

PUBLIC DISCLOSURE COPY

Form **990**

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning **APR 1, 2021** and ending **MAR 31, 2022**

B Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization SHEPHERD CENTER, INC.		D Employer identification number 51-0141601
	Doing business as		E Telephone number 404-350-7310
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 310,291,789.
	2020 PEACHTREE ROAD, NW		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	City or town, state or province, country, and ZIP or foreign postal code ATLANTA, GA 30309		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No
F Name and address of principal officer: SAME AS C ABOVE		If "No," attach a list. See instructions	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) () (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
J Website: WWW.SHEPHERD.ORG			
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other			L Year of formation: 1975
			M State of legal domicile: GA

Part I Summary

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: SEE SCHEDULE O FOR A COMPLETE DESCRIPTION OF SHEPHERD CENTER'S MISSION STATEMENT.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	32
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	26
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	2150
	6 Total number of volunteers (estimate if necessary)	6	1000
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	137,718.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	21,874,078.	57,142,715.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	249,688,658.	243,854,729.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	16,211,081.	2,488,528.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	6,512,532.	6,805,817.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	294,286,349.	310,291,789.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	143,964,684.	158,864,673.
	b Total fundraising expenses (Part IX, column (D), line 25)	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	128,391,438.	127,649,861.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	272,356,122.	286,514,534.
19 Revenue less expenses. Subtract line 18 from line 12	21,930,227.	23,777,255.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
	21 Total liabilities (Part X, line 26)	686,936,453.	736,563,004.
	22 Net assets or fund balances. Subtract line 21 from line 20	89,612,007.	92,951,390.
		597,324,446.	643,611,614.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer		Date		
	STEPHEN B. HOLLEMAN, CFO Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	STANLEY M SMITH II	STANLEY M SMITH II	02/03/23	<input type="checkbox"/>	P00319916
Firm's name CARR, RIGGS & INGRAM, LLC			Firm's EIN 72-1396621		
Firm's address 4004 SUMMIT BLVD NE, SUITE 800 ATLANTA, GA 30319			Phone no. 770.394.8000		

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: SHEPHERD CENTER'S PRIMARY PURPOSE IS TO PROVIDE ACUTE AND REHABILITATIVE HOSPITAL CARE TO PATIENTS WITH SPINAL CORD INJURIES, ACQUIRED BRAIN INJURIES, MULTIPLE SCLEROSIS, AND OTHER NEUROMUSCULAR AND NEUROLOGICAL CONDITIONS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code:) (Expenses \$ 204,818,997. including grants of \$) (Revenue \$ 243,854,729.) IN REFERENCE TO THE PROVISION OF PATIENT CARE SERVICES, SHEPHERD CENTER IS DEDICATED TO HELPING PEOPLE WHO HAVE EXPERIENCED CATASTROPHIC INJURY OR DISEASE REBUILD THEIR LIVES WITH HOPE, DIGNITY, AND INDEPENDENCE, ADVOCATING FOR THEIR FULL INCLUSION IN ALL ASPECTS OF COMMUNITY LIFE. IN THE LAST FISCAL YEAR, SHEPHERD CENTER INCURRED EXPENSES TO PROVIDE SERVICES FOR 850 INPATIENT ADMISSIONS, 45,562 INPATIENT DAYS, 11,301 DAY PATIENT VISITS, AND 70,804 OUTPATIENT VISITS.

4b (Code:) (Expenses \$ 18,261,764. including grants of \$) (Revenue \$ 15,602,645.) BECAUSE OF THE GENEROUS FINANCIAL SUPPORT OF THE COMMUNITY, SHEPHERD CENTER IS ABLE TO PROVIDE MANY COMMUNITY FUNDED SERVICES THAT ARE NOT AVAILABLE IN OTHER HOSPITALS. SHEPHERD CENTER OFFERS SERVICES SUCH AS FAMILY HOUSING AND TRAINING, EXPANDED THERAPEUTIC RECREATION SERVICES, ASSISTIVE TECHNOLOGY AND ADAPTIVE EQUIPMENT, AND VOCATIONAL TRAINING, AS WELL AS MEDICAL CARE FOR PATIENTS WITHOUT THE ABILITY TO PAY FOR THESE SERVICES.

4c (Code:) (Expenses \$ 4,840,653. including grants of \$) (Revenue \$ 5,154,168.) WITH REGARD TO RESEARCH ACTIVITY, SHEPHERD CENTER IS A SITE FOR LEADING-EDGE RESEARCH AND PROVIDES IMPORTANT OUTCOMES TRACKING THAT HELP SHAPE THE FACE OF REHABILITATION IN THE UNITED STATES. OUR VISION IS TO BE A CENTER OF EXCELLENCE IN PATIENT CARE, PARTICIPATING IN RESEARCH THAT WILL ACHIEVE THE HIGHEST OUTCOMES AND IMPROVE THE LIVES OF OUR PATIENTS AND FAMILIES.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 227,921,414.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part II</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule C, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
14a Did the organization maintain an office, employees, or agents outside of the United States?	<input type="checkbox"/>	<input checked="" type="checkbox"/>
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	<input type="checkbox"/>	<input checked="" type="checkbox"/>
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	<input checked="" type="checkbox"/>	<input type="checkbox"/>
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? <i>If "Yes," complete Schedule I, Parts I and II</i>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Part IV Checklist of Required Schedules (continued)

	Yes	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? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
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? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	X	
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	X	
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
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? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	X	
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	X	
b 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)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	X	
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
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? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No checkboxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

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 on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with columns for question number, description, and Yes/No responses. Includes questions 1a, 1b, 2, 3, 4, 5, 6, 7a, 7b, 8a, 8b, and 9.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with columns for question number, description, and Yes/No responses. Includes questions 10a, 10b, 11a, 11b, 12a, 12b, 12c, 13, 14, 15a, 15b, 16a, and 16b.

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed GA, SC, FL, NC, AL, VA, ME, TN
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.
19 Describe on Schedule O 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

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) SARAH MORRISON PRESIDENT/CEO	50.00 1.00	X		X				1,181,053.	0.	29,955.
(2) MICHAEL R. YOCHELSON, M.D. CHIEF MEDICAL OFFICER	50.00 0.00	X		X				784,876.	0.	29,509.
(3) BEN W. THROWER PHYSICIAN	40.00 0.00					X		677,325.	0.	33,146.
(4) ERIK SHAW PHYSICIAN	40.00 0.00					X		674,781.	0.	32,749.
(5) SHERRILL LORING PHYSICIAN	40.00 0.00					X		602,030.	0.	13,041.
(6) PHILIP WEXLER PHYSICIAN	40.00 0.00					X		588,929.	0.	23,055.
(7) BROCK BOWMAN, M.D. ASSOCIATE MEDICAL DIRECTOR	50.00 0.00				X			554,041.	0.	35,680.
(8) DAVID QUINTERO PHYSICIAN	40.00 0.00					X		584,768.	0.	1,114.
(9) STEPHEN B. HOLLEMAN CHIEF FINANCIAL OFFICER, TREASURER	50.00 1.00	X		X				532,988.	0.	36,009.
(10) JAMES H. SHEPHERD, III CHIEF OPERATING OFFICER	50.00 0.00	X		X				425,643.	0.	29,824.
(11) BRIAN BARNETTE CHIEF INFORMATION OFFICER	50.00 1.00	X		X				341,330.	0.	25,588.
(12) SARAH BATTS EXECUTIVE DIRECTOR FOUNDAT	1.00 50.00	X						300,276.	0.	13,377.
(13) WILMA BUNCH VP PATIENT EXPERIENCE	50.00 0.00	X						278,232.	0.	21,477.
(14) JOE NOWICKI VP FACILITY SERVICE	50.00 0.00	X						266,245.	0.	25,476.
(15) TAMARA KING CHIEF NURSE EXECUTIVE	50.00 0.00				X			255,773.	0.	29,940.
(16) DEBORAH BACKUS VP RESEARCH AND INNOVATION	50.00 0.00				X			255,225.	0.	25,391.
(17) MICHAEL JONES SR RESEARCH SCIENTIST	50.00 0.00				X			232,768.	0.	35,195.

