

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

FINANCIAL STATEMENTS

for the years ended June 30, 2018 and 2017

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of The Hospital Authority of Wayne County, Georgia (Authority), which comprise the balance sheets as of June 30, 2018 and 2017, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Hospital Authority of Wayne County, Georgia as of June 30, 2018 and 2017, and the changes in its financial position, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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.

H. Raffin & Tucker, LLP

Atlanta, Georgia
December 21, 2018

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

Balance Sheets
June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Assets and Deferred Outflows of Resources		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 3,081,000	\$ 708,000
Patient accounts receivable, net of estimated uncollectibles of \$8,413,000 in 2018 and \$8,594,000 in 2017	7,054,000	9,005,000
Estimated third-party payor settlements	507,000	342,000
Supplies, at lower of cost (first-in, first-out) or market	1,549,000	1,620,000
Prepaid expenses	<u>682,000</u>	<u>902,000</u>
Total current assets	<u>12,873,000</u>	<u>12,577,000</u>
<i>Noncurrent cash and investments:</i>		
Held by trustee for debt service	591,000	589,000
Other long-term investments	<u>5,703,000</u>	<u>5,758,000</u>
Total noncurrent cash and investments	<u>6,294,000</u>	<u>6,347,000</u>
<i>Capital assets:</i>		
Land	453,000	345,000
Construction-in-progress	109,000	-
Depreciable capital assets, net of accumulated depreciation	<u>24,280,000</u>	<u>24,528,000</u>
Total capital assets, net of accumulated depreciation	<u>24,842,000</u>	<u>24,873,000</u>
<i>Other assets:</i>		
Investment in joint venture	205,000	234,000
Notes receivable, net	151,000	690,000
Bond insurance costs	<u>31,000</u>	<u>35,000</u>
Total other assets	<u>387,000</u>	<u>959,000</u>
Total assets	44,396,000	44,756,000
<i>Deferred outflows of resources:</i>		
Deferred loss on refunding	<u>427,000</u>	<u>482,000</u>
Total assets and deferred outflows of resources	<u>\$ 44,823,000</u>	<u>\$ 45,238,000</u>

	<u>2018</u>	<u>2017</u>
Liabilities and Net Position		
<i>Current liabilities:</i>		
Current maturities of long-term debt	\$ 1,215,000	\$ 1,175,000
Accounts payable	2,264,000	2,942,000
Accrued expenses	1,771,000	1,912,000
Estimated third-party payor settlements	<u>595,000</u>	<u>776,000</u>
Total current liabilities	5,845,000	6,805,000
Long-term debt, net of current maturities	<u>11,684,000</u>	<u>13,085,000</u>
Total liabilities	<u>17,529,000</u>	<u>19,890,000</u>
<i>Net position:</i>		
Net investment in capital assets	12,400,000	11,131,000
Restricted for debt service	591,000	589,000
Unrestricted	<u>14,303,000</u>	<u>13,628,000</u>
Total net position	<u>27,294,000</u>	<u>25,348,000</u>
Total liabilities and net position	\$ <u>44,823,000</u>	\$ <u>45,238,000</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of \$15,073,000 in 2018 and \$14,145,000 in 2017)	\$ 58,508,000	\$ 56,638,000
Other revenue	<u>1,167,000</u>	<u>1,403,000</u>
Total operating revenues	<u>59,675,000</u>	<u>58,041,000</u>
Operating expenses:		
Salaries and wages	20,089,000	19,178,000
Employee benefits	5,109,000	5,724,000
Purchased services and professional fees	8,605,000	7,972,000
Supplies and drugs	11,915,000	11,002,000
Depreciation and amortization	2,871,000	4,227,000
Other expense	<u>8,205,000</u>	<u>6,705,000</u>
Total operating expenses	<u>56,794,000</u>	<u>54,808,000</u>
Operating income	<u>2,881,000</u>	<u>3,233,000</u>
Nonoperating revenues (expenses):		
Investment loss	(15,000)	(130,000)
Loss on joint venture	(813,000)	(929,000)
Interest expense	(455,000)	(493,000)
Rural hospital tax credit contributions	235,000	-
Contributions	70,000	20,000
Gain on sale of capital assets	<u>43,000</u>	<u>-</u>
Total nonoperating expenses	<u>(935,000)</u>	<u>(1,532,000)</u>
Excess of revenues over expenses	1,946,000	1,701,000
Net position, beginning of year	<u>25,348,000</u>	<u>23,647,000</u>
Net position, end of year	<u>\$ 27,294,000</u>	<u>\$ 25,348,000</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 60,113,000	\$ 55,009,000
Payments to suppliers and contractors	(28,573,000)	(26,484,000)
Payments to employees	(25,339,000)	(24,881,000)
Other receipts	<u>1,167,000</u>	<u>1,403,000</u>
Net cash provided by operating activities	<u>7,368,000</u>	<u>5,047,000</u>
Cash flows from noncapital financing activities:		
Rural hospital tax credit contributions	235,000	-
Contributions	70,000	20,000
Proceeds from short-term borrowings	-	754,000
Principal paid on short-term borrowings	-	(754,000)
Interest paid on short-term borrowings	<u>-</u>	<u>(4,000)</u>
Net cash provided by noncapital financing activities	<u>305,000</u>	<u>16,000</u>
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(1,175,000)	(1,135,000)
Interest paid on long-term debt	(582,000)	(613,000)
Proceeds on sale of capital assets	43,000	-
Purchase of capital assets	<u>(2,840,000)</u>	<u>(1,674,000)</u>
Net cash used by capital and related financing activities	<u>(4,554,000)</u>	<u>(3,422,000)</u>
Cash flows from investing activities:		
Sales of debt securities	1,446,000	1,960,000
Purchase of debt securities	(1,663,000)	(2,154,000)
Investment income	108,000	73,000
Investment in joint venture	<u>(784,000)</u>	<u>(847,000)</u>
Net cash used by investing activities	<u>(893,000)</u>	<u>(968,000)</u>
Net increase in cash and cash equivalents	2,226,000	673,000
Cash and cash equivalents, beginning of year	<u>1,575,000</u>	<u>902,000</u>
Cash and cash equivalents, end of year	<u>\$ 3,801,000</u>	<u>\$ 1,575,000</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, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Reconciliation of cash and cash equivalents to the balance sheets:		
Cash and cash equivalents	\$ 3,081,000	\$ 708,000
Cash and cash equivalents in noncurrent cash and investments:		
Held by trustee for debt service	591,000	589,000
Other long-term investments	<u>129,000</u>	<u>278,000</u>
Total cash and cash equivalents	\$ <u>3,801,000</u>	\$ <u>1,575,000</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 2,881,000	\$ 3,233,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	2,871,000	4,227,000
Provision for bad debts	15,073,000	14,145,000
Changes in:		
Patient accounts receivable	(13,122,000)	(16,273,000)
Estimated third-party payor settlements	(346,000)	499,000
Supplies	71,000	(384,000)
Prepaid expenses	220,000	(179,000)
Notes receivable	539,000	(487,000)
Accounts payable	(678,000)	245,000
Accrued expenses	<u>(141,000)</u>	<u>21,000</u>
Net cash provided by operating activities	\$ <u>7,368,000</u>	\$ <u>5,047,000</u>
Noncash investing activities:		
Change in fair value of investments	\$(<u>123,000</u>)	\$(<u>203,000</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, 2018 and 2017

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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

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.

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 reported at historical cost. Contributed capital assets are reported at their acquisition value at the time of their donation. All capital assets other than land are depreciated or amortized (in the case of capital leases) 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 10 Years

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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

Capital assets, continued. 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 2018 or 2017.

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

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

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 2018 and 2017.

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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

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.

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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

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.

Recently adopted accounting pronouncements. In 2018, the Authority adopted Statement No. 85, *Omnibus 2017* (GASB 85). GASB 85 addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and pensions and other postemployment benefits. The adoption of GASB 85 had no material impact on the financial statements of the Authority.

In 2018, the Authority adopted Statement No. 86, *Certain Debt Extinguishment Issues* (GASB 86). GASB 86 establishes standards of accounting and financial reporting, including additional disclosure requirements, for in-substance defeasance transactions in which cash and other monetary assets acquired with only existing resources (resources other than the proceeds of refunding debt) are placed in an irrevocable trust for the purpose of extinguishing debt. GASB 86 also amends accounting and financial reporting requirements for prepaid insurance associated with debt that is extinguished. The adoption of GASB 86 had no material impact on the financial statements of the Authority.

Recently issued accounting pronouncements. In November 2016, the GASB issued Statement No. 83, *Certain Asset Retirement Obligations* (GASB 83). GASB 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. A government that has legal obligations to perform future asset retirement activities related to its tangible capital assets should recognize a liability and a corresponding deferred outflow of resources based on the guidance in this Statement. GASB 83 is effective for fiscal years beginning after June 15, 2018. The Authority is currently evaluating the impact GASB 83 will have on its financial statements.

In January 2017, the GASB issued Statement No. 84, *Fiduciary Activities* (GASB 84). GASB 84 establishes criteria for identifying fiduciary activities of all state and local governments. An activity meeting the criteria should be reported in a fiduciary fund in the financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. GASB 84 is effective for fiscal years beginning after December 15, 2018. The Authority is currently evaluating the impact GASB 84 will have on its financial statements.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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

Recently issued accounting pronouncements, continued. In June 2017, the GASB issued Statement No. 87, *Leases* (GASB 87). GASB 87 establishes standards of accounting and financial reporting by lessees and lessors. GASB 87 will require a lessee to recognize a lease liability and an intangible right-to-use lease asset at the commencement of the lease term, with certain exceptions, and will require a lessor to recognize a lease receivable and a deferred inflow of resources at the commencement of the lease term, with certain exceptions. GASB 87 is effective for fiscal years beginning after December 15, 2019. The Authority is currently evaluating the impact GASB 87 will have on its financial statements.

In March 2018, the GASB issued Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* (GASB 88). GASB 88 clarifies which liabilities should be included when disclosing information related to debt, requires additional essential information related to debt be disclosed, and requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. GASB No. 88 is effective for fiscal years beginning after June 15, 2018. The Authority is currently evaluating the impact GASB 88 will have on its financial statements.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period* (GASB 89). GASB 89 requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred. GASB 89 is effective for fiscal years beginning after December 15, 2019. The Authority is currently evaluating the impact GASB 89 will have on its financial statements.

In August 2018, the GASB issued Statement No. 90, *Majority Equity Interests – An Amendment of GASB Statements No. 14 and No. 61* (GASB 90). GASB 90 defines majority equity interest and specifies that a majority equity interest in a legally separate entity should be reported as an investment and measured using the equity method, if the government's holding of the equity interest meets the definition of an investment. All other holdings of a majority equity interest in a legally separate entity should be reported as a component unit. GASB 90 is effective for fiscal years beginning after December 15, 2018. The Authority is currently evaluating the impact GASB 90 will have on its financial statements.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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).

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, 2015. Revenue from the Medicare program accounted for approximately 36% and 36% of the Authority's net patient service revenue for the years ended June 30, 2018 and 2017, 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, 2015. Revenue from the Medicaid program accounted for approximately 13% and 14% of the Authority's net patient service revenue for the years ended June 30, 2018 and 2017, respectively.

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

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

2. Net Patient Service Revenue, Continued

- *Medicaid, continued.* 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 revenues was approximately \$1,874,000 and \$1,962,000 for the years ended June 30, 2018 and 2017, 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 \$494,000 and \$330,000 for the years ended June 30, 2018 and 2017, respectively.

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 \$624,000 and \$585,000 in 2018 and 2017, 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. Charity Care

Charges excluded from revenue under the Authority's charity care policy were approximately \$5,674,000 and \$4,839,000 for the years ended June 30, 2018 and 2017, respectively.

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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. As of June 30, 2018 and 2017, the Authority's deposits were entirely insured or collateralized.

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, 2018 and 2017, 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:

June 30, 2018

<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	\$ 1,345,000	\$ -	\$ 1,345,000	\$ -	\$ -
U.S. Treasury Bonds	546,000	-	-	-	546,000
Federal National Mortgage Association	2,791,000	-	-	-	2,791,000
Federal Home Loan Mortgage Corporation	<u>892,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>892,000</u>
Total	\$ <u>5,574,000</u>	\$ <u>-</u>	\$ <u>1,345,000</u>	\$ <u>-</u>	\$ <u>4,229,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

4. Deposits and Investments, Continued

June 30, 2017

<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	\$ 1,603,000	\$ 55,000	\$ 1,434,000	\$ 114,000	\$ -
U.S. Treasury Bonds	545,000	-	-	-	545,000
Federal National Mortgage Association	2,343,000	-	-	-	2,343,000
Federal Home Loan Mortgage Corporation	<u>971,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,000</u>
Total	\$ <u>5,462,000</u>	\$ <u>55,000</u>	\$ <u>1,434,000</u>	\$ <u>114,000</u>	\$ <u>3,859,000</u>

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 10 days and 26 days at June 30, 2018 and 2017, 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. Georgia Fund 1 LGIP is invested primarily in negotiated investment deposit agreements, overnight repurchase agreements and U.S. Government agency obligations.

Georgia Fund 1 LGIP carried a rating of AA+ by Standard & Poors at both June 30, 2018 and 2017.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

4. Deposits and Investments, Continued

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, 2018 and 2017 are invested in the Georgia Fund 1 LGIP, the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLM), U.S. Treasury Bonds and U.S. Treasury Notes. The following is a summary of the percentages of investment in each issuer as of June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Georgia Fund 1 LGIP	10%	10%
U.S. Treasury Notes	22%	26%
U.S. Treasury Bonds	9%	9%
Federal National Mortgage Association	45%	39%
Federal Home Loan Mortgage Corporation	<u>14%</u>	<u>16%</u>
Total	<u>100%</u>	<u>100%</u>

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

	<u>2018</u>	<u>2017</u>
Deposits	\$ 3,210,000	\$ 985,000
Investments	<u>6,165,000</u>	<u>6,070,000</u>
Total	<u>\$ 9,375,000</u>	<u>\$ 7,055,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

4. Deposits and Investments, Continued

Included in the following balance sheet captions:

	<u>2018</u>	<u>2017</u>
Cash and cash equivalents	\$ 3,081,000	\$ 708,000
Noncurrent cash and investments:		
Held by trustee for debt service	591,000	589,000
Other long-term investments	<u>5,703,000</u>	<u>5,758,000</u>
Total	\$ <u>9,375,000</u>	\$ <u>7,055,000</u>

At June 30, 2018 and 2017, the Authority's investments consisted of the following:

	<u>2018</u>	<u>2017</u>
Georgia Fund 1 LGIP	\$ 591,000	\$ 589,000
U.S. Treasury Notes	1,345,000	1,603,000
U.S. Treasury Bonds	546,000	545,000
Federal National Mortgage Association	2,791,000	2,343,000
Federal Home Loan Mortgage Corporation	892,000	971,000
Interest receivable	<u>-</u>	<u>19,000</u>
Total	\$ <u>6,165,000</u>	\$ <u>6,070,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

4. Deposits and Investments, Continued

Fair value of investments measured on a recurring basis at June 30, 2018 and 2017 are as follows:

	<u>Total</u>	Quoted Prices In Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2018</u>				
U.S. Treasury Notes	\$ 1,345,000	\$ 1,345,000	\$ -	\$ -
U.S. Treasury Bonds	546,000	546,000	-	-
Federal National Mortgage Association	2,791,000	2,791,000	-	-
Federal Home Loan Mortgage Corporation	<u>892,000</u>	<u>892,000</u>	<u>-</u>	<u>-</u>
	<u>5,574,000</u>	<u>\$ 5,574,000</u>	<u>\$ -</u>	<u>\$ -</u>
Georgia Fund 1 LGIP	<u>591,000</u>			
 Total investments at fair value	 <u>\$ 6,165,000</u>			
<u>June 30, 2017</u>				
U.S. Treasury Notes	\$ 1,603,000	\$ 1,603,000	\$ -	\$ -
U.S. Treasury Bonds	545,000	545,000	-	-
Federal National Mortgage Association	2,343,000	2,343,000	-	-
Federal Home Loan Mortgage Corporation	971,000	971,000	-	-
Accrued interest	<u>19,000</u>	<u>-</u>	<u>19,000</u>	<u>-</u>
	<u>5,481,000</u>	<u>\$ 5,462,000</u>	<u>\$ 19,000</u>	<u>\$ -</u>
Georgia Fund 1 LGIP	<u>589,000</u>			
 Total investments at fair value	 <u>\$ 6,070,000</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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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, 2018 and 2017 consisted of these amounts:

	<u>2018</u>	<u>2017</u>
Patient accounts receivable:		
Receivable from patients and their insurance carriers	\$ 13,462,000	\$ 13,873,000
Receivable from Medicare	1,460,000	3,089,000
Receivable from Medicaid	<u>545,000</u>	<u>637,000</u>
Total patient accounts receivable	15,467,000	17,599,000
Less allowance for uncollectible amounts	<u>8,413,000</u>	<u>8,594,000</u>
 Patient accounts receivable, net	 \$ <u>7,054,000</u>	 \$ <u>9,005,000</u>
Accounts payable and accrued expenses:		
Payable to employees (including payroll taxes)	\$ 1,460,000	\$ 1,589,000
Payable to suppliers	2,264,000	2,943,000
Accrued interest payable	186,000	197,000
Other payable	<u>125,000</u>	<u>125,000</u>
 Total accounts payable and accrued expenses	 \$ <u>4,035,000</u>	 \$ <u>4,854,000</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, 2018 and 2017, was as follows:

	<u>2018</u>	<u>2017</u>
Medicare	18%	30%
Medicaid	8%	7%
Blue Cross	18%	14%
Other third-party payors	39%	37%
Patients	<u>17%</u>	<u>12%</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, 2018 and 2017

7. Capital Assets

Capital asset additions, retirements and balances for the years ended June 30, 2018 and 2017 were as follows:

	Balance June 30, 2017	Additions	Retirements	Transfers	Balance June 30, 2018
Land	\$ 345,000	\$ 108,000	\$ -	\$ -	\$ 453,000
Construction-in-progress	-	203,000	-	(94,000)	109,000
Buildings and improvements	57,361,000	350,000	(13,000)	93,000	57,791,000
Equipment	13,212,000	2,192,000	-	1,000	15,405,000
Totals at historical cost	70,918,000	2,853,000	(13,000)	-	73,758,000
Less accumulated depreciation for:					
Buildings and improvements	(35,815,000)	(2,073,000)	-	-	(37,888,000)
Equipment	(10,230,000)	(798,000)	-	-	(11,028,000)
Total accumulated depreciation	(46,045,000)	(2,871,000)	-	-	(48,916,000)
Capital assets, net	\$ 24,873,000	\$(18,000)	\$(13,000)	\$ -	\$ 24,842,000

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

7. Capital Assets, Continued

	Balance June 30, 2016	Additions	Retirements	Transfers	Balance June 30, 2017
Land	\$ 345,000	\$ -	\$ -	\$ -	\$ 345,000
Buildings and improvements	57,070,000	291,000	-	-	57,361,000
Equipment	<u>11,829,000</u>	<u>1,383,000</u>	<u>-</u>	<u>-</u>	<u>13,212,000</u>
Totals at historical cost	<u>69,244,000</u>	<u>1,674,000</u>	<u>-</u>	<u>-</u>	<u>70,918,000</u>
Less accumulated depreciation for:					
Buildings and improvements	(32,275,000)	(3,540,000)	-	-	(35,815,000)
Equipment	<u>(9,543,000)</u>	<u>(687,000)</u>	<u>-</u>	<u>-</u>	<u>(10,230,000)</u>
Total accumulated depreciation	<u>(41,818,000)</u>	<u>(4,227,000)</u>	<u>-</u>	<u>-</u>	<u>(46,045,000)</u>
Capital assets, net	\$ <u>27,426,000</u>	\$ <u>(2,553,000)</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>24,873,000</u>

Construction-in-progress consists of expansion of the Authority's surgery and pharmacy departments. Construction contracts were entered into subsequent to year-end. The surgery construction has an estimated cost of \$4,027,000 and the pharmacy construction has an estimated cost of \$341,000.

8. Notes Receivable

Notes receivable consist primarily of loans to physicians under recruiting arrangements. In general, the loans are forgiven over a period of time in which the physician practices medicine in Wayne County, Georgia. If the physician discontinues medical practice in Wayne County before the end of the contract period, the outstanding principal and accrued interest becomes due immediately. The amounts forgiven and charged to expense during 2018 and 2017 were approximately \$591,000 and \$178,000, respectively.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

9. Short-Term Borrowings

The Authority has a line-of-credit agreement in the aggregate principal amount of \$2,000,000 with a financial institution. The line-of-credit bears interest at 4.5% (0.5% below the prime rate with a floor of 4.5%). The line-of-credit is used for operating purposes. The line-of-credit is secured by investments.

A schedule of changes in the Authority's short-term borrowings for 2018 and 2017 follows:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018
Line-of-credit	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017
Line-of-credit	\$ <u>-</u>	\$ <u>754,000</u>	\$ <u>(754,000)</u>	\$ <u>-</u>

10. Long-Term Debt

A schedule of changes in the Authority's long-term debt for 2018 and 2017 follows:

	Balance June 30, 2017	Additions	Reductions	Balance June 30, 2018	Amounts Due Within One Year
2015 Bonds	\$ 12,655,000	\$ -	\$(1,175,000)	\$ 11,480,000	\$ 1,215,000
Premium	<u>1,605,000</u>	<u>-</u>	<u>(186,000)</u>	<u>1,419,000</u>	<u>-</u>
Total long-term debt	\$ <u>14,260,000</u>	\$ <u>-</u>	\$ <u>(1,361,000)</u>	\$ <u>12,899,000</u>	\$ <u>1,215,000</u>

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Amounts Due Within One Year
2015 Bonds	\$ 13,790,000	\$ -	\$(1,135,000)	\$ 12,655,000	\$ 1,175,000
Premium	<u>1,790,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,605,000</u>	<u>-</u>
Total long-term debt	\$ <u>15,580,000</u>	\$ <u>-</u>	\$ <u>(1,320,000)</u>	\$ <u>14,260,000</u>	\$ <u>1,175,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

10. Long-Term Debt, Continued

The terms and due dates of the Authority's long-term debt at June 30, 2018 and 2017, 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.

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.

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

Year Ending <u>June 30,</u>	<u>Long-Term Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 1,215,000	\$ 557,000
2020	1,260,000	508,000
2021	1,320,000	450,000
2022	1,390,000	384,000
2023	1,460,000	315,000
2024-2026	<u>4,835,000</u>	<u>491,000</u>
Total	11,480,000	\$ <u>2,705,000</u>
Bond premium	<u>1,419,000</u>	
Net	\$ <u>12,899,000</u>	

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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 \$723,000 and \$720,000 for the years ended June 30, 2018 and 2017, respectively. The Authority makes a matching contribution of 3% of the employee's annual compensation. The Authority's contributions to the plan totaled approximately \$344,000 and \$347,000 for the years ended June 30, 2018 and 2017, 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.

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. The Authority's deductible for this policy is \$25,000. 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 \$100,000 annually through October 31, 2017, and \$125,000 annually beginning November 1, 2017. The Authority incurred expenses related to this plan of approximately \$3,060,000 and \$3,756,000 for the years ended June 30, 2018 and 2017, respectively. Estimated accruals for claims incurred but not reported have been recorded in accrued expenses in the balance sheet. Estimated accruals were approximately \$287,000 and \$397,000 at June 30, 2018 and 2017, respectively.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

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 and accrued expenses:* 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, which are the amounts reported in the balance sheet, are based on quoted market prices.
- *Long-term debt:* Fair values of the Authority's revenue notes are based on quoted market prices and the carrying amounts for other long-term debt approximate their fair value.

The carrying amounts and estimated fair values of the Authority's long-term debt at June 30, 2018 and 2017 are as follows:

	2018		2017	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Long-term debt	\$ <u>12,899,000</u>	\$ <u>12,663,000</u>	\$ <u>14,260,000</u>	\$ <u>14,280,000</u>

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 2021. The Authority submitted the necessary documentation and was approved by the State to participate in the rural hospital tax credit program for calendar year 2018. Contributions received under the program approximated \$235,000 during fiscal year 2018. The Authority will have to be approved by the State to participate in the program in each subsequent year.

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

15. Joint Venture

The Authority and Saint Joseph's Hospital, Inc. formed Wayne/SJC Medical Group, LLC (Wayne/SJC), a physician practice, during 2013. 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, 2018</u>	<u>June 30, 2017</u>
Balance sheet:		
Assets:		
Cash	\$ 101,000	\$ 106,000
Capital assets	57,000	87,000
Other assets	<u>128,000</u>	<u>142,000</u>
Total assets	\$ <u>286,000</u>	\$ <u>335,000</u>
Liabilities:		
Accrued expenses	\$ 17,000	\$ 1,000
Equity	<u>269,000</u>	<u>334,000</u>
Total liabilities and equity	\$ <u>286,000</u>	\$ <u>335,000</u>
Income statement:		
Revenue	\$ 650,000	\$ 1,158,000
Expenses	<u>(1,812,000)</u>	<u>(2,485,000)</u>
Net loss	\$(1,162,000)	\$(1,327,000)

Continued

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

Notes To Financial Statements, Continued
June 30, 2018 and 2017

15. Joint Venture, Continued

A schedule of changes in the Authority's investment in the joint venture for 2018 and 2017 follows:

	Balance <u>June 30, 2017</u>	Contributed <u>Capital</u>	Investment <u>Loss</u>	Balance <u>June 30, 2018</u>
Joint venture	\$ <u>234,000</u>	\$ <u>784,000</u>	\$(<u>813,000</u>)	\$ <u>205,000</u>
	Balance <u>June 30, 2016</u>	Contributed <u>Capital</u>	Investment <u>Loss</u>	Balance <u>June 30, 2017</u>
Joint venture	\$ <u>316,000</u>	\$ <u>847,000</u>	\$(<u>929,000</u>)	\$ <u>234,000</u>

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.

