



# HOSPITAL

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## Rural Hospital Tax Credit Requested Information on Contributions and Compliance

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**DOAA**

Georgia Department  
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### Why we did this review

O.C.G.A. § 48-7-29.20 requires the Department of Audits and Accounts to conduct an annual audit of the Rural Hospital Tax Credit (RHTC) program that includes the following:

1. All contributions received by rural hospital organizations;
2. All tax credits received by individual and corporate donors; and
3. All amounts received by third parties that solicited, administered, or managed donations pertaining to O.C.G.A. § 48-7-29.20.

### About the Rural Hospital Tax Credit

The RHTC was established in 2017 and allows taxpayers to donate to eligible rural hospitals and reduce their state income tax liability by the amounts they donate. Taxpayers may choose a specific hospital or, if one is not designated, the hospital will be chosen based on a ranking of need.

The Department of Revenue (DOR) administers portions of the RHTC related to taxpayer eligibility criteria, and the Department of Community Health (DCH) administers portions related to hospital eligibility criteria. A third-party vendor provides services to hospitals and contributors but is under contract with hospitals, not the state, for these services.

## Rural Hospital Tax Credit

### Credit administration consistent with statutory requirements

#### What we found

Hospitals, taxpayers, and third parties were compliant with statutory provisions.

Approved contributions to rural hospitals totaled \$59.4 million in calendar year 2021.<sup>1</sup> The amount of RHTC contributions that rural hospitals receive is dependent on taxpayer usage of the RHTC tax credit. RHTC contributions have ranged from a low of \$46.5 million in tax year 2019 to a high of \$59.5 million in 2018. Tax year 2020 contributions totaled \$54.3 million, and individual hospitals received between \$35,000 and \$3.9 million.

RHTC collections vary significantly across the eligible hospitals. In tax year 2020, 17 of the 56 eligible hospitals received more than \$1 million in contributions, and 18 received less than \$500,000. Most contributions were directed by donors and not necessarily to the neediest hospitals as designated by the Department of Community Health (DCH). Eight of the 10 neediest received less than the average collections per hospital of \$970,000.

Contributions not designated for a specific hospital by donors were distributed to the neediest hospital on the DCH list. Dorminy Medical Center received all undesignated contributions until reaching the \$4 million hospital limit for approvals (donors failing to make approved contributions resulted in the hospital receiving less than \$4 million). Undesignated contributions were then directed to the second hospital on the list.

<sup>1</sup> We used the most current data wherever possible. We used the most recent calendar year 2021 contribution data reported by DOR based on the RHTC approval process, which due to time lags, may not yet be reflected in tax data. Tax year 2020 data is the most complete and detailed data available on credits actually earned and/or claimed by taxpayers in their tax filings.

***All RHTC hospitals met eligibility requirements and received annual contributions within the statutory limit of \$4 million.***

DCH reviewed and updated the list of eligible hospitals, ensuring that all met statutory requirements. The number of eligible hospitals dropped to 56 in tax year 2020 from 58 in the two previous years. All hospitals provided DCH with required RHTC reports that detailed 2020 contributions.

Total RHTC contributions did not exceed the \$60 million program limit, and no hospital received contributions exceeding the \$4 million hospital limit. The hospital with the highest RHTC contribution total in tax year 2020—Colquitt Regional Medical Center—received \$3.9 million. We also found that the DOR information system rejects additional contribution preapproval requests once \$4 million in requests have been approved for a hospital.

***DOR has strengthened controls related to corporate credits.***

Based on a recommendation made in the 2020 RHTC audit report, DOR implemented a new process to ensure that corporate tax credits were within legal limits. The December 2020 RHTC Performance Audit found that while most 2019 taxpayer contributions to rural hospitals complied with state law, we identified a limited number of credits that exceeded statutory limits. The excess credits totaled approximately \$96,000. DOR has adjusted the tax credits for the accounts identified in the performance audit last year.

***Hospitals paid Georgia HEART 3% of contributions, as permitted by state law.***

All 56 rural hospitals contracted with Georgia HEART Hospital Program, LLC to provide services such as marketing the credit to taxpayers, processing taxpayer preapproval requests, processing contributions, and assisting hospitals with record-keeping and required reporting to DOR and DCH. Georgia HEART charged rural hospitals a 3% fee (\$1.6 million in fee revenue). Contribution expenditure reports filed with DCH indicated that no rural hospital made payments that exceeded the 3% limit.

**What we recommend**

This report does not contain recommendations.

***Agency Response: The Department of Revenue, the Department of Community Health, and Georgia HEART agreed with the report.***

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## Purpose of the Audit

O.C.G.A. § 48-7-29.20 requires the Department of Audits and Accounts to conduct an annual audit of the Rural Hospital Tax Credit (RHTC) program. The review must include:

1. All contributions received by rural hospital organizations;
2. All tax credits received by individual and corporate donors; and
3. All amounts received by third parties that solicited, administered, or managed donations pertaining to O.C.G.A. § 48-7-29.20.

A description of the objectives, scope, and methodology used in this review is included in **Appendix B**. A draft of the report was provided to the Department of Revenue, the Department of Community Health, and Georgia HEART for their review, and pertinent responses were incorporated into the report.

## Background

### Rural Hospitals

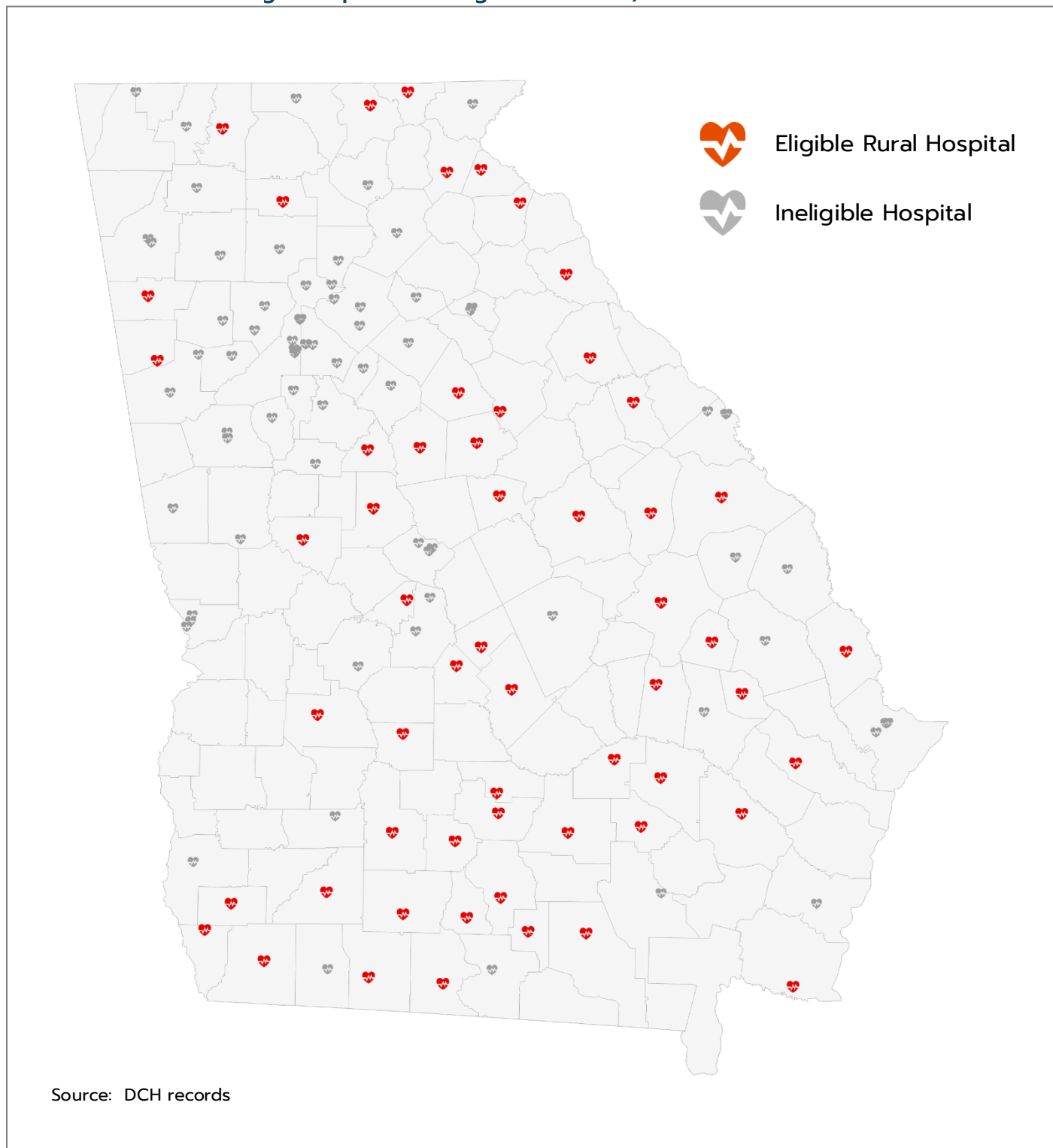
The Rural Hospital Tax Credit (RHTC) was established to provide financial support to rural hospitals by allowing Georgia taxpayers to contribute to eligible rural hospitals and receive a tax credit. It became effective January 1, 2017.