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) LORIE HUTCHESON VP HUMAN RESOURCES	50.00 0.00	X						235,647.	0.	25,588.
(19) CHETAN BHASIN CHIEF STRATEGY OFFICER	50.00 0.00	X		X				243,057.	0.	11,717.
(20) JOHN R. HAMILTON, III CHIEF COMPLIANCE/SAFETY OF	50.00 0.00	X		X				234,820.	0.	2,758.
(21) DONALD P. LESLIE, M.D. MED DIR EMERITUS	20.00 1.00	X						155,957.	0.	27,974.
(22) DAVID F. APPLE, JR. M.D. MED DIR EMERITUS	30.00 1.00	X						137,022.	0.	13,011.
(23) KATHERINE CREEK VP OF HUMAN RESOURCES	40.00 0.00				X			106,857.	0.	3,267.
(24) ALANA SHEPHERD CHAIRMAN	30.00 30.00	X		X				0.	0.	0.
(25) BRYANT G. COATS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(26) CHARLES L DAVIDSON III BOARD MEMBER	1.00 0.00	X						0.	0.	0.
1b Subtotal								9,649,643.	0.	524,841.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								9,649,643.	0.	524,841.

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 287

	Yes	No
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	X
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	X
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	X

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
PIEDMONT HEALTHCARE PO BOX 100062, ATLANTA, GA 30348-0062	MEDICAL SERVICES	15,369,570.
PIEDMONT COMMUNITY CONNECT PO BOX 117464, ATLANTA, GA 30368-7464	INFORMATION TECHNOLOGY MAINTENAN	2,377,736.
CHOATE CONSTRUCTION, 8200 ROBERTS DRIVE, SUITE 600, ATLANTA, GA 30350-4147	CONSTRUCTION SERVICES	1,634,946.
ATLANTA BRAIN & SPINE (GARY R. GROPPER MD) PO BOX 932866, ATLANTA, GA 31193-2866	PHYSICIAN CONSULTING SERVICES	620,500.
JACKSON SPALDING INC, 1100 PEACHTREE STREET, 18TH FLOOR, ATLANTA, GA 30309	FOUNDATION CONSULTING SERVICES	580,347.

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 41

SEE PART VII, SECTION A CONTINUATION SHEETS

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (check all that apply)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(27) CLARK H. DEAN BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(28) CYNDAE ARRENDALE BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(29) DOUGLAS LINDAUER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(30) FRED V. ALIAS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(31) JAMES D. THOMPSON VICE PRESIDENT	1.00 0.00	X		X				0.	0.	0.
(32) JAMES E. STEPHENSON BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(33) JARRAD TURNER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(34) JOHN ROOKER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(35) JOHN S. DRYMAN BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(36) JULI OWENS RECORDING SECRETARY	1.00 0.00	X		X				0.	0.	0.
(37) JUSTIN JONES BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(38) K. BOYNTON SMITH BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(39) LARRY R. ELLIS, GENERAL RET. BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(40) MOLLY Y. LANIER BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(41) ROBERT CUNNINGHAM BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(42) SALLY D. NUNNALLY BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(43) SARA S. CHAPMAN CORPORATE SECRETARY	1.00 1.00	X		X				0.	0.	0.
(44) SHALER ALIAS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(45) SUSAN HAWKINS BOARD MEMBER	1.00 0.00	X						0.	0.	0.
(46) TALBOT NUNNALLY BOARD MEMBER	1.00 0.00	X						0.	0.	0.
Total to Part VII, Section A, line 1c										

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	7,299,037.				
	f All other contributions, gifts, grants, and similar amounts not included above	1f	49,843,678.				
	g Noncash contributions included in lines 1a-1f	1g	\$ 61,440.				
	h Total. Add lines 1a-1f			57,142,715.			
Program Service Revenue	2 a NET INPATIENT SERVICE	Business Code	900099	153634920.	153634920.		
	b NET OUTPATIENT SERVICE		900099	84,448,524.	84448524.		
	c NET DAYPATIENT SERVICE		900099	5,771,285.	5,771,285.		
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			243854729.			
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			2,488,528.		2488528.	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6 a Gross rents	6a	(i) Real				
			(ii) Personal				
	b Less: rental expenses	6b					
	c Rental income or (loss)	6c					
	d Net rental income or (loss)						
	7 a Gross amount from sales of assets other than inventory	7a	(i) Securities				
			(ii) Other				
	b Less: cost or other basis and sales expenses	7b					
	c Gain or (loss)	7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a						
b Less: direct expenses	8b						
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19	9a						
b Less: direct expenses	9b						
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a CAFETERIA REVENUE	Business Code	900099	1,138,060.		1138060.	
	b ADMINISTRATIVE FEES		532000	72,588.	72,588.		
	c RENTAL INCOME		532000	65,130.	65,130.		
	d All other revenue		900099	5,530,039.	5,530,039.		
	e Total. Add lines 11a-11d			6,805,817.			
12 Total revenue. See instructions			310291789.	249384768.	137,718.	3626588.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX X

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	10,174,480.	6,058,072.	4,116,408.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	112,855,233.	92,859,747.	19,995,486.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	3,796,257.		3,796,257.	
9 Other employee benefits	15,000,364.	12,342,627.	2,657,737.	
10 Payroll taxes	17,038,339.	7,073,330.	9,965,009.	
11 Fees for services (nonemployees):				
a Management	2,773,741.	1,791,279.	982,462.	
b Legal	57,667.		57,667.	
c Accounting	199,291.		199,291.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	35,160.		35,160.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	16,844,364.	11,383,634.	5,460,730.	
12 Advertising and promotion	1,086,691.	142,478.	944,213.	
13 Office expenses	3,605,013.	2,183,339.	1,421,674.	
14 Information technology	5,653,253.	138,257.	5,514,996.	
15 Royalties				
16 Occupancy	2,262,164.	453,043.	1,809,121.	
17 Travel	336,258.	288,353.	47,905.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	794,365.	511,059.	283,306.	
20 Interest	448,866.		448,866.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	12,108,967.	2,968,290.	9,140,677.	
23 Insurance	1,084,405.	168,503.	915,902.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a MEDICAL SUPPLIES	70,270,629.	70,207,675.	62,954.	
b OTHER DIRECT EXPENSES	6,892,306.	657,829.	6,234,477.	
c EQUIPMENT RENTAL & MAIN	3,196,721.	2,241,799.	954,922.	
d ALLOCATION OF INDIRECT	0.	16,452,100.	-16,452,100.	
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	286,514,534.	227,921,414.	58,593,120.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here if following SOP 98-2 (ASC 958-720)

