances

1. Total Assets	Beginning of Current Year	End of Year
a. Cash - Non-Interest Bearing	13,209,000.00	13,062,234.00
b. Savings and Temporary Cash Investments	15,395,000.00	8,598,597.00
c. Pledges and Grants Receivable, Net		
d. Accounts Receivable, Net	12,315,000.00	8,955,226.00
e. Loans and Other Receivables From Current and Former Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees		
f. Notes and Loans Receivable, Net		
g. Inventories for sale or use	2,552,000.00	2,495,639.00
h. Prepaid expenses and deferred charges	1,174,000.00	1,296,342.00
i. Land, buildings, and equipment: cost or other basis. Less Accumulated Depreciation	31,112,000.00	32,728,267.00
j. Investments- Publicly Traded Securities		
k. Investments- Other Securities		
l. Investments- Program-Related		
m. Intangible Assets		
n. Other Assets	2,600,000.00	4,224,615.00
o. Total a - n above	\$78,357,000.00	\$71,360,920.00

2. Total Liabilities	Beginning of Current Year	End of Year
a. Accounts Payable and Accrued Expenses	\$17,900,000.00	\$11,744,423.00
b. Grants Payable		
c. Deferred Revenue		
d. Tax-Exempt Bond Liabilities	\$7,159,000.00	\$6,295,000.00
e. Escrow or Custodial Account Liability		
f. Loans and Other Payables to Current and Former Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Disqualified Persons		
g. Secured Mortgages and Notes Payable to Unrelated Third Parties ..		
h. Unsecured Notes and Loans Payable to Unrelated Third Parties ... Other Liabilities (including Federal Income Tax, Payables to		
i. Related Third Parties, and Other Liabilities Not Included in Lines a through h).	\$2,527,000.00	\$1,295,917.00
h. Total a - i above	\$27,586,000.00	\$19,335,340.00

3. Net Assets or Fund Balances. Subtract line 2h from line 1o.	Beginning of Current Year	End of Year
	\$50,771,000.00	\$52,025,580.00



GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2023 Annual Hospital Questionnaire

Part A : General Information

1. Identification

UID:HOSP538

Facility Name: Wayne Memorial Hospital

County: Wayne

Street Address: 865 South First Street

City: Jesup

Zip: 31545

Mailing Address: PO Box 408

Mailing City: Jesup

Mailing Zip: 31598-0408

Medicaid Provider Number: 2054A

Medicare Provider Number: 11-0124

2. Report Period

Report Data for the full twelve month period- January 1, 2023 through December 31, 2023.

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: Gregory A. Jones

Contact Title: Chief Financial Officer

Phone: 912-530-3305

Fax: 912-530-3300

E-mail: gjones@wmhweb.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
The Hospital Authority of Wayne County, Georgia	Hospital Authority	1/1/1956

B. Owner's Parent Organization

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

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	NA	

E. Management Contractor

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

F. Management's Parent Organization

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

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:

City: State:

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)	12	589	1,409	587	1,406
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	62	1,448	7,758	1,664	8,513
Intensive Care	12	339	1,127	120	369
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	0	0	0	0
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
Total	86	2,376	10,294	2,371	10,288

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	2	10
Asian	7	22
Black/African American	553	2,519
Hispanic/Latino	0	0
Pacific Islander/Hawaiian	18	90
White	1,747	7,362
Multi-Racial	49	291
Total	2,376	10,294

3. Gender

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

Gender	Admissions	Inpatient Days
Male	814	4,168
Female	1,562	6,126
Total	2,376	10,294

4. Payment Source

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

Primary Payment Source	Admissions	Inpatient Days
Medicare	918	4,646
Medicaid	163	892
Peachare	0	0
Third-Party	1,125	4,067
Self-Pay	169	689
Other	0	0

5. Discharges to Death

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

82

6. Charges for Selected Services

Please report the hospital's average charges as of 12-31-2023 (to the nearest whole dollar).

Service	Charge
Private Room Rate	732
Semi-Private Room Rate	696
Operating Room: Average Charge for the First Hour	12,362
Average Total Charge for an Inpatient Day	7,663

Part E : Emergency Department and Outpatient Services

1. Emergency Visits

Please report the number of emergency visits only.

26,809

2. Inpatient Admissions from ER

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

3,126

3. Beds Available

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

16

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	1	613
Beds or Rooms dedicated for Psychiatric /Substance Abuse cases	1	422
General Beds	14	24,726
	0	0
	0	0
	0	0
	0	0

5. Transfers

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

1,212

6. Non-Emergency Visits

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

11,772

7. Observation Visits/Cases

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

0

8. Diverted Cases

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

0

9. Ambulance Diversion Hours

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

0

10. Untreated Cases

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

0

Part F : Services and Facilities

1a. Services and Facilities

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

Site Codes

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

Status Codes

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

Service/Facilities	Site Code	Service Status
Podiatric Services	1	1
Renal Dialysis	2	1
ESWL	2	1
Billiary Lithotropter	3	4
Kidney Transplants	3	4
Heart Transplants	3	4
Other-Organ/Tissues Transplants	3	4
Diagnostic X-Ray	1	1
Computerized Tomography Scanner (CTS)	1	1
Radioisotope, Diagnostitic	1	1
Positron Emission Tomography (PET)	2	1
Radioisotope, Therapeutic	1	1
Magnetic Resonance Imaging (MRI)	1	1
Chemotherapy	1	1
Respiratory Therapy	1	1
Occupational Therapy	2	1
Physical Therapy	2	1
Speech Pathology Therapy	2	1
Gamma Ray Knife	3	4
Audiology Services	3	4
HIV/AIDS Diagnostic Treatment/Services	1	1
Ambulance Services	3	4
Hospice	2	1
Respite Care Services	2	1
Ultrasound/Medical Sonography	1	1
	0	0
	0	0
	0	0

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	653
Number of Dialysis Treatments	90
Number of ESWL Patients	554
Number of ESWL Procedures	866
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	17,390
Number of CTS Units (machines)	2
Number of CTS Procedures	12,918
Number of Diagnostic Radioisotope Procedures	866
Number of PET Units (machines)	1
Number of PET Procedures	249
Number of Therapeutic Radioisotope Procedures	0
Number of Number of MRI Units	1
Number of Number of MRI Procedures	1,592
Number of Chemotherapy Treatments	2,584
Number of Respiratory Therapy Treatments	113,630
Number of Occupational Therapy Treatments	0
Number of Physical Therapy Treatments	16,854
Number of Speech Pathology Patients	78
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	27
Number of HIV/AIDS Patients	18
Number of Ambulance Trips	0
Number of Hospice Patients	27
Number of Respite care Patients	7
Number of Ultrasound/Medical Sonography Units	2
Number of Ultrasound/Medical Sonography Procedures	4,541
Number of Treatments, Procedures, or Patients (Other 1)	0
Number of Treatments, Procedures, or Patients (Other 2)	0
Number of Treatments, Procedures, or Patients (Other 3)	0

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)
1	63	daVinci Xi

Part G : Facility Workforce Information

1. Budgeted Staff

Please report the number of budgeted fulltime equivalents (FTEs) and the number of vacancies as of 12-31-2023. Also, include the number of contract or temporary staff (eg. agency nurses) filling budgeted vacancies as of 12-31-2023.

Profession	Budgeted FTEs	Vacant Budgeted FTEs	Contract/Temporary Staff FTEs
Licensed Physicians	0.00	0.00	0.00
Physician Assistants Only (not including Licensed Physicians)	0.00	0.00	0.00
Registered Nurses (RNs-Advanced Practice*)	120.00	12.00	0.00
Licensed Practical Nurses (LPNs)	28.00	9.00	0.00
Pharmacists	8.00	0.00	0.00
Other Health Services Professionals*	89.00	0.00	0.00
Administration and Support	186.00	0.00	0.00
All Other Hospital Personnel (not included above)	0.00	0.00	0.00

2. Filling Vacancies

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

Type of Vacancy	Average Time Needed to Fill Vacancies
Physician's Assistants	Not Applicable
Registered Nurses (RNs-Advance Practice)	31-60 Days
Licensed Practical Nurses (LPNs)	30 Days or Less
Pharmacists	30 Days or Less
Other Health Services Professionals	30 Days or Less
All Other Hospital Personnel (not included above)	30 Days or Less

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	1
Black/African American	5
Hispanic/Latino	1
Pacific Islander/Hawaiian	0
White	35
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 Plant 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	0	<input type="checkbox"/>	0	0
General Internal Medicine	0	<input type="checkbox"/>	0	0
Pediatricians	0	<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	0	<input type="checkbox"/>	0	0
Orthopedic Surgery	0	<input type="checkbox"/>	0	0
Plastic Surgery	0	<input type="checkbox"/>	0	0
General Surgery	0	<input type="checkbox"/>	0	0
Thoracic Surgery	0	<input type="checkbox"/>	0	0
Other Surgical Specialties	0	<input type="checkbox"/>	0	0

Other Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
Anesthesiology	0	<input type="checkbox"/>	0	0
Dermatology	0	<input type="checkbox"/>	0	0
Emergency Medicine	0	<input type="checkbox"/>	0	0
Nuclear Medicine	0	<input type="checkbox"/>	0	0
Pathology	0	<input type="checkbox"/>	0	0
Psychiatry	0	<input type="checkbox"/>	0	0
Radiology	0	<input type="checkbox"/>	0	0
	0	<input type="checkbox"/>	0	0
	0	<input type="checkbox"/>	0	0
	0	<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	2
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.

Comments and Suggestions:

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	7
Cystoscopy (OR Suite)	0	0	0
Endoscopy (OR Suite)	0	0	2
	0	0	0
Total	0	0	9

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	978	3,213
Cystoscopy	0	0	0	805
Endoscopy	0	0	0	1,032
	0	0	0	0
Total	0	0	978	5,050

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	978	3,213
Cystoscopy	0	0	0	805
Endoscopy	0	0	0	1,837
	0	0	0	0
Total	0	0	978	5,855

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	6
Black/African American	595
Hispanic/Latino	0
Pacific Islander/Hawaiian	13
White	3,040
Multi-Racial	81
Total	3,735

2. Age Grouping

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

Age of Patient	Number of Ambulatory Patients
Ages 0-14	48
Ages 15-64	2,131
Ages 65-74	941
Ages 75-85	524
Ages 85 and Up	91
Total	3,735

3. Gender

Please report the total number of ambulatory patients by gender.

Gender	Number of Ambulatory Patients
Male	1,628
Female	2,107
Total	3,735

4. Payment Source

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

Primary Payment Source	Number of Patients
Medicare	1,667
Medicaid	176
Third-Party	1,799
Self-Pay	93

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: 4
4. Number of LDRP Rooms: 0
5. Number of Cesarean Sections: 239
6. Total Live Births: 588
7. Total Births (Live and Late Fetal Deaths): 600
8. Total Deliveries (Births + Early Fetal Deaths and Induced Terminations): 600

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)	12	592	1,306	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	1	2
Asian	4	9
Black/African American	132	312
Hispanic/Latino	25	66
Pacific Islander/Hawaiian	5	10
White	422	1,010
Multi-Racial	0	0
Total	589	1,409

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	589	1,409
Ages 45 and Up	0	0
Total	589	1,409

3. Average Charge for an Uncomplicated Delivery

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

\$16,581.00

4. Average Charge for a Premature Delivery

Please report the average hospital charge for a premature delivery.

\$14,996.00

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
Total	0	0

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
Total	0	0

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
Total	0	0

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
Total	0	0

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
Total	0	0

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):

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	5	2	6	7
		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?

Yes

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

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

1. English

2. Spanish

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?

Diversity Health Clinic
244 Peachtree Street
Jesup, GA 31545

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: Gregory A. Jones

Date: 4/29/2024

Title: CFO

Comments:



Executive Cash Compensation Analysis

Chief Executive Officer

February 10, 2023



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I. Introduction and Background



- SullivanCotter, a human resources consulting firm, was retained by Wayne Memorial Hospital (WMH), to conduct a competitive assessment of the cash compensation provided to the Chief Executive Officer (CEO), Joseph Ierardi.
- WMH is an 84-bed independent community hospital and physician medical group located in Jesup, Georgia. WMH is:
 - Incorporated under the hospital authority structure and fully accredited by the Joint Commission on Accreditation of Health Organizations (The Joint Commission).
 - A three-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010, 2015, and 2019).
 - Home of the Georgia Hospital CEO of the year in 2015.
 - Recognized by Georgia Trend magazine as the Number 1 independent Hospital in Georgia with less than 100 beds in December 2022.
- WMH's net revenue is \$115 million (which includes medical group revenue). WMH employs approximately 400 FTEs.
- This report compares the CEO's current base salary and total cash compensation levels to competitive market data and provides an overall evaluation of the competitiveness of total cash compensation provided.
- Supplemental information is provided in the **Appendices**.

II. Methodology



- SullivanCotter completed the following steps to compile the cash compensation market data for WMH's CEO position:
 - Collected relevant background information regarding WMH's operations, complexity, structure, size, and scope.
 - Collected relevant background information on the CEO's duties and scope of responsibilities.
 - Collected information on WMH's current cash compensation program:
 - WMH does not have a formal annual incentive plan; therefore, total cash compensation equals base salary.
 - Determined the survey source to use in the analysis:
 - A description of the survey source is provided in **Appendix A**.
 - SullivanCotter matched WMH's CEO position in the surveys based on WMH's net revenue size (i.e., \$115 million), complexity, and scope, considering specific position responsibilities and reporting relationships.
 - The survey benchmark position match is provided in **Appendix B**.
 - Collected competitive base salary and TCC data for the comparable position in similarly-sized standalone hospitals across the United States.
 - Compiled data for the 25th, 50th, 75th and 90th percentiles:
 - Adjusted the market data to a common effective date of January 1, 2023, by an annual adjustment factor of 3.0%, based on the latest estimates of health care executive salary increase budgets.
 - Compared WMH's current cash compensation levels to the competitive market data.

III. Key Findings



- The following table summarizes Mr. Ierardi's competitive positioning versus national market data for base salary and total cash compensation is shown in the table below:

Compensation Component	CEO Approximate Market Percentile
Base Salary (Exhibit I)	26% below the 25th percentile
Total Cash Compensation (Exhibit I)	28% below the 25th percentile

- Mr. Ierardi's base salary and total compensation market positioning from SullivanCotter's March 2021 assessment were also below the 25th percentile of the market data, by 32% and 37% respectively.
- Comparisons of current base salary and current total cash compensation to competitive market data can be found in **Exhibit I, page 5.**

III. Key Findings



Annual Incentives

- WMH does not have a formal annual incentive plan; therefore, WMH's total cash compensation is equal to base salary.
- 80% of hospitals with <\$200 million in net revenue provide executives with an opportunity to earn annual incentive/at-risk compensation through a formal plan.
- The table below summarizes the median target and maximum annual incentive award opportunities for stand-alone hospitals and system-owned hospitals with <\$200 million in net revenue.

Position/Level	Stand-Alone Hospitals ⁽¹⁾		System-Owned Hospitals ⁽¹⁾	
	Target	Maximum	Target	Maximum
Chief Executive Officer	22%	35%	30%	45%

⁽¹⁾ Source: SullivanCotter's 2022 Health Care Management and Executive Compensation Survey Report.