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

FINANCIAL STATEMENTS

for the years ended June 30, 2017 and 2016

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of The Hospital Authority of Wayne County, Georgia (Authority), which comprise the balance sheets as of June 30, 2017 and 2016, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Continued

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Hospital Authority of Wayne County, Georgia as of June 30, 2017 and 2016, and the results of its operations, changes in net position, and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matter

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires 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
November 30, 2017

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

Balance Sheets
June 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Assets and Deferred Outflows of Resources		
<i>Current assets:</i>		
Cash and cash equivalents	\$ 708,000	\$ -
Patient accounts receivable, net of estimated uncollectibles of \$8,594,000 in 2017 and \$7,985,000 in 2016	9,005,000	6,877,000
Estimated third-party payor settlements	342,000	387,000
Supplies, at lower of cost (first-in, first-out) or market	1,620,000	1,236,000
Prepaid expenses	<u>902,000</u>	<u>723,000</u>
Total current assets	<u>12,577,000</u>	<u>9,223,000</u>
<i>Noncurrent cash and investments:</i>		
Held by trustee for debt service	589,000	587,000
Other long-term investments	<u>5,758,000</u>	<u>5,804,000</u>
Total noncurrent cash and investments	<u>6,347,000</u>	<u>6,391,000</u>
<i>Capital assets:</i>		
Land	345,000	345,000
Depreciable capital assets, net of accumulated depreciation	<u>24,528,000</u>	<u>27,081,000</u>
Total capital assets, net of accumulated depreciation	<u>24,873,000</u>	<u>27,426,000</u>
<i>Other assets:</i>		
Investment in joint venture	234,000	316,000
Notes receivable, net	690,000	203,000
Bond insurance costs	<u>35,000</u>	<u>40,000</u>
Total other assets	<u>959,000</u>	<u>559,000</u>
Total assets	44,756,000	43,599,000
<i>Deferred outflows of resources:</i>		
Deferred loss on refunding	<u>482,000</u>	<u>538,000</u>
Total assets and deferred outflows of resources	\$ <u>45,238,000</u>	\$ <u>44,137,000</u>

	<u>2017</u>	<u>2016</u>
Liabilities and Net Position		
<i>Current liabilities:</i>		
Current maturities of long-term debt	\$ 1,175,000	\$ 1,135,000
Accounts payable	2,942,000	2,697,000
Accrued expenses	1,912,000	1,891,000
Estimated third-party payor settlements	<u>776,000</u>	<u>322,000</u>
Total current liabilities	6,805,000	6,045,000
Long-term debt, net of current maturities	<u>13,085,000</u>	<u>14,445,000</u>
Total liabilities	<u>19,890,000</u>	<u>20,490,000</u>
<i>Net position:</i>		
Net investment in capital assets	11,131,000	12,423,000
Restricted for debt service	589,000	587,000
Unrestricted	<u>13,628,000</u>	<u>10,637,000</u>
Total net position	<u>25,348,000</u>	<u>23,647,000</u>
Total liabilities and net position	\$ <u>45,238,000</u>	\$ <u>44,137,000</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Operating revenues:		
Net patient service revenue (net of provision for bad debts of \$14,145,000 in 2017 and \$12,454,000 in 2016)	\$ 56,638,000	\$ 55,401,000
EHR meaningful use incentive revenue	5,000	312,000
Other revenue	<u>1,398,000</u>	<u>1,196,000</u>
Total operating revenues	<u>58,041,000</u>	<u>56,909,000</u>
Operating expenses:		
Salaries and wages	19,178,000	19,018,000
Employee benefits	5,724,000	5,254,000
Purchased services and professional fees	7,972,000	6,624,000
Supplies and drugs	11,002,000	10,676,000
Depreciation and amortization	4,227,000	4,203,000
Other expense	<u>6,705,000</u>	<u>6,888,000</u>
Total operating expenses	<u>54,808,000</u>	<u>52,663,000</u>
Operating income	<u>3,233,000</u>	<u>4,246,000</u>
Nonoperating revenues (expenses):		
Investment income (loss)	(130,000)	297,000
Loss on joint venture	(929,000)	(803,000)
Interest expense	(493,000)	(552,000)
Noncapital contributions	20,000	25,000
Gain on sale of capital assets	<u>-</u>	<u>82,000</u>
Total nonoperating expenses	<u>(1,532,000)</u>	<u>(951,000)</u>
Excess of revenues over expenses	1,701,000	3,295,000
Net position, beginning of year	<u>23,647,000</u>	<u>20,352,000</u>
Net position, end of year	<u>\$ 25,348,000</u>	<u>\$ 23,647,000</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Cash flows from operating activities:		
Receipts from and on behalf of patients	\$ 55,009,000	\$ 54,331,000
Payments to suppliers and contractors	(26,484,000)	(26,025,000)
Payments to employees	(24,881,000)	(24,870,000)
EHR meaningful use incentive receipts	5,000	312,000
Other receipts	<u>1,398,000</u>	<u>1,196,000</u>
Net cash provided by operating activities	<u>5,047,000</u>	<u>4,944,000</u>
Cash flows from noncapital financing activities:		
Noncapital contributions	20,000	25,000
Proceeds from short-term borrowings	754,000	1,351,000
Principal paid on short-term borrowings	(754,000)	(1,644,000)
Interest paid on short-term borrowings	<u>(4,000)</u>	<u>(13,000)</u>
Net cash provided (used) by noncapital financing activities	<u>16,000</u>	<u>(281,000)</u>
Cash flows from capital and related financing activities:		
Principal paid on long-term debt	(1,135,000)	(1,425,000)
Interest paid on long-term debt	(613,000)	(664,000)
Proceeds on sale of capital assets	-	243,000
Purchase of capital assets	<u>(1,674,000)</u>	<u>(1,773,000)</u>
Net cash used by capital and related financing activities	<u>(3,422,000)</u>	<u>(3,619,000)</u>
Cash flows from investing activities:		
Sales of debt securities	1,960,000	2,677,000
Purchase of debt securities	(2,154,000)	(3,202,000)
Investment income	73,000	144,000
Investment in joint venture	<u>(847,000)</u>	<u>(921,000)</u>
Net cash used by investing activities	<u>(968,000)</u>	<u>(1,302,000)</u>
Net increase (decrease) in cash and cash equivalents	673,000	(258,000)
Cash and cash equivalents, beginning of year	<u>902,000</u>	<u>1,160,000</u>
Cash and cash equivalents, end of year	\$ <u>1,575,000</u>	\$ <u>902,000</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, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Reconciliation of cash and cash equivalents to the balance sheets:		
Cash and cash equivalents	\$ 708,000	\$ -
Cash and cash equivalents in noncurrent cash and investments:		
Held by trustee for debt service	589,000	587,000
Other long-term investments	<u>278,000</u>	<u>315,000</u>
Total cash and cash equivalents	\$ <u>1,575,000</u>	\$ <u>902,000</u>
Reconciliation of operating income to net cash provided by operating activities:		
Operating income	\$ 3,233,000	\$ 4,246,000
Adjustments to reconcile operating income to net cash provided by operating activities:		
Depreciation and amortization	4,227,000	4,203,000
Provision for bad debts	14,145,000	12,454,000
Changes in:		
Patient accounts receivable	(16,273,000)	(13,427,000)
Estimated third-party payor settlements	499,000	(97,000)
Supplies	(384,000)	(9,000)
Prepaid expenses	(179,000)	(25,000)
Notes receivable	(487,000)	210,000
Accounts payable	245,000	(2,013,000)
Accrued expenses	<u>21,000</u>	<u>(598,000)</u>
Net cash provided by operating activities	\$ <u>5,047,000</u>	\$ <u>4,944,000</u>

Noncash investing activities:

- The Authority held investments with a fair value of \$5,481,000 and \$5,489,000 at June 30, 2017 and 2016, respectively. During 2017 and 2016, the net increase (decrease) in the fair value of these investments was \$(203,000) and \$153,000, respectively.

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, 2017 and 2016

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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

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.

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 reported at historical cost. Contributed capital assets are reported at their acquisition value at the time of their donation. All capital assets other than land are depreciated or amortized (in the case of capital leases) 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 10 Years

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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

Capital assets, continued. 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 2017 or 2016.

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

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

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 2017 and 2016.

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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

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.

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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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

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.

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).

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, 2014. Revenue from the Medicare program accounted for approximately 36% and 40% of the Authority's net patient service revenue for the years ended June 30, 2017 and 2016, 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, 2015. Revenue from the Medicaid program accounted for approximately 14% and 16% of the Authority's net patient service revenue for the years ended June 30, 2017 and 2016, respectively.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

2. Net Patient Service Revenue, Continued

- *Medicaid, continued.* The Authority has also entered into contracts with certain care management organizations (CMO's) to receive reimbursement for providing services to selected enrolled Medicaid beneficiaries. Payment arrangements with these CMO's 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 revenues was approximately \$1,962,000 and \$2,806,000 for the years ended June 30, 2017 and 2016, 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 \$330,000 and \$183,000 for the years ended June 30, 2017 and 2016, respectively.

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 \$585,000 and \$627,000 in 2017 and 2016, 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. Charity Care

Charges excluded from revenue under the Authority's charity care policy were approximately \$4,839,000 and \$3,845,000 for the years ended June 30, 2017 and 2016, respectively.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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. As of June 30, 2017, the Authority's deposits were entirely insured or collateralized. As of June 30, 2016, the Authority had approximately \$351,000 in uninsured and uncollateralized deposits.

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, 2017 and 2016, 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:

June 30, 2017

<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	\$ 1,603,000	\$ 55,000	\$ 1,434,000	\$ 114,000	\$ -
U.S. Treasury Bonds	545,000	-	-	-	545,000
Federal National Mortgage Association	2,343,000	-	-	-	2,343,000
Federal Home Loan Mortgage Corporation	<u>971,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>971,000</u>
Total	\$ <u>5,462,000</u>	\$ <u>55,000</u>	\$ <u>1,434,000</u>	\$ <u>114,000</u>	\$ <u>3,859,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

4. Deposits and Investments, Continued

June 30, 2016

<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	\$ 825,000	\$ -	\$ -	\$ -	\$ 825,000
U.S. Treasury Bonds	637,000	-	637,000	-	-
Federal National Mortgage Association	2,560,000	-	-	65,000	2,495,000
Federal Home Loan Mortgage Corporation	<u>1,447,000</u>	<u>-</u>	<u>-</u>	<u>225,000</u>	<u>1,222,000</u>
Total	\$ <u>5,469,000</u>	\$ <u>-</u>	\$ <u>637,000</u>	\$ <u>290,000</u>	\$ <u>4,542,000</u>

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 26 days and 42 days at June 30, 2017 and 2016, 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. Georgia Fund 1 LGIP is invested primarily in negotiated investment deposit agreements, overnight repurchase agreements and U.S. Government agency obligations.

Georgia Fund 1 LGIP carried a rating of AA+ by Standard & Poors at both June 30, 2017 and 2016.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

4. Deposits and Investments, Continued

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, 2017 and 2016 are invested in the Georgia Fund 1 LGIP, the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLM), U.S. Treasury Bonds and U.S. Treasury Notes. The following is a summary of the percentages of investment in each issuer as of June 30, 2017 and 2016:

	<u>2017</u>	<u>2016</u>
Georgia Fund 1 LGIP	10%	10%
U.S. Treasury Notes	26%	11%
U.S. Treasury Bonds	9%	14%
Federal National Mortgage Association	39%	42%
Federal Home Loan Mortgage Corporation	<u>16%</u>	<u>23%</u>
Total	<u>100%</u>	<u>100%</u>

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

	<u>2017</u>	<u>2016</u>
Deposits	\$ 985,000	\$ 315,000
Investments	<u>6,070,000</u>	<u>6,076,000</u>
Total	<u>\$ 7,055,000</u>	<u>\$ 6,391,000</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

4. Deposits and Investments, Continued

Included in the following balance sheet captions:

	<u>2017</u>	<u>2016</u>
Cash and cash equivalents	\$ 708,000	\$ -
Noncurrent cash and investments:		
Held by trustee for debt service	589,000	587,000
Other long-term investments	<u>5,758,000</u>	<u>5,804,000</u>
Total	\$ <u>7,055,000</u>	\$ <u>6,391,000</u>

At June 30, 2017 and 2016, the Authority's investments consisted of the following:

	<u>2017</u>	<u>2016</u>
Georgia Fund 1 LGIP	\$ 589,000	\$ 587,000
U.S. Treasury Notes	1,603,000	637,000
U.S. Treasury Bonds	545,000	825,000
Federal National Mortgage Association	2,343,000	2,560,000
Federal Home Loan Mortgage Corporation	971,000	1,447,000
Interest receivable	<u>19,000</u>	<u>20,000</u>
Total	\$ <u>6,070,000</u>	\$ <u>6,076,000</u>

The Georgia Fund 1 LGIP is carried at amortized cost because it qualifies as an external investment pool under GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

4. Deposits and Investments, Continued

Fair value of investments measured on a recurring basis at June 30, 2017 and 2016 are as follows:

	<u>Total</u>	Quoted Prices In Active Markets For Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>June 30, 2017</u>				
U.S. Treasury Notes	\$ 1,603,000	\$ 1,603,000	\$ -	\$ -
U.S. Treasury Bonds	545,000	545,000	-	-
Federal National Mortgage Association	2,343,000	2,343,000	-	-
Federal Home Loan Mortgage Corporation	971,000	971,000	-	-
Accrued interest	<u>19,000</u>	<u>-</u>	<u>19,000</u>	<u>-</u>
Total investments at fair value	5,481,000	\$ <u>5,462,000</u>	\$ <u>19,000</u>	\$ <u>-</u>
Investments measured at amortized cost	<u>589,000</u>			
Total investments	\$ <u>6,070,000</u>			
<u>June 30, 2016</u>				
U.S. Treasury Notes	\$ 825,000	\$ 825,000	\$ -	\$ -
U.S. Treasury Bonds	637,000	637,000	-	-
Federal National Mortgage Association	2,560,000	2,560,000	-	-
Federal Home Loan Mortgage Corporation	1,447,000	1,447,000	-	-
Accrued interest	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>
Total investments at fair value	5,489,000	\$ <u>5,469,000</u>	\$ <u>20,000</u>	\$ <u>-</u>
Investments measured at amortized cost	<u>587,000</u>			
Total investments	\$ <u>6,076,000</u>			

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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, 2017 and 2016 consisted of these amounts:

	<u>2017</u>	<u>2016</u>
Patient accounts receivable:		
Receivable from patients and their insurance carriers	\$ 13,873,000	\$ 11,831,000
Receivable from Medicare	3,089,000	2,527,000
Receivable from Medicaid	<u>637,000</u>	<u>504,000</u>
Total patient accounts receivable	17,599,000	14,862,000
Less allowance for uncollectible amounts	<u>8,594,000</u>	<u>7,985,000</u>
 Patient accounts receivable, net	 \$ <u>9,005,000</u>	 \$ <u>6,877,000</u>
Accounts payable and accrued expenses:		
Payable to employees (including payroll taxes)	\$ 1,589,000	\$ 1,557,000
Payable to suppliers	2,943,000	2,697,000
Other	<u>322,000</u>	<u>334,000</u>
 Total accounts payable and accrued expenses	 \$ <u>4,854,000</u>	 \$ <u>4,588,000</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, 2017 and 2016, was as follows:

	<u>2017</u>	<u>2016</u>
Medicare	30 %	34 %
Medicaid	7 %	7 %
Blue Cross	14 %	12 %
Other third-party payors	37 %	40 %
Patients	<u>12 %</u>	<u>7 %</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, 2017 and 2016

7. Capital Assets

Capital asset additions, retirements and balances for the years ended June 30, 2017 and 2016 were as follows:

	Balance June 30, 2016	Additions	Retirements	Balance June 30, 2017
Land	\$ 345,000	\$ -	\$ -	\$ 345,000
Buildings and improvements	57,070,000	291,000	-	57,361,000
Equipment	11,829,000	1,383,000	-	13,212,000
Totals at historical cost	69,244,000	1,674,000	-	70,918,000
Less accumulated depreciation for:				
Buildings and improvements	(32,275,000)	(3,540,000)	-	(35,815,000)
Equipment	(9,543,000)	(687,000)	-	(10,230,000)
Total accumulated depreciation	(41,818,000)	(4,227,000)	-	(46,045,000)
Capital assets, net	\$ 27,426,000	\$(2,553,000)	\$ -	\$ 24,873,000
	Balance June 30, 2015	Additions	Retirements	Balance June 30, 2016
Land	\$ 445,000	\$ -	\$(100,000)	\$ 345,000
Buildings and improvements	56,870,000	350,000	(150,000)	57,070,000
Equipment	10,406,000	1,423,000	-	11,829,000
Totals at historical cost	67,721,000	1,773,000	(250,000)	69,244,000
Less accumulated depreciation for:				
Buildings and improvements	(28,766,000)	(3,598,000)	89,000	(32,275,000)
Equipment	(8,938,000)	(605,000)	-	(9,543,000)
Total accumulated depreciation	(37,704,000)	(4,203,000)	89,000	(41,818,000)
Capital assets, net	\$ 30,017,000	\$(2,430,000)	\$(161,000)	\$ 27,426,000

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

8. Notes Receivable

Notes receivable consist primarily of loans to physicians under recruiting arrangements. In general, the loans are forgiven over a period of time in which the physician practices medicine in Wayne County, Georgia. If the physician discontinues medical practice in Wayne County before the end of the contract period, the outstanding principal and accrued interest becomes due immediately. The amounts forgiven and charged to expense during 2017 and 2016 were approximately \$178,000 and \$390,000, respectively.

9. Short-Term Borrowings

The Authority has a line-of-credit agreement in the aggregate principal amount of \$2,000,000 with a financial institution. The line-of-credit bears interest at 4.5% (0.5% above the prime rate with a floor of 4.5%). The line-of-credit is used for operating purposes. The line-of-credit is secured by investments.

A schedule of changes in the Authority's short-term borrowings for 2017 and 2016 follows:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2017</u>
Line-of-credit	\$ <u>-</u>	\$ <u>754,000</u>	\$(<u>754,000</u>)	\$ <u>-</u>
	<u>Balance</u> <u>June 30, 2015</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance</u> <u>June 30, 2016</u>
Line-of-credit	\$ <u>293,000</u>	\$ <u>1,351,000</u>	\$(<u>1,644,000</u>)	\$ <u>-</u>

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

10. Long-Term Debt

A schedule of changes in the Authority's long-term debt for 2017 and 2016 follows:

	Balance June 30, 2016	Additions	Reductions	Balance June 30, 2017	Amounts Due Within One Year
Bonds payable:					
2015 Series	\$ 13,790,000	\$ -	\$(1,135,000)	\$ 12,655,000	\$ 1,175,000
Premium	<u>1,790,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,605,000</u>	<u>-</u>
Total long-term debt	\$ <u>15,580,000</u>	\$ <u>-</u>	\$ <u>(1,320,000)</u>	\$ <u>14,260,000</u>	\$ <u>1,175,000</u>
	Balance June 30, 2015	Additions	Reductions	Balance June 30, 2016	Amounts Due Within One Year
Bonds payable:					
2006 Series	\$ 1,300,000	\$ -	\$(1,300,000)	\$ -	\$ -
2015 Series	<u>13,790,000</u>	<u>-</u>	<u>-</u>	<u>13,790,000</u>	<u>1,135,000</u>
	15,090,000	-	(1,300,000)	13,790,000	1,135,000
2015 Series Premium	<u>1,975,000</u>	<u>-</u>	<u>(185,000)</u>	<u>1,790,000</u>	<u>-</u>
Bonds, net	17,065,000	-	(1,485,000)	15,580,000	1,135,000
Notes payable:					
Note A	<u>125,000</u>	<u>-</u>	<u>(125,000)</u>	<u>-</u>	<u>-</u>
Total long-term debt	\$ <u>17,190,000</u>	\$ <u>-</u>	\$ <u>(1,610,000)</u>	\$ <u>15,580,000</u>	\$ <u>1,135,000</u>

The terms and due dates of the Authority's long-term debt at June 30, 2017 and 2016, 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.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

10. Long-Term Debt, Continued

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 will be amortized over the life of the 2015 Bonds. As a result of the advance refunding, the Authority will decrease its total debt service requirement by \$3,924,000, which results in an economic savings (the difference between the present value of the debt service payments on the old and new debt) of \$1,196,000 or 7% of the principal amount being refunded.

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.

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

Year Ending <u>June 30,</u>	<u>Long-Term Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2018	\$ 1,175,000	\$ 592,000
2019	1,215,000	557,000
2020	1,260,000	508,000
2021	1,320,000	450,000
2022	1,390,000	384,000
2023-2026	<u>6,295,000</u>	<u>806,000</u>
Total	12,655,000	\$ <u>3,297,000</u>
Bond premium	<u>1,605,000</u>	
Net	<u>\$ 14,260,000</u>	

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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 \$720,000 and \$716,000 for the years ended June 30, 2017 and 2016, respectively. The Authority makes a matching contribution of 3% of the employee's annual compensation. The Authority's contributions to the plan totaled approximately \$347,000 and \$329,000 for the years ended June 30, 2017 and 2016, 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.

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 \$5,000,000 per claim and \$5,000,000 annual aggregate. The Authority's deductible for this policy is \$25,000. 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 \$85,000 annually through October 31, 2016, and \$100,000 annually beginning November 1, 2016. The Authority incurred expenses related to this plan of approximately \$3,756,000 and \$3,164,000 for the years ended June 30, 2017 and 2016, respectively. Estimated accruals for claims incurred but not reported have been recorded in accrued expenses in the balance sheet. Estimated accruals were approximately \$397,000 and \$454,000 at June 30, 2017 and 2016, respectively.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

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 and accrued expenses:* 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, which are the amounts reported in the balance sheet, are based on quoted market prices.
- *Long-term debt:* Fair values of the Authority's revenue notes are based on quoted market prices and the carrying amounts for other long-term debt approximate their fair value.

The carrying amounts and estimated fair values of the Authority's long-term debt at June 30, 2017 and 2016 are as follows:

	2017		2016	
	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Carrying Amount</u>	<u>Fair Value</u>
Long-term debt	\$ <u>14,260,000</u>	\$ <u>14,280,000</u>	\$ <u>15,580,000</u>	\$ <u>16,066,000</u>

14. Electronic Health Records Incentive Revenue

The Health Information Technology for Economic and Clinical Health Act (HITECH Act) was enacted into law on February 17, 2009, as part of the American Recovery and Reinvestment Act of 2009 (ARRA). The HITECH Act includes provisions designed to increase the use of Electronic Health Records (EHR) by both physicians and hospitals. Beginning with federal fiscal year (FFY) 2011 and extending through federal fiscal year 2016, eligible hospitals participating in the Medicare and Medicaid programs are eligible for reimbursement incentives based on successfully demonstrating meaningful use of its certified EHR technology. Conversely, those hospitals that do not successfully demonstrate meaningful use of EHR technology are subject to reductions in Medicare reimbursements beginning in FFY 2015. On July 13, 2010, the Department of Health and Human Services (DHHS) released final meaningful use regulations. Meaningful use criteria are divided into three distinct stages: I, II and III. The final rules specify the initial criteria for physicians and eligible hospitals necessary to qualify for incentive payments; calculation of the incentive payment amounts; payment adjustments under Medicare for covered professional services and inpatient hospital services; eligible hospitals failing to demonstrate meaningful use of certified EHR technology; and other program participation requirements.

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

14. Electronic Health Records Incentive Revenue, Continued

The final rule set the earliest interim payment date for the incentive payment at May 2011. The first year of the Medicare portion of the program is defined as the federal government fiscal year October 1, 2010 to September 30, 2011.

During 2017 and 2016, the Authority attested that it met all requirements to receive Medicare incentive payments. The Authority's attestations were approved by Medicare, and the accompanying financial statements reflect Medicare incentive revenue for 2017 and 2016 of \$5,000 and \$312,000, respectively. These amounts are included with total operating revenues on the statement of revenues, expenses, and changes in net position.

15. Joint Venture

The Authority and Saint Joseph's Hospital, Inc. formed Wayne/SJC Medical Group, LLC (Wayne/SJC), a physician practice, during 2013. 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, 2017</u>	<u>June 30, 2016</u>
Balance sheet:		
Assets:		
Cash	\$ 106,000	\$ 155,000
Capital assets	87,000	110,000
Other assets	<u>142,000</u>	<u>132,000</u>
Total assets	\$ <u>335,000</u>	\$ <u>397,000</u>
Liabilities:		
Accrued expenses	\$ 1,000	\$ 8,000
Equity	<u>334,000</u>	<u>389,000</u>
Total liabilities and equity	\$ <u>335,000</u>	\$ <u>397,000</u>
Income statement:		
Revenue	\$ 1,158,000	\$ 1,191,000
Expenses	<u>(2,485,000)</u>	<u>(2,338,000)</u>
Net loss	\$(1,327,000)	\$(1,147,000)

Continued

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

Notes To Financial Statements, Continued
June 30, 2017 and 2016

15. Joint Venture, Continued

A schedule of changes in the Authority's investment in the joint venture for 2017 and 2016 follows:

	<u>Balance</u> <u>June 30, 2016</u>	<u>Contributed</u> <u>Capital</u>	<u>Investment</u> <u>Loss</u>	<u>Balance</u> <u>June 30, 2017</u>
Joint venture	\$ <u>316,000</u>	\$ <u>847,000</u>	\$(<u>929,000</u>)	\$ <u>234,000</u>
	<u>Balance</u> <u>June 30, 2015</u>	<u>Contributed</u> <u>Capital</u>	<u>Investment</u> <u>Loss</u>	<u>Balance</u> <u>June 30, 2016</u>
Joint venture	\$ <u>198,000</u>	\$ <u>921,000</u>	\$(<u>803,000</u>)	\$ <u>316,000</u>

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.



GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2018 Annual Hospital Questionnaire

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

Medicaid Provider Number: 2054A

Medicare Provider Number: 11-0124

2. Report Period

Report Data for the full twelve month period- January 1, 2018 through December 31, 2018.

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	600	1,392	603	1,399
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	60	2,229	9,070	2,241	9,082
Intensive Care	12	299	1,060	162	574
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	84	3,128	11,522	3,006	11,055

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	4	11
Asian	4	9
Black/African American	617	2,292
Hispanic/Latino	68	283
Pacific Islander/Hawaiian	4	15
White	2,434	8,906
Multi-Racial	1	6
Total	3,132	11,522

3. Gender

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

Gender	Admissions	Inpatient Days
Male	1,162	4,713
Female	1,970	6,809
Total	3,132	11,522

4. Payment Source

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

Primary Payment Source	Admissions	Inpatient Days
Medicare	1,379	5,690
Medicaid	174	844
Peachare	0	0
Third-Party	1,270	3,753
Self-Pay	309	1,235
Other	0	0

5. Discharges to Death

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

79

6. Charges for Selected Services

Please report the hospital's average charges as of 12-31-2018 (to the nearest whole dollar).

Service	Charge
Private Room Rate	647
Semi-Private Room Rate	598
Operating Room: Average Charge for the First Hour	5,400
Average Total Charge for an Inpatient Day	22,002

Part E : Emergency Department and Outpatient Services

1. Emergency Visits

Please report the number of emergency visits only.