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A)		(B)	
		Beginning of year		End of year	
Assets	1 Cash - non-interest-bearing	47,577,750.	1	94,093,408.	
	2 Savings and temporary cash investments	27,338,131.	2	28,853,909.	
	3 Pledges and grants receivable, net	2,260,180.	3	2,131,258.	
	4 Accounts receivable, net	82,252,783.	4	70,713,587.	
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net	58,823.	7	57,341.	
	8 Inventories for sale or use	3,283,966.	8	5,660,319.	
	9 Prepaid expenses and deferred charges	4,168,691.	9	4,751,268.	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 325,945,142.			
	b Less: accumulated depreciation	10b 196,221,219.			
	11 Investments - publicly traded securities	133,797,709.	10c	129,723,923.	
	12 Investments - other securities. See Part IV, line 11	365,247,354.	11	380,138,960.	
	13 Investments - program-related. See Part IV, line 11		12		
	14 Intangible assets	15,691,083.	13	14,769,258.	
	15 Other assets. See Part IV, line 11	5,259,983.	14	5,669,773.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	686,936,453.	15	736,563,004.		
Liabilities	17 Accounts payable and accrued expenses	30,543,893.	16	736,563,004.	
	18 Grants payable		17	34,531,269.	
	19 Deferred revenue	5,053,049.	18		
	20 Tax-exempt bond liabilities	48,155,060.	19	6,890,176.	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	45,759,993.	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21		
	23 Secured mortgages and notes payable to unrelated third parties		22		
	24 Unsecured notes and loans payable to unrelated third parties		23		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	5,860,005.	24	5,769,952.	
	26 Total liabilities. Add lines 17 through 25	89,612,007.	25	92,951,390.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	429,948,609.	26	92,951,390.	
	28 Net assets with donor restrictions	167,375,837.	27	452,696,703.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		28	190,914,911.	
	30 Paid-in or capital surplus, or land, building, or equipment fund		29		
	31 Retained earnings, endowment, accumulated income, or other funds		30		
	32 Total net assets or fund balances	597,324,446.	31	643,611,614.	
	33 Total liabilities and net assets/fund balances	686,936,453.	32	736,563,004.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	310,291,789.
2	Total expenses (must equal Part IX, column (A), line 25)	2	286,514,534.
3	Revenue less expenses. Subtract line 2 from line 1	3	23,777,255.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	597,324,446.
5	Net unrealized gains (losses) on investments	5	8,092,778.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	14,417,135.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	643,611,614.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b	Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	X	
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	X	

Form 990 (2021)

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f); 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities, whether or not the business is regularly carried on; 10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 11 Total support. Add lines 7 through 10; 12 Gross receipts from related activities, etc. (see instructions); 13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.

Section C. Computation of Public Support Percentage

Table with 2 columns: Line number, Percentage. Rows include: 14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)); 15 Public support percentage from 2020 Schedule A, Part II, line 14; 16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization; 17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization; 18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions.

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions, merchandise sold or services performed; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2017, (b) 2018, (c) 2019, (d) 2020, (e) 2021, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2020 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2020 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Sub-rows 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? Row 3: By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year?

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions). Sub-rows a, b, c. Row 2: Activities Test. Answer lines 2a and 2b below. Sub-rows a, b. Row 3: Parent of Supported Organizations. Answer lines 3a and 3b below. Sub-rows a, b.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

SCHEDULE C
(Form 990)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
 ▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (See separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (See separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization SHEPHERD CENTER, INC.	Employer identification number 51-0141601
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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.

- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

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? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. Schedule C (Form 990) 2021

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
- B** Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	86,399.													
c	Total lobbying expenditures (add lines 1a and 1b)	86,399.													
d	Other exempt purpose expenditures	227835015.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	227921414.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	1,000,000.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	250,000.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2018	(b) 2019	(c) 2020	(d) 2021	(e) Total
2a Lobbying nontaxable amount	1,000,000.	1,000,000.	1,000,000.	1,000,000.	4,000,000.
b Lobbying ceiling amount (150% of line 2a, column(e))					6,000,000.
c Total lobbying expenditures	140,260.	66,016.	65,958.	86,399.	358,633.
d Grassroots nontaxable amount	250,000.	250,000.	250,000.	250,000.	1,000,000.
e Grassroots ceiling amount (150% of line 2d, column (e))					1,500,000.
f Grassroots lobbying expenditures	65,754.				65,754.

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.	(a)		(b)
	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?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)?			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
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?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures. See instructions	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (See instructions); and Part II-B, line 1. Also, complete this part for any additional information.

PART II-A SUPPLEMENTAL INFORMATION:

SHEPHERD CENTER EMPLOYED JOHN SMITH AS DIRECTOR OF GOVERNMENT RELATIONS AND ADVOCACY. DURING FISCAL YEAR OF 2022, HE WAS INVOLVED IN THE FOLLOWING ACTIVITIES:

1. REPRESENTED SHEPHERD CENTER ON HEALTHCARE AND RELATED ISSUES BEFORE THE GEORGIA GENERAL ASSEMBLY AND OTHER STATE AGENCIES.

Part IV Supplemental Information *(continued)*

2. REPRESENTED SHEPHERD CENTER ON HEALTHCARE AND RELATED ISSUES BEFORE CONGRESSIONAL OFFICES.

STRATEGIC HEALTHCARE HAVE ALSO PROVIDED HEALTH POLICY AND ADVOCACY SERVICES TO SHEPHERD CENTER.

Multiple horizontal lines for supplemental information.

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization SHEPHERD CENTER, INC. Employer identification number 51-0141601

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two Yes/No questions regarding donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, details of conservation easements (lines 2a-2d), number of modified easements, states where located, monitoring policy, staff hours, expenses, and requirements of section 170(h)(4)(B)(i).

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include reporting requirements for art and historical treasures, and amounts related to these items (revenue and assets).

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 1c |
| d Additions during the year | 1d |
| e Distributions during the year | 1e |
| f Ending balance | 1f |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	44,573,483.	44,534,489.	44,441,878.	44,200,893.	44,047,086.
b Contributions	989,603.	38,994.	92,611.	240,985.	153,808.
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	45,563,086.	44,573,483.	44,534,489.	44,441,878.	44,200,894.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment .0000 %
 - b Permanent endowment 100 %
 - c Term endowment .0000 %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|-----|----|
| (i) Unrelated organizations | | X |
| (ii) Related organizations | | X |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b | |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		43,650,579.		43,650,579.
b Buildings		121,193,754.	64,037,603.	57,156,151.
c Leasehold improvements				
d Equipment		157,282,285.	130,919,457.	26,362,828.
e Other		3,818,524.	1,264,159.	2,554,365.
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				129,723,923.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) ANNUITIES PAYABLE	5,769,952.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	5,769,952.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	
b	Donated services and use of facilities	2b	
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)		5

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d		2e
3	Subtract line 2e from line 1		3
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b		4c
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)		5

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART V, LINE 4:

SHEPHERD CENTER HAS ESTABLISHED MULTIPLE PERMANENT ENDOWMENT FUNDS TO SUPPORT A VARIETY OF COMMUNITY FUNDED PROGRAMS SUCH AS RECREATION THERAPY, HOUSING, ASSISTIVE TECHNOLOGY AND MANY OTHER PROGRAMS THAT ARE NOT TRADITIONALLY OFFERED IN OTHER HOSPITALS. THESE PROGRAMS ARE VALUE ADDED SERVICES THAT ARE NOT REIMBURSED BY THIRD PARTY PAYORS AND ENSURE THAT SHEPHERD CENTER PROVIDES A FULL AND EXPANDED CONTINUUM OF CARE THAT HELPS FULFILL OUR MISSION OF HELPING PATIENTS REBUILD THEIR LIVES TO THE FULLEST EXTENT POSSIBLE.

PART X, LINE 2:

SHEPHERD AND FOUNDATION HAVE BOTH BEEN GRANTED TAX-EXEMPT STATUS UNDER

Part XIII Supplemental Information (continued)

SECTION 501(A) OF THE INTERNAL REVENUE CODE (THE CODE) AS ORGANIZATIONS DESCRIBED IN SECTION 501(C)(3) WHEREBY ONLY UNRELATED BUSINESS INCOME, AS DEFINED BY SECTION 512(A)(1) OF THE CODE, IS SUBJECT TO FEDERAL INCOME TAX. SHEPHERD AND FOUNDATION HAD NO SIGNIFICANT UNRELATED BUSINESS TAXABLE INCOME DURING 2022 AND 2021; ACCORDINGLY, NO PROVISION OR BENEFIT FOR INCOME TAXES HAS BEEN INCLUDED IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS.

THE PROVISIONS OF ACCOUNTING STANDARDS FOR INCOME TAXES REQUIRE THAT A TAX POSITION BE RECOGNIZED OR DERECOGNIZED BASED ON A 'MORE-LIKELY-THAN-NOT' THRESHOLD. THIS APPLIES TO POSITIONS TAKEN OR EXPECTED TO BE TAKEN IN A TAX RETURN. THE CENTER DOES NOT BELIEVE ITS CONSOLIDATED FINANCIAL STATEMENTS INCLUDE ANY MATERIAL UNCERTAIN TAX POSITIONS. THE CENTER IS NO LONGER SUBJECT TO FEDERAL OR STATE INCOME TAX EXAMINATIONS BY TAX AUTHORITIES FOR CALENDAR YEARS BEFORE 2018.

