

GEORGIA HEART
HOSPITAL PROGRAM

Helping Enhance Access to Rural Treatment

annual report

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letter from executive director

Dear Georgia HEART Supporters,

Thank you for your support of Georgia's rural hospitals through the Georgia HEART tax credit. Your generosity and engagement in this creative and unique program to improve healthcare throughout our state is invaluable.

I am pleased to share with you the 2021 Georgia HEART Annual Report, which, in addition to providing contribution details and financial results, includes the uses to which HEART rural hospitals put these much-needed funds. As you will read, each of your tax credit contributions is a sustaining act for a rural Georgia community.

Georgia business owners have also played a key role in effecting positive change within the communities in which they do business through their participation in the HEART tax credit. As outlined in the report, state and federal tax laws have created even greater financial incentives for businesses to elevate the level of rural healthcare through this program.

I am also deeply appreciative of Georgia's elected officials for increasing the available tax credits from \$60 to \$75 million annually, effective in 2023. The bipartisan, near-unanimous support for this program is heartening and of vital benefit throughout our state.

Lastly, it is my privilege to acknowledge and thank the HEART rural hospitals for their tireless efforts to deliver quality healthcare to their fellow citizens, oftentimes under challenging financial and demographic conditions. Their commitment to promoting access to healthcare for all and their conscientious stewardship of the contributions received through Georgia HEART continue to make this tax credit program a success story.

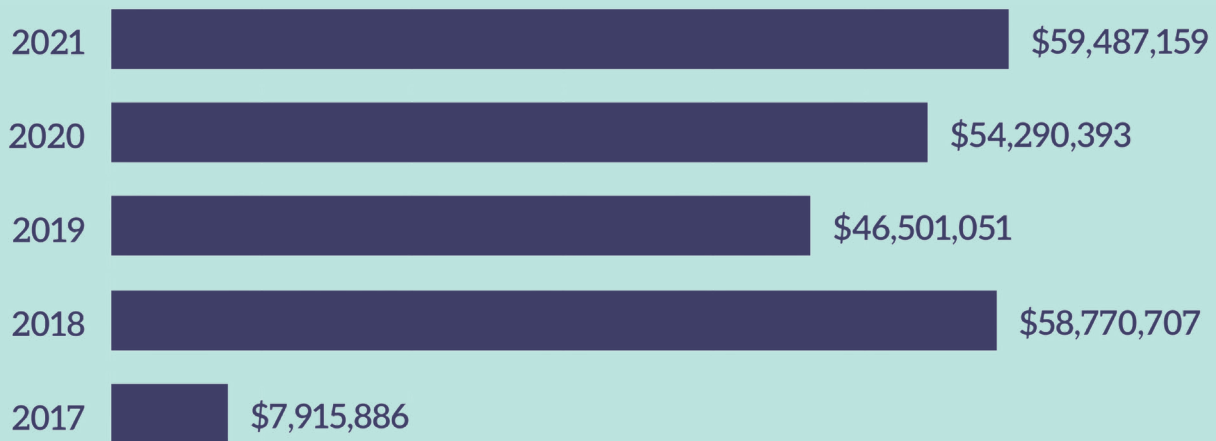
Sincerely yours,



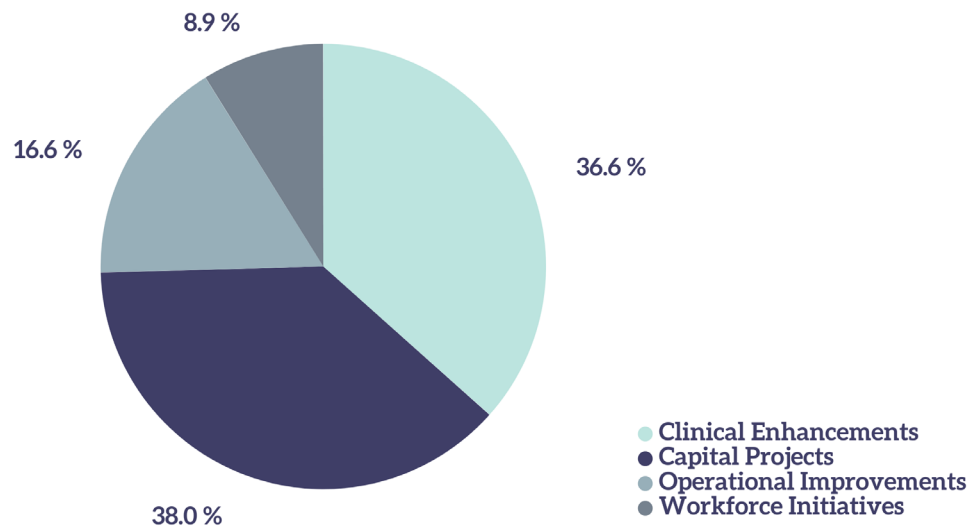
Lisa Kelly
Executive Director
Georgia HEART Hospital Program, LLC