III. Key Findings: Exhibit I



CEO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2023					Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90	P25		P50	P75	P90	
Base Salary	\$318.0	\$429.8	\$520.4	\$634.4	\$702.4	<25 (-26%)	74%	61%	50%	45%	
Total Cash Compensation	\$318.0	\$444.6	\$530.0	\$742.7	\$847.8	<25 (-28%)	72%	60%	43%	38%	

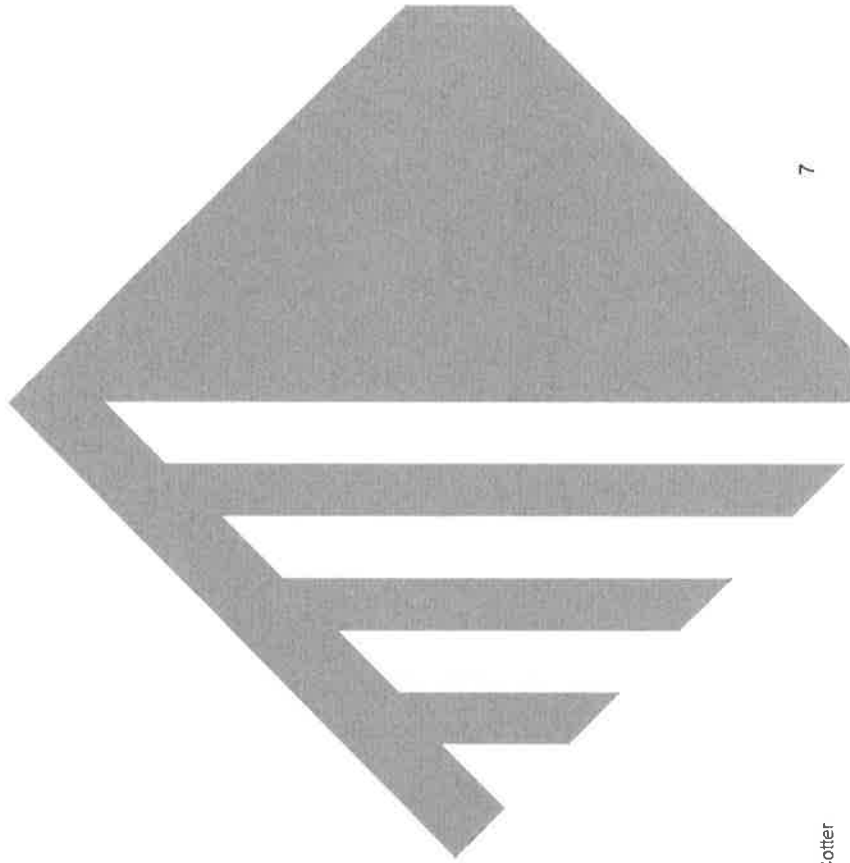
¹WMH does not have a formal annual incentive plan; therefore, total cash compensation = base salary.

IV. Considerations

- Review the CEO's base salary, which is considerably below market, in light of:
 - The organization's compensation philosophy and desired competitive market positioning.
 - The strategic importance of the incumbent to WMH.
 - The executive's tenure, experience, and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected 2023 salary increase budgets for executives range from 4% to 5%.
- In addition to a review of the CEO's base salary, WMH may wish to consider the appropriateness of other forms of compensation which could include an annual incentive/performance pay plan and/or supplemental, executive benefits.
 - If so desired, WMH should consider conducting an assessment of total compensation (cash compensation + benefits) to support the establishment of the rebuttable presumption of reasonableness (the safe harbor available in the Intermediate Sanctions regulations), which requires all economic benefits (i.e., all elements of compensation and benefits) be reviewed.
 - SullivanCotter would be pleased to assist WMH in such a review.

Appendix A

Survey Source



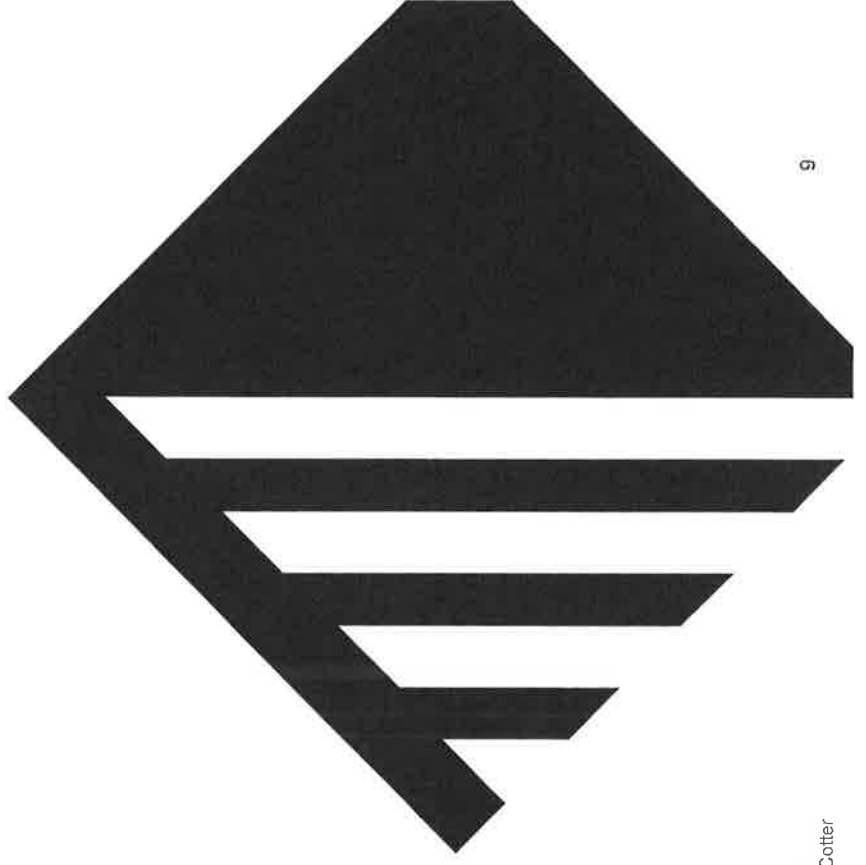
Appendix A: Description of Survey Source Used



Survey Source	Survey Description
SullivanCotter – 2022 Health Care Management and Executive Compensation Survey Report	Executive compensation survey containing data from 3,015 health care organizations. Cash compensation data reflect 42,314 incumbents. Data was selected based on revenue size.

Appendix B

Survey Benchmark Position Match



Appendix B: Survey Benchmark Position Match



Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Executive Officer (Ierardi)	President and Chief Executive Officer	Responsible for establishing and achieving short- and long-term objectives and the overall viability of the organization and its entities. Develops policies and procedures and provides guidance with their implementation. Typically reports to the board or senior leadership if owned, leased or contract managed by another corporate organization. This is the most senior executive at a corporate organization, health plan, medical group, region/division/market or system-owned or -operated hospital facility in which all operations and, often, shared services (e.g., finance, human resources, legal and information services) are managed by this position.

Appendix C

Detailed Market Pricing Sheet



Appendix C: Detailed Market Pricing Sheet

Joseph Ierardi

Chief Executive Officer

Position Match: President/Chief Executive Officer

Adjustment: ---

Scope: Hospital (\$115 Million)

Base: \$318.0

Actual TCC: \$318.0

Position Summary

Responsible for establishing and achieving short- and long-term objectives and the overall viability of the organization and its entities. Develops policies and procedures and provides guidance with their implementation. Typically reports to the board or senior leadership if owned, leased or contract managed by another corporate organization. This is the most senior executive at a corporate organization, health plan, medical group, region/division/market or system-owned or -operated hospital facility in which all operations and, often, shared services (e.g., finance, human resources, legal and information services) are managed by this position.

Survey Source	Code	Job Title	Category	Typical Scope	n=	Market Data Effective January 1, 2023 (a)								
						25th	50th	75th	90th	95th				
National Independent Hospitals														
SC: Custom	7000	President/Chief Executive Officer	Independent Hospitals, <\$200M	\$103.4	14	\$411.5	\$529.5	\$685.5	\$748.3	\$440.9	\$543.2	\$658.9	\$951.1	\$847.8
SC:MEC(HC:P)	7000	President/Chief Executive Officer	Regression	\$115.0	309	\$448.2	\$511.3	\$583.3	\$656.5	\$446.2	\$516.7	\$626.4	\$744.5	
Average:						\$429.8	\$520.4	\$634.4	\$702.4	\$444.6	\$530.0	\$742.7	\$847.8	

(a) Data aged to January 1, 2023 at an annualized rate of 3%. This is consistent with projected average health care executive salary increase budgets.



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Executive Cash Compensation Analysis

Chief Financial Officer

February 10, 2023



I. Introduction and Background



- SullivanCotter, a human resources consulting firm, was retained by Wayne Memorial Hospital (WMH), to conduct a competitive assessment of the cash compensation provided to the Chief Financial Officer (CFO), Greg Jones.
- WMH is an 84-bed independent community hospital and physician medical group located in Jesup, Georgia. WMH is:
 - Incorporated under the hospital authority structure and fully accredited by the Joint Commission on Accreditation of Health Organizations (The Joint Commission).
 - A three-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010, 2015, and 2019).
 - Recognized by Georgia Trend magazine as the Number 1 independent Hospital in Georgia with less than 100 beds in December 2022.
- WMH's net revenue is \$115 million (which includes medical group revenue). WMH employs approximately 400 FTEs.
- This report compares the CFO's current base salary and total cash compensation levels to competitive market data and provides an overall evaluation of the competitiveness of total cash compensation provided.
- Supplemental information is provided in the **Appendices**.

II. Methodology



- SullivanCotter completed the following steps to compile the cash compensation market data for WMH's CFO position:
 - Collected relevant background information regarding WMH's operations, complexity, structure, size, and scope.
 - Collected relevant background information on the CFO's duties and scope of responsibilities.
 - Collected information on WMH's current cash compensation program:
 - WMH does not have a formal annual incentive plan; therefore, total cash compensation equals base salary.
 - Determined the survey source to use in the analysis:
 - A description of the survey source is provided in **Appendix A**.
 - SullivanCotter matched WMH's CFO position in the surveys based on WMH's net revenue size (i.e., \$115 million), complexity, and scope, considering specific position responsibilities and reporting relationships.
 - The survey benchmark position match is provided in **Appendix B**.
 - Collected competitive base salary and TCC data for the comparable position in similarly-sized standalone hospitals across the United States.
 - Compiled data for the 25th, 50th, 75th and 90th percentiles:
 - Adjusted the market data to a common effective date of January 1, 2023, by an annual adjustment factor of 3.0%, based on the latest estimates of health care executive salary increase budgets.
 - Compared WMH's current cash compensation levels to the competitive market data.

III. Key Findings



- The following table summarizes Mr. Jones's competitive positioning versus national market data for base salary and total cash compensation is shown in the table below:

Compensation Component	CFO Approximate Market Percentile
Base Salary (Exhibit I)	6% below the 25th percentile
Total Cash Compensation (Exhibit I)	6% below the 25th percentile

- Mr. Jones's base salary and total compensation market positioning from SullivanCotter's August 2019 assessment were approximately at the 31st percentile and the 26th percentile of the market data, respectively.
- Comparisons of current base salary and current total cash compensation to competitive market data can be found in **Exhibit I, page 5.**

III. Key Findings



Annual Incentives

- WMH does not have a formal annual incentive plan; therefore, WMH's total cash compensation is equal to base salary.
- 80% of hospitals with <\$200 million in net revenue provide executives with an opportunity to earn annual incentive/at-risk compensation through a formal plan.
- The table below summarizes the median target and maximum annual incentive award opportunities for stand-alone hospitals and system-owned hospitals with <\$200 million in net revenue.

Position/Level	Stand-Alone Hospitals ⁽¹⁾		System-Owned Hospitals ⁽¹⁾	
	Target	Maximum	Target	Maximum
Chief Financial Officer	17.5%	25%	25%	40%

⁽¹⁾ Source: SullivanCotter's 2022 Health Care Management and Executive Compensation Survey Report.

III. Key Findings: Exhibit I



CFO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2023				Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90		P25	P50	P75	P90
Base Salary	\$218.3	\$231.2	\$272.7	\$333.4	\$379.1	<25 (-6%)	94%	80%	65%	58%
Total Cash Compensation	\$218.3	\$231.2	\$280.8	\$352.8	\$442.7	<25 (-6%)	94%	78%	62%	49%

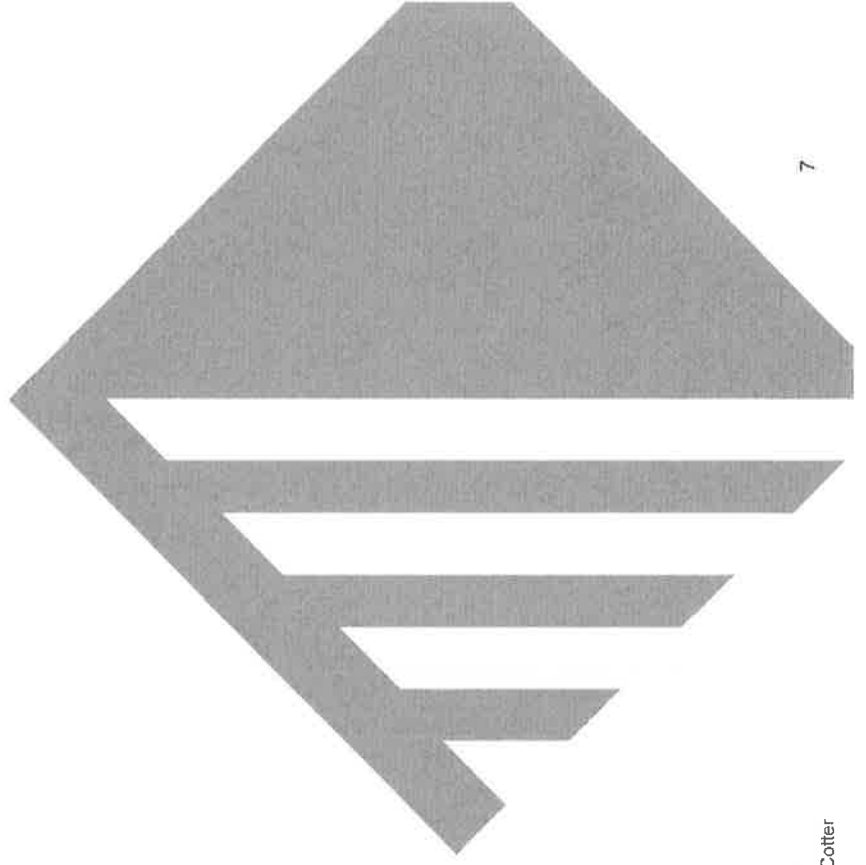
¹WMH does not have a formal annual incentive plan; therefore, total cash compensation = base salary.

IV. Considerations

- Review the CFO's base salary, that is considerably below market, in light of:
 - The organization's compensation philosophy and desired competitive market positioning.
 - The strategic importance of the position/executive to WMH.
 - The executive's tenure, experience and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected 2023 salary increase budgets for executives range from 4% to 5%.
- In addition to a review of the CFO's base salary, WMH may wish to consider the appropriateness of other forms of compensation which could include an annual incentive/performance pay plan and/or supplemental, executive benefits.
 - If so desired, WMH should consider conducting an assessment of total compensation (cash compensation + benefits) to support the establishment of the rebuttable presumption of reasonableness (the safe harbor available in the Intermediate Sanctions regulations), which requires all economic benefits (i.e., all elements of compensation and benefits) be reviewed.
 - SullivanCotter would be pleased to assist WMH in such a review.

