Hospital Accountability Project

Medical Center of Central Georgia

A project of nonprofit consumer advocacy group Georgia Watch, the Hospital Accountability Project examines the financial practices of nonprofit and for-profit hospitals in the state as in regards to health care consumers and affordability.

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Executive Summary

Health care is one market where consumers are perpetually at a disadvantage and are consistently denied the fundamental options and choices that are available in other consumer-driven industries.

While there are many different causes for this lack of consumer control, one major factor is the absence of straightforward and clear information. For health care consumers, details on the most basic information – such as pricing and financial assistance eligibility – are scarce.

The Medical Center of Central Georgia (the Medical Center) is a tax-exempt nonprofit hospital, one of the more than 100 such facilities in the state. In recent years, more than 80 percent of hospitals have become tax-exempt nonprofits governed by a nonprofit board. These hospitals are generally obligated to provide accessible and affordable health care. These health care services are generally referred to as "community benefits" and include charity and indigent care.

In return, these facilities are typically subsidized by state and local governments. For example, tax-exempt nonprofit hospitals do not pay most taxes, including sales, income and property. Because of this, tax-exempt nonprofit hospitals do not contribute to vital local infrastructure, such as road and sewer maintenance, or firefighter and police forces, even though they utilize these services.

But, like many hospitals, the Medical Center participates in some practices that are questionable in regards to proper stewardship of our foregone tax dollars, such as maintaining large reserves of cash and paying its executives wages that are similar to that of Fortune 500 companies while charging self-pay/uninsured patients significantly inflated charges that often puts care out of reach.

In our research we have found:

- Medical Center executives have traditionally enjoyed generous compensation packages and perks, such as car allowances. For example, in 2007, Chief Executive Officer and President Donald Faulk brought in close to $1 million in salary, benefits and expenses.
- The Medical Center had approximately 248 days cash on hand in 2007, which indicates the number of days the hospital could operate as usual without generating a single penny of new revenue. Nationally, the median days of cash on hand for all rated tax-exempt nonprofit hospitals in 2004 was 146.3. That same year, the Medical Center maintained 258.4 days of cash on hand – almost twice the national median.
- On average, the Medical Center gives a 60 percent discount to third party insurers, a discount not always available to uninsured and self-pay patients who do not have the negotiating power held by large insurance companies. Without those discounts, affordable care is placed out of reach for many.
- The Medical Center reported a 263 percent overall price mark-up – charging patients $1.00 for every $0.38 it incurred in costs.[i] Only self-pay and uninsured patients are charged the inflated amount.

State budget cuts, low state Medicaid and trauma-care reimbursements, increased competition and flat patient volumes allegedly contributed to dramatic drops in the hospital's revenue, resulting in layoffs and reduced benefits to the community at large. Between 2002 and 2008, the hospitals operating margin plummeted from 10 percent to 2 percent and, in 2008, more than 200 employees were laid off as an effort to cut costs, which included key executive staff and hospital leaders.

More oversight, transparency, accountability and efforts to increase affordability and access at the Medical Center of Central Georgia are necessary to ensure care for all middle Georgians.

INTRODUCTION

Established in 1895, the Medical Center is a tax-exempt nonprofit hospital that serves approximately 750,000 people in a 30-county area.

Of the patients served:

- 69 percent of the system's patients come from Bibb County;
- 14 percent live in Crawford, Jones, Monroe, Peach or Twiggs counties;
- 5 percent live in Houston County; and,
- 12 percent came from other surrounding counties.[ii]

Of the counties the Medical Center serves, 13 have no hospital.

An April 2008 Department of Community Health report claimed that 19.1 percent of Bibb County residents live below the poverty line, and an October 2009 *Forbes Magazine* report listed Macon as the 7th most impoverished cities in the US.[iii]

The Medical Center is the chief employer in the Bibb County area with nearly 4,000 employees and 500 board-certified or board-eligible physicians.[iv] The hospital's annual payroll in 2007 was approximately $228,000,000. The Medical Center houses approximately 600 beds and operates central Georgia's only Level 1 trauma center. Its emergency room treats 55,000 patients annually.[v]

The hospital is owned by the Macon-Bibb, which acts as an agent for intergovernmental transfer between the state government and the hospital. The Medical Center is also the primary teaching hospital for Mercer University in Bibb County and has a number of different clinical programs.[vi]

Bibb County is also served by Coliseum Heath Systems, a for-profit entity that operates in Macon with 350 beds, 1,400 employees and 500 board certified physicians. It was created in 1998 by a merger of two other Macon hospitals, Middle Georgia and Coliseum Northside Hospital. It is middle Georgia's sixth largest employer.[vii]

<u>Nonprofit and for-profit subsidiaries</u>

The Medical Center holds between ten and 12 tax-exempt nonprofit and for-profit entities each fiscal year.