Rural hospitals in Georgia face financial challenges; nine have closed since 2010. Closures can occur for several reasons. Rural communities suffer from depopulation, resulting in fewer hospital patients. Additionally, rural hospitals often have a high share of patients who either lack insurance or are on Medicaid, which has lower reimbursement rates than most group insurance.

As of calendar year 2021,<sup>1</sup> 131 hospitals provided acute, short-term care to patients in Georgia, including 56 RHTC-eligible hospitals. In several regions, including Southwest, Southeast, and Middle Georgia, a hospital closure would significantly increase the distance residents would need to travel to receive medical care. **Exhibit 1** shows all hospitals in the state that provide acute, short-term care to patients, including RHTC-eligible hospitals.

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<sup>1</sup> Data used in this report consists of the most recent data available. Tax year 2020 data was used to report credits earned and claimed, while calendar year 2021 data reported by DOR was used to report the most recent contributions approved by DOR.

**Exhibit 1****More than 40% of Georgia Hospitals are Eligible for RHTC, Calendar Year 2021**

## Eligibility Criteria

In calendar year 2021, 56 hospitals were eligible to receive contributions through the RHTC. A hospital must meet the following criteria to qualify:

- Reside in a county with a population of less than 50,000 or be designated as a Critical Access Hospital.
- Be an acute care licensed hospital that provides inpatient hospital services that participates in Medicare and Medicaid.
- Provide healthcare services to indigent patients.
- Has at least 10% annual net revenue from indigent care, charity care, or bad debt.
- Is operated by a county or municipal authority or is a tax-exempt 501(c)(3) organization.
- Is current with all audits and reports required by law.
- Have a three-year average patient margin, as percent of expense, less than one standard deviation above the statewide three-year average of other rural hospitals, as calculated by the Department of Community Health (DCH).

DCH is required to annually rank all eligible rural hospitals by financial need. To rank rural hospitals by financial need, DCH utilizes the following each year:

- **Dun and Bradstreet Supplier Evaluation Risk (SER) Score** – Obtained from the Supplier Qualifier Reports that the hospitals submit with their five-year plans, this supply risk metric helps management professionals evaluate long-term risks of doing business with various entities, including hospitals.
- **Low Income Utilization Rate (LIUR)** – The LIUR is the percentage of revenue a hospital receives from Medicaid, state and local government cash subsidies, and uncompensated hospital services attributable to charity care. This is obtained from the Disproportionate Share Hospital calculation.
- **Current Ratio** – Calculated using annual financial data that hospitals submit to DCH, the Current Ratio measures an entity's ability to pay short-term obligations or those due within one year.

DCH ranks each eligible rural hospital for each criterion and adds the three equally weighted ranks to calculate a hospital's overall financial need ranking. DCH posts the ranked list of eligible hospitals on its website. All eligible rural hospitals may receive RHTC contributions.

## RHTC Tax Limits

The RHTC has an annual aggregate limit of \$60 million, and each hospital has an annual individual limit of \$4 million. Taxpayers who participate in the RHTC



may receive a state tax credit equal to 100% of their contribution to an eligible rural hospital. The maximum contribution between January 1 and June 30 is \$5,000 for individuals and \$10,000 for married couples filing jointly and owners of pass-through entities<sup>2</sup> (including S-corporations and partnerships). Unlimited contributions for individuals are allowed after July 1 of the tax year if the \$60 million aggregate limit has not been met. For C-corporations, it is also a 100% tax credit, equal to the actual contribution amount or 75% of the corporation's income tax liability, whichever is less. Credits not claimed in the tax year of the contribution can be carried forward for five years.

The General Assembly has made changes to the RHTC most years since its creation in 2017. As shown in **Exhibit 2**, both the value of the tax credit and tax credit limit have increased. In addition, the General Assembly changed aspects of the RHTC, including to allow owners of pass-through entities to be eligible, to require certain documents to be publicly posted by participating rural hospitals, to establish how undesignated contributions are directed, and to require an annual audit by the Department of Audits and Accounts.

## Exhibit 2

### RHTC Limits Have Changed Over Time

State Tax Credit	2017	2018	2019 – 2021
Individual <sup>1</sup>	90% (initially 70%)	90%	100%
C-Corporate	90% (initially 70%) or 75% of the corporation's tax liability, whichever is less	90% or 75% of the corporation's tax liability, whichever is less	100% or 75% of the corporation's tax liability, whichever is less
Maximum Preapproval Amount through June 30 <sup>2</sup>			
Individual <sup>1</sup>	\$5,000 individual \$10,000 married (initially \$2,500 and \$5,000)	\$5,000 individual \$10,000 married	\$5,000 individual \$10,000 married \$10,000 LLC member, S-Corp shareholder, partner
Maximum Credit Amount – Full Year			
Individual	Unlimited	Unlimited	Unlimited
C-Corporate	90% (initially 70%) of the amount expended or 75% of the corporation's tax liability, whichever is less	90% of the amount expended or 75% of the corporation's tax liability, whichever is less	100% of the amount expended or 75% of the corporation's tax liability, whichever is less
<sup>1</sup> Owners of pass-through entities have the same limits and credit amounts as married filing jointly, provided that the maximum credit "shall be allowed only for the portion of the income on which such tax was actually paid by such individual."			
<sup>2</sup> Donation limits are removed after June 30, with donations preapproved on a first-come basis until the aggregate cap of \$60 million is reached.			
Source: O.C.G.A. § 48-7-29.20			

<sup>2</sup> For pass-through entities, O.C.G.A. § 48-7-29.20 states that the maximum credit "shall be allowed only for the portion of the income on which such tax was actually paid by such individual."

## **Roles and Responsibilities**

DCH and the Department of Revenue (DOR) are responsible for administering the RHTC. DCH enforces statutory requirements for rural hospitals and DOR enforces statutory requirements related to taxpayer credit claims. In addition, a private third-party vendor acts as a pass-through for some taxpayer contributions to the hospitals under contract.

## **DCH Requirements**

O.C.G.A. § 31-7-22 and O.C.G.A. § 31-8-9.1 require DCH to:

- Finalize the list of rural hospitals eligible for participation in the RHTC for the upcoming calendar year.
- Maintain an operations manual containing the current ranking of rural hospitals in order of financial need, the criteria and formula used to calculate financial neediness of rural hospitals, rural hospitals deadlines for submitting required information to DCH, and materials required for rural hospitals to submit.
- Collect five-year plans from rural hospitals each year.
- Prepare an annual report containing information on all donations received by eligible hospitals and how those funds were expended for members of the General Assembly.
- Post on its website a list of eligible rural hospitals in order of financial need; the annual report prepared for the General Assembly; amounts retained by third-party vendors participating in soliciting, administering, or managing contributions; and a link to DOR's website containing RHTC tax credit information.

## **DOR Requirements**

O.C.G.A. § 48-7-29.20 requires DOR to:

- Track and enforce contribution limits for the RHTC.
- Notify taxpayers of preapproval or denial for contributing to the RHTC within 30 days.
- Post timelines and deadlines related to the RHTC on its website.
- Post the ranking of rural hospitals eligible to receive RHTC contributions.
- Maintain a monthly progress report of total preapproved contributions to date to rural hospitals, total contributions received to date by rural hospitals, total aggregate amount of preapproved contributions, aggregate amount of tax credits available, and a list of preapproved contributions made to undesignated rural hospitals, as well as which rural hospitals have received undesignated contributions.

### Third-Party Administrator

Portage Charity Advisors (Portage) established itself as a third-party administrator prior to the RHTC law coming into effect. Portage created the Georgia HEART Hospital Program to assist rural hospitals in obtaining and administering contributions through the RHTC. In April 2018, Portage was converted into Georgia HEART Hospital Program, LLC and the owner contributed 100% of his interest in Georgia HEART to the Georgia Community Foundation, a 501(c)(3) tax-exempt organization<sup>3</sup>. The leadership remained the same.

Georgia HEART contracted with all 56 eligible rural hospitals in tax year 2020. As permitted by state law, it charged each hospital a 3% fee on its services. According to Georgia HEART, its services include:

- Marketing the RHTC to individuals and businesses.
- Submitting and tracking taxpayers' preapproval requests to DOR.
- Managing an online dashboard for rural hospitals to view contributions in real-time.
- Assisting with preparing documents rural hospitals must submit to DCH and DOR.
- Providing RHTC-related customer service to rural hospitals and contributors.
- Monitoring RHTC-related legislation and federal and state tax laws.
- Providing continuing professional education training and updates to CPAs, tax professionals, and financial advisors.