25,511

2. Inpatient Admissions from ER

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

2,945

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	1,007
Beds or Rooms dedicated for Psychiatric /Substance Abuse cases	1	492
General Beds	14	24,012
	0	0
	0	0
	0	0
	0	0

5. Transfers

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

819

6. Non-Emergency Visits

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

15,023

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
Biliary Lithotripter	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, Diagnostic	1	1
Positron Emission Tomography (PET)	3	4
Radioisotope, Therapeutic	3	4
Magnetic Resonance Imaging (MRI)	1	1
Chemotherapy	3	4
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	1,033
Number of Dialysis Treatments	60
Number of ESWL Patients	376
Number of ESWL Procedures	572
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	19,921
Number of CTS Units (machines)	1
Number of CTS Procedures	8,407
Number of Diagnostic Radioisotope Procedures	691
Number of PET Units (machines)	0
Number of PET Procedures	0
Number of Therapeutic Radioisotope Procedures	0
Number of Number of MRI Units	1
Number of Number of MRI Procedures	1,108
Number of Chemotherapy Treatments	0
Number of Respiratory Therapy Treatments	125,329
Number of Occupational Therapy Treatments	260
Number of Physical Therapy Treatments	11,010
Number of Speech Pathology Patients	757
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	2
Number of HIV/AIDS Patients	2
Number of Ambulance Trips	0
Number of Hospice Patients	35
Number of Respite care Patients	0
Number of Ultrasound/Medical Sonography Units	2
Number of Ultrasound/Medical Sonography Procedures	3,903
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).

5

3. Robotic Surgery System

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

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

Part G : Facility Workforce Information

1. Budgeted Staff

Please report the number of budgeted fulltime equivalents (FTEs) and the number of vacancies as of 12-31-2018. Also, include the number of contract or temporary staff (eg. agency nurses) filling budgeted vacancies as of 12-31-2018.

Profession	Profession	Profession	Profession
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*)	137.00	8.00	0.00
Licensed Practical Nurses (LPNs)	43.00	4.00	0.00
Pharmacists	8.00	0.00	0.00
Other Health Services Professionals*	110.00	0.00	0.00
Administration and Support	200.00	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	31-60 Days
Registered Nurses (RNs-Advance Practice)	30 Days or Less
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	0
Black/African American	3
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	30
Multi-Racial	0

4. Medical Staff

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

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

Medical Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
General and Family Practice	9	<input type="checkbox"/>	0	0
General Internal Medicine	2	<input type="checkbox"/>	0	0
Pediatricians	5	<input type="checkbox"/>	0	0
Other Medical Specialties	1	<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	3	<input type="checkbox"/>	0	0
Non-OB Physicians Providing OB Services	0	<input type="checkbox"/>	0	0
Gynecology	3	<input type="checkbox"/>	0	0
Ophthalmology Surgery	1	<input type="checkbox"/>	0	0
Orthopedic Surgery	4	<input type="checkbox"/>	0	0
Plastic Surgery	0	<input type="checkbox"/>	0	0
General Surgery	2	<input type="checkbox"/>	0	0
Thoracic Surgery	0	<input type="checkbox"/>	0	0
Other Surgical Specialties	0	<input type="checkbox"/>	0	0

Other Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
Anesthesiology	4	<input type="checkbox"/>	0	0
Dermatology	0	<input type="checkbox"/>	0	0
Emergency Medicine	23	<input type="checkbox"/>	0	0
Nuclear Medicine	0	<input type="checkbox"/>	0	0
Pathology	16	<input type="checkbox"/>	0	0
Psychiatry	0	<input type="checkbox"/>	0	0
Radiology	25	<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	4
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:

[illegible]

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	5
Cystoscopy (OR Suite)	0	0	0
Endoscopy (OR Suite)	0	0	2
	0	0	0
Total	0	0	7

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	1,234	1,123
Cystoscopy	0	0	0	477
Endoscopy	0	0	0	1,350
	0	0	0	0
Total	0	0	1,234	2,950

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	1,234	1,123
Cystoscopy	0	0	0	477
Endoscopy	0	0	0	1,350
	0	0	0	0
Total	0	0	1,234	2,950

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	3
Asian	5
Black/African American	591
Hispanic/Latino	62
Pacific Islander/Hawaiian	0
White	3,093
Multi-Racial	0
Total	3,754

2. Age Grouping

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

Age of Patient	Number of Ambulatory Patients
Ages 0-14	65
Ages 15-64	2,272
Ages 65-74	903
Ages 75-85	408
Ages 85 and Up	106
Total	3,754

3. Gender

Please report the total number of ambulatory patients by gender.

Gender	Number of Ambulatory Patients
Male	1,573
Female	2,181
Total	3,754

4. Payment Source

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

Primary Payment Source	Number of Patients
Medicare	1,701
Medicaid	145
Third-Party	1,793
Self-Pay	115

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: 287

6. Total Live Births: 598

7. Total Births (Live and Late Fetal Deaths): 605

8. Total Deliveries (Births + Early Fetal Deaths and Induced Terminations): 605

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	598	1,316	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	1	3
Black/African American	120	287
Hispanic/Latino	22	50
Pacific Islander/Hawaiian	3	7
White	453	1,043
Multi-Racial	0	0
Total	600	1,392

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	1	3
Ages 15-44	598	1,387
Ages 45 and Up	1	2
Total	600	1,392

3. Average Charge for an Uncomplicated Delivery

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

\$9,048.00

4. Average Charge for a Premature Delivery

Please report the average hospital charge for a premature delivery.

\$10,892.00

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	5	6
		0	0	0
		0	0	0

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

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

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

1. English

2. 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?

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: 2/26/2019

Title: Chief Financial Officer

Comments:



GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2017 Annual Hospital Questionnaire

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

Medicaid Provider Number: 2054A

Medicare Provider Number: 11-0124

2. Report Period

Report Data for the full twelve month period- January 1, 2017 through December 31, 2017.

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: CFO

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		

D. Operator's Parent Organization

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

E. Management Contractor

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

F. Management's Parent Organization

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

2. Changes in Ownership, Operation or Management

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

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

Name:

City: State:

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

Name:

City: State:

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

Name:

City: **State:**

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

Name:

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(PH0) ☐

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	529	1,233	531	1,237
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	60	2,133	9,385	2,122	10,019
Intensive Care	12	432	1,476	222	741
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	84	3,094	12,094	2,875	11,997

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	6
Asian	7	15
Black/African American	633	2,471
Hispanic/Latino	56	197
Pacific Islander/Hawaiian	1	2
White	2,394	9,399
Multi-Racial	1	4
Total	3,094	12,094

3. Gender

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

Gender	Admissions	Inpatient Days
Male	1,154	5,154
Female	1,940	6,940
Total	3,094	12,094

4. Payment Source

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

Primary Payment Source	Admissions	Inpatient Days
Medicare	1,493	6,514
Medicaid	185	853
Peachare	0	0
Third-Party	1,146	3,651
Self-Pay	269	1,076
Other	0	0

5. Discharges to Death

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

68

6. Charges for Selected Services

Please report the hospital's average charges as of 12-31-2017 (to the nearest whole dollar).

Service	Charge
Private Room Rate	623
Semi-Private Room Rate	598
Operating Room: Average Charge for the First Hour	5,160
Average Total Charge for an Inpatient Day	22,245

Part E : Emergency Department and Outpatient Services

1. Emergency Visits

Please report the number of emergency visits only.

25,160

2. Inpatient Admissions from ER

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

3,130

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	1,161
Beds or Rooms dedicated for Psychiatric /Substance Abuse cases	1	474
General Beds	14	25,472
	0	0
	0	0
	0	0
	0	0

5. Transfers

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

796

6. Non-Emergency Visits

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

27,395

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
Biliary Lithotripter	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, Diagnostic	1	1
Positron Emission Tomography (PET)	3	4
Radioisotope, Therapeutic	3	4
Magnetic Resonance Imaging (MRI)	1	1
Chemotherapy	3	4
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	900
Number of Dialysis Treatments	37
Number of ESWL Patients	374
Number of ESWL Procedures	566
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	20,736
Number of CTS Units (machines)	1
Number of CTS Procedures	9,361
Number of Diagnostic Radioisotope Procedures	852
Number of PET Units (machines)	0
Number of PET Procedures	0
Number of Therapeutic Radioisotope Procedures	0
Number of Number of MRI Units	1
Number of Number of MRI Procedures	1,198
Number of Chemotherapy Treatments	0
Number of Respiratory Therapy Treatments	138,990
Number of Occupational Therapy Treatments	407
Number of Physical Therapy Treatments	12,461
Number of Speech Pathology Patients	865
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	24
Number of HIV/AIDS Patients	4
Number of Ambulance Trips	0
Number of Hospice Patients	20
Number of Respite care Patients	0
Number of Ultrasound/Medical Sonography Units	2
Number of Ultrasound/Medical Sonography Procedures	4,270
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).

5

3. Robotic Surgery System

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

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

Part G : Facility Workforce Information

1. Budgeted Staff

Please report the number of budgeted fulltime equivalents (FTEs) and the number of vacancies as of 12-31-2017. Also, include the number of contract or temporary staff (eg. agency nurses) filling budgeted vacancies as of 12-31-2017.

Profession	Budgeted FTEs	Vacant Budgeted FTEs	Contract/Temporary Staff FTEs
Licensed Physicians			
Physician Assistants Only (not including Licensed Physicians)			
Registered Nurses (RNs-Advanced Practice*)	167	12	
Licensed Practical Nurses (LPNs)	44	4	
Pharmacists	11		
Other Health Services Professionals*	139		
Administration and Support	240		0
All Other Hospital Personnel (not included above)			

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	31-60 Days
Registered Nurses (RNs-Advance Practice)	30 Days or Less
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	3
Hispanic/Latino	0
Pacific Islander/Hawaiian	0
White	30
Multi-Racial	0

4. Medical Staff

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

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

Medical Specialties	Number of Medical Staff	Check if Any are Hospital Based	Number Enrolled as Providers in Medicaid/PeachCare	Number Enrolled as Providers in PEHB Plan
General and Family Practice	9	<input type="checkbox"/>	0	0
General Internal Medicine	2	<input type="checkbox"/>	0	0
Pediatricians	4	<input type="checkbox"/>	0	0
Other Medical Specialties	1	<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	3	<input type="checkbox"/>	0	0
Non-OB Physicians Providing OB Services	0	<input type="checkbox"/>	0	0
Gynecology	3	<input type="checkbox"/>	0	0
Ophthalmology Surgery	1	<input type="checkbox"/>	0	0
Orthopedic Surgery	3	<input type="checkbox"/>	0	0
Plastic Surgery	0	<input type="checkbox"/>	0	0
General Surgery	3	<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	4	<input type="checkbox"/>	0	0
Dermatology	0	<input type="checkbox"/>	0	0
Emergency Medicine	22	<input type="checkbox"/>	0	0
Nuclear Medicine	0	<input type="checkbox"/>	0	0
Pathology	15	<input type="checkbox"/>	0	0
Psychiatry	0	<input type="checkbox"/>	0	0
Radiology	25	<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	4
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:

[illegible]

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	5
Cystoscopy (OR Suite)	0	0	0
Endoscopy (OR Suite)	0	0	2
	0	0	0
Total	0	0	7

2. Procedures by Type of Room

Please report the number of procedures by type of room.

Room Type	Dedicated Inpatient Rooms	Dedicated Outpatient Rooms	Shared Inpatient Rooms	Shared Outpatient Rooms
General Operating	0	0	0	4,036
Cystoscopy	0	0	0	400
Endoscopy	0	0	0	1,271
	0	0	0	0
Total	0	0	0	5,707

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	4,036	0
Cystoscopy	0	0	400	0
Endoscopy	0	0	1,271	0
	0	0	0	0
Total	0	0	5,707	0

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	1
Asian	15
Black/African American	549
Hispanic/Latino	55
Pacific Islander/Hawaiian	0
White	2,995
Multi-Racial	6
Total	3,621

2. Age Grouping

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

Age of Patient	Number of Ambulatory Patients
Ages 0-14	49
Ages 15-64	2,143
Ages 65-74	880
Ages 75-85	436
Ages 85 and Up	113
Total	3,621

3. Gender

Please report the total number of ambulatory patients by gender.

Gender	Number of Ambulatory Patients
Male	1,475
Female	2,146
Total	3,621

4. Payment Source

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

Primary Payment Source	Number of Patients
Medicare	1,643
Medicaid	164
Third-Party	1,678
Self-Pay	136

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: 250
6. Total Live Births: 528
7. Total Births (Live and Late Fetal Deaths): 542
8. Total Deliveries (Births + Early Fetal Deaths and Induced Terminations): 542

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	529	1,233	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	3
Asian	1	2
Black/African American	119	266
Hispanic/Latino	21	47
Pacific Islander/Hawaiian	1	2
White	384	909
Multi-Racial	2	4
Total	529	1,233

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	1	2
Ages 15-44	528	1,231
Ages 45 and Up	0	0
Total	529	1,233

3. Average Charge for an Uncomplicated Delivery

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

\$8,617.00

4. Average Charge for a Premature Delivery

Please report the average hospital charge for a premature delivery.

\$10,373.00

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	5	4
		0	0	0
		0	0	0

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

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

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

1. English

2. 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?

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: 2/22/2018

Title: CFO

Comments:

A. General DSH Year Information

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

Begin	End
07/01/2016	06/30/2017

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)
07/01/2016	06/30/2017

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:

Date
000002054A
0
0
110124

B. DSH OB Qualifying Information

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

During the DSH Examination Year:

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

DSH Examination Year (07/01/16 - 06/30/17)
Yes

No

No

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

Yes

- 3b. What date did the hospital open?

01/01/1956

Questions 4-6, below, should be answered in the accordance with Sec. 1923(d) of the Social Security Act.

During the Interim DSH Payment Year:

4. Does the hospital have at least two obstetricians who have staff privileges at the hospital who have agreed to provide obstetric services to Medicaid-eligible individuals during the DSH year? (In the case of a hospital located in a rural area, the term "obstetrician" includes any physician with staff privileges at the hospital to perform nonemergency obstetric procedures.)

List the Names of the two Obstetricians (or case of rural hospital, Physicians) who have agreed to perform OB services:

Dr. Sandra Mager
Dr. Amelia Bostwick

DSH Payment Year (07/01/16 - 06/30/19)
Yes

5. Is the hospital exempt from the requirement listed under #1 above because the hospital's inpatients are predominantly under 18 years of age?

No

6. Is 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?

No

C. Disclosure of Other Medicaid Payments Received:

1. Medicaid Supplemental Payments for DSH Year 07/01/2016 - 06/30/2017
(Should include UPL and Non-Claim Specific payments paid based on the state fiscal year. However, DSH payments should NOT be included.)

\$ 486,441

Certification:

1. Was your hospital allowed to retain 100% of the DSH payment it received for this DSH year?
Matching the federal share with an IGT/CPE 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.

Answer
Yes

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 payments provisions. Detailed support exists for all amounts reported in the survey. These records will be retained for a period of not less than 3 years following the due date of the survey, and will be made available for inspection when requested.

Hospital CEO or CFO Signature

Chief Financial Officer
Title

Date 11/13/2018

Gregory A. Jones
Hospital CEO or CFO Printed Name

912-530-3305
Hospital CEO or CFO Telephone Number

gjones1@wmhweb.com
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	gjones1@wmhweb.com
Mailing Street Address	865 South First Street
Mailing City, State, Zip	Jesup, GA 31545

Outside Preparer:

Name	Jimmie D. Richter, Jr.
Title	Partner
Firm Name	Draftin & Tucker, LLP
Telephone Number	(404) 719-4059
E-Mail Address	jrichter@draftin-tucker.com

DSH Survey Submission Checklist

Please indicate with an "X" each item included or a "N/A" if not included. Consider a separate cover letter to explain any "N/A" answers to avoid additional documentation requests.

1.	Electronic copy of the DSH Survey Part I - DSH Year Data - 07/01/2016 - 06/30/2017	X
2.	Electronic copy of the DSH Survey Part II - Cost Report Data - Cost Report Year 07/01/2016 - 06/30/2017	X
3.	N/A	N/A
4.	N/A	N/A
5 (a).	Electronic copy of Exhibit A - Uninsured Charges / Days - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key)	X
5 (b).	Description of logic used to compile Exhibit A. Include a copy of all financial codes and payor plan codes utilized during the cost report period and a description of which codes were included or excluded if applicable.	X
6 (a).	Electronic copy of Exhibit B - Self-Pay Payments - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key).	X
6 (b).	Description of logic used to compile Exhibit B. Include a copy of all transaction codes utilized to post payments during the cost reporting period and a description of which codes were included or excluded if applicable.	X
7 (a).	Electronic copy of Exhibit C for hospital-generated data (includes Medicaid eligibles, Medicare crossover, Medicaid MCO, or Out-Of-State Medicaid data that isn't supported by a state-provided or MCO-provided report) - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key).	N/A
7 (b).	Description of logic used to compile each Exhibit C. Include a copy of all financial classes and payor plan codes utilized during the cost report period and a description of which codes were included or excluded if applicable.	N/A
8.	Copies of all out-of-state Medicaid fee-for-service PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	N/A
9.	Copies of all out-of-state Medicaid managed care PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	N/A
10.	Copies of in-state Medicaid managed care PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	X
11.	Support for Section 1011 (Undocumented Alien) payments if not applied at patient level in Exhibit B	N/A
12.	Documentation supporting out-of-state DSH payments received - Examples may include remittances, detailed general ledgers, or add-on rates.	N/A
13.	Financial statements or other documentation to support total charity care charges and subsidies reported on Section F of DSH Survey Part II	X
14.	Revenue code cross-walk used to prepare cost report, or supporting grouping schedules	X
15a.	A detailed working trial balance used to prepare each cost report (including revenues)	X
15b.	A detailed revenue working trial balance by payor/contract. The schedule should show charges, contractual adjustments, and revenues by payor plan and contract (e.g., Medicare, each Medicaid agency payor, each Medicaid Managed care contract)	X
16.	Electronic copy of all cost reports used to prepare each DSH Survey Part II	X
17.	Documentation supporting cost report payments calculated for Medicaid/Medicare cross-overs (dual eligible cost report payments)	X
18.	Documentation supporting Medicaid Managed Care Quality Incentive Payments, or any other Medicaid Managed Care lump sum payments	N/A

Please upload all checklist items above to the Myers and Stauffer Web Portal. If you are unable to access the Web Portal, please call or email Web Portal Address:
<https://dsh.msic.com>
All electronic (CD or DVD - CDs or DVDs must be encrypted and/or password protected) and paper documentation can be mailed (using certified or other traceable delivery) to:
Myers and Stauffer LC
ATTN: DSH Examinations
700 W. 47th Street, Suite 1100
Kansas City, Missouri 64112
Fax: (816) 945-5301
Phone: (800) 374-6858
E-Mail:

Please Call Myers and Stauffer if you have any questions on completing the DSH survey.

Example of Exhibit A - Uninsured Charges

Claim Type (A)	Primary Payor Plan (B)	Secondary Payor Plan (C)	Hospital's Medicaid Provider # (D)	Patient Identifier Code (PCH) (E)	Patient's Birth Date (F)	Patient's Social Security Number (G)	Patient's Gender (H)	Name (I)	Admit Date (J)	Discharge Date (K)	Service Indicator (Inpatient/Outpatient) (L)	Revenue Code (M)	Total Charges for Services Provided (N)	Routine Days of Care (O)	Total Patient Payments for Services Provided (P)	Insurance Payments for Services Provided (Q)	Claim Status (Exhausted or Non-Covered Service ** if applicable) (R)
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	110	\$ 4,000.00	7	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	250	\$ 5,200.25	3	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	300	\$ 2,700.00	5	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	360	\$ 15,000.75	5	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	450	\$ 1,000.25	5	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Medicare	Self-Pay	12345	44444444	07/12/1965	999-99-999	Male	Jones, James	06/15/2010	06/15/2010	Outpatient	250	\$ 750.00	5	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Medicare	Self-Pay	12345	44444444	07/12/1965	999-99-999	Male	Jones, James	06/15/2010	06/15/2010	Outpatient	450	\$ 1,100.00	5	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Blue Cross	Self-Pay	12345	11111111	03/05/2000	999-99-999	Male	Smith, Mike	08/10/2010	08/10/2010	Outpatient	450	\$ 1,100.00	5	\$ 500.00	\$ 500.00	Non-Covered Service

Notes for Completing Exhibit A:

- * All charges for non-hospital services should be excluded.
- ** Payments reported in Columns P & Q are not reported in the survey. These amounts are used for examination purposes only. Amount should include all payments received to date on the account.
- *** Report services not covered under the patient's insurance package as a "Non-Covered Service". Note - the service must be covered under the state Medicaid plan.

Please submit the above data in the electronic file included with this survey document. The electronic file must be submitted in Excel (.xls or .xlsx), if this is not possible, the data must be submitted as a CSV (.csv) file using either the TAB or | (pipe symbol above the ENTER key). The data may not be accepted if not in one of these formats. Please do not alter column headings! These column headings will be used to input patient detail into a database from which Myers and Stauffer will generate reports.

Notes for Completing Exhibit B:

- Charges and insurance status will be the same when listing multiple payments for the same patient and dates of service.
- Other Non-Hospital Charges should include RHC, FQHC, Pharmacy, etc.
- If Section 1015 (Undocumented Allow) payments are reported at a patient level, include those payments in the cash collection column. If they are not reported at patient level, include them in Section E of the survey document.
- Report services not covered under the patient's insurance package as a "Non-Covered Service". Note: the services must be covered under the other Medicaid plan.
- The total Calculated Hospital Unrecovered Collections (column V) should tie to the total Unrecovered and Outpatient payments reported in Section H, Line 142 of the DSH Survey.

Please submit the above data in the electronic file included with this survey document. The electronic file must be submitted as a CSV (.csv) file using either the TAB or | (pipe) symbols above the ENTER key. The data may not be accepted if not in one of these formats. Please do not alter column headings! These column headings will be used to input patient detail into a database from which Myers and Stauffer will generate reports.

Please submit the above data in the electronic file included with this survey document. The electronic file must be submitted in Excel (.xls or .xlsx). If this is not possible the data must be submitted as CSV (.csv) file, using either the TAB or LQUOTE characters above the ENTER key). The data may not be accepted if not in one of these formats. Please do not alter column headings! These column headings will be used to input patient detail into a database from which Myers and Stauter will generate reports.

DSH Version 7.25

05/03/2018

D. General Cost Report Year Information

07/01/2016 - 06/30/2017

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"):

07/01/2016
through
06/30/2017
X

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

1 - As Submitted

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

01/18/2018

4. Hospital Name:

WAYNE MEMORIAL HOSPITAL

5. Medicaid Provider Number:

000002054A

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

0

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

0

8. Medicare Provider Number:

110124

8a. Owner/Operator (Private, State Govt., Non-State Govt., HHS/Tribal):

Non-State Govt.

8b. DSH Pool Classification (Small Rural, Non-Small Rural, Urban):

Small Rural

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

9. State Name & Number
 10. State Name & Number
 11. State Name & Number
 12. State Name & Number
 13. State Name & Number
 14. State Name & Number
 15. State Name & Number
- (List additional states on a separate attachment)

State Name	Provider No.

E. Disclosure of Medicaid / Uninsured Payments Received: (07/01/2016 - 06/30/2017)

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)

	Inpatient	Outpatient	Total
9. Total Cash Basis Patient Payments from Uninsured (On Exhibit B)	\$ 38,834	\$ 288,543	\$327,377
10. Total Cash Basis Patient Payments from All Other Patients (On Exhibit B)	\$ 325,341	\$ 1,916,035	\$2,241,376
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)	\$364,175	\$2,204,578	\$2,568,753
12. Uninsured Cash Basis Patient Payments as a Percentage of Total Cash Basis Patient Payments:	10.66%	13.09%	12.74%

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, supplements, quality payments, bonus payments, capitation payments received by the hospital (not by the MCO), or other incentive payments.

No

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.

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

F. MIUR / LIUR Qualifying Data from the Cost Report (07/01/2016 - 06/30/2017)

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

1. Total Hospital Days Per Cost Report Excluding Swing-Bed (C/R, W/S S-3, P-1, Col. 8, Sum of Lns. 14, 16, 17, 18, 00-18, 03, 30, 31 less lines 5 & 6)

11,047

(See Note in Section F-3, below)

F-2. Cash Subsidies for Patient Services Received from State or Local Governments and Charity Care Charges (Used in Low-Income Utilization Ratio (LIUR) Calculation):

- Inpatient Hospital Subsidies
- Outpatient Hospital Subsidies
- Unspecified I/P and O/P Hospital Subsidies
- Non-Hospital Subsidies
- Total Hospital Subsidies
- Inpatient Hospital Charity Care Charges
- Outpatient Hospital Charity Care Charges
- Non-Hospital Charity Care Charges
- Total Charity Care Charges

1,773,962
3,065,308
-
4,839,270

F-3. Calculation of Net Hospital Revenue from Patient Services (Used for LIUR) (W/S G-2 and G-3 of Cost Report)

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 HCRRS cost report data. If the hospital has a more recent version of the cost report, the data should be updated to the hospital's version of the cost report. Formulas can be overwritten as needed with actual data.