program results

HEART TAX CREDIT CONTRIBUTIONS BY YEAR



HOSPITAL SPENDING OF 2021 HEART FUNDS BY CATEGORY



2021 HEART AUDITED FINANCIALS

The financial statements of Georgia HEART Hospital Program, LLC are audited annually by the independent CPA firm Bennett Thrasher (BT). BT's audit opinion declared that HEART's 2021 financial statements present fairly, in all material respects, the financial position of Georgia HEART Hospital Program, LLC as of December 31, 2021 and 2020, and the results of its operations and its cash flows for the year ended December 31, 2021 and 2020, in accordance with accounting principles generally accepted in the United States of America. To view the complete 2021 audited financial statements and footnotes, see tinyurl.com/heartauditreport.

2021 STATE AUDIT RESULTS

The Rural Hospital Tax Credit statute requires the Georgia Department of Audits and Accounts (DOAA) to conduct an annual audit of the Rural Hospital Tax Credit program. The third such annual audit report was released in late April 2022, and revealed that hospitals, taxpayers, and Georgia HEART are compliant with statutory provisions, without exception. In a noteworthy endorsement of all program participants, no recommendations were made by DOAA, nor did they identify any program improvements needed.

tax credit opportunity



Our state is the only one in the nation that offers a 100% state income tax credit in exchange for your contributions to eligible rural hospitals.

Through Georgia HEART, you can decide HOW and WHERE your tax dollars are spent.

Taxpayer Type	Tax Credit = 100% of the amount contributed up to the following limits:	
	<i>January 1 through June 30</i>	<i>Beginning July 1</i>
Individual Filer	\$5,000	Unlimited
Married Filing Jointly	\$10,000	Unlimited
Owner of Pass-Through Entity	\$10,000, if owner would have paid GA income tax in that amount on their share of income from the pass-through entity	Unlimited
C Corporation, Trust or Electing Pass-Through Entity	75% of the annual Georgia income tax liability	75% of the annual Georgia income tax liability



See page 15 of the report to learn about a new benefit for pass-through businesses, per Georgia HB 149.

2022 CREDITS WILL GO QUICKLY ON JULY 1!

On May 16 at 9 am, Georgia HEART will begin accepting 2022 pre-applications for UNLIMITED contribution amounts on its website and will submit them to DOR at 12 am on July 1 in the order in which they are received.

LEGISLATIVE UPDATE



In a near unanimous vote this March, the Georgia General Assembly passed House Bill (HB) 1041, which, beginning in 2023, will increase the annual cap on rural hospital tax credits from \$60 million to

\$75 million!

We are grateful to Georgia lawmakers for approving this cap increase, so that our state's rural hospitals have the opportunity to thrive.

participating hospitals



Together, these 55 qualified rural hospital organizations and Georgia HEART are Helping to Enhance Access to Rural Treatment.

To learn more about each hospital, visit our website at georgiaheart.org.

Appling Healthcare System
Atrium Health Navicent Baldwin
Atrium Health Navicent Peach
Bacon County Hospital
Bleckley Memorial Hospital
Brooks County Hospital
Candler County Hospital
Chatuge Regional Hospital
Clinch Memorial Hospital
Coffee Regional Medical Center
Colquitt Regional Medical Center
Crisp Regional Hospital
Dodge County Hospital
Donalsonville Hospital
Dorminy Medical Center
Effingham Hospital
Elbert Memorial Hospital
Emanuel Medical Center
Evans Memorial Hospital
Habersham Medical Center
Higgins General Hospital
Irwin County Hospital
Jasper Memorial Hospital
Jefferson Hospital
Jenkins County Medical Center
John D. Archbold Memorial Hospital
Liberty Regional Medical Center
Memorial Hospital and Manor