**SCHEDULE H
(Form 990)**

Department of the Treasury
Internal Revenue Service

Hospitals

- ▶ Complete if the organization answered "Yes" on Form 990, Part IV, question 20.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization **SHEPHERD CENTER, INC.** Employer identification number **51-0141601**

Part I Financial Assistance and Certain Other Community Benefits at Cost

	Yes	No
1a Did the organization have a financial assistance policy during the tax year? If "No," skip to question 6a	<input checked="" type="checkbox"/>	
b If "Yes," was it a written policy?	<input checked="" type="checkbox"/>	
2 If the organization had multiple hospital facilities, indicate which of the following best describes application of the financial assistance policy to its various hospital facilities during the tax year. <input type="checkbox"/> Applied uniformly to all hospital facilities <input type="checkbox"/> Applied uniformly to most hospital facilities <input type="checkbox"/> Generally tailored to individual hospital facilities		
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 <i>free</i> care? If "Yes," indicate which of the following was the FPG family income limit for eligibility for free care:	<input checked="" type="checkbox"/>	
<input type="checkbox"/> 100% <input type="checkbox"/> 150% <input type="checkbox"/> 200% <input checked="" type="checkbox"/> Other <u>250</u> %		
b Did the organization use FPG as a factor in determining eligibility for providing <i>discounted</i> care? If "Yes," indicate which of the following was the family income limit for eligibility for discounted care:		<input checked="" type="checkbox"/>
<input type="checkbox"/> 200% <input type="checkbox"/> 250% <input type="checkbox"/> 300% <input type="checkbox"/> 350% <input type="checkbox"/> 400% <input type="checkbox"/> Other _____ %		
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 financial assistance policy that applied to the largest number of its patients during the tax year provide for free or discounted care to the "medically indigent"?	<input checked="" type="checkbox"/>	
5a Did the organization budget amounts for free or discounted care provided under its financial assistance policy during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization's financial assistance expenses exceed the budgeted amount?	<input checked="" type="checkbox"/>	
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?		<input checked="" type="checkbox"/>
6a Did the organization prepare a community benefit report during the tax year?	<input checked="" type="checkbox"/>	
b If "Yes," did the organization make it available to the public?	<input checked="" type="checkbox"/>	

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)	1	2,510	8358356.	917,004.	7441352.	2.60%
b Medicaid (from Worksheet 3, column a)	1	1,142	4230740.		4230740.	1.48%
c Costs of other means-tested government programs (from Worksheet 3, column b)						
d Total. Financial Assistance and Means-Tested Government Programs	2	3,652	12589096.	917,004.	11672092.	4.08%
Other Benefits						
e Community health improvement services and community benefit operations (from Worksheet 4)	70	12,093	11642237.	7714895.	3927342.	1.37%
f Health professions education (from Worksheet 5)	3	587	487,405.		487,405.	.17%
g Subsidized health services (from Worksheet 6)	13	6,848	1584448.	1473349.	111,099.	.04%
h Research (from Worksheet 7)	44	350	5647656.	5076288.	571,368.	.20%
i Cash and in-kind contributions for community benefit (from Worksheet 8)	1	0				
j Total. Other Benefits	131	19,878	19361746.	14264532.	5097214.	1.78%
k Total. Add lines 7d and 7j	133	23,530	31950842.	15181536.	16769306.	5.86%

Part V Facility Information (continued)

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 SHEPHERD CENTER, INC.

Line number of hospital facility, or line numbers of hospital facilities in a facility reporting group (from Part V, Section A): 1

	Yes	No
Community Health Needs Assessment		
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?		X
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		X
3 During the tax year or either of the two immediately preceding tax years, did the hospital facility conduct a community health needs assessment (CHNA)? If "No," skip to line 12	X	
If "Yes," indicate what the CHNA report describes (check all that apply):		
a <input checked="" type="checkbox"/> A definition of the community served by the hospital facility		
b <input checked="" type="checkbox"/> Demographics of the community		
c <input checked="" type="checkbox"/> Existing health care facilities and resources within the community that are available to respond to the health needs of the community		
d <input checked="" type="checkbox"/> How data was obtained		
e <input checked="" type="checkbox"/> The significant health needs of the community		
f <input checked="" type="checkbox"/> Primary and chronic disease needs and other health issues of uninsured persons, low-income persons, and minority groups		
g <input checked="" type="checkbox"/> The process for identifying and prioritizing community health needs and services to meet the community health needs		
h <input checked="" type="checkbox"/> The process for consulting with persons representing the community's interests		
i <input checked="" type="checkbox"/> The impact of any actions taken to address the significant health needs identified in the hospital facility's prior CHNA(s)		
j <input type="checkbox"/> Other (describe in Section C)		
4 Indicate the tax year the hospital facility last conducted a CHNA: 20 <u>21</u>		
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	X	
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		X
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		X
7 Did the hospital facility make its CHNA report widely available to the public?	X	
If "Yes," indicate how the CHNA report was made widely available (check all that apply):		
a <input checked="" type="checkbox"/> Hospital facility's website (list url): <u>SHEPHERD.ORG</u>		
b <input type="checkbox"/> Other website (list url): _____		
c <input checked="" type="checkbox"/> Made a paper copy available for public inspection without charge at the hospital facility		
d <input type="checkbox"/> Other (describe in Section C)		
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	X	
9 Indicate the tax year the hospital facility last adopted an implementation strategy: 20 <u>21</u>		
10 Is the hospital facility's most recently adopted implementation strategy posted on a website?	X	
a If "Yes," (list url): <u>WWW.SHEPHERD.ORG</u>		
b If "No," is the hospital facility's most recently adopted implementation strategy attached to this return?		
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)?		X
b If "Yes" to line 12a, did the organization file Form 4720 to report the section 4959 excise tax?		
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? \$		

Part V Facility Information (continued)

Financial Assistance Policy (FAP)

Name of hospital facility or letter of facility reporting group SHEPHERD CENTER, INC.

		Yes	No
Did the hospital facility have in place during the tax year a written financial assistance policy that:			
13	Explained eligibility criteria for financial assistance, and whether such assistance included free or discounted care?	X	
If "Yes," indicate the eligibility criteria explained in the FAP:			
a	<input checked="" type="checkbox"/> Federal poverty guidelines (FPG), with FPG family income limit for eligibility for free care of <u>250</u> % and FPG family income limit for eligibility for discounted care of _____ %		
b	<input type="checkbox"/> Income level other than FPG (describe in Section C)		
c	<input checked="" type="checkbox"/> Asset level		
d	<input checked="" type="checkbox"/> Medical indigency		
e	<input checked="" type="checkbox"/> Insurance status		
f	<input checked="" type="checkbox"/> Underinsurance status		
g	<input type="checkbox"/> Residency		
h	<input checked="" type="checkbox"/> Other (describe in Section C)		
14	Explained the basis for calculating amounts charged to patients?	X	
15	Explained the method for applying for financial assistance?	X	
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):			
a	<input checked="" type="checkbox"/> Described the information the hospital facility may require an individual to provide as part of his or her application		
b	<input checked="" type="checkbox"/> Described the supporting documentation the hospital facility may require an individual to submit as part of his or her application		
c	<input checked="" type="checkbox"/> Provided the contact information of hospital facility staff who can provide an individual with information about the FAP and FAP application process		
d	<input type="checkbox"/> Provided the contact information of nonprofit organizations or government agencies that may be sources of assistance with FAP applications		
e	<input type="checkbox"/> Other (describe in Section C)		
16	Was widely publicized within the community served by the hospital facility?	X	
If "Yes," indicate how the hospital facility publicized the policy (check all that apply):			
a	<input checked="" type="checkbox"/> The FAP was widely available on a website (list url): <u>SHEPHERD.ORG</u>		
b	<input checked="" type="checkbox"/> The FAP application form was widely available on a website (list url): <u>SHEPHERD.ORG</u>		
c	<input checked="" type="checkbox"/> A plain language summary of the FAP was widely available on a website (list url): <u>SHEPHERD.ORG</u>		
d	<input checked="" type="checkbox"/> The FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
e	<input checked="" type="checkbox"/> The FAP application form was available upon request and without charge (in public locations in the hospital facility and by mail)		
f	<input checked="" type="checkbox"/> A plain language summary of the FAP was available upon request and without charge (in public locations in the hospital facility and by mail)		
g	<input checked="" type="checkbox"/> 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		
h	<input checked="" type="checkbox"/> Notified members of the community who are most likely to require financial assistance about availability of the FAP		
i	<input type="checkbox"/> 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		
j	<input checked="" type="checkbox"/> Other (describe in Section C)		