	Total Patient Revenues (Charges)			Contractual Adjustments (formulas below can be overwritten if amounts are known)			Net Hospital Revenue	
	Inpatient Hospital	Outpatient Hospital	Non-Hospital	Inpatient Hospital	Outpatient Hospital	Non-Hospital		
11. Hospital	\$7,444,267.00			\$ 5,213,564	\$ -	\$ -	\$	2,230,703
12. Subprovider I (Psych or Rehab)	\$0.00			\$ -	\$ -	\$ -	\$	-
13. Subprovider II (Psych or Rehab)	\$0.00			\$ -	\$ -	\$ -	\$	-
14. Swing Bed - SNF			\$59,450.00	\$ -	\$ -	\$ 41,636	\$	-
15. Swing Bed - NF			\$0.00	\$ -	\$ -	\$ -	\$	-
16. Skilled Nursing Facility			\$0.00	\$ -	\$ -	\$ -	\$	-
17. Nursing Facility			\$0.00	\$ -	\$ -	\$ -	\$	-
18. Other Long-Term Care			\$0.00	\$ -	\$ -	\$ -	\$	-
19. Ancillary Services	\$61,308,983.00	\$97,122,389.00		\$ 42,980,231	\$ 68,019,230	\$ -	\$	47,482,851
20. Outpatient Services		\$13,935,373.00		\$ -	\$ 9,759,595	\$ -	\$	4,175,788
21. Home Health Agency			\$1,579,300.00	\$ -	\$ -	\$ 1,106,057	\$	-
22. Ambulance			\$ -	\$ -	\$ -	\$ -	\$	-
23. Outpatient Rehab Providers			\$0.00	\$ -	\$ -	\$ -	\$	-
24. ASC			\$0.00	\$ -	\$ -	\$ -	\$	-
25. Hospice	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	\$	-
26. Other	\$0.00	\$0.00	\$961,472.00	\$ -	\$ -	\$ 666,360	\$	-
27. Total	\$ 68,814,250	\$ 111,057,762	\$ 2,590,222	\$ 48,193,794	\$ 77,778,875	\$ 1,814,052	\$	53,899,343
28. Total Hospital and Non Hospital		Total from Above	182,462,234		Total from Above	127,786,721		

Total Patient Revenues (G-3 Line 1)

182,462,234

Total Contractual Adj. (G-3 Line 2)

125,825,123

- Increase worksheet G-3, Line 2 for Charity Care Write-Offs NOT INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)
- Increase worksheet G-3, Line 2 to reverse offset of Medicaid DSH Revenue INCLUDED on worksheet G-3, Line 2 (impact is a decrease in net patient revenue)
- Decrease worksheet G-3, Line 2 to remove Medicaid Provider Taxes INCLUDED on worksheet G-3, Line 2 (impact is an increase in net patient revenue)
- Blank Recon Line OR "Decrease worksheet G-3, Line 2 to remove Charity Care Charges related to insured patients INCLUDED on worksheet G-3, Line 2 (impact is an increase in net patient revenue)"
- Adjusted Contractual Adjustments

1,961,598

127,786,721

127,786,721

G. Cost Report - Cost / Days / Charges

Cost Report Year (07/01/2016-06/30/2017) WAYNE MEMORIAL HOSPITAL

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

Line #	Total Allowable Cost	Inpatient & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (if Applicable)	Total Cost	I/P Days and I/P Ancillary Charges	I/P Routine Charges and O/P Ancillary Charges	Total Charges	Medicaid Per Diem / Cost or Other Ratios
	Cost Report Worksheet B, Part I, Col. 26	Cost Report Worksheet B, Part I, Col. 25 (Intern & Resident Offset ONLY)*	Cost Report Worksheet C, Part I, Col.2 and Col. 4	Swing-Bed Care Out - Cost Report Worksheet D-1, Part I, Line 26	Calculated	Days - Cost Report W/S D-1, Pt. 1, Line 2 for Adults & Peds; W/S D-1, Pt. 2, Lines 42-47 for others	Inpatient Routine Charges - Cost Report Worksheet C, Pt. 1, Col. 6 (Informational only unless used in Section L charges allocation)	Calculated Per Diem

Routine Cost Centers (list below):											
1	03000 ADULTS & PEDIATRICS	\$ 7,668,267	-	\$ -	-	\$ 47,643.00	\$ 7,620,624	9,477	\$ 5,255,090.00		\$ 804.12
2	03100 INTENSIVE CARE UNIT	\$ 2,609,940	-	\$ -	-		\$ 2,609,940	1,304	\$ 2,248,627.00		\$ 2,001.49
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	\$ 1,025,921	-	\$ -	-		\$ 1,025,921	1,078	\$ 380,483.00		\$ 951.69
11		-	-	\$ -	-		-	-	\$ 0.00		-
12		-	-	\$ -	-		-	-	\$ 0.00		-
13		-	-	\$ -	-		-	-	\$ 0.00		-
14		-	-	\$ -	-		-	-	\$ 0.00		-
15		-	-	\$ -	-		-	-	\$ 0.00		-
16		-	-	\$ -	-		-	-	\$ 0.00		-
17		-	-	\$ -	-		-	-	\$ 0.00		-
18	Total Routine	\$ 11,304,128	\$ -	\$ -	-	\$ 47,643	\$ 11,256,485	11,859	\$ 7,884,200		\$ 949.20
19	Weighted Average										

Observation Data (Non-Distinct)											
20	090200 Observation (Non-Distinct)										
			Hospital Observation Days - Cost Report W/S S-3, Pt. 1, Line 28, Col. 8	Subprovider I Observation Days - Cost Report W/S S-3, Pt. 1, Line 28.01, Col. 8	Subprovider II Observation Days - Cost Report W/S S-3, Pt. 1, Line 28.02, Col. 8	Calculated (Per Diem Above Multiplied by Days)	Inpatient Charges - Cost Report Worksheet C, Pt. 1, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. 1, Col. 7	Total Charges - Cost Report Worksheet C, Pt. 1, Col. 8	Medicaid Calculated Cost-to-Charge Ratio	
			812	-	-	\$ 652,945	\$ 755,090.00	\$ 1,435,648.00	\$ 2,190,738	0.298048	

Ancillary Cost Centers (from W/S C excluding Observation) (list below):											
21	5000 OPERATING ROOM	\$ 7,572,273.00	\$ -	\$ 0.00	-	\$ 7,572,273	\$ 10,411,116.00	\$ 19,713,140.00	\$ 30,124,256	0.251368	
22	5200 DELIVERY ROOM & LABOR ROOM	\$ 2,703,074.00	\$ -	\$ 0.00	-	\$ 2,703,074	\$ 606,876.00	\$ 305,226.00	\$ 912,102	2.963565	
23	5300 ANESTHESIOLOGY	\$ 180,168.00	\$ -	\$ 0.00	-	\$ 180,168	\$ 1,191,228.00	\$ 1,782,243.00	\$ 2,973,471	0.060592	
24	5400 RADIOLOGY-DIAGNOSTIC	\$ 3,885,634.00	\$ -	\$ 0.00	-	\$ 3,885,634	\$ 5,974,110.00	\$ 27,954,094.00	\$ 33,928,204	0.114525	
25	5600 RADIOISOTOPE	\$ 587,296.00	\$ -	\$ 0.00	-	\$ 587,296	\$ 329,457.00	\$ 1,685,731.00	\$ 2,015,188	0.291435	
26	6000 LABORATORY	\$ 4,823,121.00	\$ -	\$ 0.00	-	\$ 4,823,121	\$ 7,571,183.00	\$ 13,312,782.00	\$ 20,883,965	0.230949	
27	6500 RESPIRATORY THERAPY	\$ 1,243,957.00	\$ -	\$ 0.00	-	\$ 1,243,957	\$ 3,710,409.00	\$ 4,000,854.00	\$ 7,711,263	0.161317	
28	6600 PHYSICAL THERAPY	\$ 1,119,798.00	\$ -	\$ 0.00	-	\$ 1,119,798	\$ 792,369.00	\$ 997,610.00	\$ 1,789,979	0.625593	
29	7100 MEDICAL SUPPLIES CHARGED TO PATIENT	\$ 3,432,473.00	\$ -	\$ 0.00	-	\$ 3,432,473	\$ 11,243,909.00	\$ 11,252,562.00	\$ 22,496,471	0.152578	
30	7200 IMPL. DEV. CHARGED TO PATIENTS	\$ 2,919,711.00	\$ -	\$ 0.00	-	\$ 2,919,711	\$ 6,697,621.00	\$ 2,295,269.00	\$ 7,992,890	0.365289	
31	7300 DRUGS CHARGED TO PATIENTS	\$ 4,130,764.00	\$ -	\$ 0.00	-	\$ 4,130,764	\$ 13,461,222.00	\$ 13,822,878.00	\$ 27,284,100	0.151398	

G. Cost Report - Cost / Days / Charges

Cost Report Year (07/01/2018-06/30/2017)

WAYNE MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Internal & Resident Costs Removed on Cost Report *	RDE 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 or Other Ratios
32	9100 EMERGENCY	\$3,567,197.00	\$	\$0.00	\$	\$	\$10,624,978.00	\$	0.303730
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	\$	-
91		\$0.00	\$	\$0.00	\$	\$	\$0.00	\$	-

Cost Report Year (07/01/2016-06/30/2017) WAYNE MEMORIAL HOSPITAL

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

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

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

WAYNE MEMORIAL HOSPITAL

Line #		Cost Center Description	Medicaid In-State Medicaid Outpatient Routine Cost	Medicaid In-State Medicaid Inpatient Routine Cost	In-State Medicaid Primary	In-State Medicaid Secondary	In-State Medicaid Tertiary	In-State Medicaid Quaternary	In-State Medicaid Quinary	In-State Medicaid Sextary	In-State Medicaid Septary	In-State Medicaid Octary	In-State Medicaid Non-Admitted	In-State Medicaid Admitted	In-State Medicaid Total	In-State Medicaid Total %
Line #		Cost Center Description	Medicaid In-State Medicaid Outpatient Routine Cost	Medicaid In-State Medicaid Inpatient Routine Cost	In-State Medicaid Primary	In-State Medicaid Secondary	In-State Medicaid Tertiary	In-State Medicaid Quaternary	In-State Medicaid Quinary	In-State Medicaid Sextary	In-State Medicaid Septary	In-State Medicaid Octary	In-State Medicaid Non-Admitted	In-State Medicaid Admitted	In-State Medicaid Total	In-State Medicaid Total %
1	03000	ADULTS & PEDIATRICS	5	804.12											804.12	28.55%
2	03100	INTENSIVE CARE UNIT	5	2,007.40											2,007.40	29.35%
3	03200	OBSTETRIC CARE UNIT	5	-											-	-
4	03300	BURN INTENSIVE CARE UNIT	5	-											-	-
5	03400	SURGICAL INTENSIVE CARE UNIT	5	-											-	-
6	03500	OTHER SPECIAL CARE UNIT	5	-											-	-
7	04100	SUBPOUNDER	5	-											-	-
8	04200	OTHER SUBPOUNDER	5	-											-	-
9	04300	NURSERY	5	591.08											591.08	78.72%
10			5	-											-	-
11			5	-											-	-
12			5	-											-	-
13			5	-											-	-
14			5	-											-	-
15			5	-											-	-
16			5	-											-	-
17			5	-											-	-
18			5	-											-	-
19	Total Days per PS&R or Exhibit Data															26,254
20	Unrecorded Days (Explain Variance)															-
21	Routine Charges															809.79
21	Calculated Routine Charge Per Day															30.85%
22	Total Days															809.79
23	Total Days															809.79
24	Total Days															809.79
25	Total Days															809.79
26	Total Days															809.79
27	Total Days															809.79
28	Total Days															809.79
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79	Total Days															809.79
80	Total Days															809.79
81	Total Days															809.79

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

Cost Report Year: 07/01/2018-06/30/2019 WAYNE MEMORIAL HOSPITAL

	In-State Medicaid FFS Primary	In-State Medicaid Managed Care Primary	In-State Medicaid FFS Dual-Claim with Medical Assistance	In-State Dual Medicaid Eligible (Not Medical Assistance)	(Unaudited)	Total In-State Medicaid
82						
83						
84						
85						
86						
87						
88						
89						
90						
91						
92						
93						
94						
95						
96						
97						
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119						
120						
121						
122						
123						
124						
125						
126						
127						
Totals / Payments						
128	Total Charges (includes organ acquisition from Section J)	\$ 5,722,075	\$ 6,094,717	\$ 0,801,387	\$ 11,526,804	\$ 28,096,102
129	Total Charges per PSAR or Exhibit Detail					
130	Unrecorded Charges (Explain Variance)	\$ 9,272,075	\$ 8,094,717	\$ 0,801,387	\$ 11,526,804	\$ 28,096,102
131	Total Calculated Cost (includes organ acquisition from Section J)	\$ 1,908,246	\$ 1,293,815	\$ 4,043,246	\$ 2,870,096	\$ 6,190,905
132	Total Medicaid Paid Amount (includes TPL, Co-Pay and Spend-Down)	\$ 1,740,921	\$ 1,167,323	\$ 2,103,522	\$ 1,994,839	\$ 5,947,032
133	Total Medicaid Managed Care Paid Amount (includes TPL, Co-Pay and Spend-Down) (See Note E)	\$ 31,659	\$ 72,843	\$ 288,243	\$ 287,092	\$ 349,250
134	Private Insurance (including primary and third party liability)		\$ 3,408	\$ 117	\$ 2,333	\$ 5,842
135	Self-Pay (including Co-Pay and Spend-Down)	\$ 1,772,460	\$ 1,248,272	\$ 2,300,898	\$ 2,220,427	\$ 5,542,057
136	Total Allowed Amount from Medicaid PSAR or PLA Detail (All P Payments)		\$ 1,772,460			
137	Medical Cost Settlement Payments (See Note B)					
138	Other Medicaid Payments Reported on Cost Report Year (See Note C)					
139	Medicare Traditional (non-MCO) Paid Amount (includes commercial/retail/other)					
140	Medicare Traditional (non-MCO) Paid Amount (includes commercial/retail/other)					
141	Medicare Cross-Over Care (See Note D)					
142	Other Medicare Cross-Over Payments (See Note D)					
143	Payment from Hospital Uninsured During Cost Report Year (Cost Basis)					
144	Section 1011 Payment (Related to Inpatient Hospital Services NOT included in Exhibit B & D-1 (from Section E))					
145	Calculated Payment Shortfall (Excludes) PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH	\$ 190,286	\$ 193,072	\$ 1,652,246	\$ 683,232	\$ 2,718,836
146	Calculated Payment as a Percentage of Cost	90%	85%	56%	77%	41%
147	Total Medicare Days from WIS S-3 of the Cost Report Excluding Spend-Down (CRR, WIS S-3, PL, Col. 6, Sum of Lns. 2, 3, 4, 14, 16, 17, 18 less lns 5 & 6)					
148	Percent of cross-over days to total Medicare days from the cost report					

ERROR! No other eligible reported! See certification statement on DSH Survey Part I.

Note A - These amounts must agree to your Inpatient and Outpatient Medicaid paid claims summary. For Managed Care, Cross-Over data, and other eligible, use the hospital's logs if PSAR summaries are not available (submit logs with survey).
Note B - A cross-over payment is a payment made by Medicaid during a cost report period that is not reflected on the claims paid summary (PLA summary or PSAR).
Note C - Other Medicaid Payments such as Outliers and Non-Claim Specific payments. OSH 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.

I. Out-of-State Medicaid Data:

Care Facility Name (07/01/2011-06/30/2012) **WAYNE MEMORIAL HOSPITAL**

Line #		Care Facility Description	Medicaid Fee Dent Cost for Resident Cost	Medicaid Total to Charge Rate for Resident Cost	Out-of-State Medicaid FFS Primary Inpatient Outpatient		Out-of-State Medicaid Skilled Care Primary Inpatient Outpatient		Out-of-State Medicaid FFS Critical Care (with Medicaid Secondary)		Out-of-State Outpatient Medicaid Endemic (Not Included Elsewhere)		Total Out-of-State Medicaid Inpatient Outpatient			
From Section G					From PSAR Summary (Note A)		From PSAR Summary (Note A)		From PSAR Summary (Note A)		From PSAR Summary (Note A)		From PSAR Summary (Note A)			
Routine Cost Centers (list below):					Days		Days		Days		Days		Days			
1	00000 ADULTS & PEDIATRICS	5	804.12													
2	00100 INTERMEDIATE CARE UNIT	5	2,001.48													
3	00200 CONSUMABLE CARE UNIT	5	-													
4	00300 BURN INTENSIVE CARE UNIT	5	-													
5	00400 SURGICAL INTENSIVE CARE UNIT	5	-													
6	00500 OTHER SPECIAL CARE UNIT	5	-													
7	00600 SURGICAL INTENSIVE CARE UNIT	5	-													
8	00700 SURGICAL INTENSIVE CARE UNIT	5	-													
9	00800 SURGICAL INTENSIVE CARE UNIT	5	-													
10	00900 SURGICAL INTENSIVE CARE UNIT	5	951.60													
11	01000 NURSERY	5	-													
12		5	-													
13		5	-													
14		5	-													
15		5	-													
16		5	-													
17		5	-													
18		5	-													
Total Days per PSAR or Exhibit Detail																
Unrecorded Days (Explain Variance)																
19	Total Days per PSAR or Exhibit Detail															
20	Unrecorded Days (Explain Variance)															
21	Unrecorded Days (Explain Variance)															
Routine Charges					Routine Charges		Routine Charges		Routine Charges		Routine Charges					
Calculated Routine Charge per Day					\$		\$		\$		\$					
Auxiliary Cost Centers (from WYS C) (list below):					Auxiliary Charges		Auxiliary Charges		Auxiliary Charges		Auxiliary Charges					
22	00000 Observation (Non-Direct)		0.250048													
23	5000 OPERATING ROOM		0.251306													
24	5200 DELIVERY ROOM & LABOR ROOM		2.663255													
25	5300 ANESTHESIOLOGY		0.000052													
26	5400 RADIOLOGY-DIAGNOSTIC		0.141453													
27	5500 RADIOLOGY-THERAPY		0.291452													
28	6000 LABORATORY		0.200442													
29	6500 RESPIRATORY THERAPY		0.181317													
30	6600 PHYSICAL THERAPY		0.025563													
31	7100 MEDICAL SUPPLIES CHARGED TO PATIENT		0.153276													
32	7200 NURSING, DED. CHARGED TO PATIENTS		0.285520													
33	7300 DRUGS CHARGED TO PATIENTS		0.151508													
34	9100 EMERGENCY		0.203730													
35			-													
36			-													
37			-													
38			-													
39			-													
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77			-													
78			-													

Wayne Memorial Hospital

Totals / Payments

Total Charges (includes organ acquisition from Section K)

Exhibiti Deletari

Unreconciled Charges (Explain Variance)

Total Calculated Cost (includes organ acquisition from Section K)

Total Medicaid Paid Amount (excludes TPI, Co-Pay and Spend-Down)

Private Insurance (including primary and third party liability)

Self-Pay (including Co-Pay and Spend-Down)
Total Allowed Amount from Medicaid PSEB or PA 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

Urtica medicinale cross-over Fagittianus (see note 2)

Calculated Payment Shortfall / (Longfall)

Calculated Payments as a Percentage of Cost

Note A - These amounts must agree to your input on and output on medical plan.

Note C = Other Medicaid Payments such as Outliers and Non-Claim Specific payments
Note D = Private and cost sharing that patients are required to pay (not insured by Medicaid)

Note D - Should include other Medicare cross-over payments not included in the

Note E - Medicaid Managed Care payments should include all Medicaid Managed

Printed 09/26/2019

Printed 09/26/2015

Property of Myers and Stauffer LLC

Case Report: <https://doi.org/10.7554/mmr.2016.01130220171>

Case Report: <https://doi.org/10.7554/mmr.2016.01130220171>

[illegible]

Note B: Enter Organ Acquisition Payments in Section H as part of your In-State Medicaid total payments.

Note B: Enter Organ Acquisition Payments in Section H as part of your In-State Medicaid total payments.

accrual method of
into such patients.

Civil Rights Unit 107012016-09202017

Civil Rights Unit 107012016-09202017

Note B: Enter Organ Acquisition Payments in Section I as part of your Out-of-State Medicaid total payments.

Note B: Enter Organ Acquisition Payments in Section I as part of your Out-of-State Medicaid total payments.

Note B: Enter Organ Acquisition Payments in Section I as part of your Out-of-State Medicaid total payments.

An adjustment is necessary to properly reflect the Medicaid and uninsured share of the provider tax assessment collected from your hospital's DSH limits and, therefore, can be included in the DSH examination survey. However, depending on how your hospital reports its provider tax assessment cost report, it is an allowable cost in determining hospital-specific DSH limits and, therefore, can be included in the DSH examination survey. 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.

Worksheet A Provider Tax Assessment Reconciliation:

Provider Tax Assessment Reclassifications (from wls 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 w/s A-8 of the Medicare cost report)		
Reason for adjustment		(Adjusted to / (from))
Reason for adjustment		(Adjusted to / (from))
Reason for adjustment		(Adjusted to / (from))
Reason for adjustment		(Adjusted to / (from))

DSH UCC NON-ALLOWABLE Provider Tax Assessment Adjustments (from w/s 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	\$ 584,764
--	------------

17 Gross Allowable Assessment Not Included in the Cost Report

Page 13

A. General DSH Year Information

1. DSH Year:

Begin	End
07/01/2017	06/30/2018

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

WAYNE MEMORIAL HOSPITAL

Identification of cost reports needed to cover the DSH Year:

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

Cost Report Begin Date(s)	Cost Report End Date(s)
07/01/2015	06/30/2016

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

- Medicaid Provider Number:
- Medicaid Subprovider Number 1 (Psychiatric or Rehab):
- Medicaid Subprovider Number 2 (Psychiatric or Rehab):
- Medicare Provider Number:

Data
000002054A
0
0
110124

B. DSH OB Qualifying Information

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

During the DSH Examination Year:

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

DSH Examination Year (07/01/17 - 06/30/18)
Yes

No

No

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

Yes

3b. What date did the hospital open?

01/01/1956

C. Disclosure of Other Medicaid Payments Received:

1. Medicaid Supplemental Payments for DSH Year 07/01/2017 - 06/30/2018
(Should include UPL and Non-Claim Specific payments paid based on the state fiscal year. However, DSH payments should NOT be included.)

\$ 271,512

Certification:

1. Was your hospital allowed to retain 100% of the DSH payment it received for this DSH year?
Matching the federal share with an IGT/CPE 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 payments provisions. Detailed support exists for all amounts reported in the survey. These records will be retained for a period of not less than 5 years following the due date of the survey, and will be made available for inspection when requested.

Gregory A. Jones
Hospital CEO or CFO Signature

CFO
Title
Date 10/16/2017

Gregory A. Jones
Hospital CEO or CFO Printed Name
912-530-3305
Hospital CEO or CFO Telephone Number
gjones1@wrmhwb.com
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 gjones1@wrmhwb.com
Mailing Street Address 865 South First Street
Mailing City, State, Zip Jesup, GA 31545

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

DSH Survey Submission Checklist

Please indicate with an "X" each item included or a "N/A" if not included. Consider a separate cover letter to explain any "N/A" answers to avoid additional documentation requests.

1. Electronic copy of the DSH Survey Part I - DSH Year Data - 07/01/2017 - 06/30/2018	X
2. Electronic copy of the DSH Survey Part II - Cost Report Data - Cost Report Year 07/01/2015 - 06/30/2016	X
3. N/A	N/A
4. N/A	N/A
5 (a). Electronic copy of Exhibit A - Uninsured Charges / Days - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key	X
5 (b). Description of logic used to compile Exhibit A. Include a copy of all financial classes and payor plan codes utilized during the cost report period and a description of which codes were included or excluded if applicable. Electronic copy of Exhibit B - Self-Pay Payments - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key	X
6 (a). Electronic copy of Exhibit B - Self-Pay Payments - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key	X
6 (b). Description of logic used to compile Exhibit B. Include a copy of all transaction codes utilized to post payments during the cost reporting period and a description of which codes were included or excluded if applicable.	X
7 (a). Electronic copy of Exhibit C for hospital-generated data (includes Medicaid eligibles, Medicare crossover, Medicaid MCO, or Out-Of-State Medicaid data that isn't supported by a state-provided or MCO-provided report) - Must be in Excel (.xls or .xlsx) or CSV (.csv) using either a TAB or (pipe symbol) above the ENTER key	N/A
7 (b). Description of logic used to compile each Exhibit C. Include a copy of all financial classes and payor plan codes utilized during the cost report period and a description of which codes were included or excluded if applicable.	N/A
8. Copies of all out-of-state Medicaid fee-for-service PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	N/A
9. Copies of all out-of-state Medicaid managed care PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	N/A
10. Copies of in-state Medicaid managed care PS&Rs (Remittance Advice Summary or Paid Claims Summary including crossovers)	X
11. Support for Section 1011 (Undocumented Alien) payments if not applied at patient level in Exhibit B	N/A
12. Documentation supporting out-of-state DSH payments received. - Examples may include remittances, detailed general ledgers, or add-on rates	N/A
13. Financial statements or other documentation to support total charity care charges and subsidies reported on Section F of DSH Survey Part II	X
14. Revenue code cross-walk used to prepare cost report, or supporting grouping schedules	X
15a. A detailed working trial balance used to prepare each cost report (including revenues)	X
15b. A detailed revenue working trial balance by payor/contract. The schedule should show charges, contractual adjustments, and revenues by payor plan and contract (e.g., Medicare, each Medicaid agency payor, each Medicaid Managed care contract)	X
16. Electronic copy of all cost reports used to prepare each DSH Survey Part II.	X
17. Documentation supporting cost report payments calculated for Medicaid/Medicare cross-overs (qual eligible cost report payments).	X
18. Documentation supporting Medicaid Managed Care Quality Incentive Payments, or any other Medicaid Managed Care lump sum payments.	N/A

All electronic (CD or DVD) and paper documentation can be mailed (using certified or other traceable delivery) to:

Myers and Stauffer LC
ATTN: DSH Examinations
700 W. 47th Street, Suite 1100
Kansas City, Missouri 64112
Fax: (816) 945-5301
Phone: (800) 374-6858
E-Mail:

Please Call Myers and Stauffer if you have any questions on completing the DSH survey.

Example of Exhibit A - Uninsured Charges

Claim Type (A)	Primary Payor Plan (B)	Secondary Payor Plan (C)	Hospital's Medicaid Provider # (D)	Patient Identifier Code (PCN) (E)	Patient's Birth Date (F)	Patient's Social Security Number (G)	Patient's Gender (H)	Name (I)	Admit Date (J)	Discharge Date (K)	Service Indicator (Inpatient / Outpatient) (L)	Revenue Code (M)	Total Charges for Services Provided (N)	Routine Days of Care (O)	Total Patient Payments for Services Provided (P)	Total Private Insurance Payments for Services Provided (Q)	Claim Status (Exhausted or Non- Covered Service **, if applicable) (R)
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	200	\$ 4,000.00	3	\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	250	\$ 5,200.25		\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	300	\$ 2,700.00		\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	360	\$ 15,000.75		\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Charity	Self-Pay	12345	22222222	01/01/1960	999-99-999	Female	Doe, Jane	03/01/2010	03/11/2010	Inpatient	450	\$ 1,000.25		\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Medicare	Medicare	12345	44444444	07/12/1965	999-99-999	Male	Jones, James	06/15/2010	06/15/2010	Outpatient	250	\$ 750.00		\$ 500.00	\$ 500.00	Exhausted
Uninsured Charges	Blue Cross	Blue Cross	12345	11111111	03/05/2000	999-99-999	Male	Smith, Mike	08/10/2010	08/10/2010	Outpatient	450	\$ 1,100.00		\$ 500.00	\$ 500.00	Non-Covered Service

Notes for Completing Exhibit A:

* All charges for non-hospital services should be excluded.