Miller County Hospital
Mitchell County Hospital
Monroe County Hospital
Morgan Medical Center
Murray Medical Center
Northeast Georgia Medical Center
Phoebe Sumter Medical Center
Phoebe Worth Medical Center
Piedmont Mountainside Hospital
Polk Medical Center
Putnam General Hospital
South Georgia Medical Center - Berrien Campus
South Georgia Medical Center - Lanier Campus
Southeast Georgia Health System - Camden Campus
Southwell Medical
St. Mary's Good Samaritan Hospital
St. Mary's Sacred Heart Hospital
Stephens County Hospital
Taylor Regional Hospital
Tift Regional Medical Center
Union General Hospital
University Hospital McDuffie
Upson Regional Medical Center
Washington County Regional Medical Center
Wayne Memorial Hospital
Wellstar Sylvan Grove Hospital
Wills Memorial Hospital

hospital uses of funds

Appling Healthcare System

BAXLEY, GEORGIA



With Georgia HEART funds, our hospital purchased a new camera for its Nuclear Medicine Department, which can detect smaller lesions and defects while producing significantly higher quality images and has a larger opening to accommodate anyone uncomfortable in tight spaces.

Bacon County Hospital

ALMA, GEORGIA



Georgia HEART funds allowed our hospital to purchase new operating room equipment. Funds were also used to secure a new IT security camera and to help pay for a nuclear camera.



Candler County Hospital

METTER, GEORGIA

The Covid-19 pandemic response demonstrated the necessity of every department to be ready and capable to meet the healthcare challenges of today. Thanks to our donors, our hospital will continue to be ready to serve. Georgia HEART funds give us the ability to invest in technology, clinical resources, and most of all our people... to provide Excellent Care, Every Time, Right at Home!

Chatuge Regional Hospital

HIAWASSEE, GEORGIA

Our 2021 Georgia HEART contributions allowed us to upgrade our main IT Server Storage System, a vital upgrade which has allowed us more storage, better support, and greater protection. Pictured here is Chris Loyd, Chief Information Officer, with our new IT storage equipment. We are so grateful for the Georgia HEART program and our generous supporters.



Clinch Memorial Hospital

HOMERVILLE, GEORGIA

We utilized our Georgia HEART contributions to purchase a Community Task Force Unit to distribute vaccines to the community. We distributed vaccines at the local soup kitchen, a community center in a nearby town, local businesses, and even high school football games. Our mobile vaccine clinic would not have been possible without HEART contributions!

hospital uses of funds

Coffee Regional Medical Center DOUGLAS, GEORGIA



Through the incredible generosity of Georgia HEART donors in 2021, our hospital added and upgraded equipment to enhance our facilities and better serve our community. These changes included opening a second state-of-the-art Cardiac Catheterization Lab as shown above.

Colquitt Regional Medical Center MOULTRIE, GEORGIA



In 2021, we utilized HEART tax credit donations to finalize the construction of a new inpatient geriatric psychiatric unit.

The unit provides intensive treatment for the elderly who suffer from acute psychiatric disorders, cognitive impairment, and age-related physiological disabilities.



Dodge County Hospital EASTMAN, GEORGIA

Georgia HEART contributions have been able to offset much of the financial losses and costs in our physicians' offices incurred due to COVID-19. HEART funds have helped keep local access to physicians and have assisted with availability of general surgery, ortho surgery, and primary care options to our community. This program has been very beneficial to our hospital, and it allows us to provide excellent care.

Dorminy Medical Center FITZGERALD, GEORGIA

2021 Georgia HEART funds allowed our hospital to purchase a LuxOR® Revalia™ Ophthalmic Microscope, which aids in performing cataract surgery more efficiently, with less surgical time. We also purchased a new 3D Mammography System which will provide more efficient results for patients including more accurate tumor detection and reducing the number of tests required, decreasing anxiety.



Effingham Hospital SPRINGFIELD, GEORGIA

One significant need to manage the COVID-19 pandemic was to update our hospital's nearly 30-year-old air handling and ventilation system. 2021 HEART donations allowed us to upgrade to state-of-the-art air handlers for safer air filtration and purification. The new equipment maximizes infection prevention and control, reduces costs through energy efficiency, and provides a more comfortable environment for patients, staff, and visitors.

hospital uses of funds



Elbert Memorial Hospital

ELBERTON, GEORGIA

We are grateful for the 2021 Georgia HEART donors supporting our hospital as we faced challenges from the COVID-19 pandemic. These donations helped to offset increased expenses and income loss and supported the purchase of needed supplies to keep our patients and staff protected.

Georgia HEART funds allowed us to grow our new service lines, to complete needed renovations, and, most importantly, to continue to provide quality healthcare to our community at a most critical time.

Habersham Medical Center

DEMOREST, GEORGIA

Nuclear medicine imaging provides unique information that often cannot be obtained using other imaging procedures. Our hospital used 2021 Georgia HEART funds to acquire the new GE NM830 Nuclear Imaging Scanner which will help us diagnose diseases earlier and provide shorter and more tolerable exams for greater patient comfort.



Higgins General Hospital

BREMEN, GEORGIA



Our community depends on our hospital. This year, we depended on the generosity of Georgia

HEART donors to help provide support for our considerable charity care, sustain our staffing levels, maintain our infrastructure, and purchase essential equipment including HVAC units, a blood bank refrigerator and EKG machines. Thank you for making this possible!

Irwin County Hospital

OCILLA, GEORGIA



We are grateful to everyone that contributed to our hospital through the Georgia HEART Rural

Hospital Tax Credit Program. With these funds, we were able to hire a security company to patrol and police the campus of our hospital and nursing home.

hospital uses of funds



Jasper Memorial Hospital MONTICELLO, GEORGIA

In 2021, we utilized Georgia HEART donations to purchase a pharmacy clean room, which improves infection control processes with the preparation of IV medications in a sterile environment. This is part of our major hospital renovation as the pharmacy has been relocated with brand new space improving inventory access and organization. A new, larger Emergency Department medication room was also constructed.



Jefferson Hospital LOUISVILLE, GEORGIA

The Jefferson Hospital Center for Behavioral Health, which opened in November 2021 and is located in a newly renovated wing of our main building, is filling a regional gap by providing treatment for mental and behavioral health issues, particularly for the underserved adult population. Georgia HEART has played a significant role in supporting our hospital through the process of opening this service line.

Liberty Regional Medical Center HINESVILLE, GEORGIA

In partnership with St. Joseph's/Candler Health System, our hospital relocated its temporary Oncology Infusion Center and the practice of Ajaz Bulbul, MD, Oncologist, to its permanent location in the Liberty Regional Medical Office Building in Hinesville. The new suite provides comfortable accommodations for patients to receive chemotherapy and other treatments locally. Georgia HEART funds were used for this much-needed specialty service for our community and the surrounding areas.



Memorial Hospital and Manor BAINBRIDGE, GEORGIA

We are grateful to our 2021 Georgia HEART rural hospital tax credit donors for allowing us to enhance our imaging capabilities by installing a new digital upgrade in our Radiology and Fluoroscopy Room. The equipment will give our radiology team clearer, sharper, and safer images to work from. Radiology technician Robbie Phillips said, "This equipment captures live motion images and is helpful in the diagnoses of health issues."

hospital uses of funds

Monroe County Hospital FORSYTH, GEORGIA

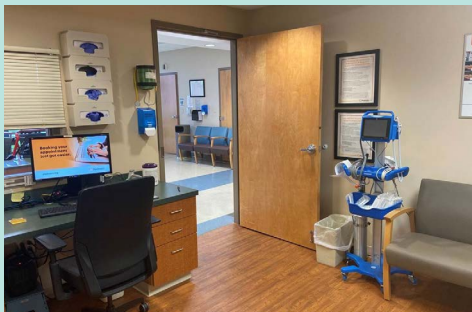


2021 Georgia HEART funds allowed our hospital to increase respiratory support to our patients through advanced equipment and training. This program continues to make a significant impact on the quality healthcare we provide to our community. Thank you to our loyal contributors!

Morgan Medical Center MADISON, GEORGIA



The generosity of Georgia HEART contributors allowed us to expand our diagnostic imaging capabilities through the purchase of a stereotactic breast biopsy system. Our patients are now able to stay local for more of their healthcare needs. We also purchased additional surgical equipment, which improves patient safety and enhances infection control protocols. Thank you, Georgia HEART participants!



Piedmont Mountainside Hospital JASPER, GEORGIA

The generous contributions to the Georgia HEART Hospital Program enabled us to add an additional triage room to our Freestanding Emergency Department in Ellijay, Georgia. This allows us to better serve our rural community through safer and more responsive care.