### Contribution Process

Taxpayers may contribute to the RHTC through DOR's online Georgia Tax Center or through Georgia HEART.

- **Contributing through Georgia HEART** – Taxpayers complete a form on the Georgia HEART website, and the information is submitted to DOR by Georgia HEART on their behalf. Taxpayers may contribute without designating a rural hospital, allowing DOR to designate to the highest ranked hospital on the DCH list. Upon DOR approval, Georgia HEART informs the taxpayer of the hospital that should receive the contribution. Whether a contribution was initially designated by the taxpayer or DOR, the taxpayers send checks made out to the hospital, and Georgia HEART deposits the checks on behalf of the hospital.
- **Contributing directly through DOR** – A taxpayer can submit a

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<sup>3</sup> According to the transparency and accountability narrative posted on Georgia HEART's website.

request to DOR for preapproval to contribute to a specified rural hospital. DOR then sends notification of preapproval or denial within 30 days based on the aggregate, taxpayer, and rural hospital limits of the RHTC. Prior to November 2019, DOR's system could not process contributions that were not already designated to an eligible hospital. A system update now permits the processing of these undesignated contributions.

Taxpayers have 180 days to submit their preapproved contributions to their designated rural hospital to claim the credit on their state income taxes. After submitting their payment, the taxpayer's designated rural hospital confirms with the taxpayer that it received their contribution and submits required documentation to DOR. Once the hospital reports that the contribution was received, the taxpayer is eligible to claim the credit on a tax return.

## Requested Information

### Hospitals Receiving Contributions

**Finding 1:** Eligible hospitals received approximately \$54.3 million in RHTC contributions in tax year 2020, with amounts to individual hospitals varying significantly.

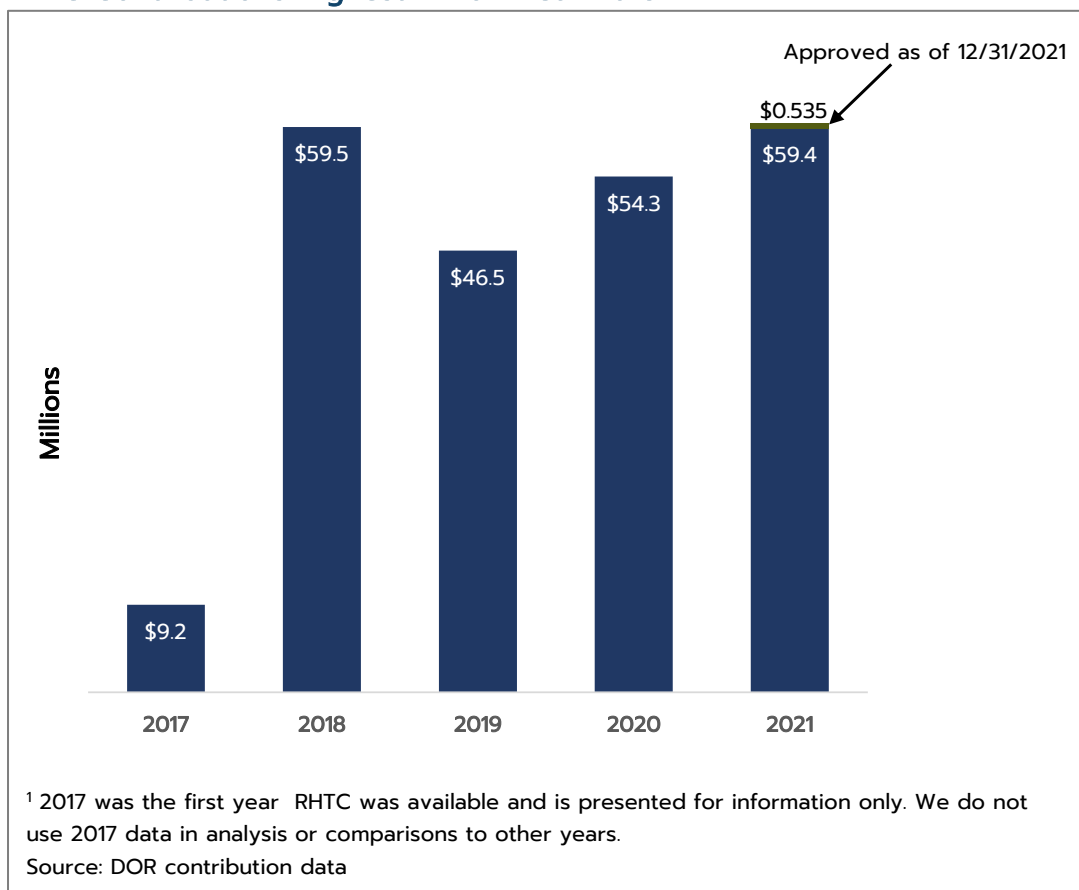
The amount of RHTC contributions that rural hospitals receive is dependent on tax-payer usage of the RHTC tax credit. RHTC contributions have ranged from a low of \$46.5 million in tax year 2019 to a high of \$59.5 million in tax year 2018. Tax year 2020 contributions totaled \$54.3 million, and individual hospitals received between \$35,000 and \$3.9 million.<sup>4</sup>

### Rural Hospital Contributions

For calendar year 2021, DOR reported \$59.4 million in contributions, and \$535,000 in preapprovals awaiting contribution (payments were due on December 31, 2021) (See **Exhibit 3**).

### Exhibit 3

#### RHTC Contributions Highest in Tax Year 2018<sup>1</sup>



<sup>4</sup> The data presented in this report includes 2020 tax year data and contributions made for 2021 based on DOR's January 31, 2022 Monthly Contribution Report for calendar year 2021.

### IRS Regulations and the RHTC

The Internal Revenue Services has adopted three regulations in recent years that have (or will likely have) an impact on RHTC contributions.

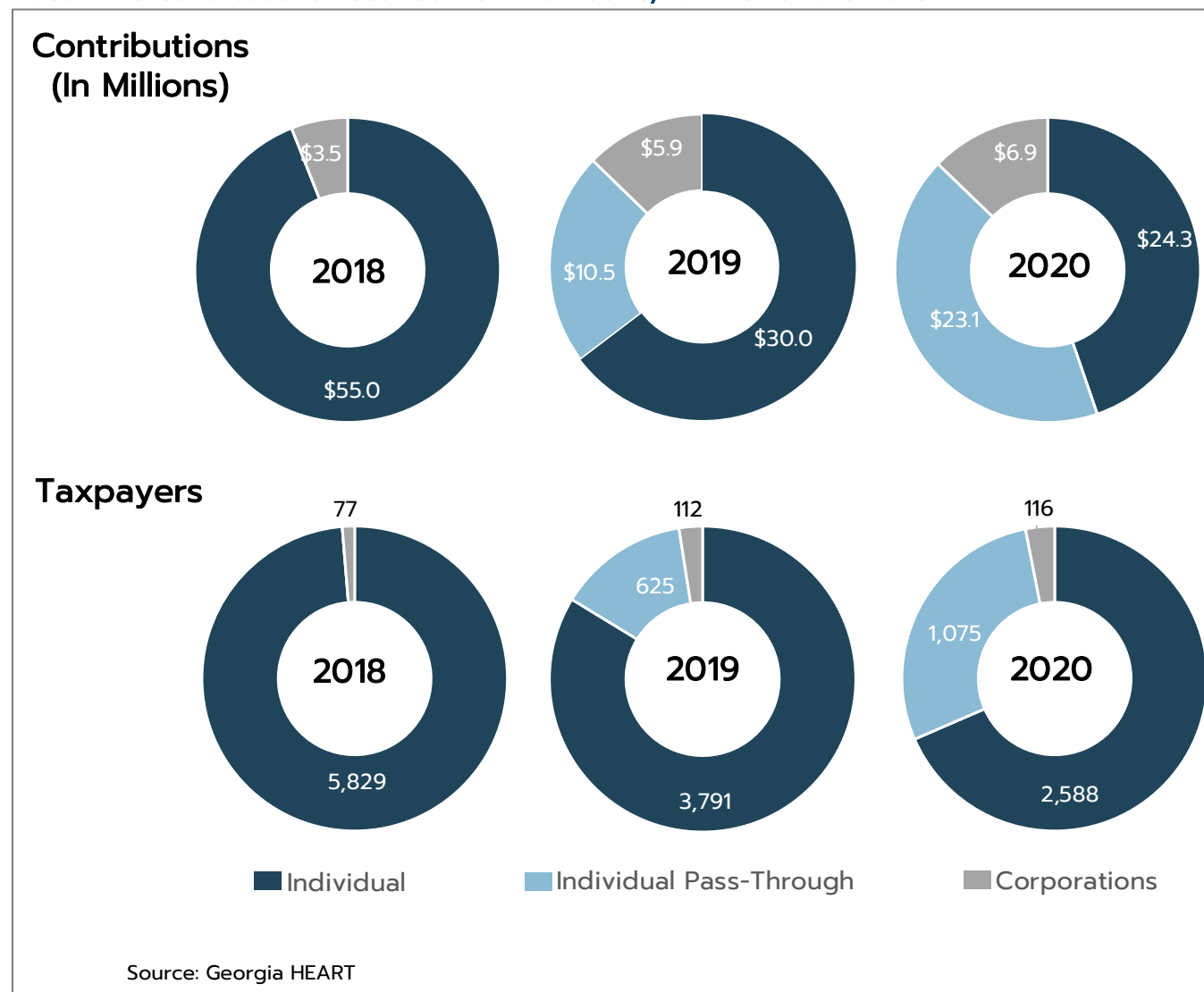
A rule resulting from the Tax Cuts and Jobs Act of 2017 disallowed the RHTC as a charitable contribution. The 2018 rule (finalized in 2019) would not permit the federal deduction if a taxpayer received a 100% state tax credit for the contribution. The rule change likely contributed to the decline in contributions in 2019.