Appendix A

Survey Source



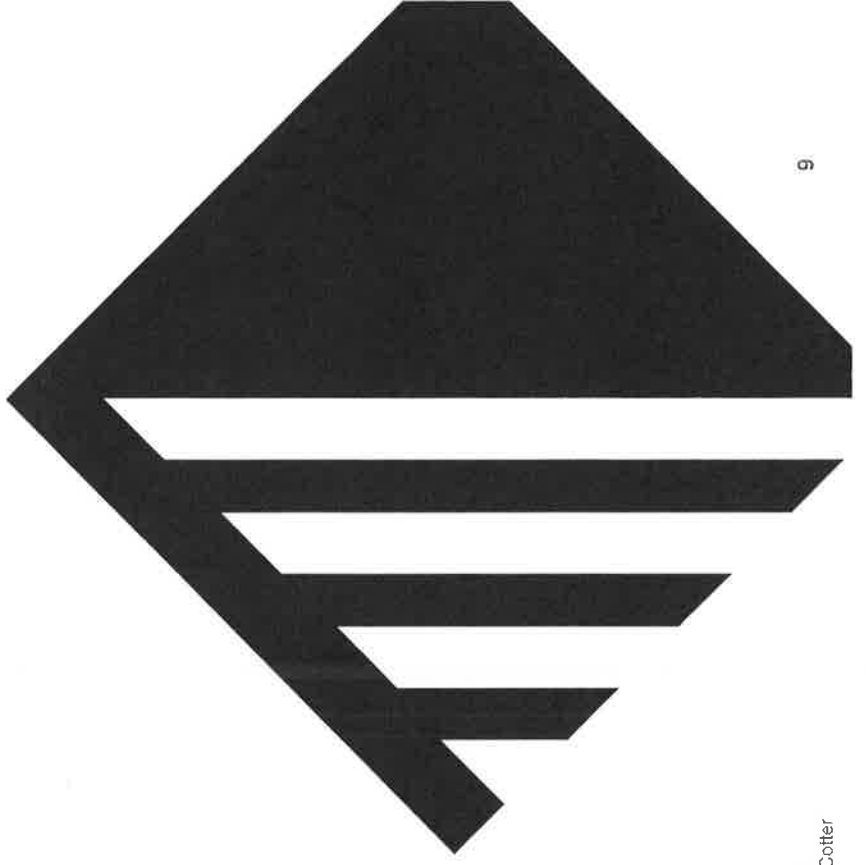
Appendix A: Description of Survey Source Used



Survey Source	Survey Description
SullivanCotter – 2022 Health Care Management and Executive Compensation Survey Report	Executive compensation survey containing data from 3,015 health care organizations. Cash compensation data reflect 42,314 incumbents. Data was selected based on revenue size.

Appendix B

Survey Benchmark Position Match





Appendix B: Survey Benchmark Position Match

Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Financial Officer (Jones)	Chief Financial Officer	Responsible for planning, organizing, and directing all functions related to the financial management, budgeting, accounting, and reimbursement of the organization and its entities. Establishes and implements policies and procedures related to accounting practices. May have responsibility for information systems. Typically reports to the president and chief executive officer.

Appendix C

Detailed Market Pricing Sheet



Appendix C: Detailed Market Pricing Sheet



Greg Jones
Chief Financial Officer

Base: \$218.3
Actual TCC: \$218.3

Position Match: Chief Financial Officer/Top Finance Executive

Adjustment: ---

Scope: Hospital (\$115 Million)

Position Summary

Responsible for planning, organizing and directing all functions related to the financial management, budgeting, accounting and reimbursement of the organization and its entities. Establishes and implements policies and procedures related to accounting practices. May have responsibility for information systems. Typically reports to the president/chief executive officer.

Survey Source	Code	Job Title	Category	Typical Scope	n=	Market Data Effective January 1, 2023 (a)							
						25th	50th	75th	90th	95th			
National Independent Hospitals													
SC: Custom	7015	Chief Financial Officer/Top Finance Executive	Independent Hospitals	<\$200M	14	\$208.6	\$256.7	\$338.7	\$389.8	\$208.6	\$273.0	\$369.7	\$496.4
SC:MEC(HC:P)	7015	Chief Financial Officer/Top Finance Executive	Regression		300	\$253.8	\$288.6	\$328.2	\$368.4	\$253.8	\$288.6	\$335.9	\$389.1
Average:						\$231.2	\$272.7	\$333.4	\$379.1	\$231.2	\$280.8	\$352.8	\$442.7

(a) Data aged to January 1, 2023 at an annualized rate of 3%. This is consistent with projected average health care executive salary increase budgets.



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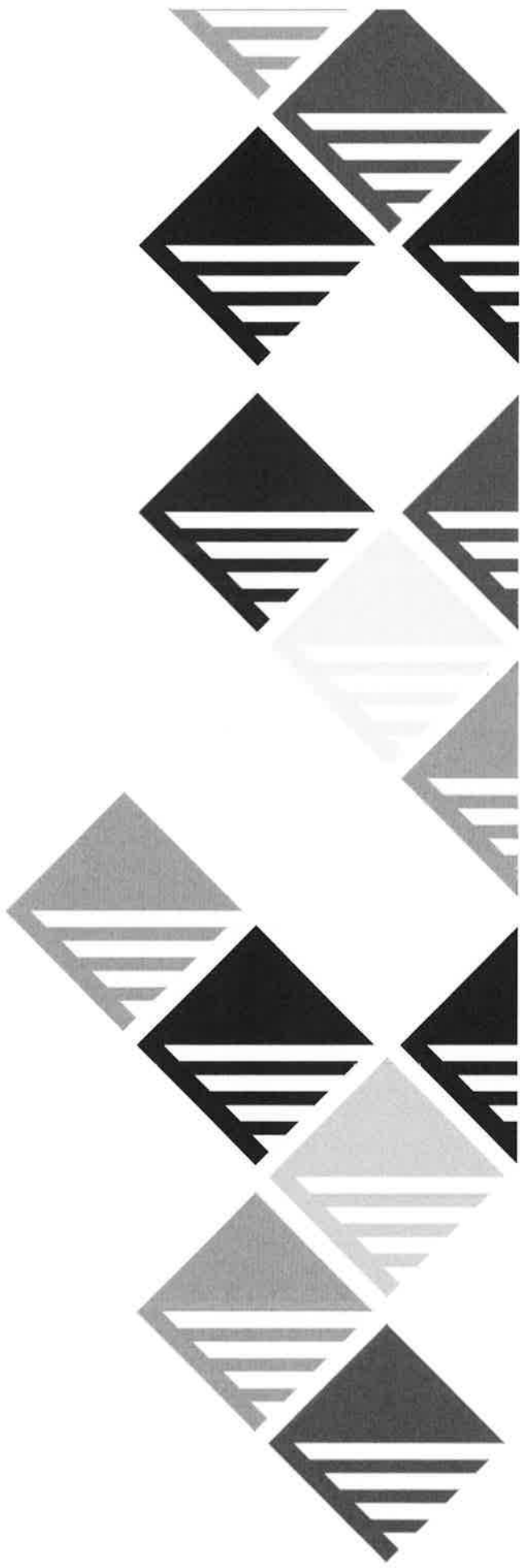
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Executive Cash Compensation Analysis

Chief Nursing Officer

February 10, 2023





I. Introduction and Background

- SullivanCotter, a human resources consulting firm, was retained by Wayne Memorial Hospital (WMH), to conduct a competitive assessment of the cash compensation provided to the Chief Nursing Officer (CNO), Amy Pitts.
- WMH is an 84-bed independent community hospital and physician medical group located in Jesup, Georgia. WMH is:
 - Incorporated under the hospital authority structure and fully accredited by the Joint Commission on Accreditation of Health Organizations (The Joint Commission).
 - A three-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010, 2015, and 2019).
 - Recognized by Georgia Trend magazine as the Number 1 independent Hospital in Georgia with less than 100 beds in December 2022.
- WMH's net revenue is \$115 million (which includes medical group revenue). WMH employs approximately 400 FTEs.
- This report compares the CNO's current base salary and total cash compensation levels to competitive market data and provides an overall evaluation of the competitiveness of total cash compensation provided.
- Supplemental information is provided in the **Appendices**.

II. Methodology



- SullivanCotter completed the following steps to compile the cash compensation market data for WMH's CNO position:
 - Collected relevant background information regarding WMH's operations, complexity, structure, size, and scope.
 - Collected relevant background information on the CNO's duties and scope of responsibilities.
 - Collected information on WMH's current cash compensation program:
 - WMH does not have a formal annual incentive plan; therefore, total cash compensation equals base salary.
 - Determined the survey source to use in the analysis:
 - A description of the survey source is provided in **Appendix A**.
 - SullivanCotter matched WMH's CNO position in the surveys based on WMH's net revenue size (i.e., \$115 million), complexity, and scope, considering specific position responsibilities and reporting relationships.
 - The survey benchmark position match is provided in **Appendix B**.
 - Collected competitive base salary and TCC data for the comparable position in similarly-sized standalone hospitals across the United States.
 - Compiled data for the 25th, 50th, 75th and 90th percentiles:
 - Adjusted the market data to a common effective date of January 1, 2023, by an annual adjustment factor of 3.0%, based on the latest estimates of health care executive salary increase budgets.
 - Compared WMH's current cash compensation levels to the competitive market data.

III. Key Findings



- The following table summarizes Ms. Pitt's competitive positioning versus national market data for base salary and total cash compensation is shown in the table below:

Compensation Component	CNO Approximate Market Percentile
Base Salary (Exhibit I)	14% below the 25th percentile
Total Cash Compensation (Exhibit I)	16% below the 25th percentile

- Comparisons of current base salary and current total cash compensation to competitive market data can be found in **Exhibit I, page 5.**

III. Key Findings



Annual Incentives

- WMH does not have a formal annual incentive plan; therefore, WMH's total cash compensation is equal to base salary.
- 80% of hospitals with <\$200 million in net revenue provide executives with an opportunity to earn annual incentive/at-risk compensation through a formal plan.
- The table below summarizes the median target and maximum annual incentive award opportunities for stand-alone hospitals and system-owned hospitals with <\$200 million in net revenue.

Position/Level	Stand-Alone Hospitals ⁽¹⁾		System-Owned Hospitals ⁽¹⁾	
	Target	Maximum	Target	Maximum
Chief Nursing Officer	17.5%	25%	20%	37.5%

⁽¹⁾ Source: SullivanCotter's 2022 Health Care Management and Executive Compensation Survey Report.

III. Key Findings: Exhibit I



CNO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2023				Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90		P25	P50	P75	P90
Base Salary	\$163.2	\$190.3	\$217.9	\$268.6	\$305.6	<25 (-14%)	86%	75%	61%	53%
Total Cash Compensation	\$163.2	\$195.1	\$228.5	\$275.4	\$333.6	<25 (-16%)	84%	71%	59%	49%

¹WMH does not have a formal annual incentive plan; therefore, total cash compensation = base salary.

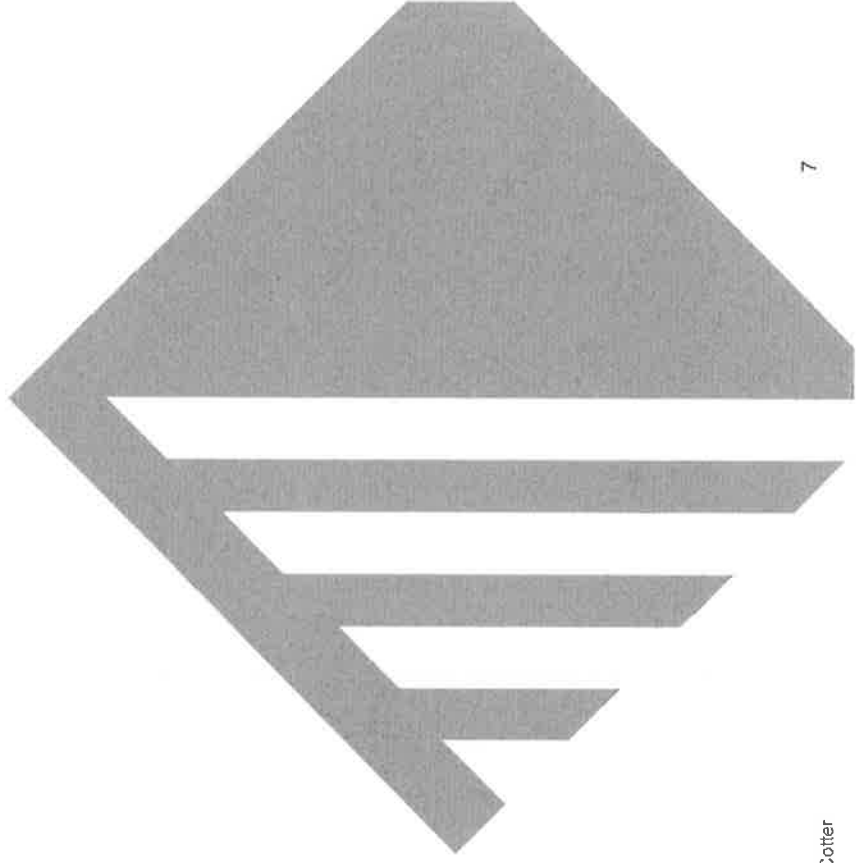
IV. Considerations



- Review the CNO's base salary, that is considerably below market, in light of:
 - The organization's compensation philosophy and desired competitive market positioning.
 - The strategic importance of the position/executive to VMH.
 - The executive's tenure, experience and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected 2023 salary increase budgets for executives range from 4% to 5%.
- In addition to a review of the CNO's base salary, WMH may wish to consider the appropriateness of other forms of compensation which could include an annual incentive/performance pay plan and/or supplemental, executive benefits.
 - If so desired, WMH should consider conducting an assessment of total compensation (cash compensation + benefits) to support the establishment of the rebuttable presumption of reasonableness (the safe harbor available in the Intermediate Sanctions regulations), which requires all economic benefits (i.e., all elements of compensation and benefits) be reviewed.
 - SullivanCotter would be pleased to assist VMH in such a review.

Appendix A

Survey Source



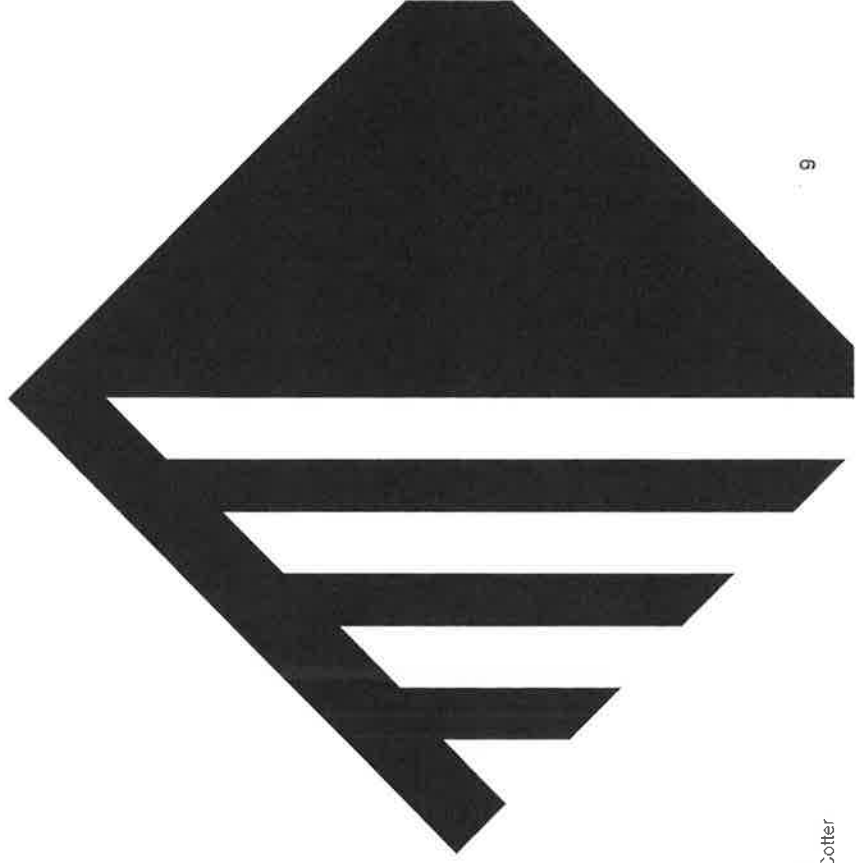
Appendix A: Description of Survey Source Used



Survey Source	Survey Description
SullivanCotter – 2022 Health Care Management and Executive Compensation Survey Report	Executive compensation survey containing data from 3,015 health care organizations. Cash compensation data reflect 42,314 incumbents. Data was selected based on revenue size.