Polk Medical Center CEDARTOWN, GEORGIA



We used Georgia HEART funds to complete the Therapeutic Garden and Walking Trail around our hospital campus, providing a

peaceful path and a variety of fitness stations along the way. The trail is open to the public, giving the community an opportunity to get outdoors, get exercise and release the stress of their day.

Putnam General Hospital EATONTON, GEORGIA



Funds received through Georgia HEART were used to help reduce our debt and made it possible for us to upgrade equipment in our radiology department, laboratory, and operating room. We continue to make important upgrades to other areas of our hospital as well.

hospital uses of funds



Southeast Georgia Health System, Camden Campus

ST. MARYS, GEORGIA

Our hospital was able to bring 3D Mammography to its Camden Campus thanks to funds generated through the Georgia HEART Hospital Program. 3D mammography allows the radiologist to see beyond areas of density, finding smaller breast tumors earlier than ever before, when cancer is more treatable and beatable. Thanks to the advanced technology being available at the Camden Campus, mammography technologist Alicia Taylor-

Anderson was able to find a breast tumor in patient Lisa Poore early, saving Lisa's life.

Southwell Medical

ADEL, GEORGIA

Georgia HEART funds were used to offset the purchase of equipment for an operating suite expansion project at Southwell Medical, which added 10 pre and post-op rooms, as well as a convenient separate entrance for surgical patients. In December 2021, we held a ribbon cutting to commemorate its grand re-opening.

We are so grateful for your donations which allow us to provide more efficient care to our patients.



St. Mary's Good Samaritan Hospital

GREENSBORO, GEORGIA



We are so grateful for the upgraded cardiac and vital sign monitoring equipment we have been able to purchase with Georgia HEART funds, allowing our hospital to continue safely monitoring its patients.

Pictured: Chelsea Lutz, RN

St. Mary's Sacred Heart Hospital

LAVONIA, GEORGIA



Georgia HEART contributions continue to support the growth of our hospital. In 2021, HEART tax credit funds allowed us to expand our Hospital Medicine and Critical Care capabilities.

hospital uses of funds



Tift Regional Medical Center TIFTON, GEORGIA

Georgia HEART funds were used to purchase equipment for the new ER and patient tower at Tift Regional Medical Center, which opened in December 2021. This 263,000-square-foot, four-story building expansion allowed the hospital to convert to all-private rooms, which is important for patient satisfaction, privacy and infection prevention.

Union General Hospital BLAIRSVILLE, GEORGIA

With the help of 2021 Georgia HEART funds, our hospital was able to begin the development and expansion of our medical campus, which will consist of



a new medical office building for our affiliated facilities: Union General Orthopedics and Sports Medicine and Union General Women's Health, as well as a private medical practice. This much-needed addition will free up space within our main building and will allow us to continue providing access to excellent healthcare right here at home.



Wellstar Sylvan Grove Hospital JACKSON, GEORGIA

Thanks to our Georgia HEART tax credit donors, our hospital was prepared to meet the challenges from the pandemic spikes as our 60 year-old hospital saw its busiest days ever. Recently, we used HEART funds to complete a renovation of our rehabilitation gyms. Current funds are being used to renovate all in-patient rooms and bathrooms – and more is planned. Thank you all!

Wills Memorial Hospital WASHINGTON, GEORGIA

WMH used 2021 HEART funds to continue to grow and promote our new Ventilator Rehabilitation Services. In addition to RT equipment and training, the redirected tax dollars provided for the construction of a beautiful Patient Garden. The garden gives our vent and swingbed patients a place to enjoy fresh air and visits with family.



business community involvement



The Georgia HEART Tax Credit Program encourages businesses and hospitals to partner in improving rural healthcare in Georgia.

We are thankful for these featured businesses whose involvement in this one-of-a-kind program has made a significant, positive impact.

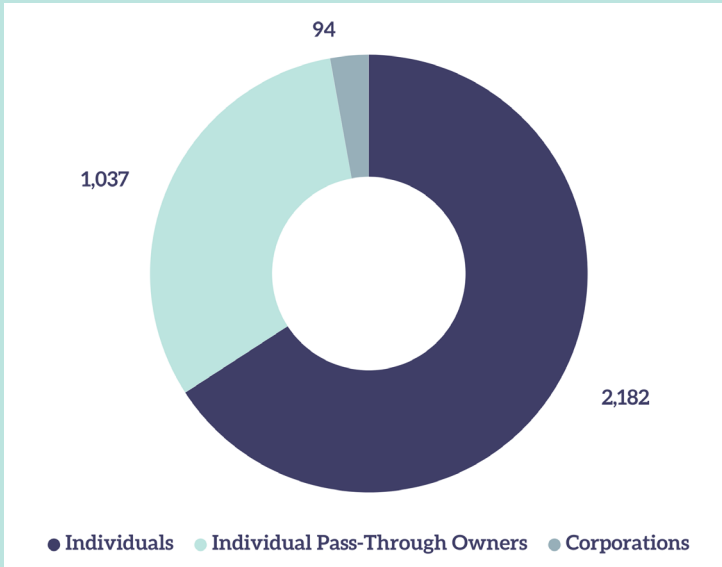


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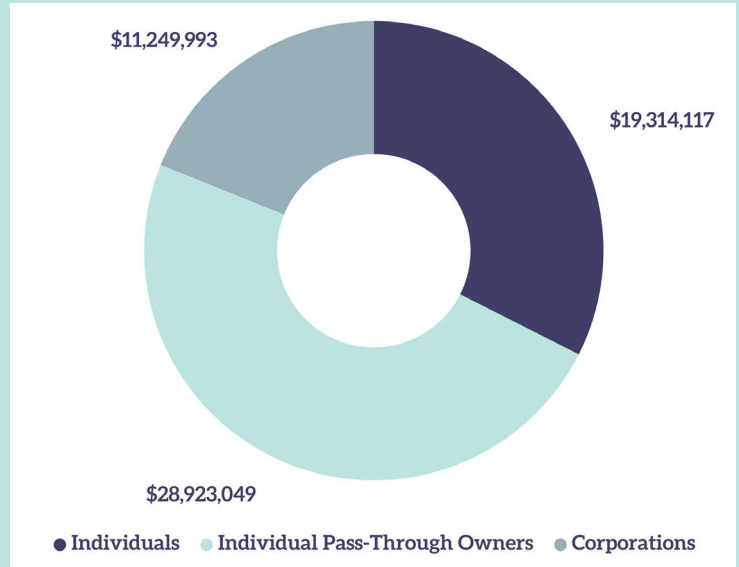


business community involvement

NUMBER OF 2021 CONTRIBUTIONS BY TAXPAYER TYPE



DOLLAR AMOUNT OF 2021 CONTRIBUTIONS BY TAXPAYER TYPE



HB 149 OPPORTUNITY

In 2021, Georgia's elected officials enacted an IRS-sanctioned "SALT Workaround" law (HB 149). Pass-through businesses may now elect to pay state income tax at the entity level (like C corporations) and may contribute for a HEART Tax Credit up to the same limits as C corporations, or up to 75% of the entity's Georgia income tax liability.

For pass-through businesses that can justify their payment to a rural hospital as an ordinary and necessary business expense, the HB 149 election may not provide additional value. For those businesses that cannot justify taking a business expense deduction for their hospital contributions, however, the HB 149 electing pass-through entity will not be required to claim any business purpose for their payment besides satisfying the entity's Georgia income tax liability. Therefore, this is their path to obtaining both a state income tax credit and federal business expense deduction. Learn more at georgiaheart.org.



Since inception of the Georgia rural hospital tax credit program, Georgia HEART and Georgia Hospital Association (GHA), and its subsidiary Georgia Hospital Health Services, have partnered to educate rural hospital communities about the nature, implementation, and benefits of the program. GHA strives to advance the health of individuals and communities by advocating for all Georgia hospitals and health care systems. In particular, GHA operates the Center for Rural Health, which represents the interests of small rural hospitals throughout Georgia. GHA is a Certified Trainer by the Georgia Rural Health Innovation Center for approved hospital and Board education.



Georgia HEART and the Georgia Chamber of Commerce work together to identify and inform Georgia businesses that may be interested in supporting rural hospitals, which, in many cases, care for their employees. In the Chamber's view, improving access to rural health is vital to the sustainability of rural communities.

Georgia HEART Hospital Program

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Support a
rural hospital
today!

GEORGIA HEART
HOSPITAL PROGRAM

Helping Enhance Access to Rural Treatment

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