** Payments reported in Columns P & Q are not reported in the survey. These amounts are used for examination purposes only. Amount should include all payments received to date on the account.

*** Report services not covered under the patient's insurance package as a "Non-Covered Service". Note - the service must be covered under the state Medicaid plan.

Please submit the above data in the electronic file included with this survey document. The electronic file must be submitted in Excel (.xls or .xlsx). If this is not possible, the data must be submitted as a CSV (.csv) file using either the TAB or | (pipe symbol) above the ENTER key. The data may not be accepted if not in one of these formats. Please do not alter column headings! These column headings will be used to input patient detail into a database from which Myers and Stauffer will generate reports.

Insurance	Calculated Hospital
Medicaid	100
Medicare	100
Private	100
Self-pay	100
Uninsured	100

[illegible]

100

100

100

100

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

1401

or the TAB or I (pipe).
J Stauffer will generate

DSH Version 7.25

03/21/2017

D. General Cost Report Year Information

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

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

WAYNE MEMORIAL HOSPITAL

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

07/01/2015 through 06/30/2016 X

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

5 - Audited

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

05/01/2017

4. Hospital Name:

WAYNE MEMORIAL HOSPITAL

5. Medicaid Provider Number:

000002054A

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

0

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

0

8. Medicare Provider Number:

110124

9. Owner/Operator (Private, State Govt., Non-State Govt., HIS/Tribal):

Non-State Govt.

10 DSH Pool Classification (Small Rural, Non-Small Rural, Urban):

Small Rural

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: (07/01/2015 - 06/30/2016)

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

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 (Agree to Column (N) on Exhibit B)

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

Inpatient	Outpatient	Total
\$ 52,916	\$ 394,985	\$447,901
\$ 325,615	\$ 1,897,466	\$2,223,101
\$378,531	\$2,292,471	\$2,671,002
13.98%	17.23%	16.77%

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, supplements, quality payments, bonus payments, capitation payments received by the hospital (not by the MCO), or other incentive payments.

No

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

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.

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

F. MIUR / LIUR Qualifying Data from the Cost Report (07/01/2015 - 06/30/2016)

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

1. Total Hospital Days Per Cost Report Excluding Swing-Bed (C/R, W/S S-3, Pt. I, Col. 8, Sum of Lns. 14, 16, 17, 18 00-18 03, 30, 31 less lines 5 & 6)

10,907

(See Note in Section F-3, below)

F-2. Cash Subsidies for Patient Services Received from State or Local Governments and Charity Care Charges (Used in Low-Income Utilization Ratio (LIUR) Calculation):

- Inpatient Hospital Subsidies
- Outpatient Hospital Subsidies
- Unspecified IP and O/P Hospital Subsidies
- Non-Hospital Subsidies
- Total Hospital Subsidies
- Inpatient Charity Care Charges
- Outpatient Charity Care Charges
- Non-Hospital Charity Care Charges
- Total Charity Care Charges

	1,512,406
	2,332,609
	3,845,015

F-3. Calculation of Net Hospital Revenue from Patient Services (Used for LIUR) (W/S G-2 and G-3 of Cost Report)

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

1. Hospital	\$6,898,724.00		\$	4,731,470	-	\$	2,167,254
12. Subprovider I (Psych or Rehab)	\$0.00		\$	-	-	\$	-
13. Subprovider II (Psych or Rehab)	\$0.00		\$	-	-	\$	-
14. Swing Bed - SNF		\$98,306.00	\$	-	-	\$	67,423
15. Swing Bed - NF		\$0.00	\$	-	-	\$	-
16. Skilled Nursing Facility		\$0.00	\$	-	-	\$	-
17. Nursing Facility		\$0.00	\$	-	-	\$	-
18. Other Long-Term Care		\$0.00	\$	-	-	\$	-
19. Ancillary Services	\$56,542,900.00	\$89,547,816.00	\$	61,416,115	-	\$	45,804,814
20. Outpatient Services		\$11,791,736.00	\$	8,097,329	-	\$	3,704,407
21. Home Health Agency			\$	-	-	\$	-
22. Ambulance			\$	-	-	\$	-
23. Outpatient Rehab Providers			\$	-	-	\$	-
24. ASC	\$0.00	\$0.00	\$	-	-	\$	-
25. Hospice	\$0.00	\$0.00	\$	-	-	\$	-
26. Other	\$0.00	\$988,271.00	\$	-	-	\$	-
27. Total	\$ 63,441,624	\$ 101,339,552	\$ 43,511,257	\$ 69,503,443	\$ 1,807,203	\$ 51,766,475	
28. Total Hospital and Non Hospital		Total from Above	\$ 167,416,170	Total from Above	\$ 114,821,904		
29. Total Per Cost Report		Total Patient Revenues (G-3 Line 1)	\$ 167,416,170	Total Contractual Adj (G-3 Line 2)	\$ 112,015,534		
30. Increase worksheet G-3, Line 2 for Bad Debts NOT INCLUDED on worksheet G-3, Line 2 (Impact is a decrease in net patient revenue)							
31. Increase worksheet G-3, Line 2 for Charity Care Write-Offs NOT INCLUDED on worksheet G-3, Line 2 (Impact is a decrease in net patient revenue)							
32. Increase worksheet G-3, Line 2 to reverse offset of Medicaid DSH Revenue INCLUDED on worksheet G-3, Line 2 (Impact is a decrease in net patient revenue)							
34. Decrease worksheet G-3, Line 2 to remove Medicaid Provider Taxes INCLUDED on worksheet G-3, Line 2 (Impact is an increase in net patient revenue)						2,806,370	
35. Blank Recon Line OR "Decrease worksheet G-3, Line 2 to remove Charity Care Charges related to insured patients INCLUDED on worksheet G-3, Line 2 (Impact is an increase in net patient revenue)"							
35. Adjusted Contractual Adjustments						114,821,504	

G. Cost Report - Cost / Days / Charges

Cost Report Year (07/01/2015-06/30/2016) WAYNE MEMORIAL HOSPITAL

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

Line #	Cost Center Description	Total Allowable Cost	Intern & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (if Applicable)	Total Cost	IP	OIP Charges	Total Charges	Medicaid Per Diem / Cost-to-Charge Ratios
	Cost Report Worksheet B, Part I, Col. 26		Cost Report Worksheet B, Part I, Col. 25 (Intern & Resident Offset ONLY*)	Cost Report Worksheet C, Part I, Col. 2 and Col. 4	Swing-Bed Care Out - Cost Report Worksheet D-1, Part I, Line 26	Calculated	Days - Cost Report W/S D-1, Pt. 1, Line 2 for Adults & Peds: W/S D-1, Pt. 2, Lines 42-47 for others		Calculated Per Diem

Routine Cost Centers (list below):									
1	03000 ADULTS & PEDIATRICS	\$ 7,784,365	\$ -	\$ -	\$52,760.00	\$ 7,731,605	9,408		\$ 821.81
2	03100 INTENSIVE CARE UNIT	\$ 2,554,447	\$ -	\$ -	\$ -	\$ 2,554,447	1,181		\$ 2,162.95
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	\$ 1,164,542	\$ -	\$ -	\$ -	\$ 1,164,542	1,189		\$ 979.43
11		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
12		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
13		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
14		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
15		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
16		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
17		\$ -	\$ -	\$ -	\$ -	\$ -	-		\$ -
18	Total Routine	\$ 11,503,364	\$ -	\$ -	\$ 52,760	\$ 11,450,594	11,778		\$ 972.20
19	Weighted Average								

Observation Data (Non-Distinct)										
	Hospital Observation Days - Cost Report W/S S- 3, Pt. 1, Line 28, Col. 8	Subprovider I Observation Days - Cost Report W/S S- 3, Pt. 1, Line 28.01, Col. 8	Subprovider II Observation Days - Cost Report W/S S- 3, Pt. 1, Line 28.02, Col. 8	Calculated (Per Diems Above Multiplied by Days)	Inpatient Charges - Cost Report Worksheet C, Pt. 1, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. 1, Col. 7	Total Charges - Cost Report Worksheet C, Pt. 1, Col. 8	Medicaid Calculated Cost-to-Charge Ratio		
09200	Observation (Non-Distinct)	871	-	\$ 715,797	\$671,731.00	\$1,644,279.00	\$ 2,316,010	0.309065		

Ancillary Cost Centers (from W/S C excluding Observation) (list below):									
	Cost Report Worksheet B, Part I, Col. 26	Cost Report Worksheet B, Part I, Col. 25 (Intern & Resident Offset ONLY)*	Cost Report Worksheet C, Part I, Col. 4		Calculated	Inpatient Charges - Cost Report Worksheet C, Pt. I, Col. 6	Outpatient Charges - Cost Report Worksheet C, Pt. I, Col. 7	Total Charges - Cost Report Worksheet C, Pt. I, Col. 8	Medicaid Calculated Cost-to-Charge Ratio
21	5000 OPERATING ROOM	\$ 7,051,609.00	\$ -		7,051,609	\$8,984,844.00	\$16,688,308.00	\$ 25,673,152	0.274669
22	5200 DELIVERY ROOM & LABOR ROOM	\$ 2,266,386.00	\$ -		2,266,386	\$624,486.00	\$306,992.00	\$ 931,478	2.433107
23	5300 ANESTHESIOLOGY	\$ 195,187.00	\$ -		195,187	\$981,660.00	\$1,412,391.00	\$ 2,394,051	0.081530
24	5400 RADIOLOGY-DIAGNOSTIC	\$ 3,777,652.00	\$ -		3,777,652	\$5,261,259.00	\$26,257,432.00	\$ 31,518,691	0.119856
25	5600 RADIOISOTOPE	\$ 561,469.00	\$ -		561,469	\$226,251.00	\$ 1,387,525.00	\$ 1,613,776	0.347922
26	6000 LABORATORY	\$ 4,690,376.00	\$ -		4,690,376	\$7,895,005.00	\$14,302,904.00	\$ 22,187,909	0.217393
27	6500 RESPIRATORY THERAPY	\$ 1,225,525.00	\$ -		1,225,525	\$3,150,176.00	\$3,963,655.00	\$ 7,113,831	0.172274
28	6600 PHYSICAL THERAPY	\$ 1,169,530.00	\$ -		1,169,530	\$980,264.00	\$982,581.00	\$ 1,962,845	0.595834
29	7100 MEDICAL SUPPLIES CHARGED TO PAT	\$ 4,652,735.00	\$ -		4,652,735	\$13,450,186.00	\$11,044,594.00	\$ 24,494,780	0.189948

G. Cost Report - Cost / Days / Charges

Cost Report Year: 07/01/2015-06/30/2016 WAYNE MEMORIAL HOSPITAL

Line #	Cost Center Description	Total Allowable Cost	Internal & Resident Costs Removed on Cost Report *	RCE and Therapy Add-Back (if Applicable)	Total Cost	IP	OP Charges	Total Charges	Medicaid Per Diem / Cost-to-Charge Ratios
30	7200 IMPL. DEV. CHARGED TO PATIENTS	\$1,141,656.00	\$	\$0.00	\$ 1,141,656	\$2,226,861.00	\$560,761.00	\$ 2,787,642	0.408542
31	7300 DRUGS CHARGED TO PATIENTS	\$4,270,901.00	\$	\$0.00	\$ 4,270,901	\$12,372,384.00	\$12,640,673.00	\$ 25,013,057	0.170747
32	9100 EMERGENCY	\$3,601,870.00	\$	\$0.00	\$ 3,601,870	\$879,441.00	\$8,596,285.00	\$ 9,475,726	0.380115
33		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
34		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
35		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
36		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
37		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
38		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
39		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
40		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
41		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
42		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
43		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
44		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
45		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
46		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
47		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
48		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
49		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
50		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
51		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
52		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
53		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
54		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
55		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
56		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
57		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
58		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
59		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
60		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
61		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
62		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
63		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
64		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
65		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
66		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
67		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
68		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
69		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
70		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
71		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
72		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
73		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
74		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
75		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
76		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
77		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
78		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
79		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
80		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
81		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
82		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
83		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
84		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
85		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
86		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
87		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-
88		\$0.00	\$	\$0.00	\$ -	\$0.00	\$0.00	\$ -	-

Cost Report Year (07/01/2015-06/30/2016)

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

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

Cost Report Year: 07/01/2015-06/30/2016

WAYNE MEMORIAL HOSPITAL

	In-State Medicaid FFS Primary	In-State Medicaid Hospitalized Care Primary	In-State Medicaid FFS Co-Primary (with Medicaid Secondary)	In-State Out-of-Medicaid Expenses (Not Multiple Expenses)	Uninsured	Total In-State Medicaid
82						
83						
84						
85						
86						
87						
88						
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92						
93						
94						
95						
96						
97						
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121						
122						
123						
124						
125						
126						
127						

Totals / Payments

128	Total Charges (includes organ acquisition from Section J)	\$ 5,570,280	\$ 6,732,354	\$ 6,413,045	\$ 10,095,090	\$ 8,724,347	\$ 10,186,835	\$ -	\$ 3,703,433	\$ 9,490,460	\$ 20,717,281	\$ 27,028,206
129	Total Charges per PSAR or Exhibit Detail	\$ 5,570,280	\$ 6,732,354	\$ 6,413,045	\$ 10,095,090	\$ 8,724,347	\$ 10,186,835	\$ -	\$ 3,703,433	\$ 9,490,460	\$ 20,717,281	\$ 27,028,206
130	Unreconciled Charges (Exhibit Variance)											
131	Total Calculated Cost (includes organ acquisition from Section J)	\$ 2,084,430	\$ 1,507,280	\$ 3,990,060	\$ 2,711,278	\$ 2,785,780	\$ 2,092,435	\$ -	\$ 910,502	\$ 2,020,413	\$ 6,870,070	\$ 6,911,072
132	Total Medicaid Paid Amount (excludes TPL, Co-pay and Spend-Down)	\$ 1,704,435	\$ 1,377,884	\$ 2,132,838	\$ 1,782,200	\$ 2,014,612	\$ 210,411	\$ -	\$ -	\$ -	\$ 1,690,037	\$ 1,591,205
133	Total Medicaid Managed Care Paid Amount (excludes TPL, Co-pay and Spend-Down) (See Note E)	\$ 40,071	\$ 82,430	\$ 309,243	\$ 137,720	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ 2,132,838	\$ 1,782,200
134	Private Insurance (including primary and third party liability)		\$ 4,400	\$ 88	\$ 2,407	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 420,414	\$ 202,000
135	Self-Pay (including Co-pay and Spend-Down)		\$ 1,458,723	\$ 2,532,305	\$ 1,022,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 88	\$ 0.007
136	Total Allowed Amount from Medicaid (PSAR or RA Detail) (All Payments)	\$ 1,854,576	\$ 1,507,280	\$ 2,532,305	\$ 1,022,487	\$ 2,014,612	\$ 210,411	\$ -	\$ -	\$ -	\$ 2,650,548	\$ 1,420,376
137	Total Allowed Amount from Medicaid (PSAR or RA Detail) (All Payments)	\$ 1,854,576	\$ 1,507,280	\$ 2,532,305	\$ 1,022,487	\$ 2,014,612	\$ 210,411	\$ -	\$ -	\$ -	\$ 2,650,548	\$ 1,420,376
138	Other Medicaid Payments Reported on Cost Report Year (See Note C)											
139	Medicare (traditional (non-HMO) paid amount) (excludes consumerdeductibles)											
140	Medicare Managed Care (HMO) paid amount (excludes consumerdeductibles)											
141	Medicare Cross-Over Bad Debt Payments (See Note D)											
142	Other Medicare Cross-Over Bad Debt Payments (See Note D)											
143	Section 1011 Payment (related to Inpatient Hospital Services NOT included in Exhibit B & C - (from Section E)											
144	Section 1011 Payment (related to Inpatient Hospital Services NOT included in Exhibit B & C - (from Section E)											
145	Calculated Payment Shortfall (if negative) PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH	\$ 240,214	\$ 265,504	\$ 1,467,501	\$ 778,091	\$ (84,543)	\$ 380,200	\$ -	\$ 857,566	\$ 1,925,428	\$ 1,032,062	\$ 1,443,398
146	Calculated Payment Shortfall (if negative) PRIOR TO SUPPLEMENTAL PAYMENTS AND DSH	89%	82%	65%	71%	103%	81%	0%	0%	0%	82%	77%
147	Percent of cross-over days to total Medicare days from the cost report					5.271						
148	Total Medicare Days from WIS S-3 of the Cost Report Excluding Swing-Bed (C/R, WIS S-3, Pt. 1, Col. 6, Sum of Lines 3, 4, 14, 16, 17, 18 less lines 5 & 6)					19%						

ERROR! No other eligible reported! See certification statement on DSH Survey Part I.

Note A - These amounts must agree to your inpatient and outpatient Medicaid paid claims summary. For Managed Care, Cross-Over data, and other eligible, use the hospital's logs if PSAR 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 (PA summary or PSAR).

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.

I. Out-of-State Medicaid Data:

Cost Report Year: 01/01/2018-12/31/2018 WYNN MEMORIAL HOSPITAL

Line #	Cost Center Description	Medicaid Fee From Section G Routine Cost	Medicaid Fee Charge Block Medicaid Code	Over-Under Medicaid Fee Primary Inpatient	Over-Under Medicaid Fee Primary Outpatient	Over-Under Medicaid Fee Special Care Primary Inpatient	Over-Under Medicaid Fee Special Care Primary Outpatient	Over-Under Medicaid Fee of 2500+ day (not included Medicaid)	Over-Under Medicaid Fee of 2500+ day (not included Medicaid)	Over-Under Medicaid Fee of 2500+ day (not included Medicaid)	Total Over-Under Medicaid
Routine Cost Centers (list below):				From Section G Summary (Med A)	From PSAR Summary (Med A)	From PSAR Summary (Med A)	From PSAR Summary (Med A)	From PSAR Summary (Med A)	From PSAR Summary (Med A)	From PSAR Summary (Med A)	
1	03000 ADULTS & PEDIATRICS	53	621.81								
2	03100 INTENSIVE CARE UNIT	53	2,162.99								
3	03200 CONCOMITANT CARE UNIT	53	-								
4	03300 BURN INTENSIVE CARE UNIT	53	-								
5	03400 SURGICAL INTENSIVE CARE UNIT	53	-								
6	03500 OTHER SPECIAL CARE UNIT	53	-								
7	04000 SUBPROVIDER I	53	-								
8	04100 SUBPROVIDER II	53	-								
9	04200 OTHER SUBPROVIDER	53	919.43								
10	04300 NURSERY	53	-								
11		53	-								
12		53	-								
13		53	-								
14		53	-								
15		53	-								
16		53	-								
17		53	-								
18		53	-								
19	Total Days per PSAR or Ethel Deal										
20	Unrec'd Days (Ethen Variance)										
21											
21.01											
Routine Charges											
Calculated Routine Charge Per Day											
Ancillary Cost Centers (from WIS CI list below):											
22	09000 Observation (Non-Direct)	53	0.309005								
23	9000 OPERATING ROOM	53	0.216600								
24	5200 DELIVERY ROOM & LABOR ROOM	53	2,452.07								
25	5300 ANESTHESIOLOGY	53	0.081580								
26	5400 RADIOLOGY-DIAGNOSTIC	53	0.110854								
27	6000 RADIOLOGY	53	0.211653								
28	6100 RADIOLOGY	53	0.211653								
29	6200 RADIOLOGY	53	0.211653								
30	6300 RADIOLOGY	53	0.211653								
31	6400 RADIOLOGY	53	0.211653								
32	6500 RADIOLOGY	53	0.211653								
33	6600 RADIOLOGY	53	0.211653								
34	6700 RADIOLOGY	53	0.211653								
35	6800 RADIOLOGY	53	0.211653								
36	6900 RADIOLOGY	53	0.211653								
37	6900 RADIOLOGY	53	0.211653								
38	6900 RADIOLOGY	53	0.211653								
39	6900 RADIOLOGY	53	0.211653								
40	6900 RADIOLOGY	53	0.211653								
41	6900 RADIOLOGY	53	0.211653								
42	6900 RADIOLOGY	53	0.211653								
43	6900 RADIOLOGY	53	0.211653								
44	6900 RADIOLOGY	53	0.211653								
45	6900 RADIOLOGY	53	0.211653								
46	6900 RADIOLOGY	53	0.211653								
47	6900 RADIOLOGY	53	0.211653								
48	6900 RADIOLOGY	53	0.211653								
49	6900 RADIOLOGY	53	0.211653								
50	6900 RADIOLOGY	53	0.211653								
51	6900 RADIOLOGY	53	0.211653								
52	6900 RADIOLOGY	53	0.211653								
53	6900 RADIOLOGY	53	0.211653								
54	6900 RADIOLOGY	53	0.211653								
55	6900 RADIOLOGY	53	0.211653								
56	6900 RADIOLOGY	53	0.211653								
57	6900 RADIOLOGY	53	0.211653								
58	6900 RADIOLOGY	53	0.211653								
59	6900 RADIOLOGY	53	0.211653								
60	6900 RADIOLOGY	53	0.211653								
61	6900 RADIOLOGY	53	0.211653								
62	6900 RADIOLOGY	53	0.211653								
63	6900 RADIOLOGY	53	0.211653								
64	6900 RADIOLOGY	53	0.211653								
65	6900 RADIOLOGY	53	0.211653								
66	6900 RADIOLOGY	53	0.211653								
67	6900 RADIOLOGY	53	0.211653								
68	6900 RADIOLOGY	53	0.211653								
69	6900 RADIOLOGY	53	0.211653								
70	6900 RADIOLOGY	53	0.211653								
71	6900 RADIOLOGY	53	0.211653								
72	6900 RADIOLOGY	53	0.211653								
73	6900 RADIOLOGY	53	0.211653								
74	6900 RADIOLOGY	53	0.211653								
75	6900 RADIOLOGY	53	0.211653								
76	6900 RADIOLOGY	53	0.211653								
77	6900 RADIOLOGY	53	0.211653								
78	6900 RADIOLOGY	53	0.211653								
79	6900 RADIOLOGY	53	0.211653								

Cert. Expiration Date: 10/31/2015-06/30/2016

Tolls / Payments

Total Charges (includes organ acquisition from Section K)

Unreconciled Charges (Explain Variance)

Total Calculated Cost (includes organ acquisition from Section K)

Managed Care Paid Amount (excludes TPL, Co-Pay and Spend-Down) (See Note E)

Co-Pay and Spend-Down)

Supplemental Payments (See Note B)

Paid Amount (excludes coinsurance/deductibles)

Over Bad Debt Payments

Calculated Payment Shortfall / (Longfall)

CONCLUSIONS: Significant differences in the prevalence of the studied diseases were observed between the two groups. The prevalence of the studied diseases was higher in the group of people with a higher level of education.

cost settlement payments refer to payments made by Medicaid during a coal report settlement that are not reflected on the claims paid summary (RA summary or PS&R).

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),

Cost Report Year: 07/01/2015-06/30/2016

Note A - These amounts must agree to your inpatient and outpatient Medicaid paid claims summary. If available (if not, use hospital's logs and submit with survey)

CONFIDENTIAL

Note A - These amounts must agree to your Inpatient and outpatient Medicaid paid claims summary, if available (if not, use hospital's logs and submit with survey)

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 (07/01/2015-06/30/2016)

WAYNE MEMORIAL HOSPITAL

Worksheet A Provider Tax Assessment Reconciliation:

- 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 ----->)

Dollar Amount
\$ 627,408
\$ 627,408
\$ -

WIS A Cost Center Line
8311-6019
Line 5-Admin & Gen

(MTB Account #)
(Where is the cost included on w/s A?)

- 4 Provider Tax Assessment Reclassifications (from w/s A-6 of the Medicare cost report)
- 5 Reclassification Code
- 6 Reclassification Code
- 7 Reclassification Code

(Reclassified to / (from))
(Reclassified to / (from))
(Reclassified to / (from))
(Reclassified to / (from))

- 8 DSH UCC ALLOWABLE - Provider Tax Assessment Adjustments (from w/s A-8 of the Medicare cost report)
- 9 Reason for adjustment
- 10 Reason for adjustment
- 11 Reason for adjustment

(Adjusted to / (from))
(Adjusted to / (from))
(Adjusted to / (from))
(Adjusted to / (from))

- 12 DSH UCC NON-ALLOWABLE Provider Tax Assessment Adjustments (from w/s A-8 of the Medicare cost report)
- 13 Reason for adjustment
- 14 Reason for adjustment
- 15 Reason for adjustment

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

\$ 627,408

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 Charges
- 19 Uninsured Hospital Charges
- 20 Total Hospital
- 21 Percentage of Provider Tax Assessment Adjustment to include in DSH Medicaid UCC
- 22 Percentage of Provider Tax Assessment Adjustment to include in DSH Uninsured UCC
- 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

47,743,550
13,169,919
164,781,176
28.97%
7.99%
-
-
-

* Assessment must exclude any non-hospital assessment including 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 unless the hospital provides a revised cost report to include the amount in the cost-to-charge ratios and per diems used in the survey.