In 2007, tax-exempt nonprofit holdings and related entities were:

- Central Georgia Health Systems
- Health Services of Central Georgia
- MedCen Community Health Foundation

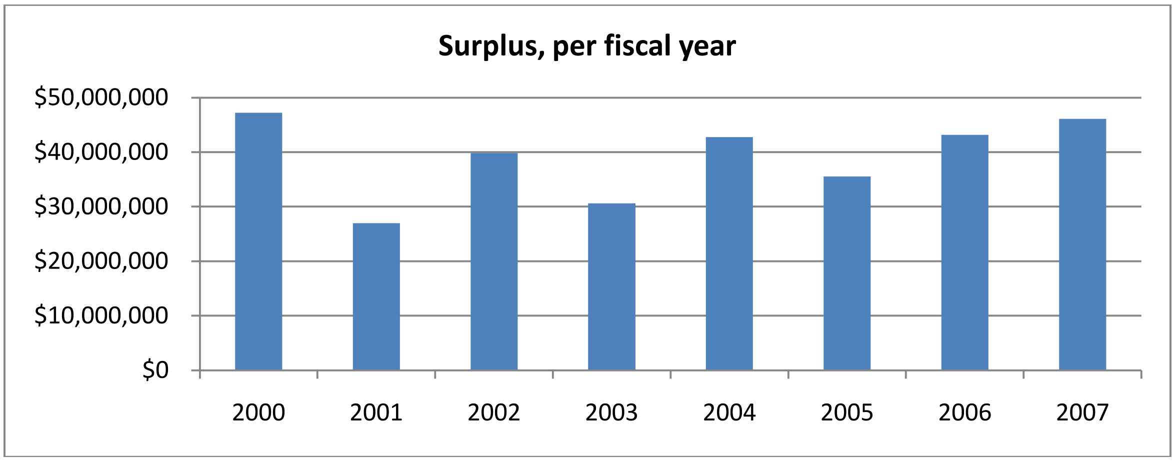
- Central Georgia Senior Health

That year, for profit holdings and related entities were:

- Centra Indemity
- Central Georgia Home Care Services
- Centra Professional Indemity
- Central Georgia Health Ventures
- Central Georgia Pet
- Secure Health Plans of Georgia

THE MEDICAL CENTER BY THE NUMBERS

Traditionally, the Medical Center has enjoyed a fair amount of surplus. However, executives announced severe shortfalls in 2008, which have led to an increasing number of layoffs and cutbacks.



In 2007, salaries and benefits accounted for nearly half of all the Medical Center’s expenses.[viii] Of the other expenses:

- Supplies and medicines comprised 38.5 percent;
- Bad debt amounted to 6.6 percent;
- Building and equipment depreciation comprised 5.1 percent; and,
- Interest on debt was 0.7 percent.

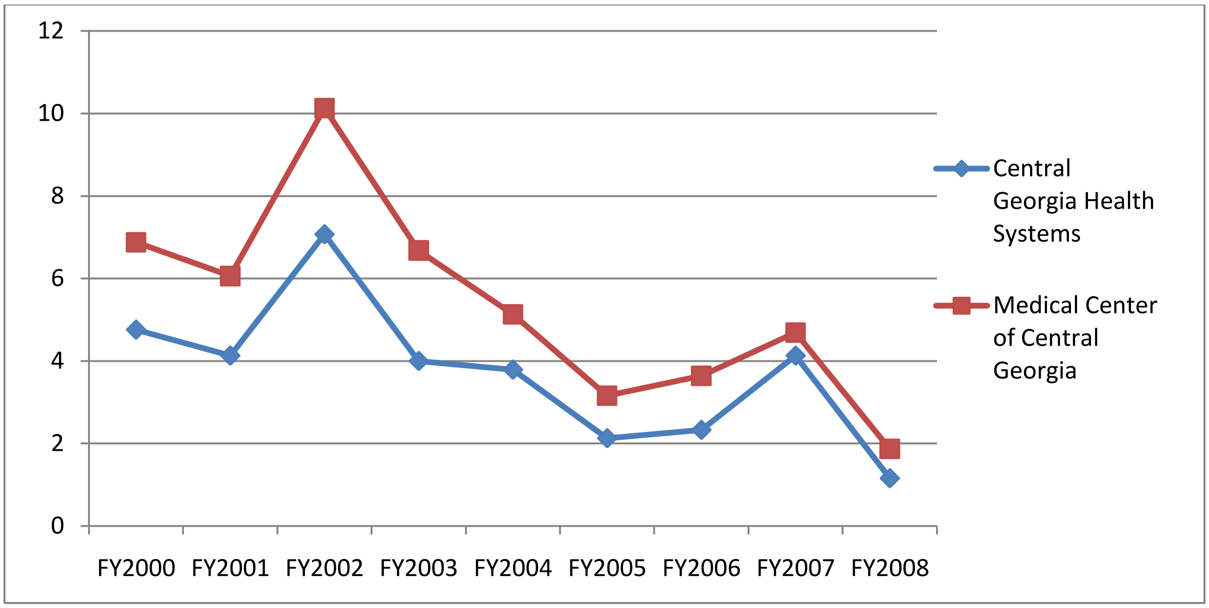
In the past few years, the Medical Center has taken on considerable debt in building projects, which included:

- $30 million for a new outpatient (ambulatory) services center;
- $15 million for two parking decks;
- $13 million for an emergency room overhaul;
- $20 - $25 million to buy Middle Georgia Hospital from Coliseum Medical Centers and move the Children's Hospital into the building; and,
- $84 million in the new heart tower.[ix]

Operating margins

Operating margins[x] at the Medical Center declined from fiscal year 2002 to fiscal year 2006, spiked slightly in 2007, then fell sharply in 2008 to less than two percent. In October 2008, the *Macon Telegraph* reported that Medical Center CEO Donald Faulk claimed the hospital needs an operating margin of four percent to stay fiscally viable.[xi]

Medical Center of Central Georgia operating margins:



The hospital cut more than 200 jobs in October 2008 and reduced other expenses as a way to boost its operating margin in Fiscal Year 2009. That year, the hospital's budget reflected an estimated $1.5 million operating budget, though the actual margin ended up being significantly higher at $34.6 million. The hospital's Chief Financial Officer Rhonda Perry told the *Macon Telegraph* this was in large part due to some restructuring in its emergency room, as well as cuts in executive compensation packages.