An August 2020 rule may reverse the decline in contributions from corporations and pass-through entities. It provides both with an avenue to claim contributions to non-profits as an “ordinary and necessary” business expense rather than a charitable contribution. The taxpayer must be able to argue that the payment will financially benefit the business in some way, for instance, through increased name recognition in the state.

A November 2020 rule may also impact contributions from pass-through entities. The rule allows a State and Local Tax (SALT) Workaround for pass-through entities paying state income tax. This means that state and local taxes paid by a pass-through entity can be taken as a deduction in computing taxable income or loss for the tax year. The taxes paid by a partnership or S corporation are not taken into account in applying the SALT deduction limitation to any individual who is a partner in the partnership or shareholder of the S corporation. Pass-through entities making the election to pay tax at the entity level are essentially treated as “C” corporations, able to contribute up to 75% of the entity’s state income tax liability for an RHO tax credit.

The total number of taxpayers contributing to the RHTC has also decreased by 36%— from approximately 5,900 in tax year 2018 to approximately 3,800 in tax year 2020. As shown in **Exhibit 4**, individual taxpayers—including individual pass-through owners— decreased by 37%, and their contributions decreased by 14% in 2020 from 2018. However, the number of corporate taxpayers and the amount of corporate contributions in tax year 2020 increased by 51% and 96%, respectively.

Individual taxpayers represented approximately 68% of taxpayers that made contributions in tax year 2020 and approximately 45% of the contribution amount (i.e., credits earned). Individual pass-through owners represented 28% of contributors and approximately 43% of contributions. As shown in **Exhibit 4**, the amount of contributions made by corporate taxpayers almost doubled between tax years 2018 and 2020 while the amount of contributions made by individuals, including individual pass-through owners, decreased by \$7.6 million.

**Exhibit 4****Most RHTC Contributions Received from Individuals, Tax Years 2018-2020****Designated vs. Undesignated Contributions**

The majority of contributions have been designated to specific rural hospitals, and the percentage increased between tax years 2018 and 2020. As shown in **Exhibit 5**, designated contributions comprised approximately 96% of total contributions in tax year 2020, up from 69% in 2018, while undesignated contributions decreased accordingly.

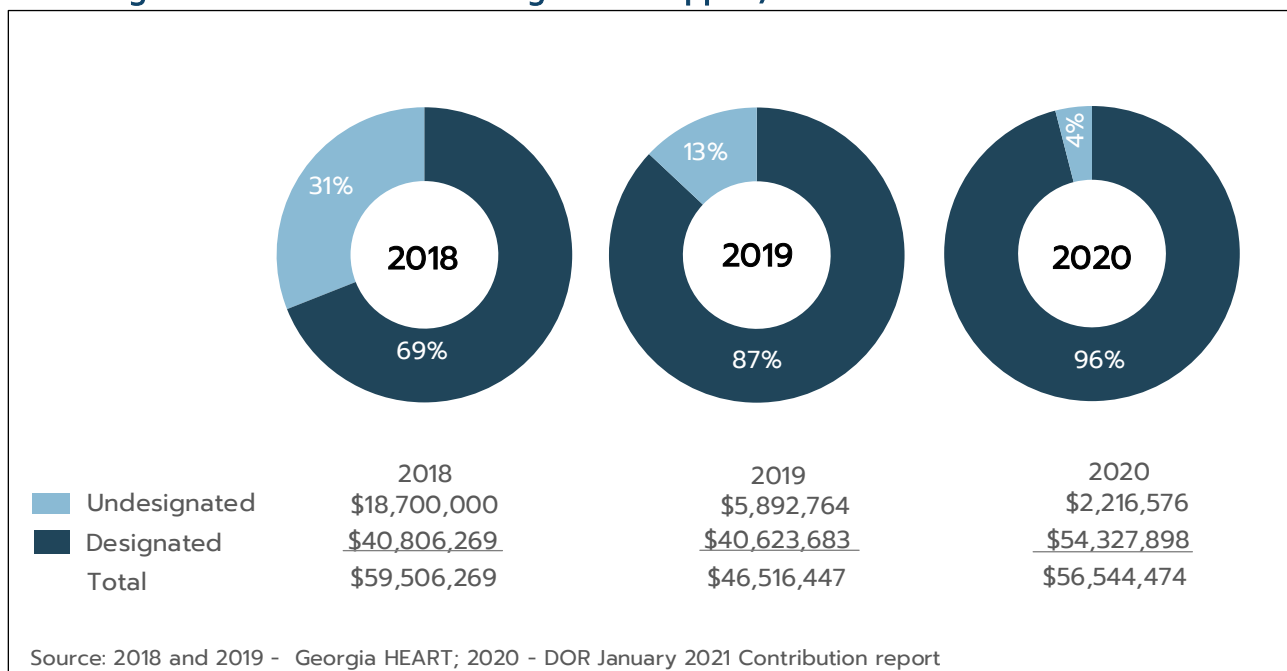
As previously mentioned, the decrease in undesignated contributions<sup>5</sup> is likely related to the RHTC no longer qualifying as a charitable contribution for federal tax purposes. Designated contributions are less likely to be affected because the

<sup>5</sup> DOR designates these contributions to the hospital deemed most in need, as determined by DCH. See Finding 6 for more information.

donors may have a personal, professional, or community-related reason for donating to a particular hospital, even without the additional federal tax benefit.

## Exhibit 5

### Percentage of Contributions Not Designated Dropped, Tax Years 2018-2020



### Distribution of RHTC Contributions Across Rural Hospitals

RHTC contributions to individual hospitals varied significantly in tax year 2020. Annual contributions ranged from approximately \$34,700 for Southwest Georgia Regional Medical Center to \$3.9 million for Colquitt Regional Medical Center, with a median contribution of \$745,650 and an average of \$970,141 (see **Appendix B** for a list of hospitals and their contributions) As shown in **Exhibit 6**, 39 of the 56 rural hospitals received less than \$1 million in contributions in tax year 2020.



**Exhibit 6****Few Hospitals Received More than \$1 Million, Tax Year 2020**

Total Contributions	Hospitals
\$0 - \$500k	18
\$500k - \$1M	21
\$1M - \$1.5M	7
\$1.5M - \$2M	4
\$2M - \$2.5M	2
\$2.5M - \$3M	1
\$3M - \$3.5M	1
\$3.5M - \$4M	2

Source: DOR Contribution data

The distribution of RHTC contributions was not consistent with individual hospitals' financial need as determined by DCH. Nearly two-thirds of eligible hospitals (38) received less than the \$970,000 average contributions, and six hospitals received total contributions more than twice the \$970,000 average contribution. Of the three hospitals with more than \$3 million in contributions, one (Dorminy Medical Center) was on the bottom half of DCH's list of hospitals ranked by financial need. Eight of the 10 neediest hospitals received contributions below the average.

**Finding 2: All RHTC contributions to hospitals were within statutory limits in tax year 2020.**

Tax year 2020 contributions made through the RHTC program were within statutory limits. Preapprovals and contributions were within the aggregate limit for the program, and no hospital received contributions that exceeded mid-year or end-of-year limits.

As shown on **Exhibit 7** and described below, O.C.G.A. § 48-7-29.20 sets limits for aggregate earnings and individual hospitals, which were not exceeded in tax year 2020.