Schedule H (Form 990) 2021

Part V Facility Information (continued)

Billing and Collections

Name of hospital facility or letter of facility reporting group SHEPHERD CENTER, INC.

	Yes	No
17 Did the hospital facility have in place during the tax year a separate billing and collections policy, or a written financial assistance policy (FAP) that explained all of the actions the hospital facility or other authorized party may take upon nonpayment?		X
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:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> 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		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
f <input type="checkbox"/> None of these actions or other similar actions were permitted		
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?		X
If "Yes," check all actions in which the hospital facility or a third party engaged:		
a <input type="checkbox"/> Reporting to credit agency(ies)		
b <input type="checkbox"/> Selling an individual's debt to another party		
c <input type="checkbox"/> 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		
d <input type="checkbox"/> Actions that require a legal or judicial process		
e <input type="checkbox"/> Other similar actions (describe in Section C)		
20 Indicate which efforts the hospital facility or other authorized party made before initiating any of the actions listed (whether or not checked) in line 19 (check all that apply):		
a <input type="checkbox"/> Provided a written notice about upcoming ECAs (Extraordinary Collection Action) and a plain language summary of the FAP at least 30 days before initiating those ECAs (if not, describe in Section C)		
b <input type="checkbox"/> Made a reasonable effort to orally notify individuals about the FAP and FAP application process (if not, describe in Section C)		
c <input type="checkbox"/> Processed incomplete and complete FAP applications (if not, describe in Section C)		
d <input type="checkbox"/> Made presumptive eligibility determinations (if not, describe in Section C)		
e <input type="checkbox"/> Other (describe in Section C)		
f <input type="checkbox"/> None of these efforts were made		

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 financial assistance policy?		X
If "No," indicate why:		
a <input checked="" type="checkbox"/> The hospital facility did not provide care for any emergency medical conditions		
b <input type="checkbox"/> The hospital facility's policy was not in writing		
c <input type="checkbox"/> The hospital facility limited who was eligible to receive care for emergency medical conditions (describe in Section C)		
d <input type="checkbox"/> Other (describe in Section C)		

Part V Facility Information *(continued)*

Charges to Individuals Eligible for Assistance Under the FAP (FAP-Eligible Individuals)

Name of hospital facility or letter of facility reporting group SHEPHERD CENTER, INC.

		Yes	No
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.			
a	<input type="checkbox"/> The hospital facility used a look-back method based on claims allowed by Medicare fee-for-service during a prior 12-month period		
b	<input type="checkbox"/> 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		
c	<input type="checkbox"/> 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		
d	<input type="checkbox"/> The hospital facility used a prospective Medicare or Medicaid method		
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.		X
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.		X

Schedule H (Form 990) 2021

Part V Facility Information (continued)

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. 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.

SHEPHERD CENTER, INC.:

PART V, SECTION B, LINE 5: TO CONDUCT AND PRODUCE A HIGH-QUALITY 2021 CHNA, A SMALL GROUP OF ENGAGED PARTNERS AND AN EXTERNAL CONSULTANT (DIVITO CONSULTING) GUIDED THE PROCESS AS OUTLINED IN THE 2010 AFFORDABLE CARE ACT. THE CHNA STEERING COMMITTEE CONSISTED OF 14 MEMBERS OF THE CLINICAL AND OPERATIONS TEAMS AT SHEPHERD CENTER.

THE STEERING COMMITTEE OVERSAW A PROCESS THAT INCLUDED:

- DEMOGRAPHIC ASSESSMENT IDENTIFYING THE NATIONAL, REGIONAL AND LOCAL COMMUNITY SERVED
- FOUR FOCUS GROUPS AND KEY COMMUNITY MEMBER INFORMANT INTERVIEWS
- COMMUNITY HEALTH NEEDS ASSESSMENT SURVEY OF PERCEIVED HEALTHCARE ISSUES AMONG SHEPHERD PATIENTS
- QUANTITATIVE ANALYSIS OF ACTUAL HEALTH CARE ISSUES AND NATIONAL BENCHMARKING DATA AND REPORTS
- APPRAISAL OF CURRENT EFFORTS TO ADDRESS THE HEALTHCARE ISSUES
- DEVELOPMENT OF PROPOSED STRATEGIZES TO DEPLOY OVER THE NEXT THREE YEARS TO ADDRESS ISSUES COLLECTIVELY, ULTIMATELY WORKING TOWARDS GROWING A HEALTHIER COMMUNITY

MEMBERS OF THE STEERING COMMITTEE:

DEBORAH BACKUS, VICE PRESIDENT OF RESEARCH AND INNOVATION; BRIAN BARNETTE, CHIEF INFORMATION OFFICER; JACQUELINE BARON-LEE, DIRECTOR OF QUALITY AND OUTCOMES MANAGEMENT; MARSHA HANSON, DIRECTOR OF OUTPATIENT SERVICES; MARIELLEN JACOBS, FAMILY MEMBER/BRAIN INJURY, PEER SUPPORT LIAISON; DIANE JOHNSTON, DIRECTOR OF PROFESSIONAL EDUCATION ; JACQUELINE JONES, DIRECTOR

Part V Facility Information (continued)

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. 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.

OF ADMISSIONS AND CASE MANAGEMENT; SHARI MCDOWELL, DIRECTOR, SPINAL CORD INJURY REHABILITATION PROGRAM; KATIE METZGER, DIRECTOR, BRAIN INJURY REHABILITATION PROGRAM, LAURIE BAKER, DIRECTOR, DEPARTMENT OF PSYCHOLOGY ; ELLEN PERRY, DIRECTOR OF STRATEGY, SHEPHERD CENTER FOUNDATION ; VINCENZO PISCOPO, PRESIDENT & CEO, UNITED SPINAL ASSOCIATION, AND BOARD OF DIRECTORS, SHEPHERD CENTER; JANE SANDERS, DIRECTOR OF PUBLIC RELATIONS AND DIGITAL MARKETING; MICHAEL YOCHELSON, M.D., CHIEF MEDICAL OFFICER FOUR SEPARATE FOCUS GROUPS, INCLUDING 20 SHEPHERD CENTER STAFF MEMBERS, PATIENTS, FAMILY MEMBERS AND CAREGIVERS, WERE CONDUCTED WITH THE SHEPHERD CONSUMER ADVISORY GROUP, PATIENT FAMILY SUPPORT GROUP, SHEPHERD CASE MANAGERS AND A MULTIPLE SCLEROSIS GROUP.

ADDITIONALLY, 22 KEY INFORMANT INTERVIEWS WERE CONDUCTED WITH COMMUNITY PARTNER SUBJECT MATTER EXPERTS. THESE INTERVIEWS PROVIDED QUALITATIVE INFORMATION FOR PRIMARY DATA ANALYSIS.