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 (\$0)
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
Celling 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

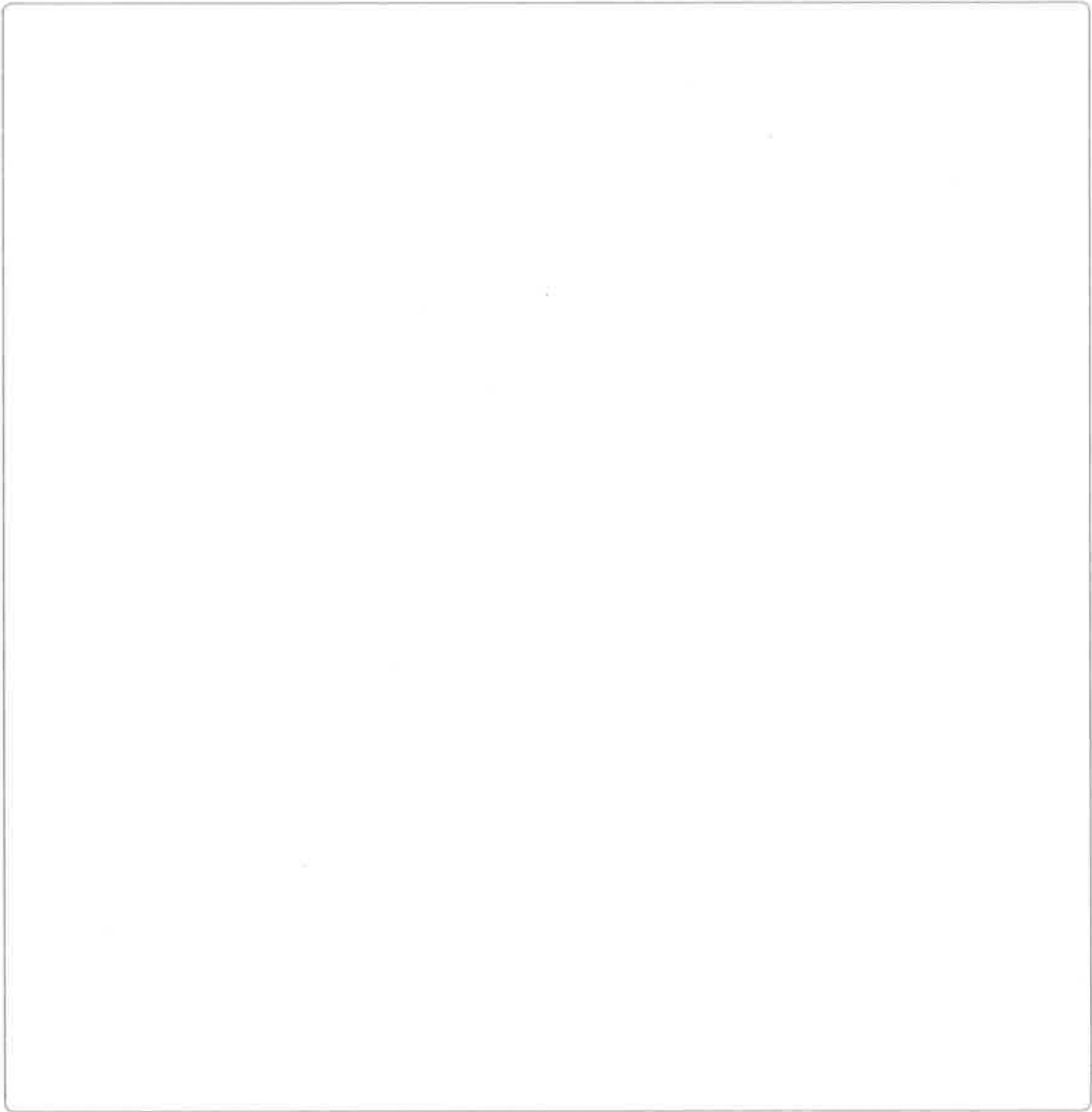
Sales

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

	2019	2018	2017	2016
Previous Value	\$86,156	\$86,156	\$86,156	\$86,156
Land Value	\$44,664	\$44,664	\$44,664	\$44,664
+ Improvement Value	\$35,250	\$35,250	\$35,250	\$35,250
+ Accessory Value	\$6,242	\$6,242	\$6,242	\$6,242
= Current Value	\$86,156	\$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.

Wayne County makes every effort to produce the most accurate information possible. No warranties, expressed or implied, are provided for the data herein, its use or interpretation. The assessment information is from the last certified taxroll. All data is subject to change before the next certified taxroll.
User Privacy Policy
GDPR Privacy Notice



Last Data Upload: 9/25/2019, 9:21:16 PM

Version 2.3.5



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

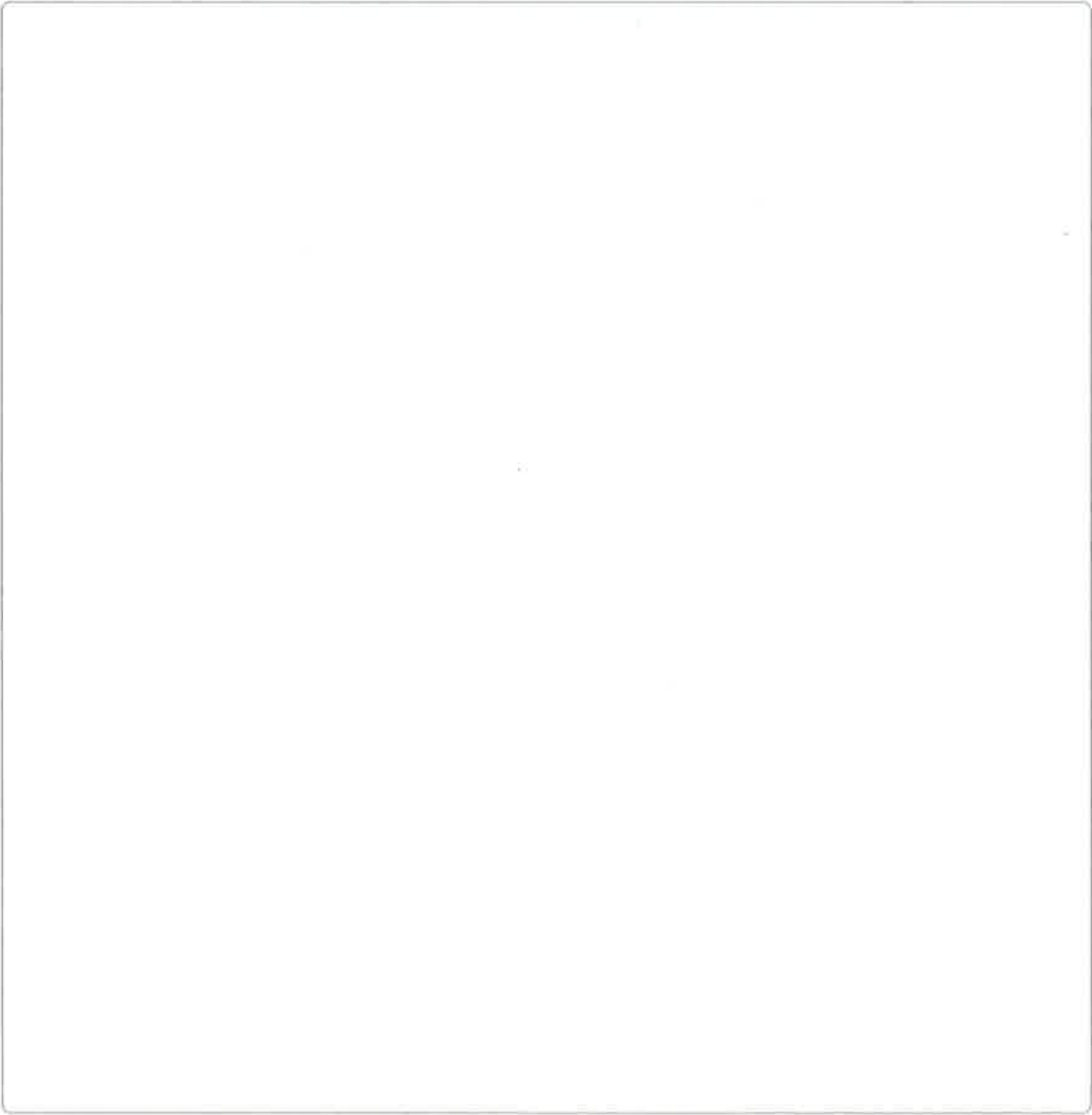
Valuation

	2019	2018	2017	2016
Previous Value	\$165,374	\$165,374	\$165,374	\$165,374
Land Value	\$27,915	\$27,915	\$27,915	\$27,915
+ Improvement Value	\$127,449	\$127,449	\$127,449	\$127,449
+ Accessory Value	\$10,010	\$10,010	\$10,010	\$10,010
= Current Value	\$165,374	\$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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Summary

Parcel Number J36-1
Location Address MEMORIAL DR
Legal Description N/A
Class R3-Residential
 (Note: This is for tax purposes only. Not to be used for zoning.)
Tax District Jesup (District 01)
Millage Rate 35.374
Acres 1.29
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
Residential	FF - 100	Front Feet	18,879	90	210	0.43	0
Residential	FF - 100	Front Feet	4,200	20	210	0.43	0
Residential	FF - 100	Front Feet	4,200	20	210	0.43	0

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

	2019	2018	2017	2016
Previous Value	\$12,669	\$12,669	\$12,669	\$12,669
Land Value	\$12,669	\$12,669	\$12,669	\$12,669
+ Improvement Value	\$0	\$0	\$0	\$0
+ Accessory Value	\$0	\$0	\$0	\$0
= Current Value	\$12,669	\$12,669	\$12,669	\$12,669

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, Photos, Sketches.

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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 C3-Commercial
 (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 CO GA
 865 S FIRST ST
 JESUP, GA 31545

Land

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

Commercial Improvement Information

Description OFFICE-MEDICAL
Value \$210,204
Actual Year Built 1982
Effective Year Built 1982
Square Feet 2960
Wall Height 12
Wall Frames
Exterior Wall BRICK
Roof Cover ASPHALT SHINGLES
Interior Walls DRY WALL
Floor Construction CONCRETE SLAB
Floor Finish CARPET/COMBO
Celling Finish
Lighting
Heating CENTRAL HEAT & AC.
Number of Buildings 1

Accessory Information

Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Asphalt		0x0 / 1600	1	\$1,440

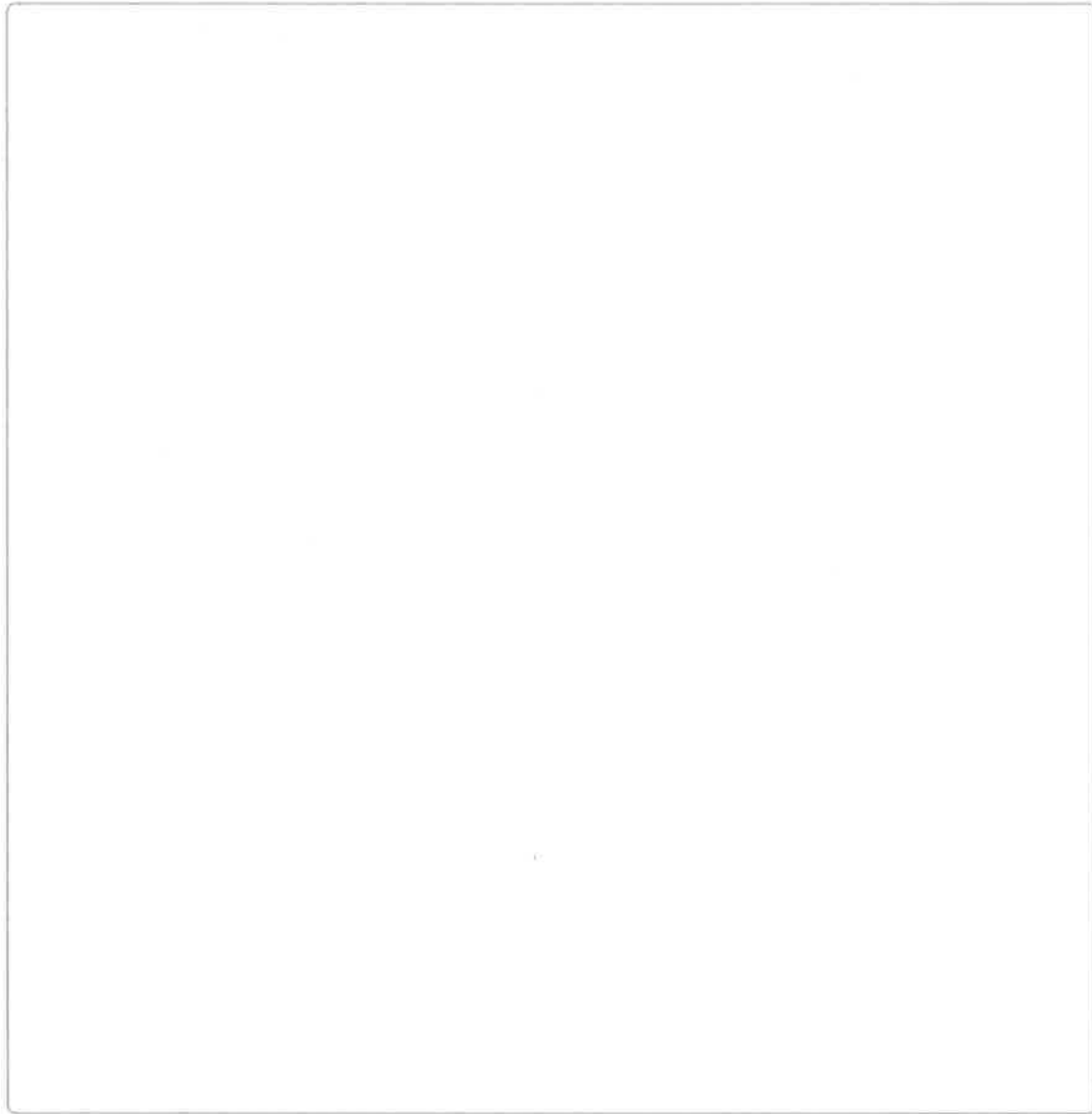
Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
1/10/2018	731 93		\$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

	2019	2018	2017	2016
Previous Value	\$221,713	\$221,713	\$221,713	\$221,713
Land Value	\$10,069	\$10,069	\$10,069	\$10,069
+ Improvement Value	\$210,204	\$210,204	\$210,204	\$210,204
+ Accessory Value	\$1,440	\$1,440	\$1,440	\$1,440
= Current Value	\$221,713	\$221,713	\$221,713	\$221,713

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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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 (\$0)
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	442,500	885	500	10.16	0
Exempt	FF - 100	Front Feet	616,500	1233	500	10.16	0
Exempt	FF - 100	Front Feet	160,000	320	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

Accessory Information

[illegible]

Description	Year Built	Dimensions/Units	Identical Units	Value
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$172,462
Office-Movable		0x0 / 0	1	\$43,192
Storage Building		0x0 / 0	1	\$77,609

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
	0082 0273		\$0	Sale Disqualified - Conversion from PIC		WAYNE MEMORIAL HOSPITAL

Valuation

	2019	2018	2017	2016
Previous Value	\$7,980,416	\$7,980,416	\$7,980,416	\$7,980,416
Land Value	\$443,749	\$443,749	\$443,749	\$443,749
+ Improvement Value	\$0	\$0	\$0	\$0
+ Accessory Value	\$7,536,667	\$7,536,667	\$7,536,667	\$7,536,667
= Current Value	\$7,980,416	\$7,980,416	\$7,980,416	\$7,980,416

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

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Wayne County, GA

Summary

Parcel Number J36-17-1
Location Address 268 PEACHTREE DR
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 3.08
Homestead Exemption No (\$0)
Landlot/District N/A

[View Map](#)

Owner

GEORGIA NATIONAL
 GUARD ARMORY
 JESUP, GA 31545

Land

Type	Description	Calculation Method	Square Footage	Frontage	Depth	Acres	Lots
Exempt	FF - 100	Front Feet	134,000	335	400	3.08	0

Commercial Improvement Information

Description PUBLIC BUILDING
Value \$0
Actual Year Built
Effective Year Built 1900
Square Feet 0
Wall Height 12
Wall Frames
Exterior Wall BRICK
Roof Cover BUILT UP TAR & GRAVEL
Interior Walls COMBINATIONS
Floor Construction CONCRETE SLAB
Floor Finish TILE
Ceiling Finish
Lighting
Heating CENTRAL HEAT & AC.
Number of Buildings 1

Description PUBLIC BUILDING
Value \$221
Actual Year Built 0000
Effective Year Built
Square Feet 1
Wall Height 12
Wall Frames
Exterior Wall
Roof Cover METAL
Interior Walls
Floor Construction
Floor Finish
Ceiling Finish
Lighting
Heating
Number of Buildings 1

Accessory Information

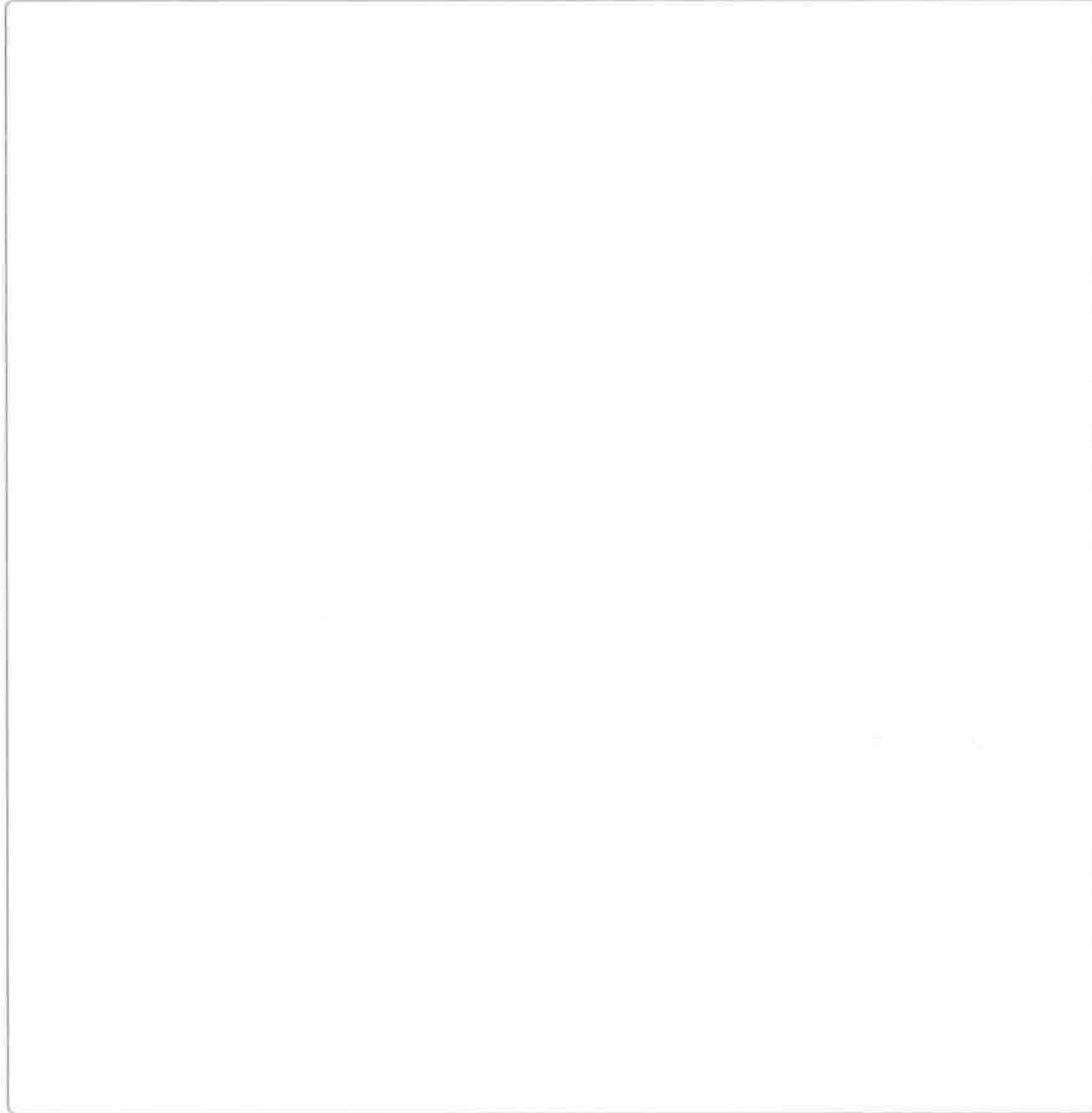
Description	Year Built	Dimensions/Units	Identical Units	Value
Paving-Asphalt		14x10 / 0	1	\$90,923
Fence-Chain Link		0x0 / 0	1	\$34,096

Sales

Sale Date	Deed Book / Page	Plat Book / Page	Sale Price	Reason	Grantor	Grantee
4/1/1962	0098 0299		\$0	Sale Disqualified - Conversion from PIC		GEORGIA NATIONAL

Valuation

	2019	2018	2017	2016
Previous Value	\$532,938	\$532,938	\$532,938	\$532,938
Land Value	\$407,698	\$407,698	\$407,698	\$407,698
+ Improvement Value	\$221	\$221	\$221	\$221
+ Accessory Value	\$125,019	\$125,019	\$125,019	\$125,019
= Current Value	\$532,938	\$532,938	\$532,938	\$532,938

Sketches

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

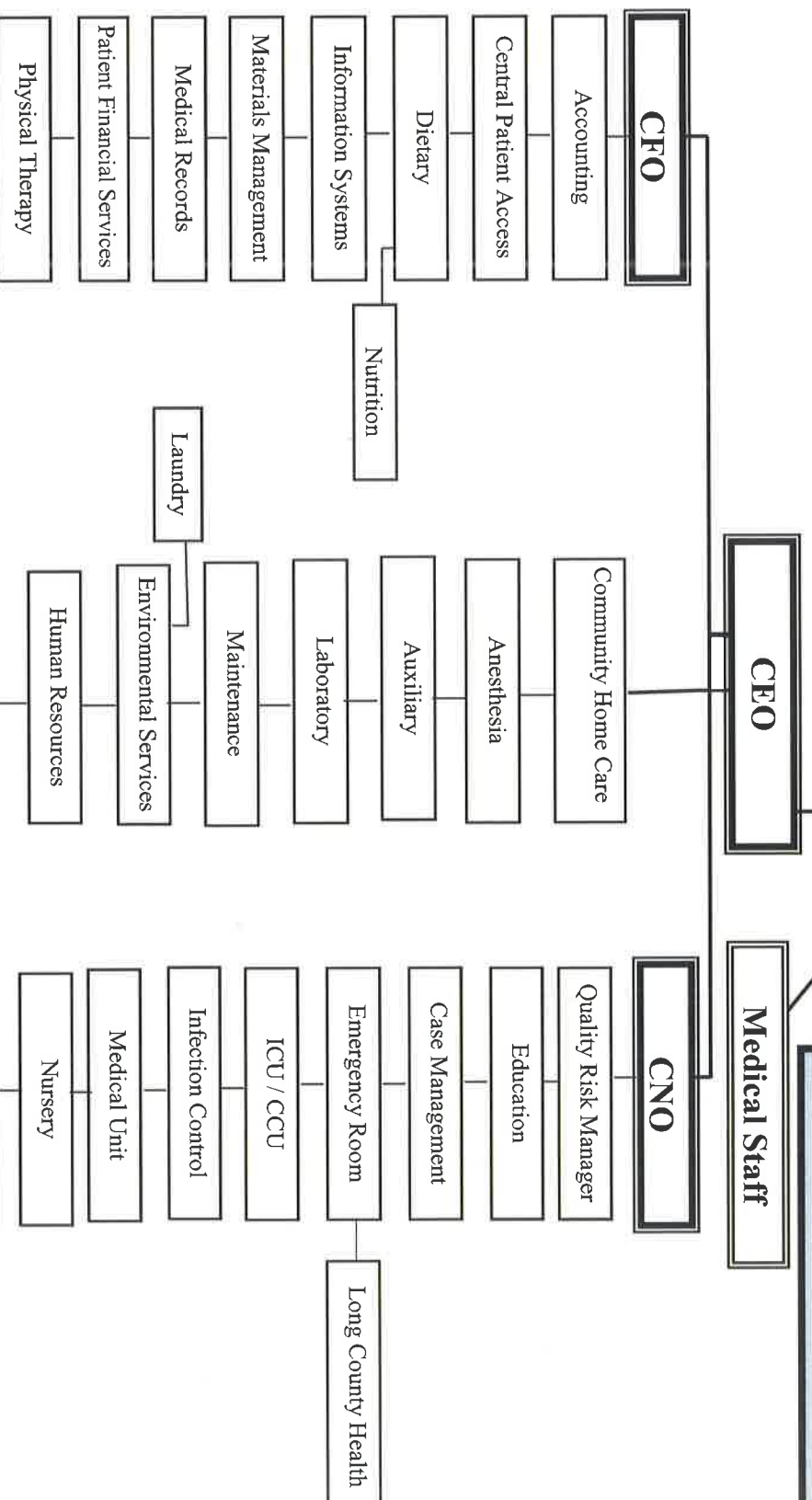
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WAYNE COUNTY, GEORGIA**



Wayne Memorial Hospital

**Administrative Organizational
Chart**



Executive Cash Compensation Analysis

Chief Executive Officer

August 20, 2019



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.
 - Separate reports have been prepared containing the assessment of the cash compensation provided to WMH's Chief Financial Officer and Chief Nursing Officer.
- WMH, is an 84-bed independent community hospital 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 two-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010 and 2015).
 - Home of the Georgia Hospital CEO of the year in 2015.
- WMH's net revenue is \$86 million. WMH employs approximately 495 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**.



SullivanCotter

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 sources to use in the analysis:
 - A description of these survey sources is provided in **Appendix A**.
 - SullivanCotter matched WMH's CEO position in the surveys based on WMH's net revenue size (i.e., \$86 million), complexity and scope, considering specific position responsibilities and reporting relationship.
 - 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, 2020, by an annual adjustment factor of 3.0%. This approach is consistent with current health care executive salary increase projections.
 - 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)	25% below the 25th percentile (7th percentile)
Total Cash Compensation (Exhibit I)	28% below the 25th percentile (11th percentile)

- Mr. Ierardi's base salary and total compensation market positioning from SullivanCotter's January 2019 assessment were also below the 25th percentile of the market data, by 15% and 18% 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.
 - 75% 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 median target and maximum annual incentive award opportunities for stand-alone hospitals and system-owned hospitals <\$200 million in net revenue.

Position/Level	Stand-Alone Hospitals ⁽¹⁾		System-Owned Hospitals ⁽¹⁾	
	Target	Maximum	Target	Maximum
Chief Executive Officer	20%	30%	30%	45%

⁽¹⁾ Source: SullivanCotter's 2018 Survey of Manager and Executive Compensation in Hospitals and Health Systems.