- **Aggregate Credit Limits** – According to state law, the aggregate amount of tax credits shall not exceed \$60 million per taxable year. In tax year 2020, total contributions to rural hospitals through the program were \$54.3 million—\$5.7 million below the limit.
- **Individual Hospital Limits** – According to the law, no rural

hospital shall receive more than \$4 million of the aggregate contributions in a taxable year. Additionally, no hospital may receive more than \$2 million from either individual taxpayers or corporations prior to July 1. During tax year 2020, no individual rural hospital received more than \$3.9 million, and the highest preapproval amount for an individual hospital prior to July 1 was \$1.8 million.

DOR's tax system has controls designed to ensure that total program and individual hospital limits are not exceeded. The controls are intended to reject an application for a tax credit that exceeds these limits.

### Exhibit 7

#### RHTC Contribution in Compliance with State Law, Tax Year 2020

Statutory Requirement	Compliant	Non-Compliant
Credits earned from contributions are capped at \$60 million each year.	✓	
Credits earned from contributions are capped at \$4 million for individual hospitals each year.	✓	
Preapproved contributions do not exceed \$2 million per hospital from individual taxpayers prior to July 1.	✓	
Preapproved contributions do not exceed \$2 million per hospital from corporate taxpayers prior to July 1.	✓	

### Finding 3: Rural hospitals that received RHTC contributions were eligible and in compliance with state law.

The Department of Community Health (DCH) verified that all rural hospitals receiving contributions in tax year 2020 were eligible based on the criteria established in state law. The hospitals followed statutory requirements to report all contribution expenditures and administrative fees remitted to third parties involved in the RHTC program.

- Hospital Eligibility Requirements** – O.C.G.A. § 31-8-9.1 outlines criteria that must be met for rural hospitals to receive RHTC contributions. These criteria include a county population of no more than 50,000 or critical access designation, acceptance of Medicaid and Medicare patients, and demonstrating that at least 10% of annual net revenue is indigent care, charity, or bad debt. For a complete list of criteria established by state law, see page 3.

To verify the eligibility of hospitals each year, DCH staff reviews census data, hospital financial reporting, IRS forms, and other information reported to the agency. DCH developed a policy manual, currently in draft form, that it is testing to ensure that procedures for hospital eligibility verification are accurate and efficient.

- **Hospital Reporting Requirements** – O.C.G.A. § 31-8-9.1 requires rural hospitals to annually report to DCH how RHTC contributions are spent, as well as the payments made to third parties that solicit, administer, or manage RHTC donations. Payments to these third parties must not exceed 3% of total RHTC contributions.

As shown in **Exhibit 8**, all hospitals receiving RHTC contributions complied with statutory requirements in 2020. All reported their contribution expenditures to DCH. These reports included administrative fees remitted to Georgia HEART for soliciting, administering, and managing contributions. The administrative fees did not exceed 3%.

### Exhibit 8

#### Hospitals in Compliance with RHTC Reporting Requirements, Tax Year 2020

Statutory Requirement	Compliant	Non-Compliant
Rural hospitals must report contribution expenditures to DCH	✓	
Rural hospitals must report payments to third parties to DCH	✓	
Payments to third parties do not exceed 3% of contributions	✓	

## Rural Hospital Donation Expenditures

O.C.G.A. § 31-8-9.1 requires rural hospitals to annually report to DCH how RHTC contributions have been spent but does not indicate how contributions should be spent. The hospitals do report all expenditures in one of the nine categories listed in the table below. If a recipient hospital chooses not to spend all available contributions in the year reviewed, it must report how it intends to use the remaining contributions in the future.


As shown in the table below, the majority of RHTC expenditures were incurred in two categories: capital expenditures and regular operating expenses. Capital expenditures (27%) may include renovating outdated facilities or expanding existing facilities to increase services. Regular operating expenses (21% of expenditures) can include costs such as administering medicine or providing other treatment to patients. Other notable expenditures included payments to reduce long-term debt (17%), medical equipment purchases (14%), and undefined/other expenditures (10%).

### RHTC Donations

2020 Donations	\$ 54,290,393
Unspent from Prior Years	<u>\$ 15,252,444</u>

Total	<u><u>\$ 69,542,838</u></u>
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### RHTC Expenditures

		% of Total
Capital Expenditures	\$ 11,012,408	27% 
Regular Operating Expenses	\$ 8,831,949	21% 
Payments to Reduce Long-term Debt	\$ 7,200,478	17% 
Equipment Purchases	\$ 5,798,484	14% 
Other	\$ 4,127,845	10% 
Admin Fees to HEART	\$ 1,628,713	4% 
Contracts (Other than HEART)	\$ 1,552,815	4% 
Personnel Expenses	\$ 1,212,678	3% 
Motor Vehicle Purchases	\$ 11,500	0% 

Total	<u><u>\$ 41,376,870</u></u>	<u><u>100%</u></u>
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### RHTC Outstanding

Unspent Donated Funds	<u><u>\$ 28,165,967</u></u> <sup>1</sup>
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<sup>1</sup> Individual hospital plans contain details of the intended use of unspent funds. It appears that many hospitals accumulate unspent funds to use on larger capital items.

## Taxpayers Obtaining Credits

### **Finding 4: DOR has strengthened controls related to corporate credits.**

Based on a recommendation made on the 2020 RHTC audit report, DOR implemented a new process to ensure that corporate tax credits were within legal limits. The December 2020 RHTC Performance Audit found that while most 2019 taxpayer contributions to rural hospitals complied with state law, we identified a limited number of credits that exceeded statutory limits. The excess credits totaled approximately \$96,000.

In response to the recommendation, DOR reported that it has modified its process related to the RHTC by creating a query that will list entities and individuals who generate and claim the rural hospital tax credit. The report generated by the query will include income, credit claimed and generated, and apply rules to identify any potential overages. DOR will run the query at least one time annually between November 1 – December 31. DOR reported that it tested the query, and the query identified the excess credits identified by the audit team in the 2020 report as well as additional excess credits. DOR has adjusted the tax credits for the accounts identified in the performance audit last year.

The audit team did not test compliance with statutory limits for the 2020 tax year because DOR recently implemented the change to their process.

### **Finding 5: Rural hospital tax credits were primarily claimed by individual taxpayers in tax year 2020.**

Approximately 23% of tax credits that were available to taxpayers in 2020 will be carried forward to future tax years. Individual taxpayers, who were responsible for the majority of claimed credits in tax year 2020, represented most of Georgia's counties.

As shown in **Exhibit 10**, approximately \$65 million in rural hospital tax credits were available in tax year 2020—approximately \$54.3 million was earned during tax year 2020, with the remainder unclaimed from previous years. During tax year 2020, taxpayers claimed \$50.4 million in rural hospital tax credits. As a result, approximately \$14.8 million in available tax credits will carry forward to future tax years.

**Exhibit 10****Tax Credits Carried Forward are Increasing<sup>1</sup>**

Credit Type	2018	2019	2020
Amount Available	\$61,586,662	\$55,445,845	\$65,136,195
Amount Utilized	<u>\$52,641,760</u>	<u>\$44,620,073</u>	<u>\$50,384,354</u>
Amount Remaining	\$8,944,902	\$10,825,772	\$14,751,841

<sup>1</sup> As of February 2022

Source: DOR

Individual taxpayers accounted for nearly all (\$44.1 million) of the \$50.2 million<sup>6</sup> rural hospital tax credits claimed in tax year 2020. The remaining credits were claimed by corporations, LLCs, S corps, and fiduciaries. Approximately 84% of individual taxpayers that claimed the rural hospital tax credit filed as married filing jointly.

Individuals who claimed the rural hospital tax credit in tax year 2020 had an average Georgia Adjusted Gross Income of approximately \$883,000. As shown in **Exhibit 11**, taxpayers in all income groups claimed the rural hospital tax credit, though the proportion of credits claimed greatly increased in the highest income group. Those with incomes above \$700,000 represented 51% (\$25.4 million) of all credits claimed in tax year 2020.

<sup>6</sup> The \$50.2 million in credits claimed in tax year 2020 is derived from the audit team's analysis of DOR 2020 tax data; the data in Exhibit 10 is taken from a standard DOR monthly report and due to timing of the data runs, the numbers will be slightly different.