KEY INFORMANT INTERVIEW PARTICIPANTS:

DEBORAH BACKUS, VICE PRESIDENT OF RESEARCH AND INNOVATION, SHEPHERD CENTER; BRIAN BARNETTE, VICE PRESIDENT AND CHIEF INFORMATION OFFICER, SHEPHERD CENTER; JACQUELINE BARON-LEE, DIRECTOR OF QUALITY AND OUTCOMES MANAGEMENT, SHEPHERD CENTER; ANNA BERRY, PROGRAM MANAGER, ANDREW C. CARLOS MULTIPLE SCLEROSIS INSTITUTE, SHEPHERD CENTER; JACKIE BREITENSTEIN, PROGRAM MANAGER, SHARE MILITARY INITIATIVE, SHEPHERD CENTER; WILMA BUNCH, RD, VICE PRESIDENT OF PATIENT EXPERIENCE, SHEPHERD CENTER; SUSAN CONNORS, PRESIDENT AND CHIEF EXECUTIVE OFFICER, BRAIN INJURY ASSOCIATION OF AMERICA; GENERAL LARRY ELLIS, CEO, ESSE, AND BOARD OF DIRECTORS, SHEPHERD CENTER; MARSHA HANSON, DIRECTOR OF OUTPATIENT SERVICES, SHEPHERD CENTER;

Part V Facility Information (continued)

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. 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.

EMMA HARRINGTON, M.ED.DIRECTOR OF INJURY PREVENTION AND EDUCATION,
SHEPHERD CENTER; MARIELLEN JACOBS, FAMILY MEMBER/BRAIN INJURY PEER SUPPORT
LIAISON, SHEPHERD CENTER; JACQUELINE M. JONES, DIRECTOR OF ADMISSIONS AND
CASE MANAGEMENT, SHEPHERD CENTER; SHARI MCDOWELL, DIRECTOR, SPINAL CORD
INJURY REHABILITATION PROGRAM, SHEPHERD CENTER; KATIE METZGER, DIRECTOR OF
BRAIN REHABILITATION PROGRAM, SHEPHERD CENTER; KATIE MOONEY SR. MANAGER OF
COMMUNITY BENEFIT AND POPULATION HEALTH, GRADY HEALTH; SARAH MORRISON,
PRESIDENT AND CEO, SHEPHERD CENTER; LAURIE BAKER, DIRECTOR, DEPARTMENT OF
PSYCHOLOGY, SHEPHERD CENTER; KAREN NELSON, TEAM LEAD, GEORGIA'S AGING AND
DISABILITY RESOURCE CONNECTION; VINCENZO PISCOPO, PRESIDENT AND CEO,
UNITED SPINAL ASSOCIATION, BOARD OF DIRECTORS, SHEPHERD CENTER; JAMIE
SHEPHERD, CHIEF OPERATING OFFICER, SHEPHERD CENTER; CHRIS WELLS, EXECUTIVE
DIRECTOR, GEORGIA VOCATIONAL REHABILITATION AGENCY; MICHAEL YOCHELSON,
M.D., CHIEF MEDICAL OFFICER, SHEPHERD CENTER

SHEPHERD CENTER, INC.:

PART V, SECTION B, LINE 13H: FAMILY SIZE

SHEPHERD CENTER, INC.:

PART V, SECTION B, LINE 16J: WHEN PATIENTS ARE SCHEDULED OR AN ADMISSION
REFERRAL IS MADE, APPROPRIATE FINANCIAL SCREENING IS PROVIDED.

PART V, SECTION B, LINE 11:

THE CHNA IDENTIFIED THE FOLLOWING COMMUNITY HEALTH NEEDS:

Part V Facility Information (continued)

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. 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.

1. FITNESS AND PHYSICAL ACTIVITIES

2. EXPANDED ACCESS TO SHEPHERD CENTER-LEVEL SERVICES

3. COMMUNITY-BASED ACCESS TO SPECIALIZED HEALTHCARE PROVIDERS

4. FINANCIAL STABILITY AND INSURANCE COVERAGE

5. EXPANDED ACCESS TO MENTAL HEALTH AND EMOTIONAL WELL-BEING SERVICES

6. EXPANDED ACCESS TO WELLNESS AND NUTRITIONAL PROGRAMS

SHEPHERD CENTER HAS STRATEGIES, AS DESCRIBED BELOW, TO ADDRESS THE COMMUNITY HEALTH NEEDS FOR INDIVIDUALS WITH SCI, ABI, STROKE AND MS.

1. FITNESS AND PHYSICAL ACTIVITIES NEED FOR IMPROVED, COMMUNITY-BASED ACCESS TO FITNESS, IN GENERAL, AND PHYSICAL ACTIVITIES/PROGRAMS

DESIGNED SPECIFICALLY FOR INDIVIDUALS WITH SCI, ABI, STROKE AND MS.

- THROUGH A PARTNERSHIP WITH BURNALONG (BURNALONG.COM), AN INDEPENDENT ONLINE WELLNESS PLATFORM, SHEPHERD-DEVELOPED AND BRANDED NUTRITION AND EXERCISE EDUCATIONAL VIDEOS WILL BE AVAILABLE ON THE PLATFORM. SHEPHERD PATIENTS, NON-PATIENTS AND THEIR COMMUNITY-BASED SUPPORTERS AND CAREGIVERS WILL HAVE ACCESS TO THESE MATERIALS SO THEY CAN BE USED AT ANY LOCAL GYM AND FITNESS CENTER, OR AT HOME.

- STRIVE TO INCREASE REMOTE CLASSES THROUGH THE BURNALONG PARTNERSHIP.

- CONTINUE SHEPHERD CENTER'S 12 SPORTS TEAMS RANGING FROM FENCING, RUGBY, BASKETBALL, TENNIS AND WATER SKIING TO SOCCER WHICH ALLOW OUR COMMUNITY TO STAY FIT AND ACTIVE.

- CONTINUE PARTNERSHIP WITH BLAZE SPORTS, ENCOURAGING HEALTH AND WELLNESS/SPORTS TEAMS FOR YOUTHS AND VETERANS.

Part V Facility Information (continued)

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. 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.

- INCREASE ACCESS AND KNOWLEDGE OF APPS THAT PROMOTE INDIVIDUALS TO ACHIEVE AND MAINTAIN A HEALTHY LIFESTYLE BY DOING EXERCISES SHOWN AND DESCRIBED IN HOW-TO VIDEOS.

- THROUGH TELEREHABILITATION, CONTINUE INCREASING THE NUMBER OF HEALTH-RELATED VIRTUAL CLASSES.

- CONTINUE PARTNERSHIP WITH THE RSVP CLINIC OF GEORGIA, FOCUSING ON PROVIDING FREE OUTPATIENT REHABILITATION CARE THAT MAXIMIZES INDEPENDENCE, WELLNESS, AND COMMUNITY PARTICIPATION FOR UNINSURED PEOPLE WITH BRAIN, STROKE, AND SPINAL CORD INJURIES.

- CONTINUE THE PRO BONO WHEELCHAIR MOBILITY CLASS OFFERED THROUGH SHEPHERD CENTER'S SPINAL CORD INJURY PROGRAM.

- CONTINUE CLINICS FOR SPORTING ACTIVITIES THROUGH SHEPHERD CENTER'S RECREATIONAL THERAPY PROGRAM

- CONTINUE TO OFFER GYM MEMBERSHIPS TO THE PUBLIC

2. EXPANDED ACCESS TO SHEPHERD CENTER-LEVEL SERVICES NEED FOR EXPANDED COMMUNITY ACCESS TO SHEPHERD SERVICES AND EXPERTISE (INDIVIDUALS WITH SCI, ABI, STROKE AND MS, AND AMONG HEALTHCARE PROFESSIONALS).

- EDUCATE HEALTHCARE PROFESSIONALS ("TRAIN THE TRAINER" PROGRAMS).

- PROVIDE SHEPHERD DOCTORS VOLUNTEER HOURS WITHIN THE COMMUNITY THROUGH ORGANIZATIONS LIKE THE GEORGIA REHABILITATION SERVICE VOLUNTEER PARTNERSHIP (GA RSVP CLINIC).