Appendix B

Survey Benchmark Position Match



Appendix B: Survey Benchmark Position Match



Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Nursing Officer (Pitts)	Chief Nursing Officer/ Top Patient Care Executive	Responsible for organizing, planning, directing, and evaluating all nursing services functions. May have responsibility over other patient care areas (e.g., social services, emergency medicine, pharmacy, rehabilitation, and respiratory care services). Recommends and implements policies and procedures to improve efficiency and delivery of quality nursing services. Typically reports to the president and chief executive officer or chief operating officer. This position requires an RN.

Appendix C

Detailed Market Pricing Sheet



Appendix C: Detailed Market Pricing Sheet

Amy Pitts
Chief Nursing Officer

Base: \$163.2
Actual TCC: \$163.2

Position Match: Chief Nursing Officer/Top Patient Care Executive

Adjustment: ---

Scope: Hospital (\$115 Million)

Position Summary

Responsible for organizing, planning, directing and evaluating all nursing services functions. May have responsibility over other patient care areas (e.g., social services, emergency medicine, pharmacy, rehabilitation and respiratory care services). May have oversight of advanced practice providers (APPs), Recommends and implements policies and procedures to improve efficiency and delivery of quality nursing services. Typically reports to the president/chief executive officer or chief operating officer. This position requires an RN.

Survey Source	Code	Job Title	Category	Typical Scope	n=	Market Data Effective January 1, 2023 (a)							
						Base Salary		Total Cash Compensation					
						25th	50th	75th	90th	90th			
National Independent Hospitals													
SC: Custom	7046	Chief Nursing Officer/Top Patient Care Executive	Independent Hospitals, <\$200M	\$103.4	14	\$184.5	\$213.6	\$285.4	\$329.6	\$193.9	\$234.7	\$295.0	\$375.1
SC:MEC(HC:P)	7046	Chief Nursing Officer/Top Patient Care Executive	Regression	\$115.0	226	\$196.2	\$222.2	\$251.7	\$281.5	\$196.2	\$222.2	\$255.8	\$292.1
Average:						\$190.3	\$217.9	\$268.6	\$305.6	\$195.1	\$228.5	\$275.4	\$333.6

(a) Data aged to January 1, 2023 at an annualized rate of 3%. This is consistent with projected average health care executive salary increase budgets.

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GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2022 Hospital Financial Survey

Part A : General Information

1. Identification

UID:HOSP538

Facility Name: Wayne Memorial Hospital

County: Wayne

Street Address: PO Box 408

City: Jesup

Zip: 31598-0408

Mailing Address: PO Box 408

Mailing City: Jesup

Mailing Zip: 31598-0408

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: 7/1/2021 To:6/30/2022

Please indicate your cost report year.

From: 07/01/2021 To:06/30/2022

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: Gregory A. Jones

Contact Title: Chief Financial Officer

Phone: 912-530-3305

Fax: 912-530-3300

E-mail: gjones@wmhweb.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	93,261,676
Total Inpatient Admissions accounting for Inpatient Revenue	2,681
Outpatient Gross Patient Revenue	250,319,021
Total Outpatient Visits accounting for Outpatient Revenue	56,841
Medicare Contractual Adjustments	128,638,456
Medicaid Contractual Adjustments	41,944,451
Other Contractual Adjustments:	55,912,942
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	23,642,358
Gross Indigent Care:	4,727,933
Gross Charity Care:	1,357,369
Uncompensated Indigent Care (net):	4,727,933
Uncompensated Charity Care (net):	1,357,369
Other Free Care:	768,926
Other Revenue/Gains:	1,104,488
Total Expenses:	81,957,036

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	768,926
Employee Discounts	0
	0
Total	768,926

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?

05/01/2011

3. Person Responsible

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

4. Charity Care Provisions

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

5. Maximum Income Level

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

250%

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	1,771,584	341,421	2,113,005
Outpatient	2,956,349	1,015,948	3,972,297
Total	4,727,933	1,357,369	6,085,302

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
Total	0

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	1,771,584	341,421	2,113,005
Outpatient	2,956,349	1,015,948	3,972,297
Total	4,727,933	1,357,369	6,085,302

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
Appling	3	58,778	14	73,336	0	0	56	94,388
Atkinson	0	0	1	2,372	0	0	0	0
Bacon	0	0	32	150	0	0	14	12,082
Brantley	7	122,591	115	494,917	2	56,178	39	58,151
Camden	1	249,162	1	657	0	0	0	0
Charlton	0	0	0	0	0	0	10	2,309
Clinch	0	0	0	0	0	0	5	37,645
Coffee	0	0	55	184,248	0	0	27	105,023
Colquitt	0	0	0	0	0	0	1	2,836
Glynn	0	0	3	14,536	0	0	2	2,002
Jeff Davis	0	0	1	41	0	0	5	3,196
Liberty	0	0	37	178,785	2	12,963	15	82,516
Long	7	198,326	87	168,981	0	0	21	37,298
McIntosh	1	15,624	5	4,173	1	1,400	2	6,016
Pierce	4	237,700	124	269,195	2	15,284	70	139,344
Tattnall	1	6,842	3	8,963	1	41,174	0	0
Ware	3	52,494	117	158,793	2	47,914	103	161,285
Wayne	49	830,067	656	1,397,202	23	166,508	246	271,857
Total	76	1,771,584	1,251	2,956,349	33	341,421	616	1,015,948

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	4,727,933	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.	0	1,357,369	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
0	1,976	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: Joseph P. Ierardi

Date: 11/17/2023

Title: CEO

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: Gregory A. Jones

Date: 11/17/2023

Title: CFO

Comments:

A. General DSH Year Information

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

Begin	07/01/2021	End	06/30/2022
WAYNE MEMORIAL HOSPITAL			

Identification of cost reports needed to cover the DSH Year:

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

Cost Report Begin Date(s)	Cost Report End Date(s)
07/01/2021	06/30/2022

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

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

Data
000002054A
0
0
110124

B. DSH Qualifying Information

Questions 1-3, below, should be answered in the accordance with Sec. 18-23(d) of the Social Security Act.

During the DSH Examination Year:

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

DSH Examination Year (07/01/21 - 06/30/22)
Yes

No
No

Yes
1/1/1956

- 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 07/01/2021 - 06/30/2022
 (Should include UPL and non-claim specific payments paid based on the state fiscal year. However, DSH payments should NOT be included.)

\$ 1,117,890

2. Medicaid Managed Care Supplemental Payments for Hospital Services for DSH Year 07/01/2021 - 06/30/2022

\$ 1,097,982

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

NOTE: Hospital portion of supplemental payments reported on DSH Survey Part II, Section E, Question 14 should be reported here if paid on a SFY basis.

3. Total Medicaid and Medicaid Managed Care Non-Claims Payments for Hospital Services 07/01/2021 - 06/30/2022

\$ 2,215,872

Certification:

Answer
 Yes

1. Was your hospital allowed to retain 100% of the DSH payment it received for this DSH year?
 Matching the federal share with an 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. All Medicaid eligible patients, including those who have private insurance coverage, have been reported on the DSH survey regardless of whether the hospital received payment on the claim. I understand that this information will be used to determine the Medicaid program's compliance with federal Disproportionate Share Hospital (DSH) eligibility and payment provisions. Detailed support exists for all amounts reported in the survey. These records will be retained for a period of not less than 5 years following the due date of the survey, and will be made available for inspection when requested.

Hospital CEO or CFO Signature _____ CFO _____ Date _____
 Greg Jones _____ Title _____
 Hospital CEO or CFO Printed Name _____ 912-530-3305 _____
 Hospital CEO or CFO Telephone Number _____ Hospital CEO or CFO E-Mail _____

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

Hospital Contact:
 Name Greg Jones
 Title CFO
 Telephone Number 912-530-3305
 E-Mail Address gjoness1@wmhweb.com
 Mailing Street Address 865 South First Street
 Mailing City, State, Zip Jessup, GA 31545

Outside Preparer:
 Name Jimmie D. Richter, Jr.
 Title Partner
 Firm Name Draffin & Tucker, LLP
 Telephone Number 404-719-4059
 E-Mail Address jrichter@draffin-tucker.com

D. General Cost Report Year Information 7/1/2021 - 6/30/2022

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:
 WAYNE MEMORIAL HOSPITAL

2. Select Cost Report Year Covered by this Survey (enter "X"):
 7/1/2021 through 6/30/2022 X

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

3a. Date CMS processed the HCRIS file into the HCRIS database:
 5/12/2023

	Data	Correct?	If Incorrect, Proper Information
4. Hospital Name:	WAYNE MEMORIAL HOSPITAL	Yes	
5. Medicaid Provider Number:	00002054A	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:	110124	Yes	
Owner/Operator (Private State Gov't., Non-State Gov't., HIS/Tribal):	Non-State Govt.	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.

E. Disclosure of Medicaid / Uninsured Payments Received: (07/01/2021 - 06/30/2022)

1. Section 1011 Payment Related to Hospital Services Included in Exhibits B & B-1 (See Note 1)

2. Section 1011 Payment Related to Inpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)

3. Section 1011 Payment Related to Outpatient Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)

4. Total Section 1011 Payments Related to Hospital Services (See Note 1)

5. Section 1011 Payment Related to Non-Hospital Services Included in Exhibits B & B-1 (See Note 1)

6. Section 1011 Payment Related to Non-Hospital Services NOT Included in Exhibits B & B-1 (See Note 1)

7. Total Section 1011 Payments Related to Non-Hospital Services (See Note 1)

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

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

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

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

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

Inpatient	\$ 52,549	Outpatient	\$ 467,100	Total	\$ 519,659
	\$ 290,197		\$ 2,236,021		\$ 2,526,218
	\$ 342,756		\$ 2,703,121		\$ 3,045,877
	15.33%		17.28%		17.06%

13. Did your hospital receive any Medicaid managed care payments not paid at the claim level?
 Should include all non-claim-specific payments such as lump sum payments for full Medicaid pricing, supplemental, quality payments, bonus payments, capitation payments received by the hospital (not by the MCO), or other incentive payments.

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

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

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

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

G. Cost Report - Cost / Days / Charges

Cost Report Year 07/01/2021-06/30/2022 WAYNE 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 QIP Ancillary Charges	Total Charges	Medicaid Per Diem / Cost of Other Ratios
<p>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 HCRAIS 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.</p>									
Routine Cost Centers (list below):									
1	03000 ADULTS & PEDIATRICS	\$ 9,659,047	\$ -	\$ -	\$ 9,556,979	12,894	\$8,429,751.00		\$ 741.20
2	03100 INTENSIVE CARE UNIT	\$ 3,144,767	\$ -	\$ -	\$ 3,144,767	1,262	\$3,238,280.00		\$ 2,453.02
3	03200 CORONARY CARE UNIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
4	03300 BURN INTENSIVE CARE UNIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
5	03400 SURGICAL INTENSIVE CARE UNIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
6	03500 OTHER SPECIAL CARE UNIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
7	04000 SUBPROVIDER I	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
8	04100 SUBPROVIDER II	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
9	04200 OTHER SUBPROVIDER	\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
10	04300 NURSERY	\$ 1,368,515	\$ -	\$ -	\$ 1,368,516	1,386	\$573,804.00		\$ 987.39
11		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
15		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
16		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
17		\$ -	\$ -	\$ -	\$ -	\$ -	\$0.00		\$ -
18	Total Routine	\$ 14,182,330	\$ -	\$ -	\$ 14,070,262	15,562	\$ 12,241,835		\$ 904.15
19	Weighted Average								
Observation Data (Non-Distinct)									
20	09200 Observation (Non-Distinct)		672		\$ 496,086	\$730,440.00	\$1,152,311.00	\$ 1,882,751	0.284552
Ancillary Cost Centers (from WIS C excluding Observation) (list below):									
21	5000 OPERATING ROOM	\$8,185,292.00	\$ -	\$ -	\$ 8,185,292	\$14,808,354.00	\$42,445,071.00	\$ 57,253,425	0.142866
22	5200 DELIVERY ROOM & LABOR ROOM	\$2,503,511.00	\$ -	\$ -	\$ 2,503,511	\$748,555.00	\$364,346.00	\$ 1,112,901	2.249536
23	5300 ANESTHESIOLOGY	\$51,255.00	\$ -	\$ -	\$ 51,255	\$1,572,663.00	\$4,322,334.00	\$ 5,894,997	0.008695
24	5400 RADIOLOGY-DIAGNOSTIC	\$4,396,504.00	\$ -	\$ -	\$ 4,396,504	\$4,873,688.00	\$28,559,407.00	\$ 33,433,095	0.131502
25	5600 RADIOISOTOPE	\$529,286.00	\$ -	\$ -	\$ 529,286	\$221,239.00	\$1,426,772.00	\$ 1,648,011	0.321167
26	6000 LABORATORY	\$5,997,011.00	\$ -	\$ -	\$ 5,997,011	\$8,932,654.00	\$12,154,828.00	\$ 21,087,482	0.284387
27	6500 RESPIRATORY THERAPY	\$1,308,363.00	\$ -	\$ -	\$ 1,308,363	\$4,844,302.00	\$3,435,754.00	\$ 8,280,056	0.158016
28	6600 PHYSICAL THERAPY	\$1,080,936.00	\$ -	\$ -	\$ 1,080,936	\$593,018.00	\$671,450.00	\$ 1,264,468	0.854854
28	7100 MEDICAL SUPPLIES CHARGED TO PATIENT	\$4,961,681.00	\$ -	\$ -	\$ 4,961,681	\$11,023,383.00	\$16,987,749.00	\$ 28,011,132	0.177132
30	7200 IMPL- DEV. CHARGED TO PATIENTS	\$4,237,928.00	\$ -	\$ -	\$ 4,237,928	\$2,246,123.00	\$9,278,079.00	\$ 11,524,202	0.367742

G. Cost Report - Cost / Days / Charges

Cost Report Year (07/01/2021-06/30/2022) WAYNE MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Intern & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (if Applicable)	Total Cost	IP Days and IP Ancillary Charges	IP Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratio
31	7300 DRUGS CHARGED TO PATIENTS	\$23,299.017	\$	\$	\$23,299.017	\$24,810.987	\$87,962.492	\$112,773.479	0.206600
32	9100 EMERGENCY	\$3,833.052	\$	\$	\$3,833.052	\$5,629.153	\$39,210.751	\$44,839.904	0.085483
33		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
34		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
35		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
36		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
37		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
38		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
39		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
40		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
41		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
42		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
43		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
44		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
45		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
46		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
47		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
48		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
49		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
50		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
51		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
52		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
53		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
54		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
55		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
56		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
57		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
58		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
59		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
60		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
61		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
62		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
63		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
64		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
65		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
66		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
67		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
68		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
69		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
70		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
71		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
72		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
73		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
74		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
75		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
76		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
77		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
78		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
79		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
80		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
81		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
82		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
83		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
84		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
85		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
86		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
87		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
88		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
89		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	
90		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	