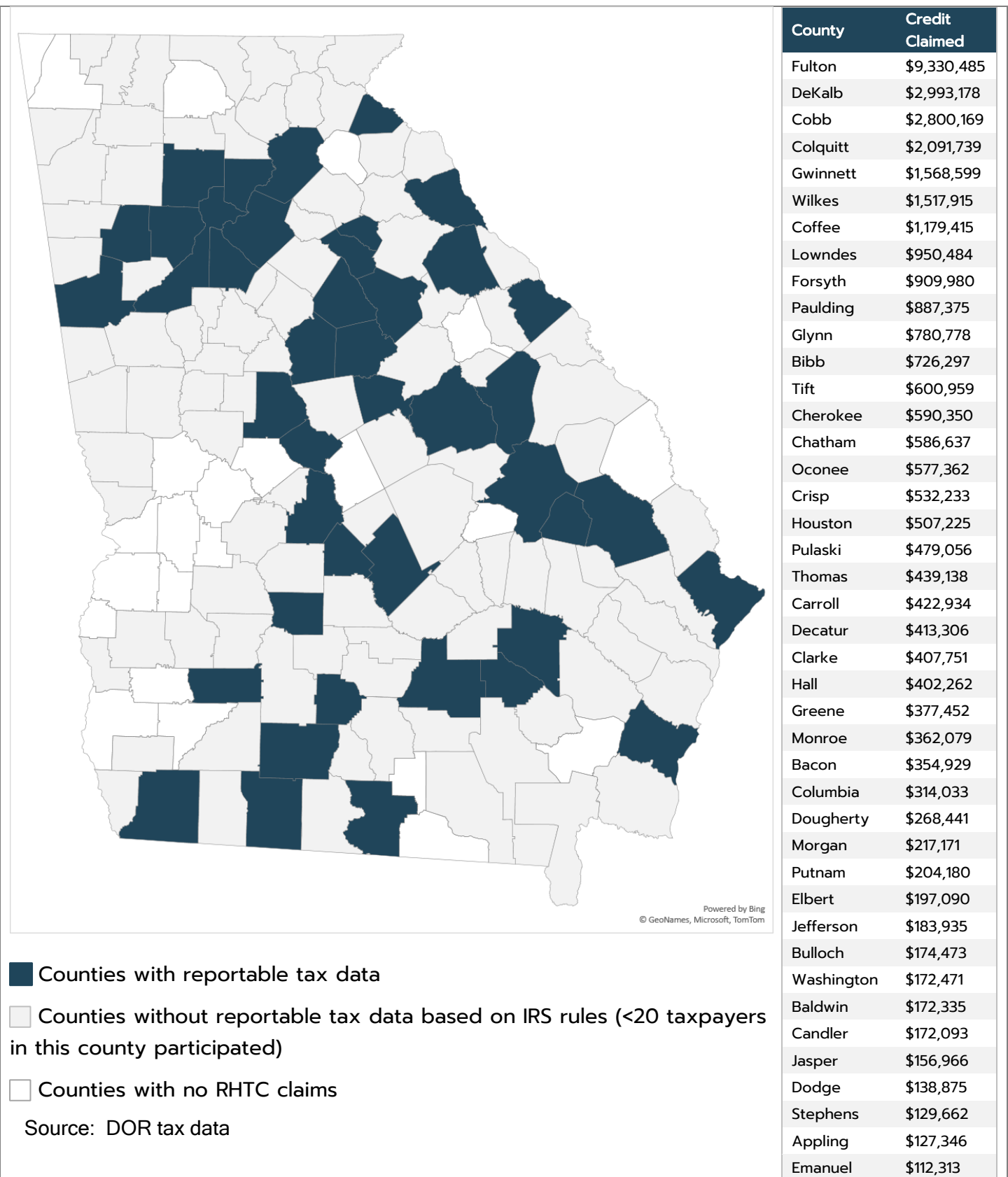
**Exhibit 11****Most Credits Claimed by Taxpayers with Incomes Above \$700,000, Tax Year 2020**

Taxpayer Income	Taxpayers	Credits Claimed
\$0 - \$50K	159	\$1,254,921
\$50K - \$100K	263	\$515,741
\$100K - \$150K	274	\$904,122
\$150K - \$200K	252	\$1,155,431
\$200K - \$250K	244	\$1,496,989
\$250K - \$300K	203	\$1,544,430
\$300K - \$350K	163	\$1,426,729
\$350K - \$400K	148	\$1,504,304
\$400K - \$450K	140	\$1,468,399
\$450K - \$500K	128	\$1,527,674
\$500K - \$550K	105	\$1,493,341
\$550K - \$600K	104	\$1,409,896
\$600K - \$650K	85	\$1,348,865
\$650K - \$700K	108	\$1,670,764
More than \$700K	696	\$25,377,439
Unreported		\$6,120,670

Source: DOR tax data

Rural hospital tax credits were claimed by individual taxpayers in 136 counties in Georgia.<sup>7</sup> IRS tax information security guidelines limit tax data reporting to counties where 20 or more taxpayers claimed a credit. The 42 Georgia counties that met this criterion in tax year 2020 are highlighted in **Exhibit 12**. These counties represent \$35.5 million (71%) of the \$50.2 million rural hospital tax credits claimed in tax year 2020. Four of the five counties with the most claimed credits in tax year 2020 are in Metro Atlanta.

<sup>7</sup> Taxpayers from 138 counties outside Georgia also took advantage of the tax credit.

**Exhibit 12****Credits Claimed by Taxpayers Throughout the State, Tax Year 2020**



## Third-Party Organizations that Assist Taxpayers/Hospitals

### Finding 6: Administrative fees retained by Georgia HEART in tax year 2020 were within statutory limits.


Total administrative fees that rural hospitals remitted to Georgia HEART in tax year 2020 did not exceed the statutory limit of 3% of total contributions (see **Exhibit 13**). Additionally, no single rural hospital that received contributions in tax year 2020 remitted administrative fees exceeding 3% of reported contributions.

Rural hospitals can elect to have third-party organizations solicit, administer, and/or manage the RHTC contributions they receive. Per O.C.G.A. § 31-8-9.1, third-party organizations may charge hospitals a fee not exceeding 3% of the total amount of contributions.

In tax year 2020, all 56 rural hospitals contracted with Georgia HEART to provide services such as marketing the credit to taxpayers, processing taxpayer preapproval requests, assisting hospitals with required reporting to DOR and DCH, and monitoring RHTC-related legislation. Georgia HEART charged rural hospitals a 3% fee for services. Georgia HEART's audited financial statements reported \$1.6 million in administrative fee revenue in tax year 2020—3% of the \$54.3 million in total RHTC contributions. Contribution expenditure reports that rural hospitals submitted to DCH further confirmed that no individual hospital exceeded the 3% limit.

#### Exhibit 13

##### Payments to Georgia HEART Within Statutory Limit, Tax Year 2020

Statutory Requirement	Compliant	Non-Compliant
Payments to third parties do not exceed 3% of contributions.		

### Finding 7: Undesignated donations are distributed to rural hospitals in accordance with state law.

Information from Georgia HEART and DOR indicates that undesignated funds are assigned to hospitals in accordance with state law. Georgia HEART took action to implement a recommendation from the 2020 RHTC performance audit and now reports funds to DOR as undesignated to further ensure compliance with state law.

Per O.C.G.A. § 48-7-29.20, if a donor does not specify what hospital should receive their contribution, the undesignated funds must be sent to the rural hospital with the highest financial need that has not received the maximum amount of contributions (\$4 million) for that taxable year. The statute went into effect in April 2019.

Georgia HEART staff reported that beginning in August 2021, when they receive an undesignated contribution, they submit the application to DOR and DOR identifies the hospital that should receive the funds using DCH's ranking by financial need.<sup>8</sup> Once DOR accepts the preapproval, Georgia HEART notifies the taxpayer that they have 180 days to contribute to the selected hospital.

Undesignated contributions received prior to August 2021 were designated by Georgia HEART using DCH's financial need ranking. Georgia HEART stated it distributed \$2.5 million in preapproved undesignated contributions in tax year 2020 and \$1 million between January and July 2021.

Tax year 2020 data from DOR indicates that undesignated funds were directed in accordance with state law, as shown in **Exhibit 14**. Consistent with Georgia HEART's statements regarding the process in place for tax year 2020, we identified a large number of preapprovals occurring for Dorminy Medical Center, the highest ranked hospital on the DCH list. The records indicate that preapprovals for contributions to Dorminy reached the \$4 million limit on December 29, at which time a large number of preapprovals were then sought and obtained for Stephens County Hospital, the second hospital on the DCH list.

#### Exhibit 14

##### Undesignated Contributions Distributed in Compliance with Statute, Tax Year 2020

Statutory Requirement	Compliant	Non-Compliant
Undesignated funds are sent to neediest rural hospital.		

In 2019, DOR expanded the capabilities of its online tax credit system to allow individual taxpayers or third parties to report undesignated contributions. The system then automatically directs undesignated funds to the neediest hospital with preapproval cap space. The system monitors preapproval caps in real time to immediately account for changes in hospitals' preapproval amounts.

<sup>8</sup> State law does not require Georgia HEART to provide the Department of Audits and Accounts access to third party records. Our assessment was based on a description of the organization's process provided via email, a review of instructions to donors on its website, and a review of DOR preapproval records.

## Appendix A: Objectives, Scope, and Methodology

### Objectives

This report examines the Rural Hospital Tax Credit (RHTC) program. Specifically, our examination set out to determine the following:

1. All contributions received by rural hospital organizations;
2. All tax credits received by individual and corporate donors; and
3. All amounts received by third parties that solicited, administered, or managed donations pertaining to O.C.G.A. § 48-7-29.20.

### Scope

This performance audit generally covered tax year 2020 with consideration of earlier or later periods when relevant. We used the most current data wherever possible. We used the most recent calendar year 2021 contribution data reported by DOR based on the RHTC approval process, which due to time lags, may not yet be reflected in tax data. Tax year 2020 data is the most complete and detailed data available on credits actually earned and/or claimed by taxpayers in their tax filings.

Information used in this report was obtained by reviewing relevant laws, rules, and regulations; interviewing agency officials and staff from the Department of Community Health (DCH), the Department of Revenue (DOR), and the Georgia HEART Hospital Program, LLC (Georgia HEART); analyzing data and reports by DCH, DOR, and Georgia HEART; and reviewing previous audit work conducted by our office.

We obtained DOR and Georgia HEART data on contributions made to rural hospitals during calendar year 2021. This included data on all preapproved contributions and the actual amounts received by rural hospitals. We assessed the data used for this examination and determined the data used were sufficiently reliable for our analyses.

We obtained DCH data on Georgia hospitals' finances. This included data on revenues, expenses, and RHTC contributions received. We assessed the data used for this examination and determined the data used were sufficiently reliable for our analyses.

DOAA obtained DOR data on taxpayers who contributed to the RHTC in tax year 2020. The encrypted data included all taxpayer contribution amounts to the RHTC, the dates taxpayer contributions were approved, credits claimed and unclaimed by taxpayers, taxpayers' Georgia adjusted gross income, and taxpayers' county of residence. We assessed the data used for this examination and determined the data used were sufficiently reliable for our analyses.

Government auditing standards require that we also report the scope of our work on internal control that is significant within the context of the audit objectives. Two of the three objectives include an assessment of compliance with state law. We gained an understanding of agency controls designed to ensure compliance and reviewed the data to identify instances of noncompliance. Specific information related to our work is described by objective in the methodology section below, and deficiencies identified are noted in the findings.

## Methodology

**To evaluate the contributions received by rural hospital organization,** we reviewed DOR preapproval and contribution data for all hospitals receiving contributions through the RHTC. We used Georgia HEART data to identify the number of contributions that were reported, the contributor type, and the amount of contributions reported as undesignated. DCH data was used to report how hospitals had used their contributions.

We reviewed state law to identify compliance requirements related to total contributions to rural hospitals and reporting requirements for rural hospitals. We used DOR contribution data to determine whether total contributions complied with identified requirements, and reviewed DCH data and rural hospital documentation to determine whether hospitals satisfied reporting requirements related to RHTC contributions.

**To evaluate the tax credits received by individual and corporate donors,** we analyzed DOR tax return data for all taxpayers that claimed the RHTC in tax years 2018, 2019, and 2020. We used taxpayer data to differentiate between credits granted to individual and corporate taxpayers, and to describe income levels and counties of residence of individual taxpayers. We also used DOR tax return data to identify the total amount of credits available for taxpayers to claim, the amount of credits that were claimed, and the amount of credits that were carried forward and are claimable in the future.

**To evaluate the amounts received by third parties that solicited, administered, or managed donations pertaining to O.C.G.A. § 48-7-29.20,** we reviewed Georgia HEART's audited financials to identify administrative fee income from RHTC contributions in tax year 2020. We also reviewed DCH data and rural hospital documentation to identify the amount rural hospitals reported as administrative fees charged by Georgia HEART. We reviewed O.C.G.A. § 48-7-29.20 to identify statutory limits on fees that can be charged by third parties and compared limits to Georgia HEART's 2020 administrative fee income.

We conducted this special examination in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## Appendix B: RHTC Contributions by Hospital, Tax Year 2020

Rank	Rural Hospital	County	Contributions	(Average \$970,141)
1	DORMINY MEDICAL CENTER	Ben Hill	\$ 3,685,393	
2	STEPHENS COUNTY HOSPITAL	Stephens	\$ 817,492	
3	ST. MARY'S SACRED HEART HOSPITAL	Franklin	\$ 862,934	
4	IRWIN COUNTY HOSPITAL	Irwin	\$ 734,314	
5	WAYNE MEMORIAL HOSPITAL	Wayne	\$ 396,517	
6	WELLSTAR SYLVAN GROVE HOSPITAL	Butts	\$ 2,871,218	
7	CANDLER COUNTY HOSPITAL	Candler	\$ 781,792	
8	TAYLOR REGIONAL HOSPITAL	Pulaski	\$ 756,817	
9	EMANUEL MEDICAL CENTER	Emanuel	\$ 734,483	
10	MEDICAL CENTER OF PEACH COUNTY, NAVICENT HEALTH	Peach	\$ 490,662	
11	UPSON REGIONAL MEDICAL CENTER	Upson	\$ 515,332	
12	HABERSHAM COUNTY MEDICAL CENTER	Habersham	\$ 603,961	
13	UNIVERSITY HOSPITAL MCDUFFIE	McDuffie	\$ 382,582	
14	COFFEE REGIONAL MEDICAL CENTER	Coffee	\$ 1,691,833	
15	ELBERT MEMORIAL HOSPITAL	Elbert	\$ 723,937	
16	MEMORIAL HOSPITAL OF BAINBRIDGE	Decatur	\$ 812,117	
17	NAVICENT HEALTH BALDWIN	Baldwin	\$ 686,878	
18	PIEDMONT MOUNTAIN INSIDE HOSPITAL	Pickens	\$ 3,139,719	
19	ST MARY'S GOOD SAMARITAN HOSPITAL	Greene	\$ 2,159,943	
20	EFFINGHAM HEALTH SYSTEM	Effingham	\$ 298,717	
21	PHOEBE SUMTER MEDICAL CENTER	Sumter	\$ 1,079,811	
22	BURKE MEDICAL CENTER	Burke	\$ 872,000	
23	EVANS MEMORIAL HOSPITAL	Evans	\$ 299,206	
23	JEFFERSON HOSPITAL	Jefferson	\$ 608,740	
25	SOUTHWEST GEORGIA REGIONAL MEDICAL CENTER	Randolph	\$ 34,717	
26	LIBERTY REGIONAL MEDICAL CENTER	Liberty	\$ 1,008,892	
27	WASHINGTON COUNTY REGIONAL MEDICAL CENTER	Washington	\$ 342,717	
27	WILLS MEMORIAL HOSPITAL	Wilkes	\$ 2,440,622	
29	SOUTH GEORGIA MEDICAL CENTER - BERRIEN CAMPUS	Berrien	\$ 606,780	
30	DONALSONVILLE HOSPITAL INC	Seminole	\$ 203,327	
30	MURRAY MEDICAL CENTER	Murray	\$ 111,833	
32	TIFT REGIONAL MEDICAL CENTER	Tift	\$ 1,766,050	
33	PHOEBE WORTH MEDICAL CENTER	Worth	\$ 186,572	
34	MEADOWS REGIONAL MEDICAL CENTER	Toombs	\$ 530,162	
35	DODGE COUNTY HOSPITAL	Dodge	\$ 999,542	
35	PUTNAM GENERAL HOSPITAL	Putnam	\$ 1,851,404	
37	JEFF DAVIS HOSPITAL	Jeff Davis	\$ 196,177	
38	SOUTHEAST GEORGIA HEALTH SYSTEM - CAMDEN CAMPUS	Camden	\$ 1,233,650	
39	COLQUITT REGIONAL MEDICAL CENTER	Colquitt	\$ 3,935,500	
39	JOHN D ARCHBOLD MEMORIAL HOSPITAL	Thomas	\$ 1,543,728	
41	BACON COUNTY HOSPITAL	Bacon	\$ 773,427	
41	UNION GENERAL HOSPITAL	Union	\$ 823,987	
43	MILLER COUNTY HOSPITAL	Miller	\$ 860,717	
44	MONROE COUNTY HOSPITAL	Monroe	\$ 1,301,950	
45	BLECKLEY MEMORIAL HOSPITAL	Bleckley	\$ 431,385	
46	POLK MEDICAL CENTER, INC.	Polk	\$ 592,495	
47	MORGAN MEMORIAL HOSPITAL	Morgan	\$ 853,136	
48	JASPER MEMORIAL HOSPITAL	Jasper	\$ 1,091,712	
49	HIGGINS GENERAL HOSPITAL	Haralson	\$ 1,292,292	
50	BROOKS COUNTY HOSPITAL	Brooks	\$ 393,950	
50	SOUTH GEORGIA MEDICAL CENTER - LANIER CAMPUS	Lanier	\$ 482,634	
52	CHATUGE REGIONAL HOSPITAL	Towns	\$ 461,567	
53	APPLING HOSPITAL	Appling	\$ 252,309	
54	MITCHELL COUNTY HOSPITAL	Mitchell	\$ 174,217	
55	CRISP REGIONAL HOSPITAL	Crisp	\$ 1,358,679	
56	CLINCH MEMORIAL HOSPITAL	Clinch	\$ 185,370	