- SHARE RESEARCH MORE BROADLY, I.E., BE THE "EXPORTERS OF EXCELLENCE." THIS WILL BE ACHIEVED BY PUBLISHING RESEARCH RESULTS, SITTING ON VARIOUS COMMITTEES AND BOARDS AND/OR SHARING INFORMATION VIA SOCIAL MEDIA. THIS YOUTUBE VIDEO WITH DR. THROWER OF SHEPHERD CENTER IS AN

EXAMPLE: [BIT.LY/3NKMJPL](https://bit.ly/3NKMJPL)

Part V Facility Information (continued)

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. 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.

- CONTINUE TO EXPAND TELEHEALTH AND TELEREHABILITATION REACH FOR SHEPHERD PATIENTS AS ALLOWED BY REGULATORY BODIES. AT THE TIME OF THIS WRITING, THE NATION IS OPERATING UNDER THE FEDERAL GOVERNMENT'S DECLARED COVID-19 PUBLIC HEALTH EMERGENCY, ALLOWING PHYSICIANS AND OTHER PROFESSIONALS TO PROVIDE TELEHEALTH, TELEREHABILITATION AND OTHER WEB-BASED SERVICES WITHOUT NEEDING TO BE LICENSED IN EVERY STATE. ONCE THE PUBLIC HEALTH EMERGENCY IS LIFTED, SHEPHERD MAY HAVE MORE DIFFICULTY REACHING PATIENTS IN OTHER STATES REQUIRING INDIVIDUAL LICENSURES INSTEAD OF BELONGING TO A COMPACT THAT ALLOWS RECIPROCITY (I.E., PSYPACT FOR PSYCHOLOGISTS). SHEPHERD STAFF WILL NEED TO BE KNOWLEDGEABLE OF WHICH STATES ALLOW RECIPROCITY AND THE LEVEL OF SERVICE THAT CAN BE OFFERED E.G., TELECOUNSELING MAY BE ALLOWED, BUT TELEREHABILITATION MAY NOT BE ALLOWED.

- INCREASE OUTREACH TO HISPANIC INDIVIDUALS BY CREATING ADDITIONAL PUBLICATIONS, MARKETING COLLATERAL AND OTHER WRITTEN COMMUNICATIONS AVAILABLE IN SPANISH (SOME CURRENTLY AVAILABLE AT SHEPHERD.ORG/ESPANOL).

3. COMMUNITY-BASED ACCESS TO SPECIALIZED HEALTH CARE PROVIDERS NEED FOR IMPROVED AND EXPANDED ACCESS TO COMMUNITY-BASED HEALTH CARE PROVIDERS WHO ARE EDUCATED OR TRAINED TO WORK WITH AND SUPPORT INDIVIDUALS WITH SCI, ABI, STROKE AND MS.

- CONTINUE TO GROW ENGAGEMENT AND PARTNERSHIP WITH CAN DO MS, AN EXPERIENTIAL LEARNING MS NON-PROFIT. LEVERAGING A SHEPHERD NEUROLOGIST WHO IS ALSO CAN DO MS BOARD MEMBER, SHEPHERD PROVIDES THIS NETWORK WITH VIRTUAL AND ON-SITE EDUCATION AND HEALTHCARE PROVIDER RESOURCES. THIS ENGAGEMENT WILL BE EXPANDED IN THE NEXT THREE YEARS.

Part V Facility Information (continued)

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. 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.

- EXPAND THE KNOWLEDGE OF COMMUNITY-BASED PROFESSIONALS ON THE UNIQUE NEEDS OF OUR PATIENTS THROUGH THE NEUROREHABILITATION LEARNING INSTITUTE. CONTINUE TO BECOME ACCREDITED BY APPROPRIATE ORGANIZATIONS, ENABLING SHEPHERD TO PROVIDE CONTINUING EDUCATION CREDITS TO COMMUNITY HEALTHCARE PROFESSIONALS AND CARE PROVIDERS ACROSS MULTIPLE DISCIPLINES.

- INCREASE THE NUMBER OF FELLOWSHIPS FOR ABI, SCI, MS, PAIN AND PSYCHOLOGY THROUGH THE INSTITUTE OF HIGHER LEARNING.

- USE TECHNOLOGY MORE EFFECTIVELY TO PROVIDE EDUCATIONAL SESSIONS. FULLY IMPLEMENT THE PROGRAM FUNDED BY ANDEE'S ARMY, WHICH IS FOCUSED ON DEVELOPING ADOLESCENT AND YOUNG ADULT PEER MENTORING AND MENTAL HEALTH ASSESSMENT AND INTERVENTION PROGRAMS.

4. FINANCIAL STABILITY AND INSURANCE COVERAGE NEED TO ENSURE THAT FINANCIAL CONCERNS AND CONSTRAINTS ARE NOT A BARRIER TO INDIVIDUALS WITH ABI, STROKE, SCI AND MS RECEIVING SPECIALIZED CARE AS INPATIENTS OR OUTPATIENTS, NOR DO THEY PREVENT A SUCCESSFUL RETURN TO HOME, WORK/SCHOOL AND LIFE IN THE COMMUNITY.

- CONTINUE TO ADVOCATE FOR THE EXPANSION OF MEDICAID IN GEORGIA AND OTHER STATES, AND HELP OUT-OF-STATE PATIENTS WHO BECOME ELIGIBLE FOR GEORGIA MEDICAID DETERMINE IF THERE IS MEDICAID RECIPROCITY THEY CAN BENEFIT FROM UPON MOVING BACK TO THEIR HOME STATE.

- CONTINUE TO WORK WITH INSURANCE CARRIERS TO EXPAND COVERED SERVICES.

- CONTINUE TO WORK WITH GOVERNMENTAL AGENCIES AND NONPROFITS TO INCREASE FINANCIAL STABILITY. FOR EXAMPLE, GEORGIA HAS A BRAIN AND SPINAL CORD INJURY TRUST FUND THAT REDUCES THE FINANCIAL BURDEN OF GEORGIA PATIENTS. IDENTIFYING STATES THAT DO NOT HAVE A SIMILAR TRUST

Part V Facility Information (continued)

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. 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.

FUND AND ADVOCATING FOR THE CREATION OF ONE IS A WAY TO REDUCE BARRIERS TO SPECIALIZED CARE.

- BUILD NEW AND EXPANDED PATIENT FAMILY HOUSING A KEY OBJECTIVE IN THE EXISTING SHEPHERD 2020-2025 STRATEGIC PLAN.

- CONTINUE TO ASSIST PATIENTS IN APPLYING FOR SUPPLEMENTAL SECURITY INCOME (SSI) OR SOCIAL SECURITY DISABILITY INSURANCE (SSDI).

- IN ADDITION TO CONTINUING SHEPHERD'S PATIENT EQUIPMENT FUND (FOR EQUIPMENT) AND PATIENT ASSISTANCE FUND (FOR SUPPLIES, MEDICATION, ETC.) NOT COVERED BY INSURANCE, EXPAND EFFORTS TO ENCOURAGE DONATIONS TO ATLANTA-BASED FODAC (FRIENDS OF DISABLED ADULTS AND CHILDREN), ENABLING THE ORGANIZATION TO PROVIDE MORE EQUIPMENT TO INDIVIDUALS.

5. EXPANDED ACCESS TO MENTAL HEALTH AND EMOTIONAL WELL-BEING SERVICES NEED FOR MORE COMMUNITY-BASED MENTAL HEALTH AND EMOTIONAL WELL-BEING SERVICE PROVIDERS EQUIPPED TO MEET THE UNIQUE NEEDS OF INDIVIDUALS WITH AN ABI, STROKE, SCI OR MS.