G. Cost Report - Cost / Days / Charges

Cost Report Year (07/01/2021-06/30/2022) WAYNE MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Intern & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (if Applicable)	Total Cost	IP Days and IP Ancillary Charges	IP Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
91		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
92		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
93		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
94		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
95		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
96		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
97		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
98		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
99		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
100		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
101		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
102		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
103		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
104		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
105		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
106		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
107		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
108		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
109		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
110		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
111		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
112		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
113		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
114		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
115		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
116		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
117		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
118		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
119		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
120		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
121		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
122		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
123		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
124		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
125		\$0.00	\$	\$	\$	\$0.00	\$0.00	\$	-
126		\$	\$	\$	\$	\$	\$	\$	\$
127		\$	\$	\$	\$	\$	\$	\$	\$
128		\$	\$	\$	\$	\$	\$	\$	\$
129		\$	\$	\$	\$	\$	\$	\$	\$
130		\$	\$	\$	\$	\$	\$	\$	\$
131		\$	\$	\$	\$	\$	\$	\$	\$
131.01		\$	\$	\$	\$	\$	\$	\$	\$
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		\$	\$	\$	\$	\$	\$	\$	\$
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H. In-State Medicaid and All Uninsured Inpatient and Outpatient Hospital Data:

Cross Report Year: 07/01/2017-06/30/2021 WAYNE MEMORIAL HOSPITAL

	In-State Medicaid PFS Primary	In-State Medicaid Managed Care Primary	In-State Medicaid PFS Cross-Over (with Medicaid Secondary)	In-State Jobs / Forward Eligible (Not Included Earning >)	Uninsured	Total In-State Medicaid
61						
62						
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	\$ 4,241,031	\$ 10,314,270	\$ 6,572,693	\$ 71,365,504	\$ 10,281,095	\$ 25,372,855
				\$ 5,412,615		\$ 7,160,858
					\$ 7,831,817	
						\$ 17,656,037

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

Cost Report Year: 07/01/2021-06/30/2022

WAYNE MEMORIAL HOSPITAL

Table / Payments	In-State Medicaid FFS Primary	In-State Medicaid Managed Care Primary	In-State Medicaid FFS Cross-Over (In-Home Secondary)	In-State Medicaid Managed Care Cross-Over (In-Home Secondary)	In-State Other Medicaid Eligibles (Not Included Elsewhere)	Uninsured	Total In-State Medicaid	%
128 Total Charges (includes organ acquisition from Section J)	\$ 4,923,779	\$ 10,314,370	\$ 8,197,758	\$ 21,365,504	\$ 6,218,595	\$ 9,318,217	\$ 30,985,891	38.09%
129 Total Charges per PSR or Exhibit Detail	\$ 4,923,779	\$ 10,314,370	\$ 8,197,758	\$ 21,365,504	\$ 6,218,595	\$ 9,318,217	\$ 30,985,891	38.09%
130 Unrecalled Charges (Explain Variance)	\$ 1,655,264	\$ 1,759,203	\$ 3,895,397	\$ 3,542,493	\$ 3,684,618	\$ 3,041,886	\$ 11,860,918	38.30%
131 Total Calculated Cost (includes organ acquisition from Section J)	\$ 1,315,272	\$ 1,480,951	\$ 2,876,412	\$ 2,763,878	\$ 6,342,412	\$ 1,951,843	\$ 12,702,768	38.09%
132 Total Medicare Paid Amount (includes TPL, Co-Pay and Spend-Down)	\$ 4,117	\$ 1,484	\$ 133,838	\$ 23,611	\$ 713,843	\$ 17,398	\$ 1,963,926	38.09%
133 Total Medicare Managed Care Paid Amount (includes TPL, Co-Pay and Spend-Down)	\$ 1,219,389	\$ 1,481,275	\$ 3,118,249	\$ 2,807,492	\$ 6,342,412	\$ 1,951,843	\$ 12,702,768	38.09%
134 Co-pay (including Co-Pay and Spend-Down)	\$ 1,219,389	\$ 1,481,275	\$ 3,118,249	\$ 2,807,492	\$ 6,342,412	\$ 1,951,843	\$ 12,702,768	38.09%
135 Total Medicare Managed Care (includes TPL, Co-Pay and Spend-Down)	\$ 1,219,389	\$ 1,481,275	\$ 3,118,249	\$ 2,807,492	\$ 6,342,412	\$ 1,951,843	\$ 12,702,768	38.09%
136 Total Medicare Managed Care (includes TPL, Co-Pay and Spend-Down)	\$ 1,219,389	\$ 1,481,275	\$ 3,118,249	\$ 2,807,492	\$ 6,342,412	\$ 1,951,843	\$ 12,702,768	38.09%
137 Medicare Cost Settlement Payments (See Note B)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
138 Other Medicaid Payments Reported on Cost Report Year (See Note C)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
139 Medicare Traditional (non-HMO) Paid Amount (includes consumables/eductibles)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
140 Medicare Managed Care (HMO) Paid Amount (includes consumables/eductibles)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
141 Medicare Cross-Over Bad Debt Payments	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
142 Other Medicare Cross-Over Payments (See Note D)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
143 Payment from Hospital Uninsured During Cost Report Year (Cash Basis)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
144 Section 1011 Payment Related to Inpatient Hospital Services NOT included in Exhibit B & B-1 (from Section E)	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	\$ 258,759	38.09%
145 Calculated Payment Shortfall (Longitudinal) (PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH)	\$ 435,675	\$ 339,420	\$ 875,148	\$ 735,007	\$ 451,319	\$ 2,889,327	\$ 2,087,686	80%
146 Calculated Payments as a Percentage of Cost	74%	81%	78%	79%	84%	2%	19%	81%
147 Total Medicare Data from WS 5.3 of the Cost Report Excluding Swap Bed (CR, WS 5.3, Pt. I, Col. 6, Sum of Lns. 2, 3, 4, 14, 16, 17, 18 less lines 5 & 6)	\$ 5,656	\$ 5,656	\$ 5,656	\$ 5,656	\$ 5,656	\$ 5,656	\$ 5,656	81%
148 Percent of cross-over days to total Medicare days (from the cost report)	25%	25%	25%	25%	25%	25%	25%	81%

Note A - These amounts must agree to your inpatient and outpatient Medicaid cost claims summary. For Managed Care, Cross-Over data, and other eligibles, use the hospital's logs if PSAR summaries are not available (submit logs with survey).
 Note B - Medicare cost settlement payments prior to payments made by Medicaid during a cost report settlement that are not reflected on the claims paid summary (RA summary or PSAR).
 Note C - Medicare Traditional (non-HMO) payments reported on the survey. Medicare Managed Care (HMO) payments made on a fiscal year basis should be reported in Section C of the survey.
 Note D - Should include other Medicare cross-over payments not included in the said claims data reported above. This includes Medicare cross-over payments, but not limited to incentive payments, bonus payments, capitation and sub-capitation payments.
 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, capitation and sub-capitation payments.

I. Out-of-State Medicaid Data:

Cost Report Year: 10/01/2023-09/30/2024 WAYNE MEMORIAL HOSPITAL

Line #	Cost Center Description	Medicaid Cost to Charge Ratio for Ancillary Cost Centers		Medicaid Cost to Charge Ratio for Routine Cost Centers		Out-of-State Medicaid FFS Primary		Out-of-State Medicaid Managed Care Primary		Out-of-State Medicare FFS Cross-Overs (with Medicaid Secondary)		Out-of-State Other Medicaid Eligibles (not Included Elsewhere)		Total Out-of-State Medicaid	
		From Section G	From Section G	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient	Inpatient	Outpatient
1	03000 ADULTS & PEDIATRICS														
2	03100 INTENSIVE CARE UNIT														
3	03200 CORONARY CARE UNIT														
4	03300 BURN INTENSIVE CARE UNIT														
5	03400 SURGICAL INTENSIVE CARE UNIT														
6	03500 OTHER SPECIAL CARE UNIT														
7	04000 SUBPROVIDER I														
8	04100 SUBPROVIDER II														
9	04200 OTHER SUBPROVIDER														
10	04300 NURSERY														
11															
12															
13															
14															
15															
16															
17															
18															
19	Total Days per PS&R or Exhibit Detail														
20	Unreconciled Days (Explain Variances)														
21															
21.01	Routine Charges														
	Calculated Routine Charge Per Diem														
22	Ancillary Cost Centers (from WIS C) (list below):														
23	5000 OPERATING ROOMS														
24	5100 DELIVERY ROOM & LABOR ROOM														
25	5300 ANESTHESIOLOGY														
26	5400 RADIOLOGY/DIAGNOSTIC														
27	5600 RADIOLOGY														
28	6000 LABORATORY														
29	6500 RESPIRATORY THERAPY														
30	6600 PHYSICAL THERAPY														
31	7100 MEDICAL SUPPLIES CHARGED TO PATIENT														
32	7200 IMPL. DEV. CHARGED TO PATIENTS														
33	7300 DRUGS CHARGED TO PATIENTS														
34	9100 EMERGENCY														
35															
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48															

I. Out-of-State Medicaid Data:

Cross Report Year: 07/01/2021-06/30/2022 WAYNE MEMORIAL HOSPITAL

Line Item	Out-of-State Medicaid FFS Primary		Out-of-State Medicaid Managed Care Primary		Out-of-State Medicaid FFS Cross-Overs (with Medicaid Secondary)		Out-of-State Medicaid Eligibles that Included Elsewhere		Total Out-of-State Medicaid	
	Count	Amount	Count	Amount	Count	Amount	Count	Amount	Count	Amount
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I. Out-of-State Medicaid Data:

Cost Report Year: 07/01/2021-06/30/2022 WAYNE MEMORIAL HOSPITAL

	Out-of-State Medicaid FFS Primary	Out-of-State Medicaid Managed Care Primary	Out-of-State Medicare FFS Cross-Over (with Medical Secondary)	Out-of-State Other Medicaid Eligibles that Included Elsewhere	Total Out-of-State Medicaid
128					
129	\$ 233,588	\$ -	\$ -	\$ -	\$ 233,588
130	\$ 233,588	\$ -	\$ -	\$ -	\$ 233,588
131	\$ 31,813	\$ -	\$ -	\$ -	\$ 31,813
132	\$ 1,197,315	\$ -	\$ -	\$ -	\$ 1,197,315
133	\$ 2,975	\$ -	\$ -	\$ -	\$ 2,975
134	\$ 1,459	\$ -	\$ -	\$ -	\$ 1,459
135	\$ 7,420	\$ -	\$ -	\$ -	\$ 7,420
136	\$ 13,768	\$ -	\$ -	\$ -	\$ 13,768
137					
138					
139					
140					
141					
142					
143	\$ 18,125	\$ -	\$ -	\$ -	\$ 18,125
144	43%	0%	0%	0%	261%

Total Charges (includes organ acquisition from Section K)
 Total Charges per PS&R or Exhibit Detail
 Unreconciled Charges (Explain Variance)

Total Calculated Cost (includes organ acquisition from Section K)
 Total Medicaid Paid Amount (excludes TPL, Co-Pay and Spend-Down)
 Total Medicaid Managed Care Paid Amount (excludes TPL, Co-Pay and Spend-Down) (See Note E)
 Private Insurance (including primary and third party liability)
 Self-Pay (including Co-Pay and Spend-Down)
 Total Allowed Amount from Medicaid PS&R or RA Detail (All Payments)
 Medicaid Cost Settlement Payments (See Note B)
 Other Medicaid Payments Reported on Cost Report: Year (See Note C)
 Medicare Traditional (non-HMO) Paid Amount (excludes coinsurance/deductibles)
 Medicare Managed Care (HMO) Paid Amount (excludes coinsurance/deductibles)
 Medicare Cross-Over Bad Debt Payments
 Other Medicare Cross-Over Payments (See Note D)

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

Note A - These amounts must agree to your inpatient and outpatient Medicaid paid claims summary. For Managed Care, Cross-Over data and other eligibles, use the hospital's logs if PS&R summaries are not available (submit logs with survey)
 Note B - Medicaid cost settlement payments refer to payments made by Medicaid during a cost report settlement that are not reflected on the claims paid summary (RA summary or FS&R).
 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 D - Should include other Medicare cross-over payments not included in the paid claims data reported above. This includes payments paid based on the Medicare cost report settlement (e.g., Medicare Graduate Medical Education payments).
 Note E - Medicaid Managed Care payments should include all Medicaid Managed Care payments related to the services provided, including, but not limited to, incentive payments, bonus payments, capitation and sub-capitation 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.

Cost Report Year: 07/01/2021-06/30/2022 WAYNE MEMORIAL HOSPITAL

Worksheet A Provider Tax Assessment Reconciliation:

WIS A Cost Center Line
8311-6019
(WIS Account #)
\$ 0.00 (Where is the cost included on ws A?)

Dollar Amount
\$ 917,620
Expense
\$ 917,620
\$ -

1 Hospital Gross Provider Tax Assessment (from general ledger)*
2 Hospital Gross Provider Tax Assessment Included in Expense on the Cost Report (WIS A, Col. 2)
3 Difference (Explain Here ----->)

Provider Tax Assessment Reclassifications (from ws A-6 of the Medicare cost report)

4 Reclassification Code	(Reclassified to / (from))
5 Reclassification Code	(Reclassified to / (from))
6 Reclassification Code	(Reclassified to / (from))
7 Reclassification Code	(Reclassified to / (from))

DSH UCC ALLOWABLE - Provider Tax Assessment Adjustments (from ws A-8 of the Medicare cost report)

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))

DSH UCC NON-ALLOWABLE Provider Tax Assessment Adjustments (from ws A-8 of the Medicare cost report)

12 Reason for adjustment	
13 Reason for adjustment	
14 Reason for adjustment	
15 Reason for adjustment	

16 Total Net Provider Tax Assessment Expense Included in the Cost Report

\$ 917,620

DSH UCC Provider Tax Assessment Adjustment:

17 Gross Allowable Assessment Not Included in the Cost Report

\$ -

Apportionment of Provider Tax Assessment Adjustment to Medicaid & Uninsured:

18 Medicaid Hospital	95,965,200
19 Uninsured Hospital	27,174,854
20 Total Hospital	341,247,738
21 Percentage of Provider Tax Assessment Adjustment to include in DSH Medicaid UCC	28.12%
22 Percentage of Provider Tax Assessment Adjustment to include in DSH Uninsured UCC	7.96%
23 Medicaid Provider Tax Assessment Adjustment to DSH UCC	\$ -
24 Uninsured Provider Tax Assessment Adjustment to DSH UCC	\$ -
25 Provider Tax Assessment Adjustment to DSH UCC	\$ -

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

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

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES	Policy#: 112
	Issue Date:	Revised Date: 10/12, 06/23
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director	

ICTF/Charity Care

ICTF/Charity Care is a benefit where anywhere from 10% up to 100% of the patient's bill will be written off. ICTF/Charity Care is available for WMH patients who meet family income criteria based on Federal Poverty Guidelines. Any WMH patient may apply for program and all applications will be considered without regard to race, color, gender, national origin or religious preference. Patients must be a legal US citizen and a permanent Georgia resident to receive ICTF/Charity benefits

Availability

- a. A ICTF/Charity application will be made available to anyone who requests it or is identified with a need & meets eligibility screening criteria as outlined in the ICTF/Charity Care requirements. **See Appendix A**
- b. Patients may submit a ICTF/Charity application prior to their visit to WMH. The application will be held until services have been rendered.
- c. WMH will post notices as required by law regarding the availability of the ICTF/Charity Care program.
- d. Patients may receive ICTF/Charity Care after all other financial resources available to the patient have been exhausted & the patient is without sufficient income to cover out of pocket expenses as defined by WMH. Other financial resources include, but are not limited to, private health insurance, CHIP, Medicare, Medicaid or Auto Medical Payments.
- e. If the ICTF/Charity Care is approved, ICTF/Charity will apply to balances after all third party coverage has been collected.
- f. A determination of eligibility for ICTF/Charity Care will be effective for ninety (90) days and will be applicable toward all eligible patient balances incurred prior to approved ICTF/Charity Care for up to one (1) year from date of service(s) unless they have been turned over to collections in a legal status.