III. Key Findings-Exhibit I



CEO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2020				Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90		P25	P50	P75	P90
Base Salary	\$261.8	\$350.2	\$426.3	\$482.1	\$557.0	<25 (-25%) (7th percentile)	75%	61%	54%	47%
Total Cash Compensation	\$261.8	\$362.4	\$484.2	\$584.4	\$681.7	<25 (-28%) (11th percentile)	72%	54%	45%	38%

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

IV. Next Steps

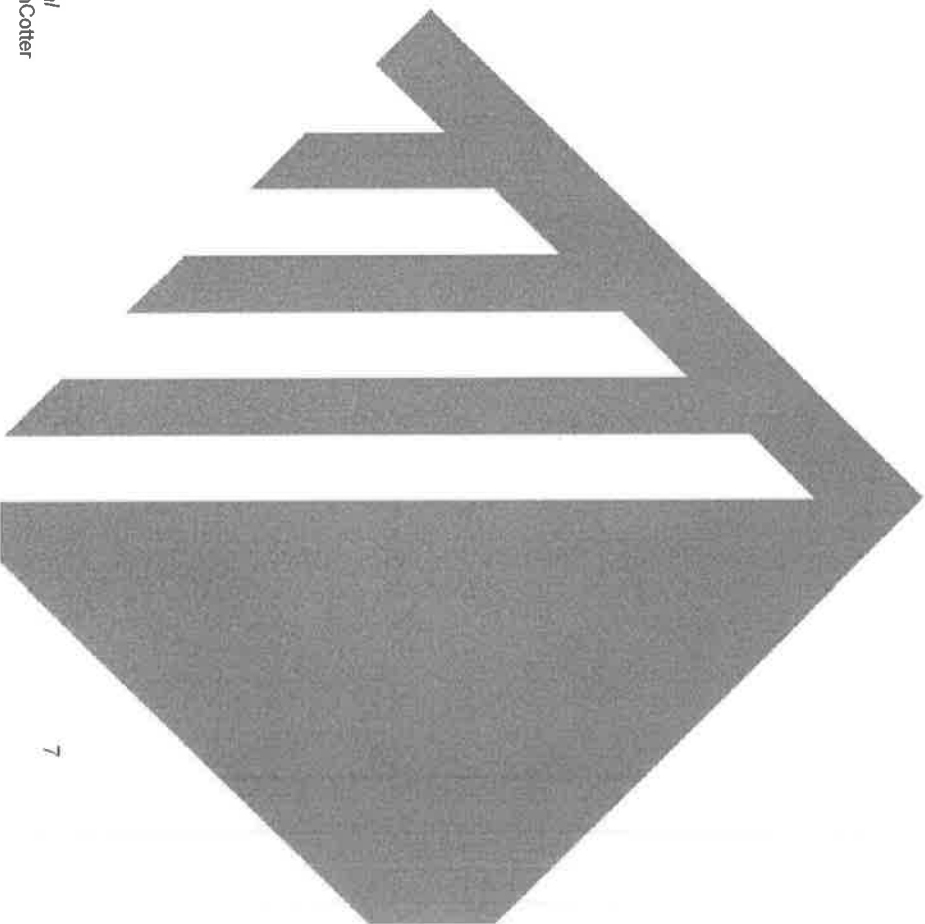


- Review the CEO's base salary, that is considerably below market, in light of:
 - The organization's compensation philosophy.
 - The strategic importance of the position/executive to WMH.
 - The executive's tenure, experience and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected executive salary growth in the market (3%).
- 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 Sources



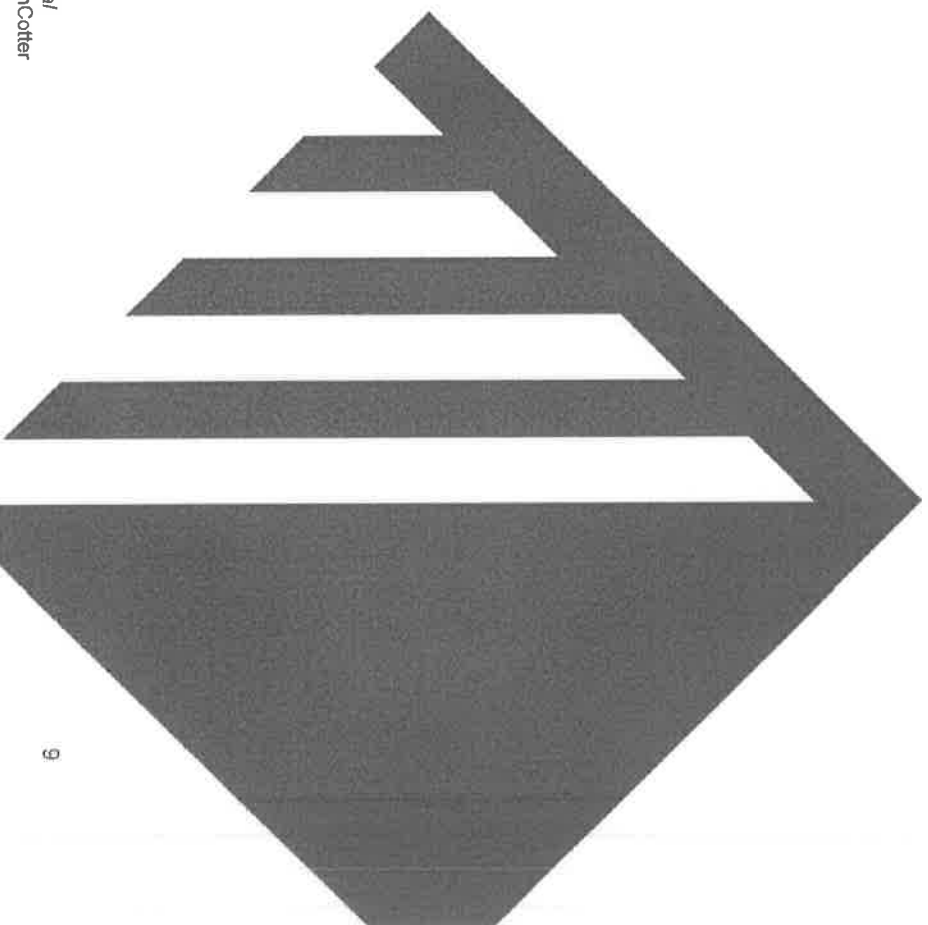
Appendix A: Description of Survey Sources Used



Survey Source	Survey Description
SullivanCotter – 2019 Survey of Manager and Executive Compensation in Hospitals and Health Systems	Executive compensation survey containing data from 2,268 health care organizations, including 454 health systems and 1,799 hospitals. Data selected based on revenue size.

Appendix B

Survey Benchmark Position Match



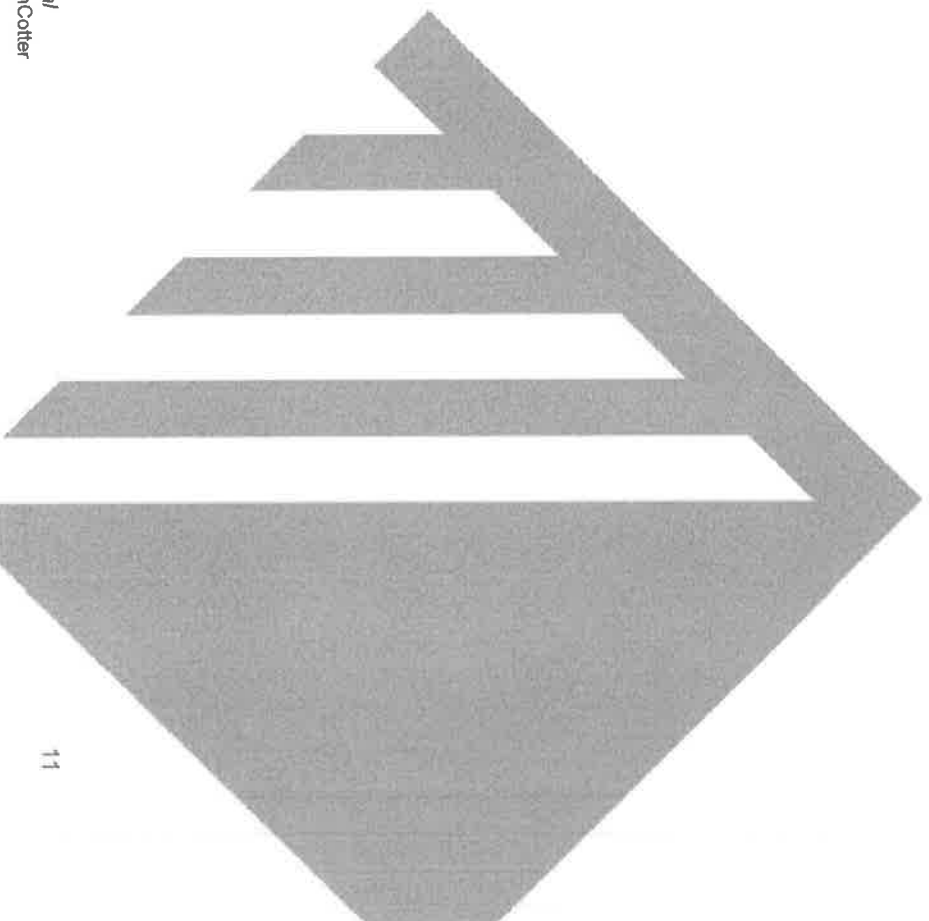
Appendix B: Survey Benchmark Position Match



Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Executive Officer (Ierardi)	President and Chief Executive Officer, Acute Care Hospital, Independent or Affiliated	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 or system-owned or -operated hospital facility in which all operations and 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

Base: \$261.8
Actual TCC: \$261.8

Position Match: President and Chief Executive Officer, Acute Care Hospital, Independent or Affiliated
Scope: Hospital (\$86.0M)

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 or system-owned or -operated hospital facility in which all operations and shared services (e.g., finance, human resources, legal and information services) are managed by this position.

Market Data Effective January 1, 2020 (a)															
Survey Source	Code	Job Title	Category	Typical Scope		Base Salary					Total Cash Compensation				
				n#		25th	50th	75th	90th		25th	50th	75th	90th	
SC/MC(Hosp)	7000.3	President and Chief Executive Officer, Acute Care Hospital, Independent or Affiliated	Blended Avg. Rev, \$25M - \$100M; \$75M - \$200M	\$89.9	24	\$346.1	\$446.3	\$498.5	\$587.6	\$346.1	\$507.2	\$607.1	\$692.9		
SC/MC(Hosp)	7000.3	President and Chief Executive Officer, Acute Care Hospital, Independent or Affiliated	Regression	\$86.0	67	\$354.3	\$406.2	\$465.7	\$526.5	\$378.6	\$461.2	\$561.7	\$670.5		
Overall Average:						\$350.2	\$426.3	\$482.1	\$557.0	\$362.4	\$484.2	\$584.4	\$681.7		

(a) Data aged to January 1, 2020 at an annualized rate of 3%. This is consistent with average health care executive salary increase budgets.

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C.	Detailed Market Pricing Sheet	11



Executive Cash Compensation Analysis

Chief Financial Officer

August 20, 2019



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.
 - Separate reports have been prepared containing the assessment of the cash compensation provided to WMH's Chief Executive Officer and Chief Nursing Officer.
- WMH, is an 84-bed independent community hospital 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 two-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010 and 2015).
- WMH's net revenue is \$86 million. WMH employs approximately 495 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**.



SullivanCotter

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 sources to use in the analysis:
 - A description of these survey sources is provided in **Appendix A**.
 - SullivanCotter matched WMH's CFO position in the surveys based on WMH's net revenue size (i.e., \$86 million), complexity and scope, considering specific position responsibilities and reporting relationship.
 - The survey benchmark position match is provided in **Appendix B**.
 - Collected competitive base salary and TCC data for the comparable position in similarly-sized independent/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, 2020, by an annual adjustment factor of 3.0%. This approach is consistent with current health care executive salary increase projections.
 - 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)	31st percentile
Total Cash Compensation (Exhibit I)	26th percentile

- Mr. Jones's base salary and total compensation market positioning improved significantly from SullivanCotter's January 2019 assessment, when they were below the 25th percentile of the market data, by 20% and 28% 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.
- 75% 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 median target and maximum annual incentive award opportunities for independent/stand-alone hospitals and system-owned hospitals <\$200 million in net revenue.

Position/Level	Stand-Alone Hospitals ⁽¹⁾		System-Owned Hospitals ⁽¹⁾	
	Target	Maximum	Target	Maximum
Chief Financial Officer	15%	25%	25%	40%

⁽¹⁾ Source: SullivanCotter's 2018 Survey of Manager and Executive Compensation in Hospitals and Health Systems.

III. Key Findings-Exhibit I



CFO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2020				Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90		P25	P50	P75	P90
Base Salary	\$196.0	\$184.9	\$233.2	\$283.3	\$335.6	31st percentile	106%	84%	69%	58%
Total Cash Compensation	\$196.0	\$193.5	\$245.5	\$312.8	\$391.5	26th percentile	101%	80%	63%	50%

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

IV. Next Steps

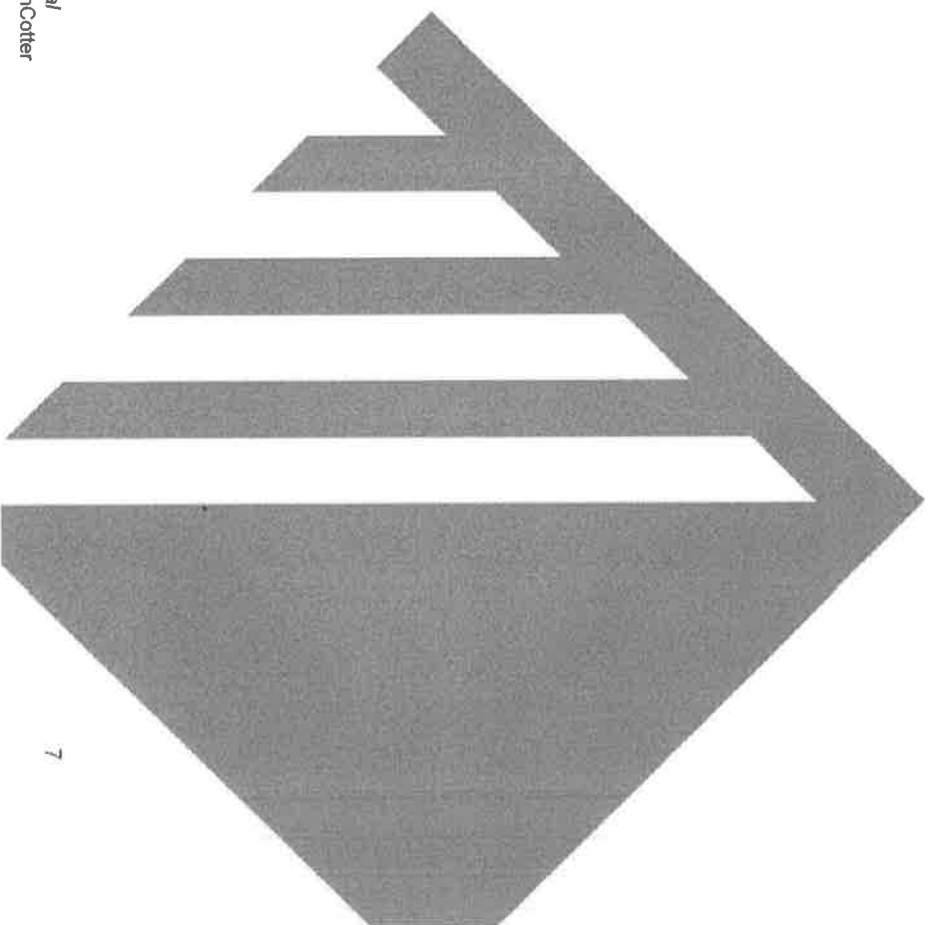


- Review the CFO's base salary, that is considerably below market, in light of:
 - The organization's compensation philosophy.
 - The strategic importance of the position/executive to WMH.
 - The executive's tenure, experience and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected executive salary growth in the market (3%).
- 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 Sources



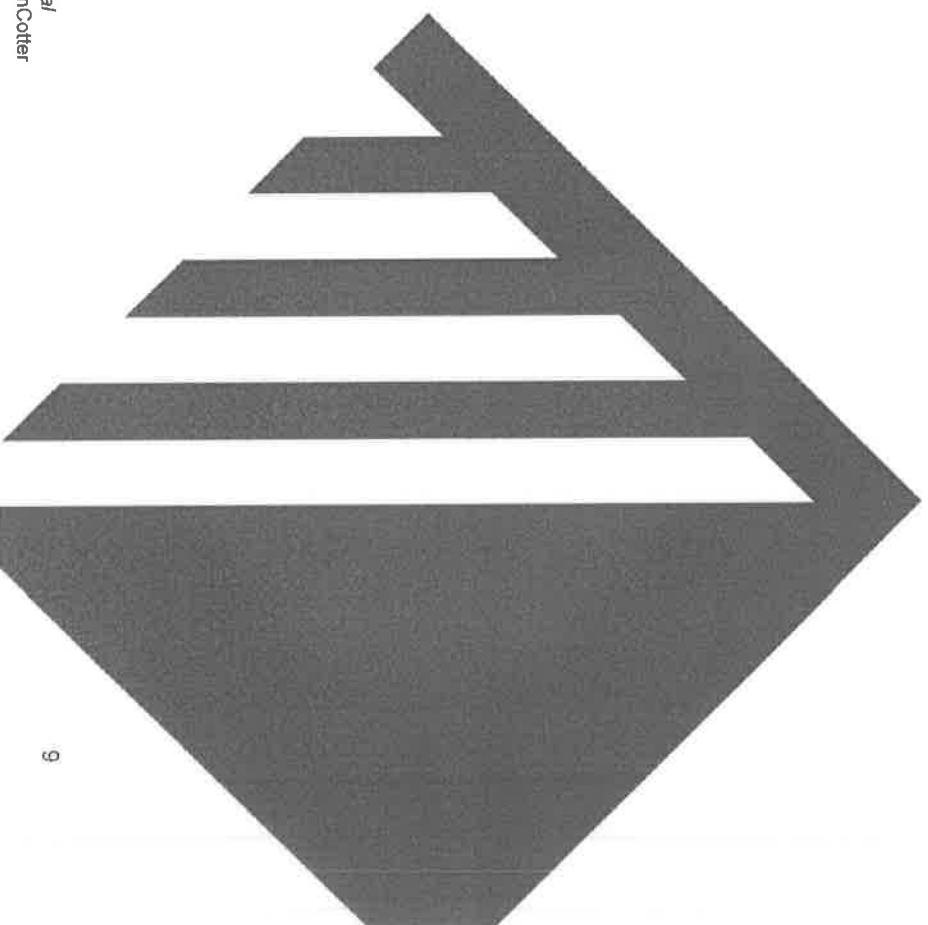
Appendix A: Description of Survey Sources Used



Survey Source	Survey Description
SullivanCotter – 2019 Survey of Manager and Executive Compensation in Hospitals and Health Systems	Executive compensation survey containing data from 2,268 health care organizations, including 454 health systems and 1,799 hospitals. Data selected based on revenue size.

Appendix B

Survey Benchmark Position Match



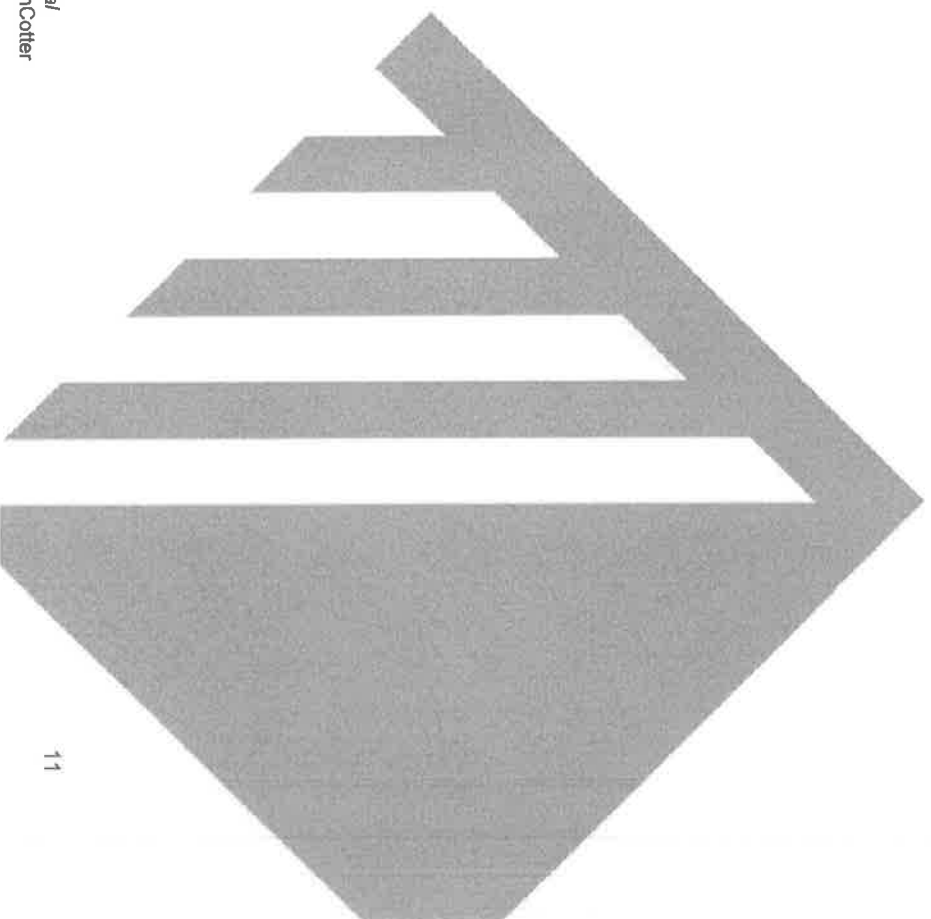
Appendix B: Survey Benchmark Position Match



Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Financial Officer (Jones)	Chief Financial Officer, Acute Care Hospital, Independent or Affiliated	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

Position Match: Chief Financial Officer, Acute Care Hospital, Independent or Affiliated

Scope: Hospital (\$85.0M)

Base: \$196.0
Actual TCC: \$196.0

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 and chief executive officer.

Market Data Effective January 1, 2020 (a)																	
Survey Source	Code	Job Title	Category	Typical Scope	n	Base Salary								Total Cash Compensation			
						25th	50th	75th	90th	25th	50th	75th	90th				
SC.MECHosp	7015.3	Chief Financial Officer, Acute Care Hospital, Independent or Affiliated	Blended Avg. Rev. \$25M - \$100M, \$75M - \$200M	\$89.5	24	\$174.0	\$241.7	\$308.5	\$378.9	\$184.1	\$248.2	\$334.8	\$441.1				
SC.MECHosp	7015.3	Chief Financial Officer, Acute Care Hospital, Independent or Affiliated	Regression	\$86.0	62	\$195.8	\$224.8	\$258.1	\$292.2	\$202.8	\$242.8	\$290.7	\$341.8				
Overall Average:						\$184.9	\$233.2	\$283.3	\$335.6	\$193.5	\$245.5	\$312.8	\$391.5				

(a) Data aged to January 1, 2020 at an annualized rate of 3%. This is consistent with average health care executive salary increase budgets.

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Executive Cash Compensation Analysis

Chief Nursing Officer

August 20, 2019



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), Lisa Austin.
 - Separate reports have been prepared containing the assessment of the cash compensation provided to WMH's Chief Executive Officer and Chief Financial Officer.
- WMH, is an 84-bed independent community hospital 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 two-time Georgia Alliance of Community Hospitals Small Hospital of the Year award winner (2010 and 2015).
- WMH's net revenue is \$86 million. WMH employs approximately 495 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 sources to use in the analysis:
 - A description of these survey sources is provided in **Appendix A**.
 - SullivanCotter matched WMH's CNO position in the surveys based on WMH's net revenue size (i.e., \$86 million), complexity and scope, considering specific position responsibilities and reporting relationship.
 - The survey benchmark position match is provided in **Appendix B**.
 - Collected competitive base salary and TCC data for the comparable position in similarly-sized independent/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, 2020, by an annual adjustment factor of 3.0%. This approach is consistent with current health care executive salary increase projections.
 - Compared WMH's current cash compensation levels to the competitive market data.



III. Key Findings



- The following table summarizes Ms. Austin'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)	8% below the 25th percentile (12th percentile)
Total Cash Compensation (Exhibit I)	17% below the 25th percentile (6th percentile)

- Ms. Austin's base salary and total compensation market positioning from SullivanCotter's January 2019 assessment were also below the 25th percentile of the market data, by 27% and 32% 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.
 - 75% 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 median target and maximum annual incentive award opportunities for hospitals <\$200 million in net revenue.

Position/Level	All Hospitals ⁽¹⁾	
	Target	Maximum
Chief Nursing Officer	20%	30%

⁽¹⁾ Source: SullivanCotter's 2018 Survey of Manager and Executive Compensation in Hospitals and Health Systems.

III. Key Findings-Exhibit I



CNO Market Comparison

Pay Components	Current Compensation ¹	Market Data Effective January 1, 2020				Approximate Market Position	Salary as a % of Market			
		P25	P50	P75	P90		P25	P50	P75	P90
Base Salary	\$149.0	\$162.1	\$179.8	\$200.4	\$219.6	<25 (-8%) (12th percentile)	92%	83%	74%	68%
Total Cash Compensation	\$149.0	\$178.7	\$201.9	\$229.8	\$256.1	<25 (-17%) (6th percentile)	83%	74%	65%	58%

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

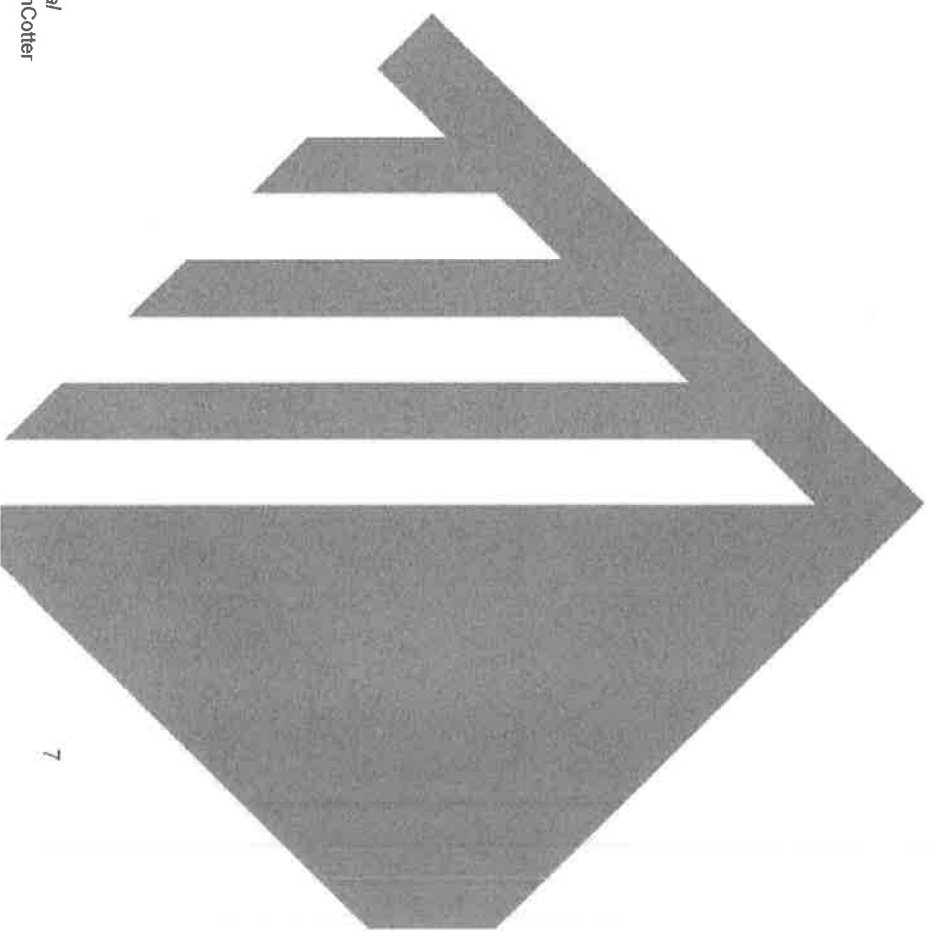
IV. Next Steps



- Review the CNO's base salary, that is considerably below market, in light of:
 - The organization's compensation philosophy.
 - The strategic importance of the position/executive to WMH.
 - The executive's tenure, experience and performance.
 - Perceived retention risk.
 - Internal equity.
 - Projected executive salary growth in the market (3%).
- 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 WMH in such a review.