Source: DOR Contribution reports

## Appendix C: RHTC Cumulative Contributions by Hospital, Tax Years 2017-2020

Rural Hospital	County	Contributions (In 000's)					Average Financial Need Rank
		2017	2018	2019	2020	Total	
Irwin County Hospital	Irwin	\$ 330	\$ 983	\$ 522	\$ 734	\$ 2,569	2
Dorminy Medical Center	Ben Hill	\$ 829	\$ 992	\$ 3,032	\$ 3,685	\$ 8,539	3
Candler County Hospital	Candler	\$ 282	\$ 1,261	\$ 2,261	\$ 782	\$ 4,586	4
Stephens County Hospital	Stephens	\$ 232	\$ 535	\$ 929	\$ 817	\$ 2,514	6
Emanuel Medical Center	Emanuel	\$ 243	\$ 930	\$ 562	\$ 734	\$ 2,470	7
Taylor Regional Hospital	Pulaski	\$ 190	\$ 3,308	\$ 844	\$ 757	\$ 5,099	8
Wellstar Sylvan Grove Hospital	Butts	\$ 126	\$ 1,237	\$ 2,193	\$ 2,871	\$ 6,427	8
Memorial Hospital Of Bainbridge	Decatur	\$ 284	\$ 854	\$ 1,619	\$ 812	\$ 3,569	9
Elbert Memorial Hospital	Elbert	\$ 140	\$ 1,047	\$ 667	\$ 724	\$ 2,578	9
Wayne Memorial Hospital	Wayne	\$ 47	\$ 804	\$ 219	\$ 397	\$ 1,466	13
Coffee Regional Medical Center	Coffee	\$ -	\$ 1,980	\$ 1,312	\$ 1,692	\$ 4,984	13
St. Mary's Sacred Heart Hospital	Franklin	\$ 140	\$ 1,310	\$ 883	\$ 863	\$ 3,196	13
Navicent Health Baldwin	Baldwin	\$ -	\$ 1,062	\$ 533	\$ 687	\$ 2,282	14
Burke Medical Center	Burke	\$ 35	\$ 714	\$ 446	\$ 872	\$ 2,068	15
Habersham County Medical Center	Habersham	\$ -	\$ 855	\$ 1,019	\$ 604	\$ 2,477	15
Evans Memorial Hospital	Evans	\$ 623	\$ 852	\$ 247	\$ 299	\$ 2,021	16
Liberty Regional Medical Center	Liberty	\$ 33	\$ 822	\$ 584	\$ 1,009	\$ 2,448	16
Wills Memorial Hospital	Wilkes	\$ 302	\$ 942	\$ 791	\$ 2,441	\$ 4,476	19
Washington County Regional Medical Center	Washington	\$ 74	\$ 655	\$ 532	\$ 343	\$ 1,603	19
University Hospital McDuffie	McDuffie	\$ 53	\$ 584	\$ 240	\$ 383	\$ 1,259	20
Piedmont Mountainside Hospital	Pickens	\$ 10	\$ 247	\$ 1,292	\$ 3,140	\$ 4,688	21
Upson Regional Medical Center	Upson	\$ 73	\$ 1,002	\$ 372	\$ 515	\$ 1,962	25
Monroe County Hospital	Monroe	\$ 289	\$ 1,285	\$ 826	\$ 1,302	\$ 3,702	25
St Mary's Good Samaritan Hospital	Greene	\$ 618	\$ 2,717	\$ 2,383	\$ 2,160	\$ 7,878	27
Dodge County Hospital	Dodge	\$ 226	\$ 1,769	\$ 834	\$ 1,000	\$ 3,829	27
Phoebe Sumter Medical Center	Sumter	\$ 128	\$ 906	\$ 773	\$ 1,080	\$ 2,887	27
Jefferson Hospital	Jefferson	\$ 238	\$ 682	\$ 575	\$ 609	\$ 2,103	27
Putnam General Hospital	Putnam	\$ 419	\$ 1,522	\$ 886	\$ 1,851	\$ 4,678	27
Tift Regional Medical Center	Tift	\$ -	\$ 1,321	\$ 1,227	\$ 1,766	\$ 4,314	28
Jeff Davis Hospital	Jeff Davis	\$ 152	\$ 540	\$ 433	\$ 196	\$ 1,322	28
Cook Medical Center – A Campus Of Tift Regional Medical Center	Cook	\$ 134	\$ 746	\$ 269	\$ -	\$ 1,149	29
Southwest Georgia Regional Medical Center <sup>1</sup>	Randolph	\$ 105	\$ 730	\$ 236	\$ 35	\$ 1,106	29
Colquitt Regional Medical Center	Colquitt	\$ -	\$ 2,319	\$ 3,310	\$ 3,936	\$ 9,564	30
Effingham Health System	Effingham	\$ 57	\$ 678	\$ 330	\$ 299	\$ 1,364	30
Donalsonville Hospital Inc	Seminole	\$ 125	\$ 591	\$ 280	\$ 203	\$ 1,198	32
Medical Center Of Peach County, Navicent Health	Peach	\$ -	\$ 875	\$ 448	\$ 491	\$ 1,814	32
Bleckley Memorial Hospital	Bleckley	\$ 21	\$ 559	\$ 481	\$ 431	\$ 1,492	35
Southeast Georgia Health System - Camden Campus	Camden	\$ -	\$ 22	\$ 763	\$ 1,234	\$ 2,019	35
Polk Medical Center, Inc.	Polk	\$ 47	\$ 565	\$ 594	\$ 592	\$ 1,799	36
Appling Hospital	Appling	\$ 46	\$ 632	\$ 157	\$ 252	\$ 1,086	36
Bacon County Hospital	Bacon	\$ 153	\$ 660	\$ 598	\$ 773	\$ 2,185	37
Miller County Hospital	Miller	\$ 69	\$ 27	\$ 516	\$ 861	\$ 1,474	37
Meadows Regional Medical Center	Toombs	\$ 449	\$ 1,551	\$ 998	\$ 530	\$ 3,528	38
Phoebe Worth Medical Center	Worth	\$ 125	\$ 2,572	\$ 291	\$ 187	\$ 3,174	39
South Georgia Medical Center - Berrien Campus	Berrien	\$ 68	\$ 585	\$ 246	\$ 607	\$ 1,506	40
Higgins General Hospital	Haralson	\$ 568	\$ 1,790	\$ 1,322	\$ 1,292	\$ 4,973	41
Morgan Memorial Hospital	Morgan	\$ 260	\$ 953	\$ 832	\$ 853	\$ 2,899	42
Murray Medical Center	Murray	\$ -	\$ 218	\$ 255	\$ 112	\$ 586	45
Grady General Hospital	Grady	\$ 199	\$ 1,541	\$ 468	\$ -	\$ 2,209	46
Union General Hospital	Union	\$ 127	\$ 1,271	\$ 574	\$ 824	\$ 2,796	47
John D Archbold Memorial Hospital	Thomas	\$ -	\$ 1,668	\$ 1,536	\$ 1,544	\$ 4,748	47
Brooks County Hospital	Brooks	\$ 25	\$ 499	\$ 274	\$ 394	\$ 1,191	48
Crisp Regional Hospital	Crisp	\$ 212	\$ 1,182	\$ 982	\$ 1,359	\$ 3,735	50
Clinch Memorial Hospital	Clinch	\$ 67	\$ 507	\$ 249	\$ 185	\$ 1,009	50
Jasper Memorial Hospital	Jasper	\$ 53	\$ 716	\$ 592	\$ 1,092	\$ 2,453	52
South Georgia Medical Center -Lanier Campus	Lanier	\$ 92	\$ 641	\$ 308	\$ 483	\$ 1,523	54
Chatuge Regional Hospital	Towns	\$ 59	\$ 1,201	\$ 417	\$ 462	\$ 2,139	54
Mitchell County Hospital	Mitchell	\$ 50	\$ 488	\$ 154	\$ 174	\$ 865	54
<b>Total Contributions</b>		\$ 9,228	\$ 59,506	\$ 46,516	\$ 54,328	\$ 169,578	

<sup>1</sup> Hospital closed October 2020

Source: DOR Contribution Reports and DCH Financial Need Ranking

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