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES	Policy#: 112
	Issue Date:	Revised Date: 10/12, 06/23
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director	

Rights & Responsibilities

- a. If a patient does not have Medicaid or other private agency funding, but may qualify, the patient must cooperate with the application process to be considered for ICTF/Charity Care. If patient does not cooperate with the application process for any available funding, ICTF/Charity Care will be denied or revoked if active approval is on file and the patient will be responsible for any balances. The patient is required to provide documentation to include but not limited to evidence of third party coverage, employment status, verification of employment, and family size.
- b. Only patient balances will be considered for ICTF/Charity Care write-off. Patient balance is the amount for which there is no third party coverage or other funding available or balances after insurance payments.
- c. If the patient's household income is less than or equal to 295% of the current FPG for the family size, the patient will be eligible for ICTF/Charity Care.
- d. Once determination has been made regarding ICTF/Charity Care eligibility, the patient will be notified in writing unless determined by Presumptive Financial Assistance to which case, no notification will be sent.
- e. If a patient's income or family size changes, a new ICTF/Charity application may be submitted with supporting documentation for re-evaluation of their ICTF/Charity Care status.
- f. Any payments made to date will be counted toward the amount due and will not be refunded.
- g. The patient has the right to appeal a denied application for ICTF/Charity Care. The appeal will be reviewed by the PFS Director. The patient will be notified in writing of the appeal outcome.
- h. Patients must be able to show legal citizenship.

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES	Policy#: 112
	Issue Date:	Revised Date: 10/12, 06/23
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director	

Extraordinary Circumstances/Other Applicant Categories

Qualification under extraordinary circumstances not outlined below, requires approval from PFS Director.

- a. Homeless Persons -- A homeless person is an individual who has no income or place of residence and depends on charity or public assistance. Such individuals will be eligible, even if they are unable to provide all the documentation required for the ICTF/Charity Care application. The application needs to indicate in the address field that the patient is homeless, and the application must be signed by the patient.
- b. Deceased Patients -- The charges incurred by a patient who has died may still be considered eligible for ICTF/Charity Care. For the ICTF/Charity Care application, the deceased patient will count as a family member, but their income will be zero.
- c. Inmates -- Charges incurred by a patient who has subsequently become incarcerated may still be considered eligible for ICTF/Charity Care. His/her income will be deemed zero for the purposes of the ICTF/Charity Care application from the date of entry into the correctional facility until the date of release from the correctional facility. Written proof from the correctional facility that the patient is an inmate including date of entry and proposed date of release shall suffice as the ICTF/Charity Care application. **Note** : All charges incurred during the incarceration are the responsibility of the correctional facility.

Notification

- a. Once completed and submitted, an application will be reviewed within 15 business days against WMH's eligibility criteria for services previously rendered. For those patient's that requesting review prior to services being rendered, the application will be reviewed immediately as long as required documentation is presented.
- b. Once approved or denied, a notification letter will be sent.
- c. If additional documentation is required to reach a determination, a request for additional information will be sent to patient

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES	Policy#: 112
	Issue Date:	Revised Date: 10/12, 06/23
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director	

Revision 06/29/23

Presumptive Financial Assistance Eligibility:

There are instances when a patient may appear eligible for charity care discounts, but there is no financial assistance form on file due to a lack of supporting documentation. In the event there is no evidence to support a patient's eligibility for charity care, Wayne Memorial Hospital will use a third-party analytics service vendor to determine estimated income amounts for the basis of determining charity care eligibility and potential discount amounts. If a patient is determined presumptive eligible for charity they will not be notified. Presumptive eligibility may be determined on the basis of individual life circumstances that may include:

- a State-funded prescription programs;
- b Homeless or received care from a homeless clinic;
- c Participation in Women, Infants and Children programs (WIC);
- d Food stamp eligibility;
- e Subsidized school lunch program eligibility;
- f Eligibility for other state or local assistance programs that are unfunded (e.g., Medicaid spend-down)
- g Low income/subsidized housing is provided as a valid address; and
- h Patient is deceased with no known estate.

Changes to the Policy or Eligibility Criteria

ICTF/Charity Care eligibility criteria will be reviewed annually by the PFS Director and will be updated to reflect published changes in the FPG. Revisions may be made at any time to the criteria or the policy based on changes in WMH's financial ability to provide financial assistance or changes in state or federal regulations.

WAYNE MEMORIAL HOSPITAL	PFS Policies & Procedures	Policy #: 309
	Effective Date: 06/2008	Revised Date:
	Prepared By: Rhonda Blue	07/13, 10/21
Subject: Bad Debt Collections Policy		Page 1 of 2

POLICY:

It is the policy of Wayne Memorial Hospital to ensure that debts owed by patients for medical care are delivered by Wayne Memorial Hospital, are collected in a timely manner. Payments for such debts will be pursued according to uniform criteria & procedures applicable to all Wayne Memorial Hospital patients who have not qualified for financial assistance. Bad debts are amounts considered to be noncollectable from accounts and notes receivable that were created or acquired in providing healthcare services.

POLICY CROSS REFERENCE:

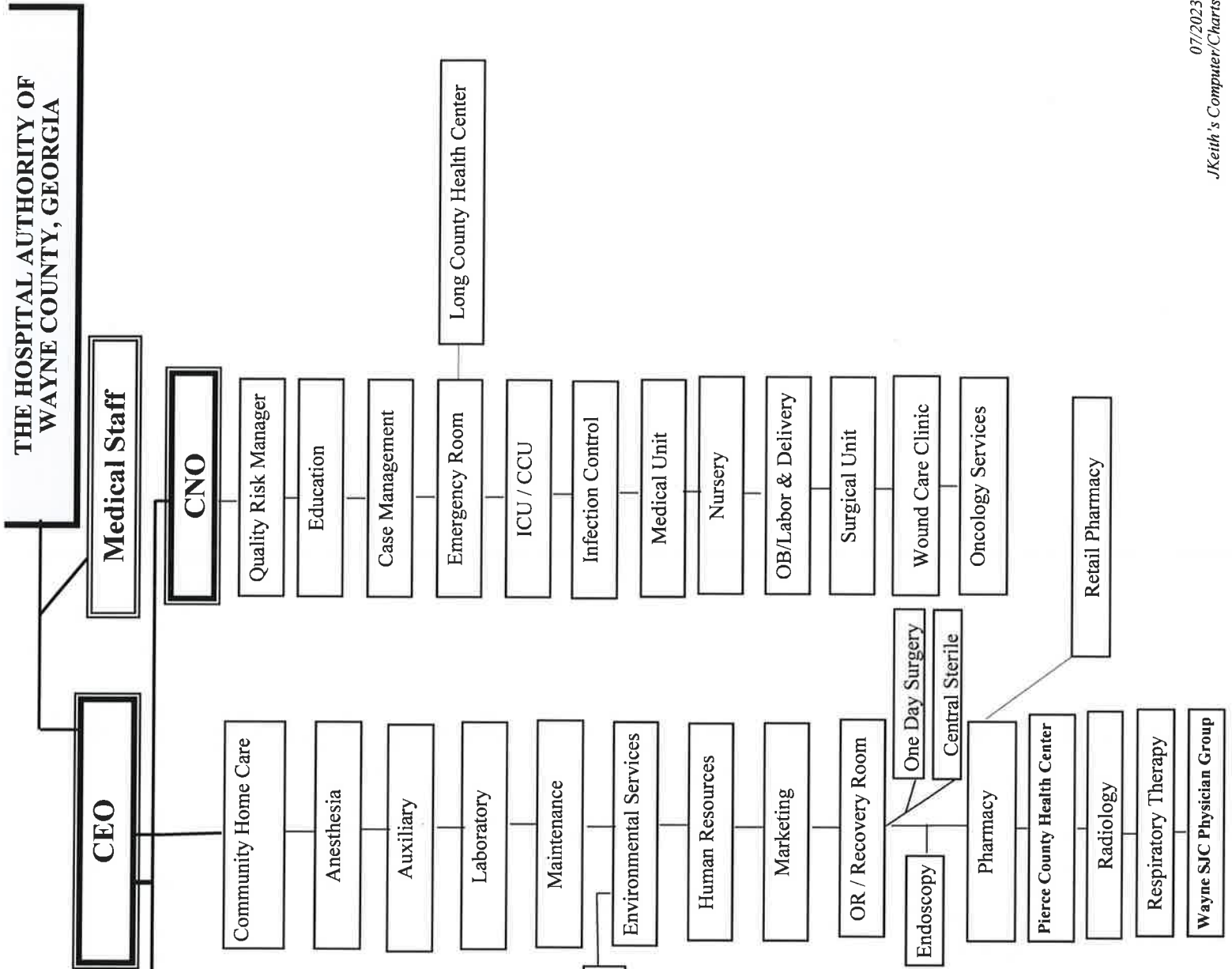
- Bad Debt Payment Posting Policy #307
- Bad Debt Write Off Policy #311

PROCEDURE:

1. Staff of WMH Business Office will review unpaid accounts on a weekly basis to identify nonpayment of copayments, coinsurance or deductibles required by any third party payor for any services for which a patient is responsible as self pay.
2. Reasonable collection efforts include, but are not limited to the following:
 - A. The issuance of a bill for medical services on or shortly after discharge, delivery of services or death of the patient to the party responsible for the patients financial obligations: and
 - B. Subsequent billings, collection letters, telephone calls or personal contacts with the party, demonstrating a genuine collection effort.
3. A collection agency may be used to obtain payment. The fee charged by the collection agency is merely a charge for providing the collection service, and is not a bad debt.
4. The Collection Agency will submit a report each month of all accounts that all collection efforts have been exhausted after 580 days. This report will be entered into the hospital system with a designated code that identifies the account as a non-collectible account.

WAYNE MEMORIAL HOSPITAL	PFS Policies & Procedures	Policy #: 309
	Effective Date: 06/2008	Revised Date:
	Prepared By: Rhonda Blue	07/13,10/21
Subject: Bad Debt Collections Policy		Page 2 of 2

Accounts will stay *Inhouse Receivable for a period of 150 days after final bill , if no payments or arrangements have been made then the accounts will be forwarded to Collection Agency for up to 580 days, if no payments or acceptable payment arrangements are made, then the accounts will be closed and then be written off under a designated code to identify the accounts as "Closed & Uncollectible". Any collection efforts should be discontinued at that time. The designated code to identify these accounts is: (BDREG- INACTIVE)



Wayne Memorial Hospital
Administrative Organizational Chart



May 13, 2022

Joseph P Ierardi
CEO
Hospital Authority of Wayne County
865 South First Street
Jesup, GA 31545

Joint Commission ID #: 6704
Program: Hospital Accreditation
Accreditation Activity: 60-day Evidence of Standards
Compliance
Accreditation Activity Completed : 5/13/2022

Dear Mr. Ierardi:

The Joint Commission is pleased to grant your organization an accreditation decision of Accredited for all services surveyed under the applicable manual(s) noted below:

Comprehensive Accreditation Manual for Hospitals

This accreditation cycle is effective beginning December 11, 2021 and is customarily valid for up to 36 months. Please note, The Joint Commission reserves the right to shorten the duration of the cycle.

Should you wish to promote your accreditation decision, please view the information listed under the 'Publicity Kit' link located on your secure extranet site, The Joint Commission Connect.

The Joint Commission will update your accreditation decision on Quality Check®.

Congratulations on your achievement.

Sincerely,

Mark G. Pelletier, RN, MS
Chief Operating Officer and Chief Nurse Executive
Division of Accreditation and Certification Operations

Wayne County, GA

Summary

Parcel Number J30-40-1
 Location Address 930 S FIRST ST
 Legal Description PB 11-105
 (Note: Not to be used on legal documents)
 Class E5-Exempt
 (Note: This is for tax purposes only. Not to be used for zoning.)
 Tax District Jesup (District 01)
 Millage Rate 35.374
 Acres 0.22
 Homestead Exemption No (S0)
 Landlot/District N/A

[View Map](#)



Owner

[THE HOSPITAL AUTHORITY OF WAYNE COUNTY GEORGIA](#)
 865 SOUTH FIRST STREET
 JESUP, GA 31545

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 800	Front Feet	9,799	120	82	0.22	0

Commercial Improvement Information

Description OFFICE-MEDICAL
 Value \$127,449
 Actual Year Built 1982
 Effective Year Built 1982
 Square Feet 2157
 Wall Height 12
 Wall Frames
 Exterior Wall STUCCO
 Roof Cover ASPHALT SHINGLES
 Interior Walls DRY WALL
 Floor Construction CONCRETE SLAB
 Floor Finish CARPET/COMBO
 Ceiling Finish
 Lighting
 Heating CENTRAL HEAT & AC.
 Number of Buildings 1

Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Concrete		0x0 / 5200	1	\$10,010

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
12/13/2010	0534 0023		\$200,000	Fair Mkt - Improved		THE HOSPITAL AUTHORITY OF