Appendix A

Survey Sources



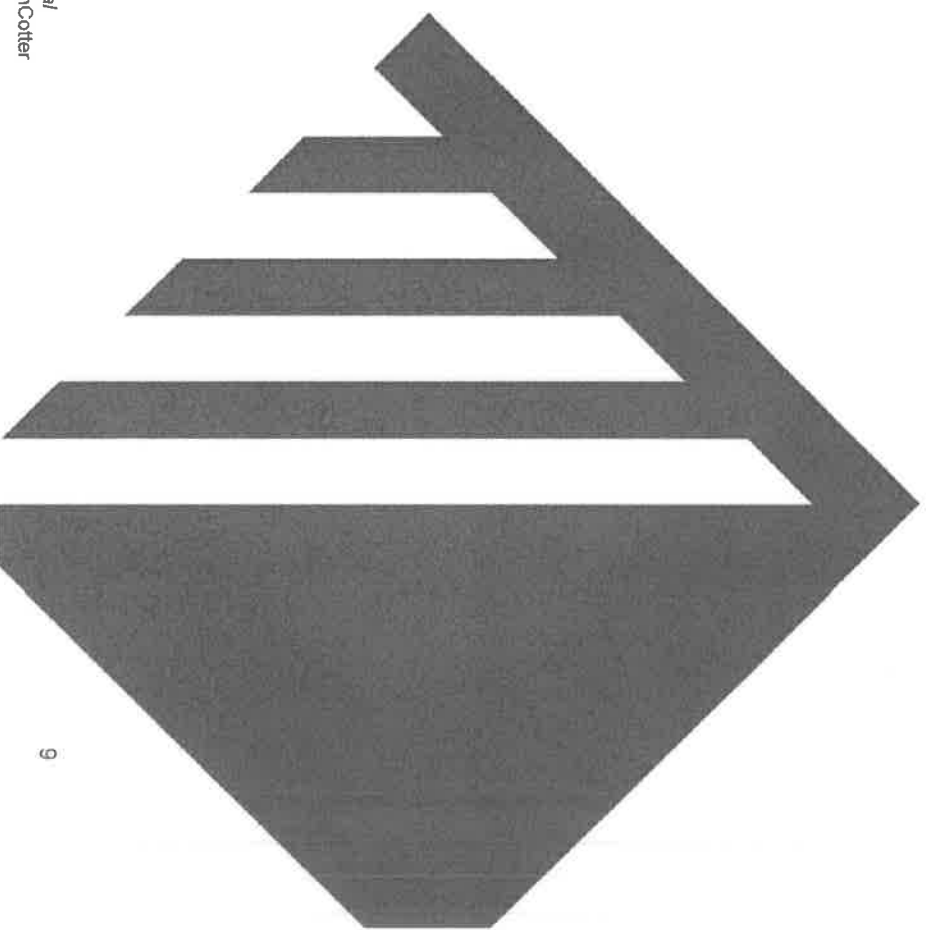
Appendix A: Description of Survey Sources Used



Survey Source	Survey Description
SullivanCotter – 2019 Survey of Manager and Executive Compensation in Hospitals and Health Systems	Executive compensation survey containing data from 2,268 health care organizations, including 454 health systems and 1,799 hospitals. Data selected based on revenue size.
Mercer Consulting – 2018 Integrated Health Networks Compensation Survey	Executive compensation survey containing compensation data reported by 2,020 health care organizations. Data selected based on revenue size.

Appendix B

Survey Benchmark Position Match



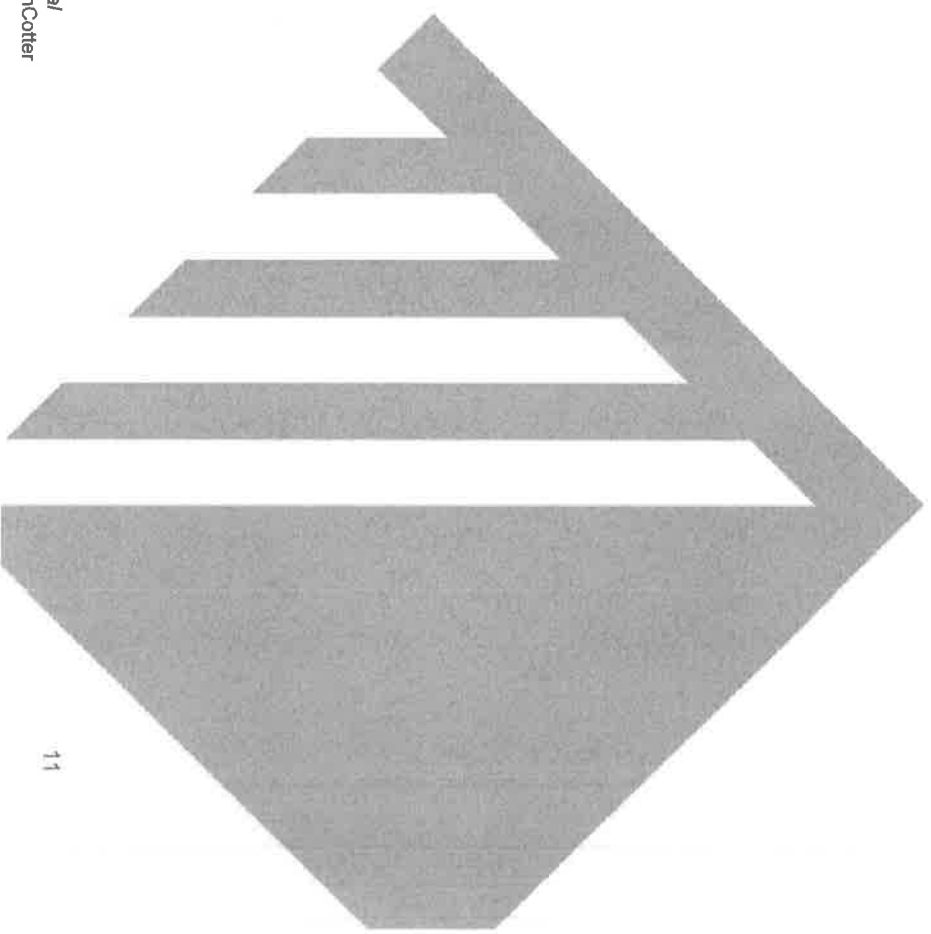
Appendix B: Survey Benchmark Position Match



Position Title (Incumbent)	Survey Job Title	Survey Position Match
Chief Nursing Officer (Austin)	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



Lisa Austin

Chief Nursing Officer

Position Match: Chief Nursing Officer/Top Patient Care Executive

Scope: Hospital (\$86.0M)

Base: \$149.0
Actual TCC: \$149.0

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). 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.

Survey Source	Code	Job Title	Category	Typical Scope	n	Market Data Effective January 1, 2020 (a)							
						Base Salary				Total Cash Compensation			
						25th	50th	75th	90th	25th	50th	75th	90th
SC.MECH(hosp)	7046	Chief Nursing Officer/Top Patient Care Executive	Blended Avg: Rev, \$25M - \$100M; \$75M - \$200M	\$96.6	414	\$161.0	\$178.3	\$201.7	\$222.6	\$173.1	\$196.2	\$230.3	\$263.5
MI.HN(hosp)	4380B	Top Nursing Executive	Blended Avg: Rev, \$25M < \$100M; \$75M < \$200M	\$96.0	199	\$162.6	\$183.8	\$206.9	\$227.8	\$185.1	\$211.6	\$240.8	\$264.0
SC.MECH(hosp)	7046	Chief Nursing Officer/Top Patient Care Executive	Regression	\$86.0	806	\$161.4	\$178.0	\$196.3	\$214.4	\$175.1	\$196.4	\$220.3	\$244.3
MI.HN(NFP)	4380B	Top Nursing Executive	Regression	\$86.0	398	\$163.3	\$179.2	\$196.5	\$213.6	\$181.4	\$203.4	\$228.0	\$252.6
Overall Average:						\$162.1	\$179.8	\$200.4	\$219.5	\$178.7	\$201.9	\$229.8	\$256.1

(a) Data aged to January 1, 2020 at an annualized rate of 3%. This is consistent with average health care executive salary increase budgets.



September 13, 2018

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 : 9/13/2018

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 Hospital**

This accreditation cycle is effective beginning July 4, 2018 and is customarily valid for up to 36 months. Please note, The Joint Commission reserves the right to shorten or lengthen 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
Division of Accreditation and Certification Operations

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES			Policy#:
	Issue Date:	Revised Date:	05/01/11	Page 1 of 4
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.

1. 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).
- g. ICTF/Charity Care covers only services deemed "emergent/urgent " by Medicare and/or Medicaid (***See Definitions in Appendix A***)

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES		Policy#:
	Issue Date:	Revised Date: 05/01/11	Page 2 of 4
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director		

2. 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 250% 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.
- 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.

WAYNE MEMORIAL HOSPITAL	PFS POLICIES & PROCEDURES			Policy#:
	Issue Date:	Revised Date:	05/01/11	Page 3 of 4
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director			

3. 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.

4. 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#:
	Issue Date:	Revised Date: 05/01/11	Page 4 of 4
Subject: Indigent_Charity Care	Approved By: Rhonda Blue, PFS Director		

5. Changes to the Policy or Eligibility Criteria

ICTF/Charity Care eligibility criteria will be reviewed annually by the Eligibility Specialist 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.

Reference: Patient Financial Assistance Policy

APPENDIX A

Requirement Definitions for ICTF/Charity Care

Third Party Coverage - All patients will be screened for third-party resources of coverage and assistance that may include, but not limited to:

- 1) Personal or Employee sponsored insurance: e.g. HRA,HSA, etc
- 2) Medicare, Medicaid, CHIP, Commercial, or any other third party coverage
- 3) Eligibility for public assistance programs
- 4) Third party coverage from employer or family member's employer
- 5) Workers' Compensation

Income/Employment Status - Income includes total cash receipts from all sources before taxes. Verification of income is not required for dependents under age 18.

The following are considered income:

- 1) Wages & salaries before deductions
- 2) Self - Employment Income
- 3) Social Security Benefits
- 4) Pensions & Retirement Income/distribution
- 5) Unemployment Compensation
- 6) Strike benefits from union funds
- 7) Veterans payments
- 8) Workers' Compensation
- 9) Public Assistance payments
- 10) Alimony
- 11) Military Family Allotments
- 12) Income from dividends, rents, royalties, & interest income
- 13) Income from estates & trusts
- 14) Income from legal settlements
- 15) Regular insurance or annuity payments
- 16) Support from an absent family member or someone not living in household
- 17) Lottery winnings

The following **will not** be considered income:

- 1) Food or rent received in lieu of wages
- 2) Non-cash benefits
- 3) Payments from student loans and grants
- 4) Child support payments

The following may be used to verify income:

- 1) Federal and state income tax returns for prior calendar year.
Self-employed patients are to provide Schedule C of their federal income tax return. The following deductions will not be allowed in determining income:
 - a. Depreciation
 - b. Travel, Meals & Entertainment
 - c. Expenses listed as "Other" on Schedule C will be evaluated on an individual basis.
- 2) W-2 Form(s), or other IRS income forms, included with the prior calendar year tax return filing.
- 3) Payroll check stubs covering the last 4 weeks are required. When check stubs are unavailable, telephone or written verification from employer verifying employment and income is acceptable. Telephone verification may only be performed by an authorized WMH employee to the applicant's Human Resource Representative, not vice-versa. The WMH employee must document in the system in patient notes the following:
 - a. Company Name
 - b. Date, time of phone call
 - c. Phone number called
 - d. Person at applicant's place of employment verifying income
- 4) Other current income from any source not directly related to employment, such as retirement or disability benefits, Social Security, or Veteran's Benefits must be verified with check stubs or other documentation.
- 5) The most recent two (2) months of checking & saving account statements.
- 6) Patients who are employed, but due to a temporary medical condition rendering them unable to work are not drawing an income, will have their annual income reduced by the period of inability to work. This pro-rated income will be used to determine the patient's eligibility.
- 7) In instances when the patient states that the above supporting documentation does not exist, the patient will be required to provide a notarized statement attesting to their income.

Unemployment may be documented by presentation of:

- 1) Letters from state and local agencies on their letterhead
- 2) Bank statements for direct deposits
- 3) In absence of any of the above, patients who are unemployed are required to document how their expenses are being paid. Credit reports will be obtained when additional information is needed. These requirements will be waived for patients of retirement age as published by Social Security.

Family Size - A family is a group of two or more persons related by birth, marriage, or adoption who live together. All such related persons are considered as members of one family.

Family members are defined as follows:

- The patient and, if married, his/her spouse or his/her Significant Other.
- Any natural, or adopted minor child of the patient, or spouse who has not been emancipated by a court and who is not, or has never been married.
- Any minor for whom the patient or patient's spouse has been given legal responsibility by a court.
- Any person designated as "dependent" on the patient's latest tax return.
- Any student over 18 years old who is dependent on the patient's family income for over 50 percent support.
- Any other person dependent on the patient's family income for over 50 percent support.
- Any minor child of a minor who is solely, or partially, supported by the minor who is a member of the patient family.

Dependency is determined by one of the following documents that contain the patient's or patient's spouse's name:

- 1) Current tax return

- 2) Court-ordered guardianship
- 3) Birth Certificate
- 4) Social Security award letter
- 5) U.S. Immigration documentation
- 6) In the absence of any of the above, a signed affidavit from the patient witnessed by a WMH authorized representative attesting to the dependency of minor child or other family member.
- 7) A minor is one who has not reached his/her eighteenth (18th) birthday and who is not and has never been married. When marital status of the minor cannot be determined, or when there is no documentation indicating the patient is an emancipated minor, the parents or legal guardian should be designated as the responsible party. The parent's or guardian's income and residence should be used to determine eligibility for financial assistance. Legal guardianship must be supported by fully executed and valid legal documents.

Proof of family size will be based on the most current filed Federal Tax form in accordance with the IRS tax laws. A birth certificate (s) must be presented to validate an increase in the family unit above the total claimed on the most recent tax return. If no tax return is provided, the family size will be calculated as one (1).

Urgent Care is defined in the health industry field as "medically necessary services that are required for an illness or injury that would not result in further disability or death if not treated immediately, but require professional attention and have the potential to develop such a threat if treatment is delayed longer than 24 hours.

CMS definition is: services furnished within 12 hours in order to avoid the likely onset of an emergency medical condition. **42 CFR 405.400**

Emergent Care is defined as "a medical condition manifesting to itself by acute symptoms of sufficient severity (including severe pain) such that the absence of immediate medical attention could reasonably be expected to result in :

- I. placing the health of the individual in serious jeopardy,
- II. serious impairment to bodily functions, or
- III. serious dysfunction of any bodily organ or part."

WAYNE MEMORIAL HOSPITAL	PFS Policy & Procedures	Policy#: 327
	Approved By: Rhonda Blue, PFS Director	Issue Date: 09/11
Subject: Insurance Billing & Collection Procedures		Page 1 of 4

Policy Statement:

It Is the policy of Wayne Memorial Hospital to collect the most money in the shortest possible time, at the least possible cost, and at the same time, retain the goodwill of the customer. All efforts will adhere to federal and state regulations, Including, but not limited to, the Fair Debt Collection Practices Act, Fair Credit Billing Act, Truth in Lending Act, Fair Credit Reporting Act, Bankruptcy Laws and commercial carrier regulations.

Purpose:

To manage accounts receivable in a manner that minimizes bad debt expense while providing proper internal controls.

Policies:

- All commercial insurance accounts will be reviewed in intervals defined by management.
- Electronic submission of claims will be the primary method of billing claims.
- All claims will be processed daily.
- All commercial insurance carriers will be contacted at appropriate intervals as determined by management.
- Commercial insurance accounts over \$500.00 will be contacted by telephone to inquire about the status of the claim.
- When a commercial insurance account has not been paid after forty-five (45) days from billing, the collector will notify the patient.

WAYNE MEMORIAL HOSPITAL	PFS Policy & Procedures	Policy#: 327
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Subject: Insurance Billing & Collection Procedures		Page 2 of 4

- The responsible party will be billed for all commercial insurance balances that remain unpaid for sixty (60) days or more. (As allowed by contract)
- The Patient/Guarantor will receive regular statements stating outstanding account balance, requesting payment, in intervals determined by management.
- Collectors informed of an external or internal audit of an account will inform the manager and the chart auditor. Document information in the hospital information system in the Notes tab. (See hospital chart audit policy.)
- Requests for prompt payment discounts need to be approved by the PFS Director.

Procedures:

- The CRC Selection Report will be generated and worked daily.
- Claims will be edited in the patient accounting system to ensure adherence to UBO4 and 1500 requirements.
- Claims will be downloaded daily to the electronic billing system.
- All claims will be edited in the electronic billing system prior to transmission.
- Claims to payors not accepting electronic submission will be mailed daily. Claims for balances over \$25,000.00 need to be mailed certified with a return receipt.
- Bill dates will be documented on the hospital information system.
- Claims requiring additional information before submission will be put on hold and reviewed daily for completion.

WAYNE MEMORIAL HOSPITAL	PFS Policy & Procedures	Policy#: 327
	Approved By: Rhonda Blue, PFS Director	Issue Date: 09/11
Subject: Insurance Billing & Collection Procedures		Page 3 of 4

- Requests for additional documentation from other departments, which are not returned within 5 business days, are to be brought to the attention of the PFS Director.
- Under no circumstances should a biller change any codes, including revenue, CPT, ICD-9, or HCPCS codes without authorization from the originating department.
- Call the location where the bill was sent. This may be the employer.
- If the bill was sent to the employer, the collector should speak with the personnel or benefits manager.
- If told the claim has been forwarded, obtain the date sent, name and telephone number to where it was forwarded.
- Place a telephone call to the forwarded location to determine current status of the claim. Obtain an expected payment date and amount.
- If the carrier has not received the claim, the collector will obtain the name of the person to whom the claim should be sent, verify the billing information, and request a fax number if available. A rebill request should be initiated and forwarded to the appropriate biller for resubmission.
- If the collector is informed additional information has been requested from the patient/guarantor, obtain the date the request was sent, to whom, and what information is needed. Contact the patient/guarantor immediately. Verify receipt of request and return of requested information. If the patient/guarantor has not received the request for Information, provide insurance contact name and telephone number or initiate conference call to resolve.
- If the collector is informed Medical Records have been requested, obtain the date the request was sent, to whom, what information is needed and the reason it is needed. Check with Medical Records to verify the records have been requested and/or sent.

WAYNE MEMORIAL HOSPITAL	PFS Policy & Procedures	Policy#: 327
	Approved By: Rhonda Blue, PFS Director	Issue Date: 09/11
Subject: Insurance Billing & Collection Procedures		Page 4 of 4

- If the collector is informed the claim is denied, the collector is to obtain the reason for the denial. A written denial should be requested. The patient will be immediately notified and payment requested in full. As applicable.
- Immediately contact the Insured and request assistance with the carrier.
- If a group insurance, the collector may request assistance from the employer in addition to the insured.

Request the assistance of the PFS Director.



GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2018 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 2018 only.

Do not use a different report period.

Please indicate your hospital fiscal year.

From: 7/1/2017 To:6/30/2018

Please indicate your cost report year.

From: 07/01/2017 To:06/30/2018

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	76,940,133
Total Inpatient Admissions accounting for Inpatient Revenue	3,024
Outpatient Gross Patient Revenue	112,901,806
Total Outpatient Visits accounting for Outpatient Revenue	52,665
Medicare Contractual Adjustments	63,447,908
Medicaid Contractual Adjustments	24,968,776
Other Contractual Adjustments:	25,437,003
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	15,072,629
Gross Indigent Care:	4,871,709
Gross Charity Care:	802,612
Uncompensated Indigent Care (net):	4,871,709
Uncompensated Charity Care (net):	802,612
Other Free Care:	759,481
Other Revenue/Gains:	2,569,415
Total Expenses:	54,497,379

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	759,481
Employee Discounts	0
	0
Total	759,481

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 2018? (Check box if yes.) ☒

2. Effective Date

What was the effective date of the policy or policies in effect during 2018?

02/01/2009

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 accommodation 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 2018? (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	2,024,220	420,724	2,444,944
Outpatient	2,847,489	381,888	3,229,377
Total	4,871,709	802,612	5,674,321

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	2,024,220	420,724	2,444,944
Outpatient	2,847,489	381,888	3,229,377
Total	4,871,709	802,612	5,674,321

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	5	81,514	18	99,738	1	67,686	5	2,071
Bacon	2	32,123	1	16,898	0	0	2	18,349
Brantley	6	174,209	44	182,289	0	0	8	21,195
Camden	0	0	1	2,213	0	0	0	0
Charlton	0	0	0	0	0	0	1	442
Columbia	0	0	1	1,725	0	0	0	0
Cook	0	0	1	3,390	0	0	0	0
Dade	0	0	1	42	0	0	0	0
DeKalb	0	0	1	4,046	0	0	0	0
Glynn	3	52,303	13	71,321	0	0	2	15,650
Gwinnett	0	0	0	0	0	0	1	5,454
Jeff Davis	0	0	3	14,964	2	17,587	0	0
Liberty	5	93,024	28	199,459	0	0	10	45,828
Long	3	52,150	48	131,107	0	0	9	10,005
McIntosh	0	0	1	367	0	0	2	1,336
Montgomery	0	0	6	87,812	0	0	0	0
Pierce	3	35,344	51	247,045	4	19,886	22	13,981
Tattnall	0	0	4	3,150	0	0	0	0
Ware	6	130,304	29	136,327	1	0	1	21,453
Wayne	91	1,373,248	828	1,645,596	40	315,566	294	226,124
Total	124	2,024,219	1,079	2,847,489	48	420,725	357	381,888

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 2018?
(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 2018.

Patient Category		SFY 2017 7/1/16-6/30/17	SFY2018 7/1/17-6/30/18	SFY2019 7/1/18-6/30/19
A.	Qualified Medically Indigent Patients with incomes up to 125% of the Federal Poverty Level Guidelines and served without charge.	3,838,970	0	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.	1,000,300	0	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 2017 7/1/16-6/30/17	SFY2018 7/1/17-6/30/18	SFY2019 7/1/18-6/30/19
1,886	1,608	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: 6/19/2019

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: 6/19/2019

Title: CFO

Comments:



GEORGIA DEPARTMENT OF
COMMUNITY HEALTH

2017 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 2017 only.
Do not use a different report period.

Please indicate your hospital fiscal year.

From: 7/1/2016 To:6/30/2017

Please indicate your cost report year.

From: 07/01/2016 To:06/30/2017

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: CFO

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	70,724,051
Total Inpatient Admissions accounting for Inpatient Revenue	2,844
Outpatient Gross Patient Revenue	109,291,966
Total Outpatient Visits accounting for Outpatient Revenue	54,720
Medicare Contractual Adjustments	61,475,235
Medicaid Contractual Adjustments	23,415,447
Other Contractual Adjustments:	23,355,715
Hill Burton Obligations:	0
Bad Debt (net of recoveries):	14,144,848
Gross Indigent Care:	3,838,970
Gross Charity Care:	1,000,300
Uncompensated Indigent Care (net):	3,838,970
Uncompensated Charity Care (net):	1,000,300
Other Free Care:	532,407
Other Revenue/Gains:	1,432,662
Total Expenses:	55,300,844

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	532,407
Employee Discounts	0
	0
Total	532,407

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 2017? (Check box if yes.) ☒

2. Effective Date

What was the effective date of the policy or policies in effect during 2017?

02/01/2009

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 2017? (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	1,464,852	309,111	1,773,963
Outpatient	2,374,118	691,189	3,065,307
Total	3,838,970	1,000,300	4,839,270

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	1,464,852	309,111	1,773,963
Outpatient	2,374,118	691,189	3,065,307
Total	3,838,970	1,000,300	4,839,270

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.

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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	40,145	23	28,822	0	0	9	20,225
Bacon	0	0	4	10,307	1	2,053	3	1,730
Brantley	5	191,282	67	164,264	1	9,680	8	10,324
Dodge	0	0	0	0	0	0	1	4,903
Effingham	0	0	0	0	0	0	1	3,613
Evans	0	0	0	0	0	0	1	417
Glynn	1	29,899	9	65,513	0	0	0	0
Jeff Davis	0	0	2	28,277	0	0	1	1,120
Liberty	7	191,650	38	173,203	1	13,458	19	52,982
Long	2	2,928	49	91,984	1	77,227	18	60,460
McIntosh	0	0	4	10,732	0	0	2	846
Pierce	1	22,803	31	103,295	6	10,409	23	97,265
Tattnall	1	18,537	20	42,939	0	0	0	0
Ware	1	26,768	25	116,962	1	1,241	7	46,412
Washington	0	0	0	0	0	0	1	486
Wayne	86	940,840	983	1,537,820	51	195,043	379	390,406
Total	107	1,464,852	1,255	2,374,118	62	309,111	473	691,189

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 2017?

(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 2017.

Patient Category		SFY 2016	SFY2017	SFY2018
		7/1/15-6/30/16	7/1/16-6/30/17	7/1/17-6/30/18
A.	Qualified Medically Indigent Patients with incomes up to 125% of the Federal Poverty Level Guidelines and served without charge.	3,268,308	3,838,970	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.	576,707	1,000,300	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 2016	SFY2017	SFY2018
7/1/15-6/30/16	7/1/16-6/30/17	7/1/17-6/30/18
1,872	1,886	0

Reconciliation Addendum

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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: 6/29/2018

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: 6/29/2018

Title: CFO

Comments: