

The Baxley and Appling County Hospital Authority
Hospital Transparency Requirements
Alternative 990 for Non-reporting Hospitals
8/31/2025

Alternative 990 for Non-reporting Hospitals			
(A) For the calendar year, or tax year beginning 9/1/2024 and ending 8/31/2025			
(B) Check if applicable	(C) Name of organization		(D) Employer Identification Number
Address Change	Doing business as		58-6002659
Name Change	Number and street (or P.O. box if not delivered to street address)		(E) Telephone Number
Initial Return	163 E Tollison Street		912-367-9841
Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code		H(a) Is this a group return for subordinates?
Amended return	Baxley, GA 31513		No
Application pending	(F) Name and address of principal filer		H(b) Are all subordinates included?
	Shannah Martin, CEO 163 E Tollison Street Baxley, GA 31513		
			Yes/No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		Yes
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		Yes
20b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		Yes
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J		Yes
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		No
35b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		No

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Part V		Statements Regarding Other IRS Filings and Tax Compliance			Yes/No
1a	Enter the number of reported in box 3 of Form 1096. Enter -0- if not applicable.	1a	10		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.	1b	0		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winning to prize winners?		1c		
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	503		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		Yes
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		3a		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in the space provided below.		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		No
b	If "Yes," enter the name of the foreign country. See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).	4b			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		No
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	Organizations that may receive deductible contributions under section 170(c)				
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		7a		No
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		No
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		No
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		No
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		No
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		N/A
9	Sponsoring organizations maintaining donor advised funds.				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		N/A
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related		9b		N/A
10	Section 501(c)(7) organizations. Enter:				
a	Initiation fees and capital contributions	10a			
b	Gross receipts for public use of club facilities	10b			
11	Section 501(c)(12) organizations. Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		12a		N/A
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	Section 501(c)(29) qualified nonprofit health insurance issuers.				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		N/A
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			

Part V Statements Regarding Other IRS Filings and Tax Compliance			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a No
	b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in the space provided below.		14b
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?		15 No
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16 N/A
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person, engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953?		17 N/A

Part V Additional Comments	

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Part VI	Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in the space provided below.		
Section A. Governing Body and Management			Yes/No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	9
b	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in the space provided below.	1b	9
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3	No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4	No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5	No
6	Did the organization have members or stockholders?	6	No
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	8a	Yes
b	Each committee with authority to act on behalf of the governing body?	8b	Yes
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in the space provided below.	9	No
Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)			
10a	Did the organization have local chapters, branches, or affiliates?	10a	No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b	
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	No
b	Describe on in the space provided below the process, if any, used by the organization to review this Form.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in the space provided below how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official. If "Yes" explain in space provided below.	15a	Yes
b	Other officers or key employees of the organization. I. If "Yes" explain in space provided below.	15b	Yes
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b	
Section C. Disclosure			
17	List the states with which a copy of this Form 990 is required to be filed	17	Georgia
18	Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply.	18	
	Own Website		X
	Another's Website		
	Upon Request		
	Other (explain in space provided below.)		

Part VI	Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in the space provided below.		
19	Describe on in the space provided below whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.		
20	State the name, address, and telephone number of the person who possesses the organization's books and records.		
	Name		Robin Crosby
	Street Address - Line 1		P.O. Box 2070
	Street Address - Line 2		
	City		Baxley
	State		Georgia
	Zip Code		31515
	Telephone Number		912-367-9841 ext 1241

Part VI	Additional Comments
Part VI, Line 12c : VIOLATIONS AND ENFORCEMENT Covered Persons who do not complete the Conflict of Interest Disclosure Form (Covered Persons) as required will be relieved of their relevant duties until they comply. 2. Violations may result in appropriate disciplinary action. With regard to Medical Executive Committee Members, any necessary disciplinary action will be taken in accordance with the Medical Staff Bylaws. With regard to C-Suite Members, Administrators, Assistant Administrators and Department Directors, any necessary disciplinary action will be taken in accordance with Compliance and Human Resource Policies, except for those who may be removed directly by the Board of Trustees. Part VI, Lines 15a-15b : The process for determining compensation of top management and key employees includes a review and approval by the Board of Directors and the Hospital's attorney. Part VI, Line 19 : The organization makes its governing documents, conflict of interest policy, and financial statements available to the public on their website.	

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Part VII	Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors													
(22)														
(23)														
(24)														
(25)														
1b	Subtotal								\$	1,378,739.00	\$	-	\$	-
c	Total from contribution sheets to Part VII, Section A													
d	Total (add lines 1b and 1c)								\$	1,378,739.00	\$	-	\$	-
2	Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization											11		
3	Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual											3	No	
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual											4	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person											5	No	

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors		
Section B. Independent Contractors		
1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.	
	(A) Name and business address	(B) Description of services
		(C) Compensation
	Doctors of Compassionate Service - Dr. Tonta Fordham, 277 Lackawanna Street Baxley, GA 31513	Physicians
		\$ 142,240.00
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization	
		1

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Schedule C Political Campaign and Lobbying Activities For Organizations Exempt From Income Tax Under Section 501(c) and Section 527		
Complete if the organization is described below.		
Name of organization The Baxley and Appling County Hospital Authority		Employer identification number (EIN) 58-6002659
Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.		
1 Provide a description of the organization's direct and indirect political campaign activities in Part IV. See instructions for definition of "political campaign activities."		
2 Political campaign activity expenditures. See instructions		
3 Volunteer hours for political campaign activities. See instructions		
Part I-B Complete if the organization is exempt under section 501(c)(3).		
1 Enter the amount of any excise tax incurred by the organization under section 4955		
2 Enter the amount of any excise tax incurred by organization managers under section 4955		
3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year?		
4a Was a correction made?		
b If "Yes," describe in Part IV		
Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).		
For each "Yes" response on lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.		
		Yes/No
		Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:		
a Volunteers?		No
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?		No
c Media advertisements?		No
d Mailings to members, legislators, or the public?		No
e Publications, or published or broadcast statements?		No
f Grants to other organizations for lobbying purposes?		No
g Direct contact with legislators, their staffs, government officials, or a legislative body?		No
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?		No
i Other activities?		Yes
j Total. Add lines 1c through 1i		\$ 3,762.00
2a Did the activities in line 1 cause the organization to not be described in section 501(c)(3)?		No
b If "Yes," enter the amount of any tax incurred under section 4912		
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912		
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?		

Schedule C, Part II-B, Line 1

The filing entity is a member of state hospital associations. A percentage of the dues paid to these organizations is allocated to lobbying activities conducted by those associations.

Schedule H Hospitals								
Name of organization The Baxley and Appling County Hospital Authority			Employer identification number (EIN) 58-6002659					
Part I Financial Assistance and Certain Other Community Benefits at Cost								
1a Did the organization have a financial assistance policy (FAP) during the tax year? If "No," skip to question 6a			1a		Yes			
b If "Yes," was it a written policy?			1b		Yes			
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the FAP to its various hospital facilities during the tax year: Applied uniformly to all hospital facilities Applied uniformly to most hospital facilities Generally tailored to individual hospital facilities			X					
3 Answer the following based on the financial assistance eligibility criteria that applied to the largest number of the organization's patients during the tax year								
a Did the organization use federal poverty guidelines (FPG) as a factor in determining eligibility for providing free care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care: 100% 150% 200% Other					3a Yes			
			X		125%			
b Did the organization use FPG as a factor in determining eligibility for providing discounted care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care: 200% 250% 300% 350% 400% Other			X		3b Yes			
c If the organization used factors other than FPG in determining eligibility, describe in Part VI the criteria used for determining eligibility for free or discounted care. Include in the description whether the organization used an asset test or other threshold, regardless of income, as a factor in determining eligibility for free or discounted care.								
4 Did the organization's FAP that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?			4		Yes			
5a Did the organization budget amounts for free or discounted care provided under its FAP during the tax year?			5a		Yes			
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?			5b		No			
c If "Yes" to line 5b, as a result of budget considerations, was the organization unable to provide free or discounted care to a patient who was eligible for free or discounted care?			5c					
6a Did the organization prepare a community benefit report during the tax year?			6a		Yes			
b If "Yes," did the organization make it available to the public?			6b		Yes			
Complete the following table using the worksheets provided in the Schedule H instructions. Do not submit these worksheets with the Schedule H.								
7 Financial Assistance and Certain Other Community Benefits at Cost								
			(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community benefit expense	(d) Direct offsetting revenue	(e) Net community benefit expense	(f) Percent of total expense
Financial Assistance and Means-Tested Government Programs								
a Financial assistance at cost (from Worksheet 1)					\$ 330,565.00	\$ -	\$ 330,565.00	0.0070%
b Medicaid (from Worksheet 3, column a)					\$2,592,496.00	\$ 4,377,070.00	\$ (1,784,574.00)	-0.0236%
c Costs of other means-tested government programs (from Worksheet 3, column b)					\$ 63,285.00	\$ 29,228.00	\$ 34,057.00	0.0867%
d Total. Financial assistance and means-tested government programs					\$ -	\$ -	\$ -	0%
Other Benefits								
e Community health improvement services and community benefit operations (from Worksheet 4)								
f Health professions education (from Worksheet 5)								
g Subsidized health services (from Worksheet 6)								
h Research (from Worksheet 7)								
i Cash and in-kind contributions for community benefit (from Worksheet 8)								
j Total. Other benefits					\$ -	\$ -	\$ -	0%
k Total. Add lines 7d and 7j					\$ -	\$ -	\$ (1,419,952.00)	0%
Part II Community Building Activities. Complete this table if the organization conducted any community building activities during the tax year, and describe in Part VI how its community building activities promoted the health of the communities it serves.								
			(a) Number of activities or programs (optional)	(b) Persons served (optional)	(c) Total community building expense	(d) Direct offsetting revenue	(e) Net community building expense	(f) Percent of total expense
1 Physical improvements and housing								
2 Economic development								
3 Community support								
4 Environmental improvements								
5 Leadership development and training for community members								
6 Coalition building								
7 Community health improvement advocacy								
8 Workforce development								
9 Other								
10 Total					\$ -	\$ -	\$ -	0%
Part III Bad Debt, Medicare, & Collection Practices								
Section A. Bad Debt Expense								
1 Did the organization report bad debt expense in accordance with Healthcare Financial Management Association Statement No. 15?					1 Yes			
2 Enter the amount of the organization's bad debt expense. Explain in Part VI the methodology used by the organization to estimate this amount					2 \$ 5,082,583.00			
3 Enter the estimated amount of the organization's bad debt expense attributable to patients eligible under the organization's FAP. Explain in Part VI the methodology used by the organization to estimate this amount and the rationale, if any, for including this portion of bad debt as community benefit					3 \$0.00			
4 Provide in Part VI the text of the footnote to the organization's financial statements that describes bad debt expense or the page number on which this footnote is contained in the attached financial statements.								
Section B. Medicare								
5 Enter total revenue received from Medicare (including DSH and IME)					5 \$7,217,086.00			
6 Enter Medicare allowable costs of care relating to payments on line 5					6 \$6,169,738.00			
7 Subtract line 6 from line 5. This is the surplus (or shortfall)					7 \$1,047,348.00			
8 Describe in Part VI the extent to which any shortfall reported on line 7 should be treated as community benefit. Also describe in Part VI the costing methodology or source used to determine the amount reported on line 6. Check the box that describes the method used: Cost accounting system Cost to charge ratio Other			X					
Section C. Collection Practices								
9a Did the organization have a written debt collection policy during the tax year?					9a Yes			
b If "Yes," did the organization's collection policy that applied to the largest number of its patients during the tax year contain provisions on the collection practices to be followed for patients who are known to qualify for financial assistance? Describe in Part VI					9b Yes			
Part IV Management Companies and Joint Ventures (owned 10% or more by officers, directors, trustees, key employees, and physicians—see instructions)								
(a) Name of Entity			(b) Description of primary activity of entity		(c) Organization's profit % or stock ownership %	(d) Officers', directors', trustees', or key employees' profit % or stock ownership %	(e) Physicians' profit % or stock ownership %	
1								
2								
3								
4								
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10								
11								
12								
13								
Part V Facility Information								
Section A. Hospital Facilities (list in order of size, from largest to smallest—see instructions)								

Schedule H Hospitals										
How many hospital facilities did the organization operate during the tax year?										
	Name, address, primary website address, and state license number (and if a group return, the name and EIN of the subordinate hospital organization that operates the hospital facility):	Licensed hospital	General medical & surgical	Children's hospital	Critical access hospital	Research facility	ER-24 hours	ER-Other	Other (describe)	Facility reporting group
1	The Baxley and Appling County Hospital Authority, DBA: Appling Healthcare 163 E. Tollison Street Baxley, GA 31513 State License Number: 001-502	X	X				X			
2										
3										
4										
5										
6										
7										
8										
9										
10										
Section D. Other Health Care Facilities That Are Not Licensed, Registered, or Similarly Recognized as a Hospital Facility (list in order of size, from largest to smallest)										
How many non-hospital health care facilities did the organization operate during the tax year?										
	Name and address	Type of facility (describe)								
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
Part VI Supplemental Information										
Provide the following information in the space provided below										
1 Required descriptions. Provide the descriptions required for Part I, lines 3c, 6a, and 7; Part II and Part III, lines 2, 3, 4, 8, and 9b										
2 Needs assessment. Describe how the organization assesses the health care needs of the communities it serves, in addition to any CHNAs reported in Part V, Section B.										
3 Patient education of eligibility for assistance. Describe how the organization informs and educates patients and persons who may be billed for patient care about their eligibility for assistance under federal, state, or local government programs or under the organization's FAP.										
4 Community information. Describe the community the organization serves, taking into account the geographic area and demographic constituents it serves.										
5 Promotion of community health. Provide any other information important to describing how the organization's hospital facilities or other health care facilities further its exempt purpose by promoting the health of the community (for example, open medical staff, community board, use of surplus funds, etc.).										
6 Affiliated health care system. If the organization is part of an affiliated health care system, describe the respective roles of the organization and its affiliates in promoting the health of the communities served.										
7 State filing of community benefit report. If applicable, identify all states with which the organization, or a related organization, files a community benefit report.										
Part I, Line 7 - Costing Methodology Explanation The costs for Part I, lines 7a and 7b were calculated using the ratio of costs to charges using Worksheet 3 in the instructions form.										
Part III, Line 2 - Bad Debt Expense Methodology Amounts included on Part III line 2 represent the amount of charges considered uncollectible. Pursuant to ASU No. 2014-09 (Topic 606) discussed in more detail below, the amount identified as bad debt on Schedule H, Part II, Line 2 primarily represents amounts estimated at the transaction date that are considered a price concession.										
Part III, Line 4 - Bad Debt Expense Footnote to Financial Statements - 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.										
Part III, Line 8 - Medicare Explanation Medicare allowable costs are computed in accordance with cost reporting methodologies utilized on the Medicare Cost Report and in accordance with related regulations. Indirect costs are allocated to direct service areas using the most appropriate statistical basis.										
Part III, Line 9b - Collection Practices Explanation In compliance with relevant state and federal laws, and in accordance with the provisions outlined in this Billing and Collections Policy, Appling Healthcare System may engage in collection activities—including extraordinary collection actions (ECAs)—to collect outstanding patient balances. General collection activities may include, statements, follow-up calls on statements, skip tracing and initiation of civil actions in accordance with the procedures contained in this policy. 2. Patient balances may be referred to a third party for collection at the discretion of Appling Healthcare System. Accounts will be referred for collections only with the following caveats: a. There is a reasonable basis to believe the patient owes the debt. b. All third-party payers have been properly billed, and the remaining debt is the financial responsibility of the patient. Appling Healthcare System shall not bill a patient for any amount that an insurance company is obligated to pay. c. Appling Healthcare System will not refer accounts for collection while a claim on the account is still pending payer payment. However Appling Healthcare System may classify certain claims as "denied" if such claims are stuck in "pending" mode for an unreasonable length of time despite efforts to facilitate resolution. d. Appling Healthcare System will not refer accounts for collection where the claim was denied due to a Appling Healthcare System error. However, Appling Healthcare System may still refer the patient liability portion of such claims for collection if unpaid. e. Appling Healthcare System will not refer accounts for collection where the patient has initially applied for financial assistance or other Appling Healthcare System sponsored program and Appling Healthcare System has not yet notified the patient of its determination (provided the patient has complied with the timeline and information requests delineated during the application process).										
B. Reasonable Efforts and Extraordinary Collection Actions (ECAs) 1. Before engaging in ECAs to obtain payment for care, Appling Healthcare System must make certain reasonable efforts to determine whether an individual is eligible for financial assistance under our financial assistance policy: a. ECAs may begin only when 120 days have passed since the first post discharge statement was provided. b. However, at least 30 days before initiating ECAs to obtain payment, Appling Healthcare System shall do the following i. Provide the individual with a written notice that indicates the availability of financial assistance, lists potential ECAs that may be taken to obtain payment for care, and gives a deadline after which ECAs may be initiated (no sooner than 120 days after the first post-discharge billing statement and 30 days after the written notice) ii. Provide a plain-language summary of the FAP along with the notice described above iii. Attempt to notify the individual orally about the FAP and how he or she may get assistance with the application process 2. After making reasonable efforts to determine financial assistance eligibility as outlined above Appling Healthcare System (or its										

Schedule H Hospitals
Appling Healthcare System is a not-for-profit organization that provides a wide range of healthcare services to the community. The organization is committed to providing high-quality care and financial assistance to patients who are unable to pay for their care. The following information describes the organization's financial assistance policy and procedures. 1. The organization's financial assistance policy is available on its website and in its patient handbook. The policy outlines the organization's commitment to providing financial assistance to patients who are unable to pay for their care. The policy also describes the organization's procedures for determining eligibility for financial assistance and for providing financial assistance to eligible patients. 2. The organization's financial assistance policy is available on its website and in its patient handbook. The policy outlines the organization's commitment to providing financial assistance to patients who are unable to pay for their care. The policy also describes the organization's procedures for determining eligibility for financial assistance and for providing financial assistance to eligible patients. 3. If a patient has an outstanding balance for previously provided care, Appling Healthcare System may engage in the ECA of deferring, denying, or requiring payment before providing additional medically necessary (but non-emergent) care only when the following steps are taken: a. Appling Healthcare System provides the patient with an FAP application and a plain language summary of the FAP b. Appling Healthcare System provides a written notice indicating the availability of financial assistance and specifying any deadline after which a completed application for assistance for the previous care episode will no longer be accepted. This deadline must be at least 30 days after the notice date or 240 days after the first post-discharge billing statement for prior care—whichever is later. c. Appling Healthcare System makes a reasonable effort to orally notify the individual about the financial assistance policy and explain how to receive assistance with the application process. d. Appling Healthcare System may proceed with any of the ECAs outlined in this policy Part VI, Line 2 - Needs Assessment The organization periodically solicits feedback from community members through an online community survey. The link was disseminated via the hospital's social media webpages and email list, as well as those of local partners. Part VII, Line 3 - Patient Education of Eligibility for Assistance Patient eligibility information is available online, by phone or by mail. Part VI, Line 4 - Community Information Appling Healthcare System serves Appling County and surrounding counties. Part VI, Line 5 - Promotion of Community Health The hospital's suggestions for promoting community health included the following: Partnering with the school system to promote healthy lifestyle choices, particularly among students; improving communication with community members ;and advertising their services to strengthen the hospital's position within the community. Part VI, Line 7 - State Filings of Community Benefit Report Georgia

The Baxley and Appling County Hospital Authority
Hospital Transparency Requirements
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Schedule H	Hospitals		
Part V	Facility Information		
Section B. Facility Policies and Practices (complete a separate Section B for each of the hospital facilities or facility reporting groups listed in Part V, Section A)			
	Name of hospital facility or letter of facility reporting group:	Appling Healthcare System	
	Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A)		
Community Health Needs Assessment (CHNA)			Yes/No
1	Was the hospital facility first licensed, registered, or similarly recognized by a state as a hospital facility in the current tax year or the immediately preceding tax year?	1	No
2	Was the hospital facility acquired or placed into service as a tax-exempt hospital in the current tax year or the immediately preceding tax year? If "Yes," provide details of the acquisition in Section C	2	No
3	During the tax year or either of the 2 immediately preceding tax years, did the hospital facility conduct a CHNA? If "No," skip to line 12. If "Yes," indicate what the CHNA report describes (check all that apply):	3	Yes
a	A definition of the community served by the hospital facility	3a	X
b	Demographics of the community	3b	X
c	Existing health care facilities and resources within the community that are available to respond to the health needs of the community	3c	X
d	How data was obtained	3d	X
e	The significant health needs of the community	3e	X
f	Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups	3f	X
g	The process for identifying and prioritizing community health needs and services to meet the community health needs	3g	X
h	The process for consulting with persons representing the community's interests	3h	X
i	The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA	3i	X
j	Other (describe in Section C)	3j	
4	Indicate the tax year the hospital facility last conducted a CHNA:	4	2025
5	In conducting its most recent CHNA, did the hospital facility take into account input from persons who represent the broad interests of the community served by the hospital facility, including those with special knowledge of or expertise in public health? If "Yes," describe in Section C how the hospital facility took into account input from persons who represent the community, and identify the persons the hospital facility consulted	5	Yes
6a	Was the hospital facility's CHNA conducted with one or more other hospital facilities? If "Yes," list the other hospital facilities in Section C	6a	No
b	Was the hospital facility's CHNA conducted with one or more organizations other than hospital facilities? If "Yes," list the other organizations in Section C	6b	No
7	Did the hospital facility make its CHNA report widely available to the public? If "Yes," indicate how the CHNA report was made widely available (check all that apply):	7	Yes
a	Hospital facility's website (list url)	7a	X https://www.ahcs.org/
b	Other website (list url):	7b	
c	Made a paper copy available for public inspection without charge at the hospital facility	7c	
d	Other (describe in Section C)	7d	

Schedule H Hospitals			
Part V		Facility Information	
8	Did the hospital facility adopt an implementation strategy to meet the significant community health needs identified through its most recently conducted CHNA? If "No," skip to line 11	8	Yes
9	Indicate the tax year the hospital facility last adopted an implementation strategy: 20	9	2025
10	Is the hospital facility's most recently adopted implementation strategy posted on a website?	10	Yes
a	If "Yes," list url:	10a	X https://www.ahcs.org/
b	If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?	10b	
11	Describe in Section C how the hospital facility is addressing the significant needs identified in its most recently conducted CHNA and any such needs that are not being addressed together with the reasons why such needs are not being addressed.		
12a	Did the organization incur an excise tax under section 4959 for the hospital facility's failure to conduct a CHNA as required by section 501(r)(3)?	12a	No
b	If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?	12b	
c	If "Yes" to line 12b, what is the total amount of section 4959 excise tax the organization reported on Form 4720 for all of its hospital facilities?		
Financial Assistance Policy (FAP)			
	Name of hospital facility or letter of facility reporting group:	Appling Healthcare System	
	Did the hospital facility have in place during the tax year a written FAP that:		Yes
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care? 13 If "Yes," indicate the eligibility criteria explained in the FAP:	13	Yes
a	FPG, with FPG family income limit for eligibility for free care of and FPG family income limit for eligibility for discounted care of	13a	X 125%
			200%
b	Income level other than FPG (describe in Section C below)	13b	
c	Asset level	13c	
d	Medical indigency	13d	
e	Insurance status	13e	
f	Underinsurance status	13f	
g	Residency	13g	
h	Other (describe in Section C below)	13h	
14	Explained the basis for calculating amounts charged to patients?	14	
15	Explained the method for applying for financial assistance? If "Yes," indicate how the hospital facility's FAP or FAP application form (including accompanying instructions) explained the method for applying for financial assistance (check all that apply):	15	Yes
a	Described the information the hospital facility may require an individual to provide as part of their application	15a	X
b	Described the supporting documentation the hospital facility may require an individual to submit as part of their application	15b	X
c	Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process	15c	X
d	Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications	15d	X
e	Other (describe in Section C below)	15e	
16	Was widely publicized within the community served by the hospital facility? If "Yes," indicate how the hospital facility publicized the policy (check all that apply):	16	Yes
a	The FAP was widely available on a website (list url):	16a	X https://www.ahcs.org/
b	The FAP application form was widely available on a website (list url):	16b	X https://www.ahcs.org/
c	A plain language summary of the FAP was widely available on a website (list url):	16c	X https://www.ahcs.org/
d	The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)	16d	X