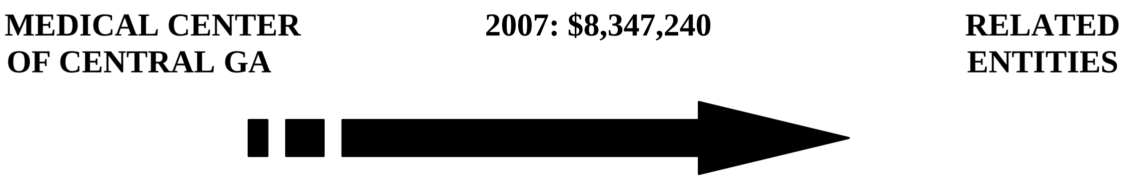
Investments and transfers of equity

Funds from tax-exempt nonprofit hospitals may be moved to a variety of related organizations and corporations, outside of the public view, through transfers of equity or investments in subsidiaries, for example. These transfers are not easily seen by policymakers, government agencies and the general public.

When a transfer of equity from a hospital to a health system occurs, that transferred wealth essentially drops off of the public record. As a parent company, the health system is not filing CMS Cost Reports, so equity transfers are not disclosed to CMS or included in any government or industry analyses based upon Cost Report data.

As a result, hospital financial data as reported annually on Cost Reports may reflect a fundamentally incomplete picture of the true financial condition of the complex hospital system as a whole.

In 2007, the Medical Center transferred millions of dollars to its related entities.[xii]



The Medical Center also receives funds from Central Georgia Pet, LLC, an imaging group of which the Center owns 66.6 percent. The Center received $2,408,510 in total revenue from Central Georgia Pet for 2005 through 2007.

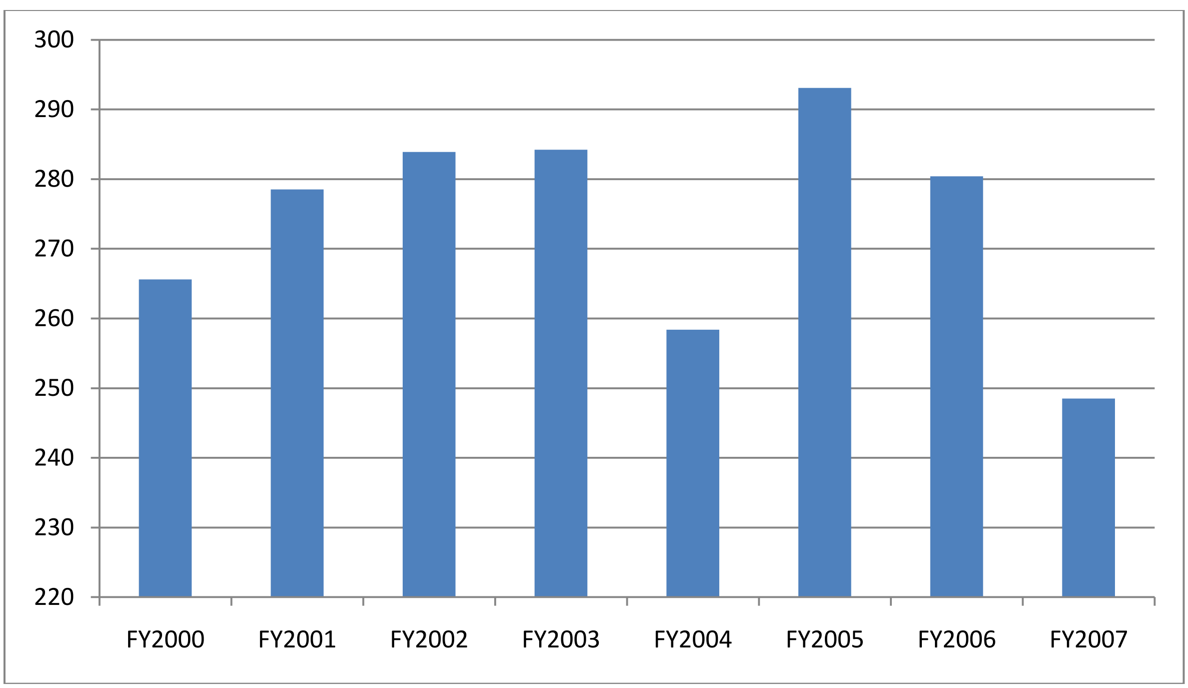
Days cash on hand

Nonprofit and for-profit hospitals keep cash and other assets "on hand" that can be quickly liquidated. "Days of cash on hand" measures how many days a hospital could operate if funded solely by working capital and investment assets, and serve as one method of assessing the size of a hospital's precautionary assets.

Moody's Investors Service calculates days of cash on hand as:

$$\frac{365 \times \text{Cash} + \text{Savings} + \text{Investment Assets}}{\text{Liabilities} - \text{Depreciation}}$$[xiii]

According to its IRS Form 990 filings, the Medical Center held as days of cash on hand:



In short, the Medical Center of Central Georgia could have operated as usual for more than a year each year between 2000 and 2007 without generating a single penny of new revenue. It was immediately unclear how having a year of cash on hand would affect, if at all, the operating margin.

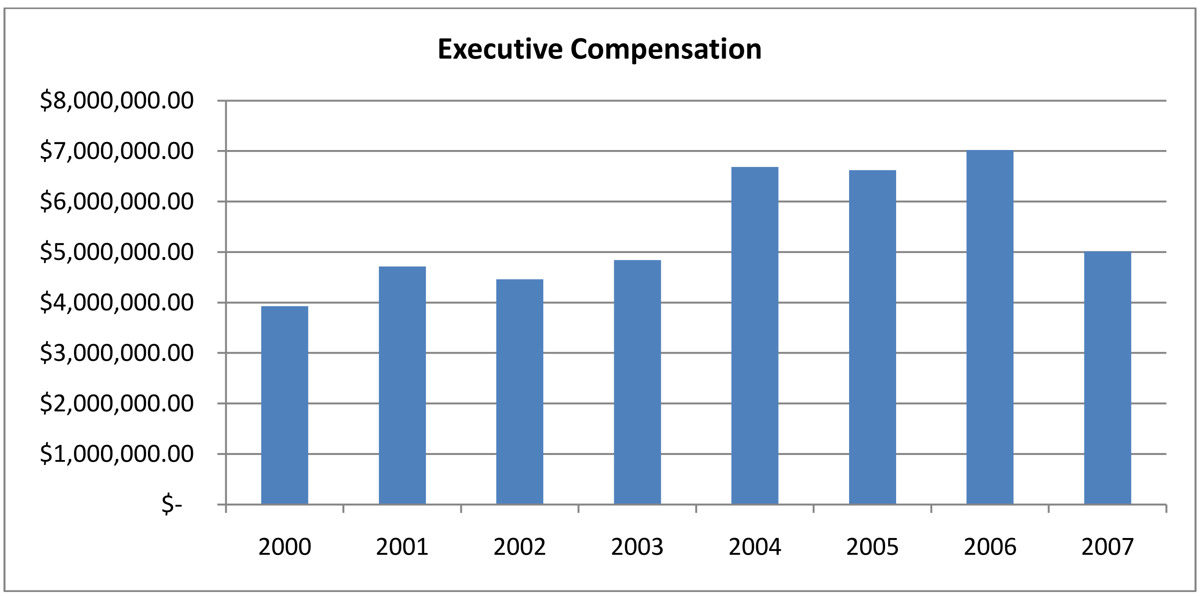
According to the Congressional Budget Office, the median days of cash on hand for all rated tax-exempt nonprofit hospitals in 2004 was 146.3. That same year, the Medical Center maintained 258.4 days of cash on hand – almost twice the national median.

Currently, there is no limit on the assets a tax-exempt nonprofit hospital can divert into precautionary savings.

Executive compensation

Executive compensation at the Medical Center of Central Georgia is notable when compared to other tax-exempt nonprofit entities, though it falls in line with compensation at other Georgia nonprofit hospitals that have 400 or more beds. In Georgia, CEOs of nonprofit facilities comparable to the Medical Center[xiv] were often paid compensation packages that ranged from approximately $650,000 to $1.4 million in 2006.

Total compensation listed below is for an average 28 executives, officers and trustees of the Medical Center.



Medical Center CEO Don Faulk received a total compensation package of $848,841 in 2007 – a 20 percent increase from 2006, when he was paid $674,817. Former Executive Vice President Michael Gilstrap, on the other hand, received 50 percent less compensation from 2006 to 2007. Gilstrap's total compensation in 2006 was $1,622,967, compared to $623,646 in 2007.[xv] There was no information available on why Gilstrap received a higher compensation than Faulk, or what caused the hikes and falls in compensation. Loans to Medical Center physicians in 2007 totaled $1,881,129[xvi]. Stated reasons for these loans included salary guarantees, education loans, lines of credit and educational costs.

Facing operating margin shortfalls for its Fiscal Year 2009 budget, the Medical Center cut some perks traditionally given to its executives. For example, Chief Executive and President Donald Faulk and other hospital executives no longer were given allowances for their health and dental benefits, and the executives were required to contribute to their individual health care costs. In addition, car allowances for some executives were cut. Faulk also was not given a salary raise in Fiscal Year 2010, marking the third year his pay was not increased from the compensation package he received in 2007 – $981,401 in salary, benefits and expenses.