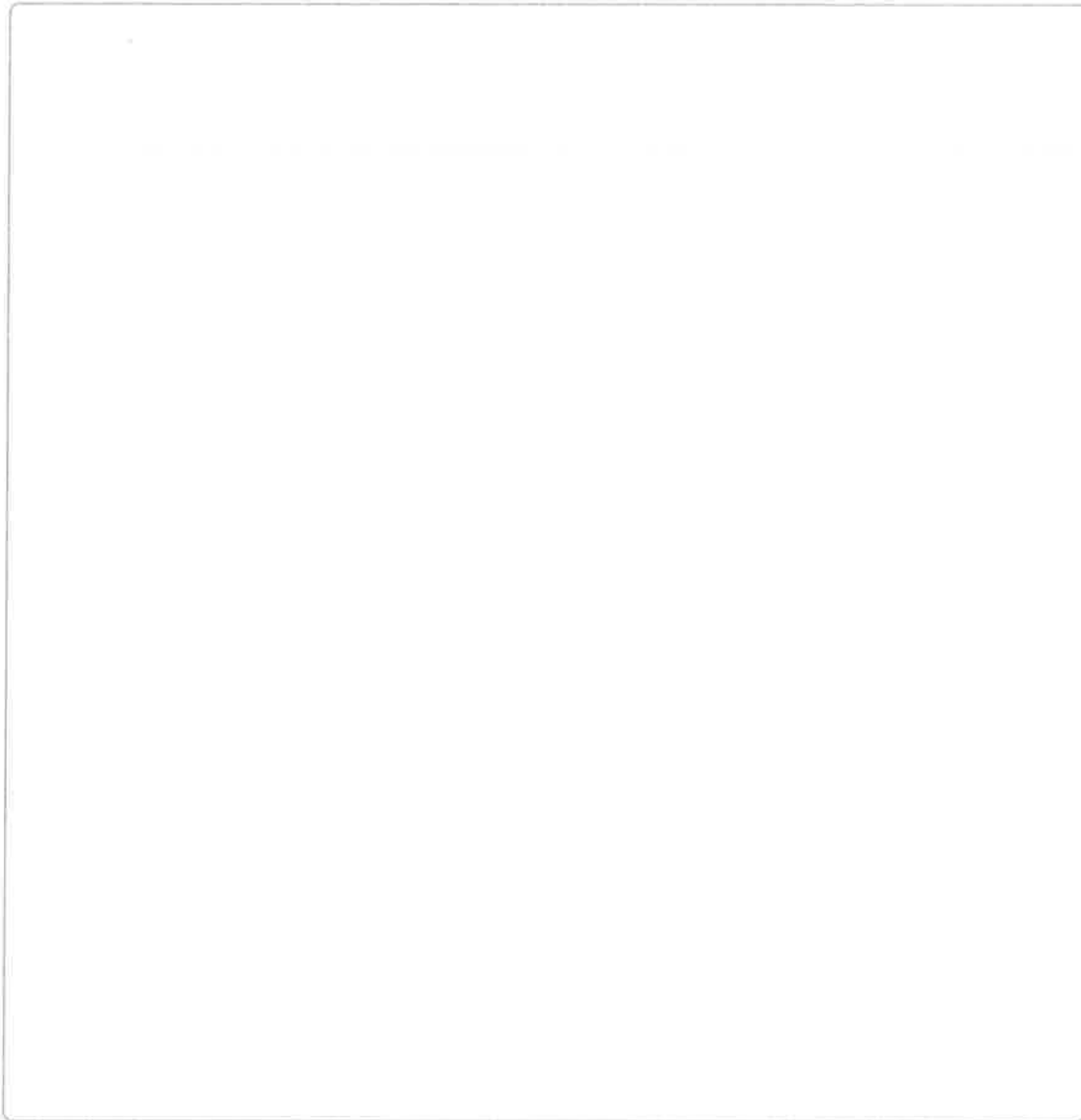
Valuation

	2023	2022	2021	2020	2019
Previous Value	\$208,240	\$165,374	\$165,374	\$165,374	\$165,374
Land Value	\$70,781	\$70,781	\$27,915	\$27,915	\$27,915
+ Improvement Value	\$127,449	\$127,449	\$127,449	\$127,449	\$127,449
+ Accessory Value	\$10,010	\$10,010	\$10,010	\$10,010	\$10,010
= Current Value	\$208,240	\$208,240	\$165,374	\$165,374	\$165,374

Photos



Sketches



No data available for the following modules: Rural Land, Conservation Use Rural Land, Residential Improvement Information, Mobile Homes, Prebill Mobile Homes, Permits.

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Wayne County, GA

Summary

Parcel Number J25-66
Location Address 499 BROAD ST
Legal Description N/A
Class E1-Exempt
 (Note: This is for tax purposes only. Not to be used for zoning.)
Tax District Jesup (District 01)
Millage Rate 35.374
Acres 0.22
Homestead Exemption No (50)
Landlot/District N/A

[View Map](#)

Owner

[HOSPITAL AUTHORITY OF WAYNE COUNTY](#)
 P.O. BOX 408
 JESUP, GA 31598

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 350	Front Feet	9,375	125	75	0.22	0

Commercial Improvement Information

Description OFFICE
Value \$35,250
Actual Year Built 1951
Effective Year Built 1951
Square Feet 676
Wall Height 12
Wall Frames
Exterior Wall FRAME
Roof Cover ASPHALT SHINGLES
Interior Walls PANEL
Floor Construction CONCRETE SLAB
Floor Finish CARPET/COMBO
Ceiling Finish
Lighting
Heating CENTRAL HEAT & AC.
Number of Buildings 1

Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Concrete		0x0 / 5940	1	\$5,154
Storage Building		90x66 / 0	1	\$989
Fence-Chain Link		0x0 / 122000	1	\$99

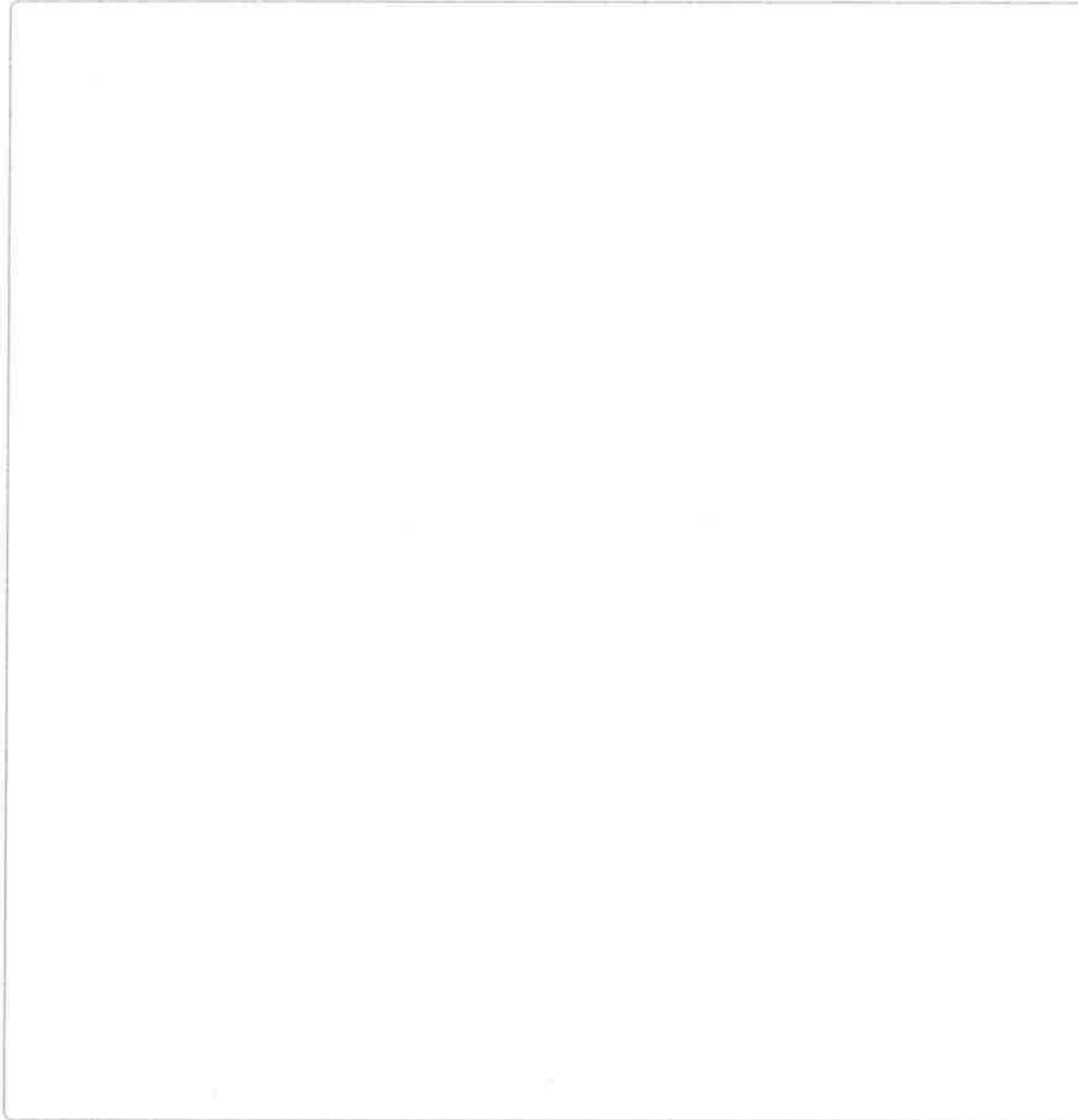
Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
4/1/1992	0303 0337		\$0	Fair Mkt - Improved	THE HOSPITAL AUTHORITY OF WAYNE COUNTY	HOSPITAL AUTHORITY OF WAYNE COUNTY
10/1/1988	0268 0031		\$200,000	Fair Mkt - Improved		THE HOSPITAL AUTHORITY OF WAYNE COUNTY
3/1/1977	0171 0175		\$0	Sale Disqualified - Conversion from PIC		
	0093 0317		\$0	Sale Disqualified - Conversion from PIC		
	0067 0406		\$0	Sale Disqualified - Conversion from PIC		
	0065 0211		\$0	Sale Disqualified - Conversion from PIC		

Valuation

	2023	2022	2021	2020	2019
Previous Value	\$72,117	\$86,156	\$86,156	\$86,156	\$86,156
Land Value	\$30,625	\$30,625	\$44,664	\$44,664	\$44,664
+ Improvement Value	\$35,250	\$35,250	\$35,250	\$35,250	\$35,250
+ Accessory Value	\$6,242	\$6,242	\$6,242	\$6,242	\$6,242
= Current Value	\$72,117	\$72,117	\$86,156	\$86,156	\$86,156

Sketches



No data available for the following modules: Rural Land, Conservation Use Rural Land, Residential Improvement Information, Mobile Homes, Prebill Mobile Homes, Permits, Photos.

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Wayne County, GA

Summary

Parcel Number J36-1
Location Address 230 MEMORIAL DR
Legal Description N/A
Class E5-Exempt
 (Note: This is for tax purposes only. Not to be used for zoning.)
Tax District Jesup (District 01)
Millage Rate 35.374
Acres 0.51
Homestead Exemption No (S0)
Landlot/District N/A

[View Map](#)



Owner

[THE HOSPITAL AUTHORITY OF WAYNE CO GA](#)
 865 S FIRST ST
 JESUP, GA 31545

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 100	Front Feet	4,200	20	90	0.04	0
Exempt	FF - 100	Front Feet	18,879	90	230	0.47	0

Commercial Improvement Information

Description OFFICE-MEDICAL
Value \$193,628
Actual Year Built 2019
Effective Year Built 2019
Square Feet 1468
Wall Height 12
Wall Frames
Exterior Wall
Roof Cover
Interior Walls
Floor Construction
Floor Finish
Ceiling Finish
Lighting
Heating
Number of Buildings 1

Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Asphalt	2019	84x105 / 0	0	\$12,965

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
1/19/2018	731 93		\$0	Sale Disqualified - Conversion from PIC	HARRIS RONALD D	THE HOSPITAL AUTHORITY OF WAYNE CO GA
11/1/1987	0259 0243		\$15,000	Fair Mkt - Improved		HARRIS RONALD D
4/1/1982	0212 0241		\$6,500	Sale Disqualified - Conversion from PIC		
7/1/1975	0159 0005		\$0	Sale Disqualified - Conversion from PIC		
	000N 0193		\$0	Sale Disqualified - Conversion from PIC		

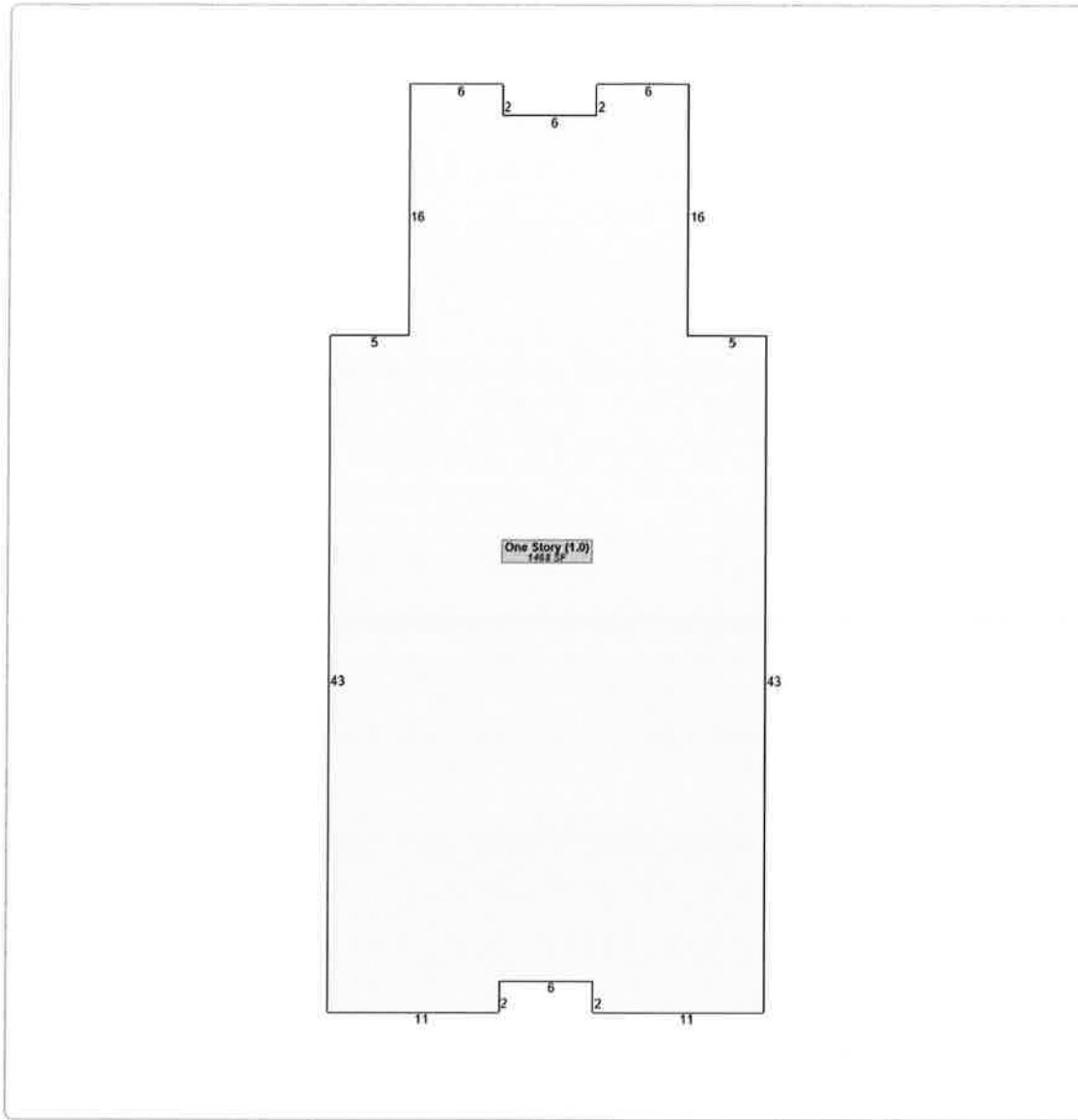
Valuation

	2023	2022	2021	2020	2019
Previous Value	\$219,262	\$165,346	\$95,739	\$12,669	\$12,669
Land Value	\$12,669	\$12,669	\$12,669	\$12,669	\$12,669
+ Improvement Value	\$193,628	\$193,628	\$139,712	\$70,105	\$0
+ Accessory Value	\$12,965	\$12,965	\$12,965	\$12,965	\$0
= Current Value	\$219,262	\$219,262	\$165,346	\$95,739	\$12,669

Photos



Sketches



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Wayne County, GA

Summary

Parcel Number J36-1-1
Location Address 230 MEMORIAL DR
Legal Description PB 12-140
 (Note: Not to be used on legal documents)
Class E5-Exempt
 (Note: This is for tax purposes only. Not to be used for zoning.)
Tax District Jesup (District 01)
Millage Rate 35.374
Acres 0.43
Homestead Exemption No (S0)
Landlot/District N/A

[View Map](#)



Owner

[THE HOSPITAL AUTHORITY OF WAYNE COGA](#)
 865 S FIRST ST
 JESUP, GA 31545

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 100	Front Feet	18,879	90	210	0.43	0

Commercial Improvement Information

Description OFFICE-MEDICAL
Value \$516,770
Actual Year Built 1982
Effective Year Built 2019
Square Feet 3928
Wall Height 12
Wall Frames
Exterior Wall BRICK
Roof Cover ASPHALT SHINGLES
Interior Walls DRY WALL
Floor Construction CONCRETE SLAB
Floor Finish CARPET/COMBO
Ceiling Finish
Lighting
Heating CENTRAL HEAT & AC.
Number of Buildings 1

Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Asphalt	2019	36x81 / 0	0	\$4,287
Paving-Asphalt	2000	36x83 / 0	1	\$2,689

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
1/10/2018	731 93	13 140	\$275,000	Sale Disqualified - Conversion from PIC	HARRIS RONALD D	THE HOSPITAL AUTHORITY OF WAYNE CO GA
8/1/1982	0215 0077		\$5,000	Sale Disqualified - Conversion from PIC		HARRIS RONALD D

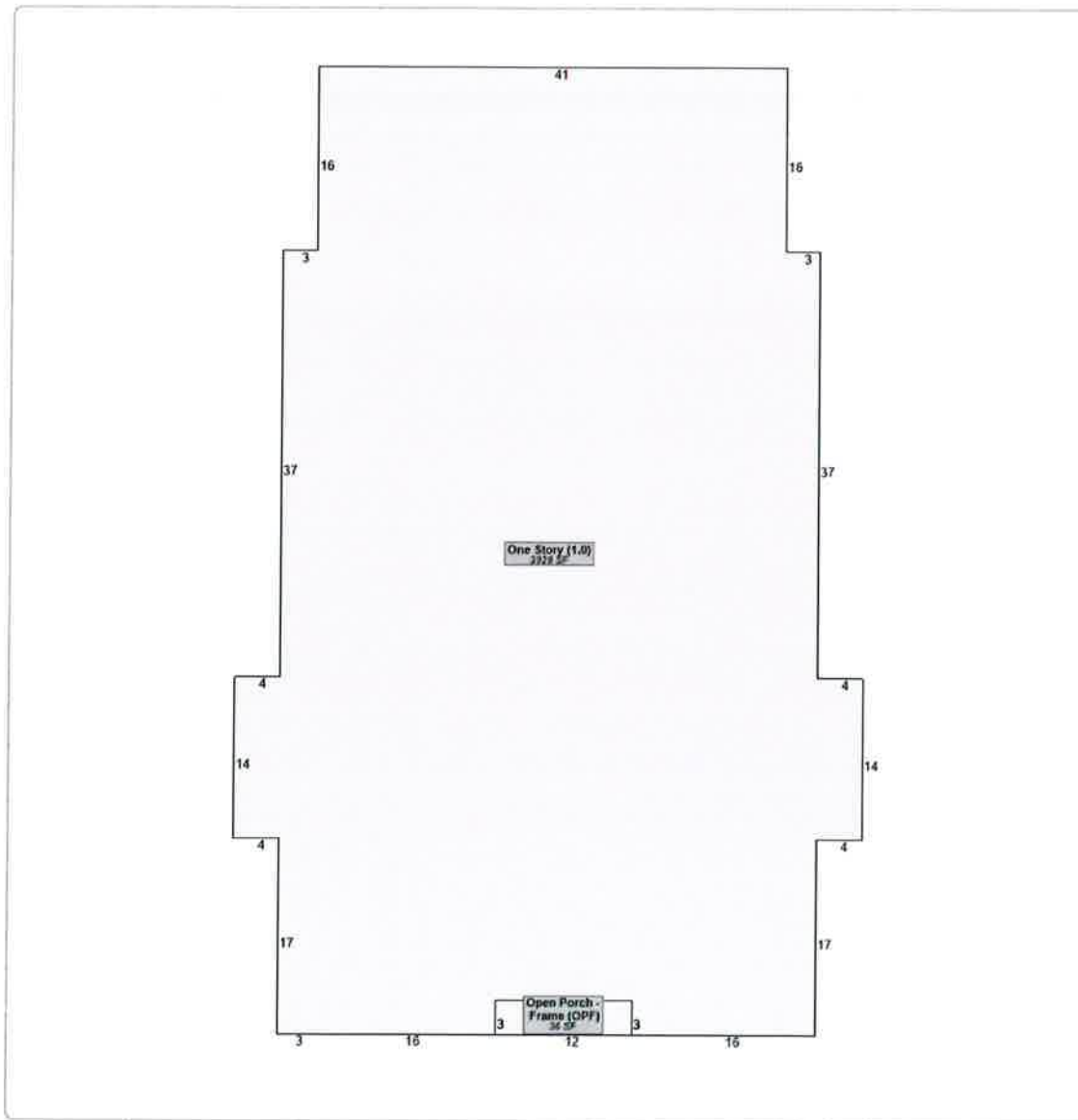
Valuation

	2023	2022	2021	2020	2019
Previous Value	\$533,815	\$390,067	\$390,067	\$221,713	\$221,713
Land Value	\$10,069	\$10,069	\$10,069	\$10,069	\$10,069
+ Improvement Value	\$516,770	\$516,770	\$373,022	\$373,022	\$210,204
+ Accessory Value	\$6,976	\$6,976	\$6,976	\$6,976	\$1,440
= Current Value	\$533,815	\$533,815	\$390,067	\$390,067	\$221,713

Photos



Sketches



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Wayne County, GA

Summary

Parcel Number J36-44-2
Location Address
Legal Description PB 26-52
(Note: Not to be used on legal documents)
Class E1-Exempt
(Note: This is for tax purposes only. Not to be used for zoning.)
Tax District County (District 02)
Millage Rate 30
Acres 0.47
Homestead Exemption No (50)
Landlot/District N/A

[View Map](#)

Owner

[THE HOSPITAL AUTHORITY OF WAYNE COUNTY](#)
 PO BOX 408
 JESUP, GA 31598

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 100	Front Feet	20,473	120	172	0.47	0

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
12/4/2023	944 137	26 52	\$0	Sale Disqualified-Quit Claim Sale-No Consideration	WAYNE COUNTY	THE HOSPITAL AUTHORITY OF WAYNE COUNTY

No data available for the following modules: Rural Land, Conservation Use Rural Land, Residential Improvement Information, Commercial Improvement Information, Mobile Homes, Accessory Information, Prebill Mobile Homes, Permits, Valuation, Photos, Sketches.

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Wayne County, GA

Summary

Parcel Number J36-17
Location Address WAYNE MEMORIAL HOSPITAL
Legal Description N/A
Class E1-Exempt
 (Note: This is for tax purposes only. Not to be used for zoning.)
Tax District Jesup (District 01)
Millage Rate 35.374
Acres 30.48
Homestead Exemption No (50)
Landlot/District N/A

[View Map](#)

Owner

WAYNE MEMORIAL HOSPITAL
 P O BOX 408
 JESUP, GA 31598

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 100	Front Feet	160,000	320	500	10.16	0
Exempt	FF - 100	Front Feet	616,500	1233	500	10.16	0
Exempt	FF - 100	Front Feet	442,500	885	500	10.16	0

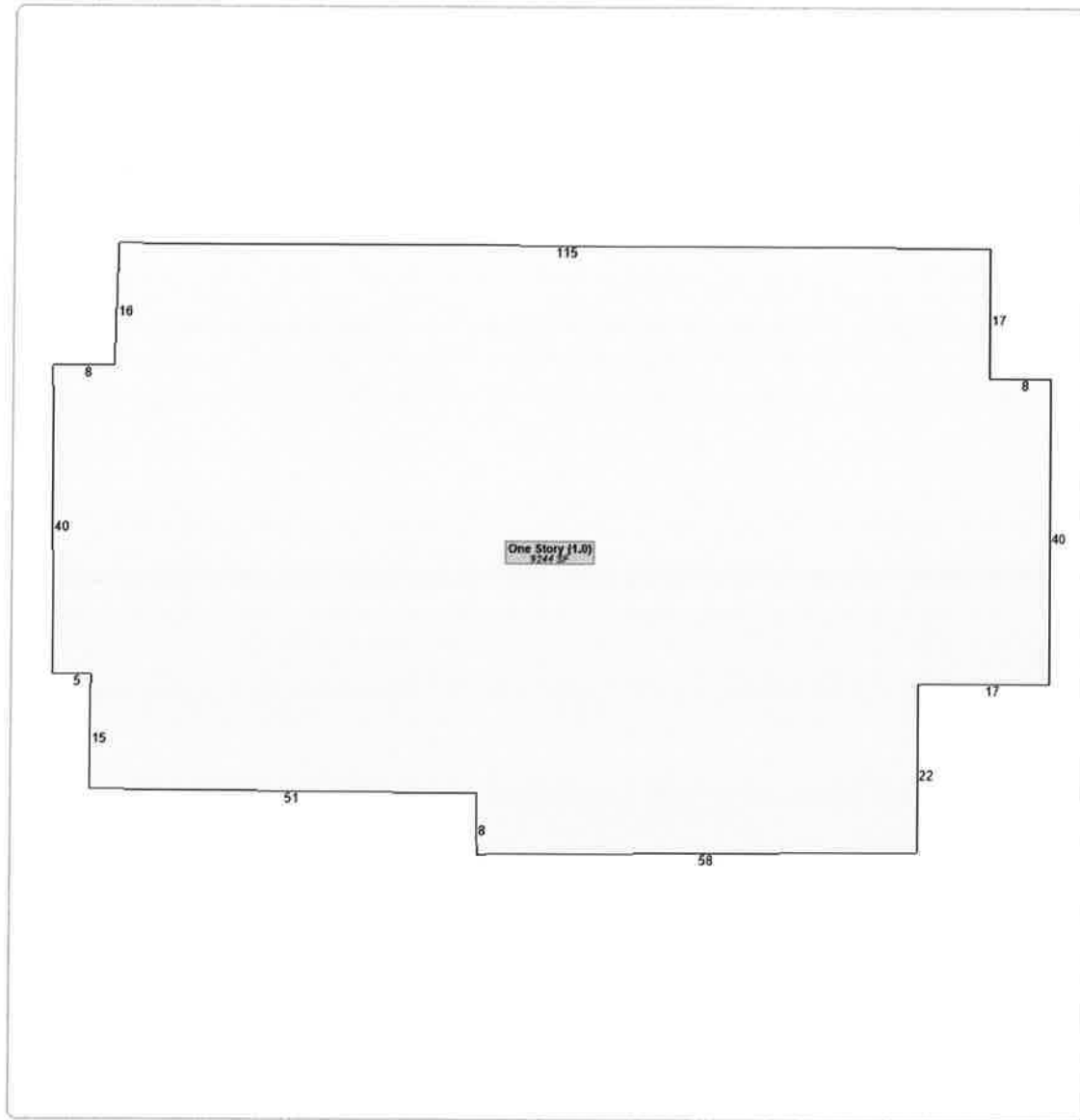
Commercial Improvement Information

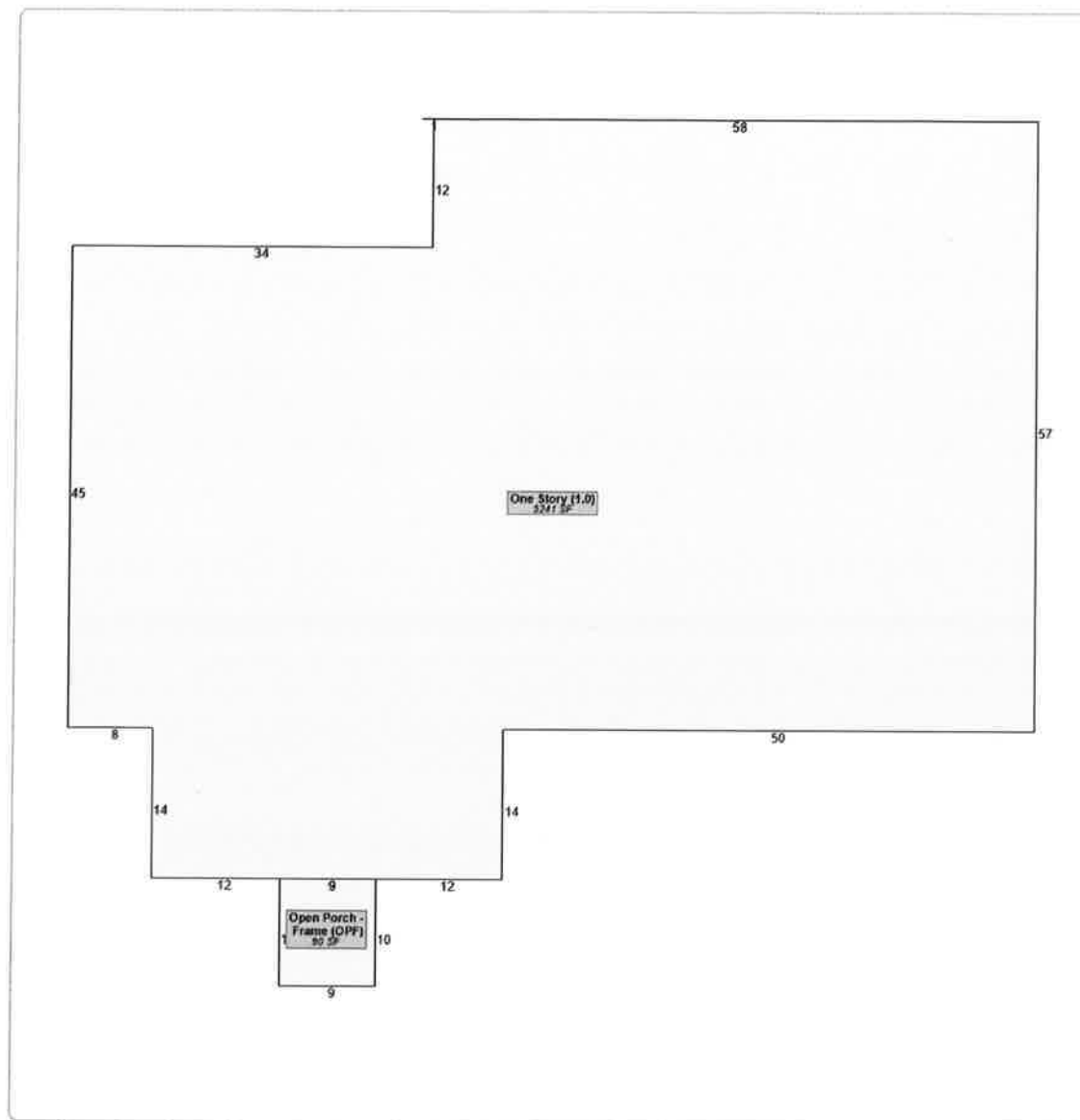
Description MULTIFAMILY EXEMPT
Value \$0
Actual Year Built 0000
Effective Year Built 1974
Square Feet -131475
Wall Height 12
Wall Frames
Exterior Wall BRICK
Roof Cover BUILT UP TAR & GRAVEL
Interior Walls COMBINATIONS
Floor Construction CONCRETE SLAB
Floor Finish CARPET/COMBO
Ceiling Finish
Lighting
Heating CENTRAL HEAT & AC.
Number of Buildings 1

Description OFFICE-MEDICAL
Value \$1,718,242
Actual Year Built 2020
Effective Year Built 2020
Square Feet 9244
Wall Height 12
Wall Frames
Exterior Wall
Roof Cover
Interior Walls
Floor Construction
Floor Finish
Ceiling Finish
Lighting
Heating
Number of Buildings 1

Description OFFICE-MEDICAL
Value \$1,461,268
Actual Year Built 2021
Effective Year Built 2021
Square Feet 5241
Wall Height 12
Wall Frames
Exterior Wall
Roof Cover
Interior Walls

Sketches





No data available for the following modules: Rural Land, Conservation Use Rural Land, Residential Improvement Information, Mobile Homes, Prebill Mobile Homes, Permits, Photos.

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