Schedule H Hospitals			
Part V		Facility Information	
e	The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)	16e	X
f	A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)	16f	X
g	Individuals were notified about the FAP by being offered a paper copy of the plain language summary of the FAP, by receiving a conspicuous written notice about the FAP on their billing statements, and via conspicuous public displays or other measures reasonably calculated to attract patients' attention	16g	
h	Notified members of the community who are most likely to require financial assistance about availability of the FAP	16h	
i	The FAP, FAP application form, and plain language summary of the FAP were translated into the primary language(s) spoken by limited-English proficiency (LEP) populations	16i	X
j	Other (describe in Section C below)	16j	
Billing and Collections			
Name of hospital facility or letter of facility reporting group:		Applying Healthcare System	
17	Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written FAP that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?	17	Yes
18	Check all of the following actions against an individual that were permitted under the hospital facility's policies during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP:	18	Yes
a	Reporting to credit agency(ies)	18a	
b	Selling an individual's debt to another party	18b	X
c	Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP	18c	
d	Actions that require a legal or judicial process	18d	
e	Other similar actions (describe in Section C)	18e	
f	None of these actions or other similar actions were permitted	18f	
19	Did the hospital facility or other authorized party perform any of the following actions during the tax year before making reasonable efforts to determine the individual's eligibility under the facility's FAP? If "Yes," check all actions in which the hospital facility or a third party engaged:	19	Yes
a	Reporting to credit agency(ies)	19a	
b	Selling an individual's debt to another party	19b	X
c	Deferring, denying, or requiring a payment before providing medically necessary care due to nonpayment of a previous bill for care covered under the hospital facility's FAP	19c	
d	Actions that require a legal or judicial process	19d	
e	Other similar actions (describe in Section C)	19e	
20	Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) on line 19 (check all that apply):		
a	Provided a written notice about upcoming extraordinary collection actions (ECAs) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)	20a	Yes
b	Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)	20b	Yes
c	Processed incomplete and complete FAP applications (if not, describe in Section C)	20c	Yes
d	Made presumptive eligibility determinations (if not, describe in Section C)	20d	Yes
e	Other (describe in Section C)	20e	
f	None of these efforts were made	20f	

Schedule H	Hospitals		
Part V	Facility Information		
Policy Relating to Emergency Medical Care			
21	Did the hospital facility have in place during the tax year a written policy relating to emergency medical care that required the hospital facility to provide, without discrimination, care for emergency medical conditions to individuals regardless of their eligibility under the hospital facility's FAP? If "No," indicate why:		21 Yes
a	The hospital facility did not provide care for any emergency medical conditions	21a	
b	The hospital facility's policy was not in writing	21b	
c	The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)	21c	
d	Other (describe in Section C)	21d	
Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)			
Name of hospital facility or letter of facility reporting group:		Applying Healthcare System	
22	Indicate how the hospital facility determined, during the tax year, the maximum amounts that can be charged to FAP-eligible individuals for emergency or other medically necessary care:		22 Yes
a	The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period	22a	
b	The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period	22b	
c	The hospital facility used a look-back method based on claims allowed by Medicaid, either alone or in combination with Medicare fee-for-service and all private health insurers that pay claims to the hospital facility during a prior 12-month period	22c	X
d	The hospital facility used a prospective Medicare or Medicaid method	22d	
23	During the tax year, did the hospital facility charge any FAP-eligible individual to whom the hospital facility provided emergency or other medically necessary services more than the amounts generally billed to individuals who had insurance covering such care? If "Yes," explain in Section C		23 No
24	During the tax year, did the hospital facility charge any FAP-eligible individual an amount equal to the gross charge for any service provided to that individual? If "Yes," explain in Section C		24 No
Section C. Supplemental Information for Part V, Section B. Provide descriptions required for Part V, Section B, lines 2, 3j, 5, 6a, 6b, 7d, 11, 13b, 13h, 15e, 16j, 18e, 19e, 20a, 20b, 20c, 20d, 20e, 21c, 21d, 23, and 24 in the space provided below. If applicable, provide separate descriptions for each hospital facility in a facility reporting group, designated by facility reporting group letter and hospital facility line number from Part V, Section A ("A, 1," "A, 4," "B, 2," "B, 3," etc.) and name of hospital facility.			

Part V, Line 5

The hospital project team worked with the hospital CHNA steering committee throughout the project. The steering committee facilitated completion of a community survey, recruited key stakeholders for focus groups discussions, and provided information about the hospital's actions undertaken to address community health needs since the 2019 CHNA.