Financial losses

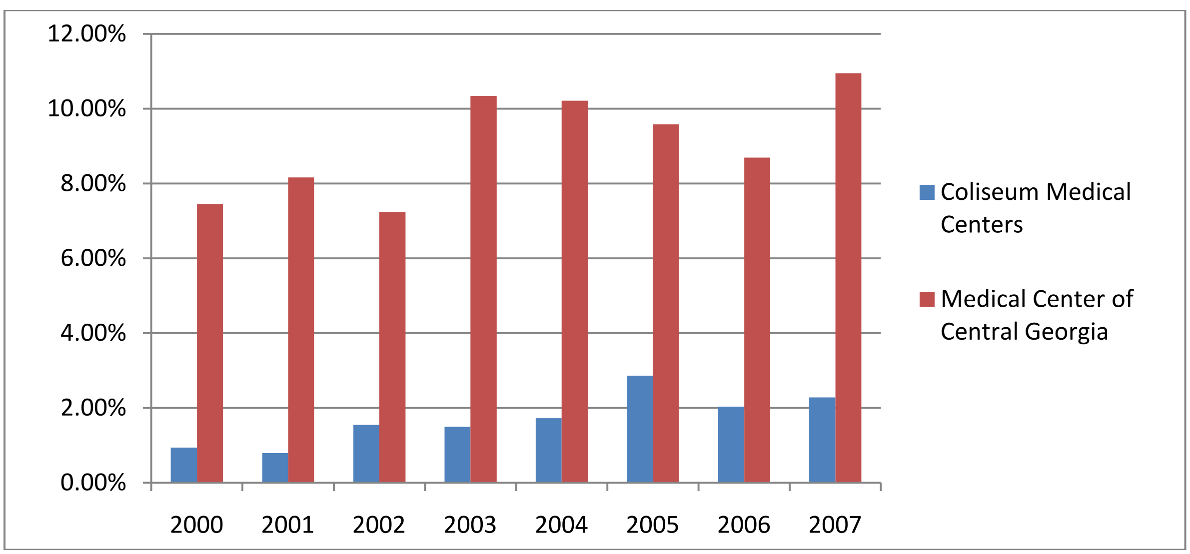
In 2008, the Medical Center reported a number of financial losses, including losses incurred from its Level 1 trauma center and uncompensated indigent and charity care. As middle Georgia's safety net hospital, the Medical Center, in general, provides high levels of indigent and charity care by serving the area's low-income, uninsured and "vulnerable" populations.[xvii]

The National Association of Public Hospitals reports that its safety net members, which account for two percent of all hospitals, provide 25 percent of the nation's uncompensated care.

Uncompensated indigent care and charity care

According to the American Hospital Association, hospitals collectively provide more than $22 billion in uncompensated care for eligible patients each year. Indigent care means the patient receives no bill for services rendered, and charity care reflects a subsidized bill. For example, in 2007, the Medical Center reported spending a total $103,259,261 on inpatient and outpatient charity and indigent care charges $99,516,593 went uncompensated, and comprised 10.95 of the hospital's adjusted gross revenue. As evidenced below, the Medical Center provides a much more significant amount of unreimbursed care than the for-profit Coliseum Medical Center.

Percentages of uncompensated care from both the Medical Center and its competitor Coliseum Medical Center:



The above chart shows the percentage of its annual adjusted gross revenue unreimbursed each hospital spent on unreimbursed indigent and charity care. It does not include the total amount of care for eligible indigent and charity care patients a hospital may have provided, as federal, state and local governments can subsidize the health care costs for some uninsured patients through the Indigent Care Trust Fund (ICTF),[xviii] Medicaid or Medicare reimbursements.

The hospital has somewhat relied on county funding for its indigent programs, though Bibb County's Fiscal Year 2010 budget reflected a $2.9 million cut in indigent care allocations.

PRICING AND AFFORDABILITY

In the US, more than 45 million people are uninsured, roughly 15 percent of the total population.[xix] Currently, approximately 18 percent of Georgians are currently uninsured. Of Bibb County's 154,709 residents, about 16 percent live without health insurance, and 21 percent live below the poverty level. In 2005, Georgia ranked 43rd in the nation for health care coverage of its citizens.[xx]

Uninsured and underinsured populations may be three times more likely than privately insured individuals to experience adverse health outcomes, and four times more likely than insured patients to require hospitalization and expensive emergency care.

The uninsured are more likely to delay seeking care for illness or injury, which often results in the need for a higher level of care once they do seek medical help. These groups are also less likely to seek preventative care, a factor that can lead to late diagnoses for diseases such as cancer, and chronic conditions such as diabetes and high cholesterol levels.

The number of employers who offered health insurance to their workers fell nine percent, from 69 percent in 2005 to 60 percent in 2006. The average total private insurance premium in Georgia increased 26.7 percent from $8,101 in 2001 to $10,262 in 2005.[xxi]

Hospital pricing

As with many other nonprofit and for profit hospitals in the country, the Medical Center utilizes pricing practices that can place affordable care out of reach for many. Regulations and requirements associated with the Indigent Care Trust Fund and the tax-exempt status – not to mention their own founding missions – are meant to compel tax-exempt nonprofit hospitals to provide free and reduced charge medical care and services to eligible patients. Instead, hospital pricing practices targeting the medically uninsured often discourage eligible patients from accessing reduced-cost health care.

While all patients are charged the same for services, only self-pay patients are actually expected to pay that amount. Because nobody negotiates a discount for the uninsured, these patients are forced to pay costs that are unreasonably marked-up and artificially inflated.

Government health insurance programs (Medicaid, Medicare and PeachCare) reimburse hospitals at rates determined by the Center for Medicaid and Medicare Services (CMS), while private health insurance companies negotiate lower prices that often vary between markets. Third party insurers are, on average, granted a 60 percent discount at the Medical Center. But both uninsured and self-pay patients pay the "sticker price" for many services, prices that are substantially higher than the cost to the hospital.

In 2007, approximately 30.4 percent of the Medical Center's patients had private insurance. Medicaid and Medicare patients comprised a combined 61.5 percent; charity and self-pay patients were approximately 8.1 percent, an increase from 6.9 percent the previous year.[xxii]

On average, the Medical Center charged 265 percent of cost during FY2006. The Medical Center billed patients $1,329,393,413 for supplies and services that cost $502,387,466.[xxiii] Specific items with high mark-ups include:

	Cost to MCCG	Charge to patient	Mark-up
Laboratory	$16,173,682	$150,905,830	933 percent
Anesthesiology	$1,971,630	$13,112,453	665 percent
Drugs Charged to Patient	$45,299,953	$267,100,225	590 percent
Radiology-Diagnostic	$22,392,453	$127,517,686	569 percent
Operating Room	$37,183,294	$86,904,178	234 percent
Medical Supplies	$101,811,240	$190,760,517	187 percent

For example, using the above numbers, if a patient were to have a surgical procedure that required anesthesiology, that patient would pay $1.00 for every $0.15 it actually cost the hospital to provide that service. In addition, the hospital would only incur a cost of $0.42 for each $1.00 it charged that patient for the operating room.

Again, only the self-pay/uninsured patient ineligible for any financial assistance programs are expected to pay the full amount.

Level 1 Trauma Center

As the leading cause of death of Georgians under 44 years of age, trauma is considered any life-threatening occurrence, either accidental or intentional, that causes severe injuries. There are only a total 15 trauma facilities in the state, a number that contributes to the state's high trauma death rate. Approximately 63 of every 100,000 of the state's residents die each year because of a lack of adequate trauma units in the state, as compared to the national average of 56 deaths per 100,000 people. It is estimated that approximately 700 victims die each year due to a lack of timely access to trauma services.[xxiv]

A Level 1 trauma center offers the greatest level of comprehensive trauma care, from prevention through rehabilitation. Level 1 facilities are required to have a specific number of on-duty surgeons and anesthesiologists and a full range of specialists and equipment available for trauma victims 24 hours a day, every day of the year. There are only four such centers in the state – Grady Memorial Hospital

(Atlanta), Memorial University Health Medical Center (Savannah), the Medical College of Georgia (Augusta) and the Medical Center of Central Georgia. The Medical Center is the nearest facility available for most of southwest Georgia.

The high level of care delivered at all state trauma centers is expensive. It is estimated that, collectively, the state's trauma centers lose approximately $250 million each year.

State legislative initiatives to address the lack of trauma centers and insufficient funding for existing facilities were introduced during the 2008 session, though none passed. One bill -- HR 1158 -- would have added a $10 fee on car registrations as a way to both boost funding for existing trauma centers and create new centers.

In June 2008, a one-time infusion of $47.7 million was allocated to the state's trauma centers, of which the Medical Center received $3.5 million. The facility has not publicly released a figure of uncompensated trauma care but as one of the state's few Level 1 trauma centers, estimates run in the tens of millions.

Cutbacks and layoffs

Medical Center executives have attributed the hospital's poor financial performance and shrinking operating margin to state budget cuts, reliance on contract staff, low state Medicaid and trauma-care reimbursements, increased competition and flat patient volumes.

In July, the Medical Center hired Michael Rindler, a consultant specializing in hospital revitalization, for $595,000 plus estimated expenses of $90,000. Called a strategic performance initiative, approximately 500 meetings of 10 leadership task forces were held in addition to numerous employee and physician meetings.[xxv]

In September, CEO Donald Faulk publicly announced efforts to cut approximately $33 million from the Medical Center's budget,[xxvi] although the strategic performance initiative led to approximately $43 million in annual savings. Of that, job cuts and tightened salaries accounted for an estimated 55 to 60 percent ($23,650,000 - $25,800,000) of the projected savings. In October, more than 200 employees were laid off, including executives and key employees.[xxvii]

These cutbacks are only considered "phase one" of a process that will continue next year. The second phase will focus more on expense reductions and revenue growth.

<u>Community benefits</u>

Community benefits are generally considered benefits offered to the region a tax-exempt nonprofit hospital serves as an informal exchange, or justification, for its tax-exempt status. For many facilities, this has more or less meant free or low-cost care, also known as indigent and charity care, lumped into one general category – uncompensated care. But that categorization often also includes bad debt, which is debt the hospital unsuccessfully attempted to collect.

There is no specific IRS ruling that requires hospitals to provide free care to meet the community benefit standard. Tax-exempt nonprofit hospitals have no obligation to provide free care outside of the emergency room and can charge for non-emergent care as well as refuse to provide non-emergent care based on one's ability to pay.

Tax-exempt nonprofit hospitals often claim as community benefits certain marketing activities, such as newsletters for new moms. Some hospitals even claim new equipment as a community benefit. For example, the Medical Center of Central Georgia lists a new diagnostic tool as a community benefit in a recent IRS Form 990 filing. While this tool is a boost for the hospital, it is not offered to the community as a free service, and is instead used for billed procedures.

Medical Center community benefits, per IRS form 990 FY 2007:

- Medical Center navigation program – offers cancer patients resources – financial information, activities, education – when dealing with their disease;
- The 2007 annual health fair – free public screenings for glaucoma, blood pressure, body fat and cholesterol to 300 people;
- Donation of an ambulance to the Milledgeville Police Department;
- Parent’s Time Out, an addition at the Children’s Hospital that offers parents a place to wash clothes and heat meals while children are hospitalized; and,
- Know Your Meds, a program that educates patients about the appropriate administering of medication.

Questionable Community Benefits, per IRS form 990 FY 2007:

- The Nurse Anesthetist Program with Mercer University;
- Nurses;
- Medical Center staff who volunteer during free time; and,
- The renovation of Children’s Hospital.

Georgia does not currently require the detailed reporting of community benefits by nonprofit hospitals. Some states have taken a more active role in examining tax-exempt nonprofit hospitals and have set forth their own requirements and penalties.[xxviii] In Georgia, the difference in community benefit offerings between nonprofits and otherwise similar for-profit hospitals are not statistical significant.

QUALITY OF CARE

The Medical Center has received mixed reviews on its quality of care. In 2008, the hospital was given a Health Grades[xxix] Vascular Care Excellence Award in 2008 and was also given a five star rating for carotid surgery, a difficult and complex procedure that removes plague from the lining of the main artery that supplies blood to the brain, head and neck.

The hospital also received a poor grade in terms of survival for two other frequent illnesses - respiratory failure and stroke. According to Health Grades, the Medical Center is not only often slow to diagnose and treat patients, but also has a high rate of patients who acquire severe infections following surgical procedures.[xxx]

In September 2008, the Medical Center of Central Georgia was named one of 74 facilities nationwide to have higher-than-average death rates among elderly patients treated for pneumonia, according to the Hospital Compare Web site, operated by the Centers for Medicaid and Medicare Services.[xxxi]

According to the site, 15.6 percent of patients with pneumonia died. The national average is 11.4 percent. Of those patients, 15 died during hospital or palliative care shortly after leaving the hospital, the *Macon Telegraph* reported. The Medical Center attributed some of the deaths to “do not resuscitate” orders.[xxxii]

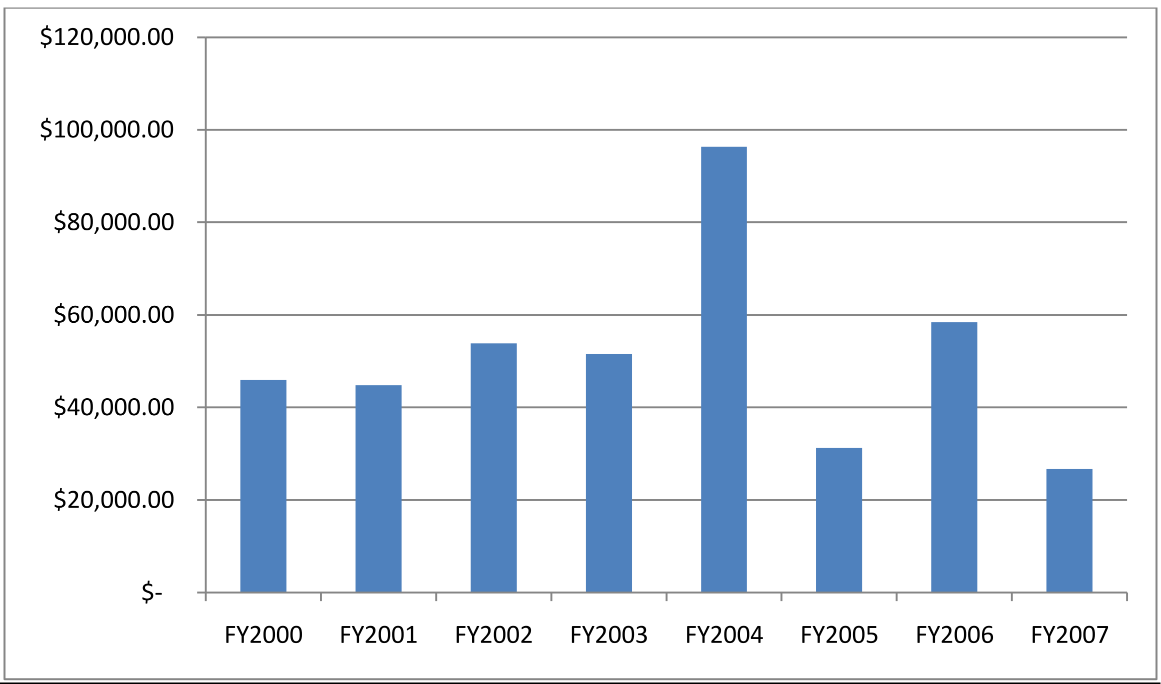
In 2007, the Medical Center was identified as one of 35 hospitals in the country where patients treated for heart failure had higher death rates than the national average. Hospital officials claimed that paperwork errors at the hospital were mostly to blame. This year, as predicted, the Medical Center's death rate for heart failure fell within the normal range for the nation.

The Medical Center charges an above-average fee for the treatment of two common diagnoses – heart failure ($11,683) and chest pain ($2,532). Patients who suffer from heart failure or those getting heart bypass surgery are given just average odds of survival after receiving treatment at the Medical Center.[xxxiii]

THE MEDICAL CENTER AT THE STATE CAPITOL

Lobbying efforts

Like every large hospital in Georgia, the Medical Center employs lobbyists to advocate on its behalf to state leaders. Funds spent on Medical Center lobbying efforts from 2000 to 2007:



Campaign contributions

Between 2006 and 2008, approximately 36 of the Medical Center's top-ranking employees contributed to various legislative campaigns and committees.

The most frequent recipient of monetary donations was HosPAC, a nonpartisan political action committee (PAC) that distributes contributions to legislators. Another popular PAC among high-level Medical Center employees within the past two years was ALLPAC, or the Georgia Alliance of Community Hospitals. Sen. Cecil Staton (R-Macon) received more contributions directly from Medical Center staff than any other state legislator in 2008. Sen. Staton received approximately $10,950 from top-ranking hospital employees for his campaign.[xxxiv]

CONCLUSION

Elected officials, community leaders, employee representatives, patients and other stakeholders must work to identify and confront the underlying problems preventing all Georgia citizens from accessing medical services and quality health care. More oversight, transparency, accountability and efforts to increase affordability and access at all Georgia hospitals are necessary to protect Georgia's consumers.

Policy Recommendations:

Affordability: Charges to patients should be fair and clearly explained at the time of admission to the hospital. Cost should be based on a sliding scale fee system that takes into account patients' ability to pay. Tax-exempt nonprofit hospitals should employ a uniform system of screening patients for eligibility in medical assistance programs.

Notice of financial assistance: Tax-exempt nonprofit hospitals should use multiple communication and marketing strategies, including print and broadcast media, to advise the public of available free and reduced charge services, the terms of eligibility for accessing these services, the application process for accessing these services, and the person or office to which pricing complaints or questions should be directed.

Community benefits: Every tax-exempt nonprofit hospital in the state should be required to set forth a written policy for their community benefits offerings that focuses on indigent care, charity care and other policies that directly affect the welfare of their communities, excluding marketing materials.

Assessments to evaluate real value of tax-exempt status: County taxing authorities should annually assess the property holdings of tax-exempt nonprofit health care facilities to ensure the community is receiving a comparable benefit for its loss of property tax revenue.

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[i] Department of Community Health Annual Hospital Financial Survey
[ii] http://www.mccg.org
[iii] Zumbrun, Joshua. "America's Most Impoverished Cities," *Forbes Magazine,* October 12, 2009.
[iv] http://explorer.dol.state.ga.us/mis/profiles/counties/Bibb.pdf
[v] http://www.mccg.org
[vi] Ibid.
[vii] http://www.coliseumhealthsystems.com
[viii] Medical Center's annual Report to the Community.
[ix] Duncan, S. Heather. "Medical Center delays '09 budget for cost-cutting plan," *Macon Telegraph,* Sept. 11, 2008.
[x] An operating margin is a ratio used to measure a hospital's pricing strategy and operating efficiency, and is calculated by dividing a company's operating profit by net sales.
[xi] Duncan, S. Heather. "Medical Center may cut perks," *Macon Telegraph,* Oct. 24, 2008.
[xii] IRS Form 990 FY2007
[xiii] Moody's Investors Service, *Moody's Public Finance Healthcare Ratings* (August 2005), p. 23
[xiv] Hospitals considered comparable to the Medical Center were ones that had 400 patient
[xv] IRS Forms 990 for Fiscal Years 2005 through 2007
[xvi] IRS Form 990 FY 2007
[xvii] Vulnerable populations have little to no access to stable health care coverage and are often the uninsured, low-income underinsured, Medicaid beneficiaries and patients with special health care needs.
[xviii] Most hospitals in Georgia receive funds from the state Indigent Care Trust Fund (ICTF), an 19-year-old program that expands Medicaid eligibility and services, supports rural health care facilities that serve the medically indigent, and funds primary health care programs for medically indigent Georgians. Georgia's Disproportionate Share Hospital (DSH) program is funded through the ICTF, which provides funding to hospitals and other health care providers to help offset financial losses on uninsured, underinsured and low-income individuals, as defined by the state plan in accordance with federal regulations.

[xix] The US Census
[xx] Fulton County "Alternatives for Funding Indigent Care Beyond the Public Hospital," November 2007.
[xxi] Ibid.
[xxii] Data for Medical Center of Central Georgia is for Fiscal Year 2006. The source of this information is Federal MedPar and/or HCRIS data.
[xxiii] Ibid.
[xxiv] http://www.ciclt.net/sn/adm/editpage.aspx?ClientCode=dhrtn&FileName=H_Home.txt
[xxv] Duncan, S. Heather. "Medical Center seeks to cut $33 million in operating expenses," *Macon Telegraph,* September 25, 2008.
[xxvi] Ibid.
[xxvii] Employees included: Senior Vice President Andrew Galloway, Vice President Michael Vaden, Assistant Vice President Lamar Bridger, Urgent Care Services Director Tommy Barnes and Heart Center Director Kim Odom.
[xxviii] Texas, for example, has established reporting requirements (Texas Health & Safety Code **§**311.045, **§**311.0461) and imposes fines on tax-exempt nonprofit hospitals that fail to report their community benefits.
[xxix] Health Grades is a healthcare ratings organization that provides ratings and profiles of hospitals, nursing homes and physicians to consumers, corporations, health plans and hospitals.
[xxx] Ibid.
[xxxi] www.hospitalcompare.hhs.gov
[xxxii] Duncan, S. Heather. "Midstate hospitals' pneumonia death rate higher than average," *Macon Telegraph,* Sept. 24, 2008.
[xxxiii] www.gahospitalpricecheck.org
[xxxiv] http://www.ethics.ga.gov/EthicsWeb/campaignfinance/campfinance.aspx