Part V, Line 11

The significant needs identified consist of :

- Mental Health
- Health Education
- Awareness of and Access to Health Care
- Nutrition
- Smoking Cessation
- Physical Activity
- Substance Use

The hospital plans to continue to address these needs by creating more opportunities for chronic disease education within the community. The hospital also plans to improve

Schedule H	Hospitals
Part V	Facility Information

collaboration between mental health providers in the county. Lastly, the hospital is considering enhancing communication with the community through social media campaigns as a means of improving overall community health and hospital reputation.

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Schedule J Compensation Information			
		Employer identification number (EIN)	
The Baxley and Appling County Hospital Authority		58-6002659	
Part I Questions Regarding Compensation			
			Yes/No
1a	Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items		
	First-class or charter travel		
	Travel for companions		
	Tax indemnification and gross-up payments		
	Discretionary spending account		
	Housing allowance or residence for personal use		
	Payments for business use of personal residence		
	Health or social club dues or initiation fees		
	Personal services (such as maid, chauffeur, chef)		
b	If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If	1b	
2	Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the	2	No
3	Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.		
	Compensation committee		
	Independent compensation consultant		
	Form 990 of other organizations		
	Written employment contract	X	
	Compensation survey or study		
	Approval by the board or compensation committee	X	
4	During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization: If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.		
a	Receive a severance payment or change-of-control payment?	4a	No
b	Participate in or receive payment from a supplemental nonqualified retirement plan?	4b	No
c	Participate in or receive payment from an equity-based compensation arrangement?	4c	No
Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.			
5	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of: If "Yes" on line 5a or 5b, describe in Part III.		
a	The organization?	5a	N/A
b	Any related organization?	5b	N/A
6	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of: If "Yes" on line 6a or 6b, describe in Part III.		
a	The organization?	6a	N/A
b	Any related organization?	6b	N/A
7	For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III	7	N/A
8	Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III	8	N/A
9	If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9	N/A
Part III Supplemental Information			
Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II in the space provided below. Also complete this part for any additional information.			

Schedule J Compensation Information								
Part II Officers. Use duplicate copies if additional space is needed.								
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.								
Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual								
	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Shannah Martin	(i)						
	Chief Executive Officer	(ii)	\$ 219,772.00	\$ 28,000.00			\$ 247,772.00	
2	Robin Crosby	(i)						
	Chief Financial Officer	(ii)	\$ 160,721.00				\$ 160,721.00	
3		(i)						
		(ii)					\$ -	
4		(i)						
		(ii)					\$ -	
5		(i)						
		(ii)					\$ -	
6		(i)						
		(ii)					\$ -	
7		(i)						
		(ii)					\$ -	
8		(i)						
		(ii)					\$ -	
9		(i)						
		(ii)					\$ -	
10		(i)						
		(ii)					\$ -	
11		(i)						
		(ii)					\$ -	
12		(i)						
		(ii)					\$ -	
13		(i)						
		(ii)					\$ -	
14		(i)						
		(ii)					\$ -	
15		(i)						
		(ii)					\$ -	
16		(i)						
		(ii)					\$ -	

Schedule J Compensation Information								
Part II Highest Compensated Employees. Use duplicate copies if additional space is needed.								
For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.								
Note: The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual The sum of columns (B)(i)–(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual								
	(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)–(D)	(F) Compensation in column (B) reported as deferred on prior Form
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1	Orlando Fernando, MD	(i)						
	Physician	(ii)	\$ 257,500.00	\$ 35,623.00			\$ 293,123.00	
2	Josefina Abendan-Dubberly, MD	(i)						
	Physician	(ii)	\$ 228,538.00				\$ 228,538.00	
3	Jaymal Patel, MD	(i)						
	Physician	(ii)	\$ 203,986.00				\$ 203,986.00	
4		(i)						
		(ii)					\$ -	
5		(i)						
		(ii)					\$ -	
6		(i)						
		(ii)					\$ -	
7		(i)						
		(ii)					\$ -	
8		(i)						
		(ii)					\$ -	
9		(i)						
		(ii)					\$ -	
10		(i)						
		(ii)					\$ -	
11		(i)						
		(ii)					\$ -	
12		(i)						
		(ii)					\$ -	
13		(i)						
		(ii)					\$ -	
14		(i)						
		(ii)					\$ -	
15		(i)						
		(ii)					\$ -	
16		(i)						
		(ii)					\$ -	