- INCREASE NETWORK OF COUNSELORS WHO ARE KNOWLEDGEABLE OF SPECIALIZED MENTAL HEALTH AND EMOTIONAL WELL-BEING ISSUES. PROVIDE STUDENT TRAINING IN REHABILITATION PSYCHOLOGY, NEUROPSYCHOLOGY AND PSYCHOMETRY. CONTINUE MONTHLY INTERDISCIPLINARY CLINICS WHERE VOLUNTEER PROVIDERS, INCLUDING PSYCHOLOGISTS, LICENSED PROFESSIONAL COUNSELORS AND SOCIAL WORKERS, PROVIDE SERVICES.

- INCREASE THE NUMBER OF PARTNERSHIPS WITH INDIVIDUAL COUNSELORS, NONPROFITS AND GOVERNMENTAL AGENCIES. SHEPHERD CENTER APPLIED FOR AND WAS AWARDED AN ANDEE'S ARMY GRANT TO DEVELOP ADOLESCENT AND YOUNG ADULT PEER MENTORING AND MENTAL HEALTH ASSESSMENT AND INTERVENTION. THIS THREE-YEAR GRANT STARTING IN LATE 2021 WILL INCLUDE WORKING WITH LOCAL

Part V Facility Information (continued)

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. 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.

UNIVERSITIES AND COUNSELING CENTERS TO PROVIDE TRAINING AND DEVELOPMENT OF AN APP TO PROVIDE OUTREACH WHEREVER AND WHENEVER NEEDED.

- CONTINUE PROVIDING SHEPHERD TRAINING TO THESE PROFESSIONALS. STAFF MEMBERS VOLUNTEER TO TEACH CLASSES AND SERVE AS GUEST SPEAKERS AT LOCAL AND NATIONAL UNIVERSITIES FOR PSYCHOLOGY AND MEDICAL SCHOOL COURSES. EMPLOYEES ARE MEMBERS OF THE GEORGIA PSYCHOLOGICAL ASSOCIATION AND AMERICAN PSYCHOLOGICAL ASSOCIATION TO PROVIDE EDUCATION AND UPDATE RESOURCES FOR OUR PATIENTS. CONTINUE THE APPCN FELLOWSHIP, SHEPHERD'S NATIONALLY RECOGNIZED, TWO-YEAR CLINICAL NEUROPSYCHOLOGY TRAINING FELLOWSHIP.

PART V, SECTION B, LINE 11:

6. EXPANDED ACCESS TO WELLNESS AND NUTRITIONAL PROGRAMS NEED FOR EXPANDED AND ENHANCED SHEPHERD WELLNESS AND NUTRITIONAL PROGRAMS FOR PATIENTS, THEIR CARE PROVIDERS AND FAMILY MEMBERS.

- INCREASE THE NUTRITIONAL EDUCATION PROVIDED TO PATIENTS, CARE PROVIDERS AND FAMILY MEMBERS THROUGH ALL COMMUNICATION VEHICLES AVAILABLE. DEVELOP EDUCATIONAL AND OUTREACH PROGRAMS VIA PARTNERSHIPS AND CONTRACTS WITH INSURANCE COMPANIES FOR THEIR CLIENTS. - THROUGH A PARTNERSHIP WITH BURNALONG (BURNALONG.COM), AN INDEPENDENT ONLINE WELLNESS PLATFORM, ADD SHEPHERD-DEVELOPED AND BRANDED NUTRITION AND EXERCISE EDUCATIONAL VIDEOS TO THE PLATFORM.

FOR ADDITIONAL DETAILS AND INFORMATION REGARDING EACH NEED AND SHEPHERD IMPLEMENTATION PLANS AND PROGRESS, PLEASE VISIT WWW.SHEPHERD.ORG FOR OUR COMMUNITY HEALTH NEEDS ASSESSMENT POSTED UNDER ABOUT SHEPHERD CENTER/PUBLICATIONS.

Part V Facility Information *(continued)*

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. 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.

Multiple horizontal lines for providing supplemental information.

Part VI Supplemental Information

Provide the following information.

- 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 financial assistance policy.
- 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 (e.g., 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 3C:

IF INCOME EXCEEDS 250% OF THE FEDERAL POVERTY GUIDELINES, ADDITIONAL INFORMATION MAY BE REQUIRED FROM THE PATIENT OR GUARANTOR TO DETERMINE IF ASSISTANCE CAN BE GRANTED BASED ON A 'MEDICALLY NEEDY' SITUATION RESULTING FROM THE CATASTROPHIC EVENT NECESSITATING ADMISSION TO SHEPHERD CENTER.

PART II, COMMUNITY BUILDING ACTIVITIES:

SHEPHERD CENTER'S COMMUNITY BUILDING ACTIVITIES ARE CONCENTRATED IN THE FOLLOWING AREAS:

- ADVOCACY

SHEPHERD CENTER'S ADVOCACY PROGRAM IS RESPONSIBLE FOR THE FOLLOWING:

- 1.SERVE AS A PRIMARY LIAISON BETWEEN SHEPHERD CENTER AND THE DISABILITY COMMUNITY.**
- 2.PROVIDE DAY-TO-DAY EXPERTISE ON DISABILITY RIGHTS ISSUES.**
- 3.PROMOTE DISABILITY RIGHTS.**
- 4.SUPPORT THE DEVELOPMENT OF LOCAL AND NATIONAL CAMPAIGNS RELATED TO HOME AND COMMUNITY BASED SERVICES (HCBS), ACCESSIBLE, AFFORDABLE, INTEGRATED**

Part VI Supplemental Information (Continuation)

HOUSING, AFFORDABLE, INTEGRATED HOUSING, REUSE EFFORTS AND INCLUSIVE EMERGENCY MANAGEMENT.

- HOUSING

HAVING THE FAMILIES AND LOVED ONES INVOLVED IN REHABILITATION AFTER A CATASTROPHIC INJURY IS IMPERATIVE TO THE SUCCESSFUL TRANSITION TO COMMUNITY, HOME, WORK AND/OR SCHOOL. SHEPHERD CENTER OFFERS HOUSING FOR 30 DAYS FOR FAMILIES WHO TRAVEL MORE THAN 60 MILES FROM ATLANTA TO GET TO SHEPHERD CENTER. THIS SUPPORT IS CRUCIAL AND APPRECIATED BY FAMILIES AS IT ENABLES THEM TO FOCUS ON THEIR LOVED ONE GETTING BETTER AND NOT THE FINANCIAL BURDENS AND STRESS THAT COMES WITH MOVING FROM HOME FOR CARE. COMPLIMENTARY HOUSING IS ALSO OFFERED FOR DAY PROGRAM PATIENTS AS A WAY TO EXPERIENCE WHAT THEY HAVE LEARNED IN THE INPATIENT SETTING AND PUT IT TO WORK IN A SAFE ENVIRONMENT. THE HOUSING PROGRAM HELPS ALLEVIATE STRESS AND UNCERTAINTY AS PATIENTS TRANSITION BACK TO THEIR HOME AND COMMUNITY. IN ORDER TO PROVIDE A PEER SUPPORT COMMUNITY FOR MILITARY PATIENTS, HOUSING IS PROVIDED AT BISCAYNE PLACE, AN APARTMENT COMPLEX WITHIN TWO MILES OF SHEPHERD CENTER. MOST EVERY FAMILY MEMBER THAT STAYS IN THE WOODRUFF FAMILY RESIDENCE

CENTER HAS SHARED THAT, BY HAVING HOUSING AVAILABLE TO THEM, SHEPHERD CENTER HAS ALLEVIATED THE STRESS AND WORRY OF TRYING TO FIND AND PAY FOR A PLACE TO STAY. PLUS, THEY ARE SO CLOSE TO THEIR LOVED ONES AT THE HOSPITAL, IT GIVES THEM A SENSE OF SECURITY AND CONVENIENCE THEY WOULDN'T HAVE HAD OTHERWISE.

-INJURY PREVENTION

SHEPHERD CENTER BEGAN ITS INJURY PREVENTION EFFORTS IN 1995, FORMALIZING THE PROGRAM IN 2012. IN THIS TIME, SHEPHERD CENTER HAS BECOME A LEADER IN

Part VI Supplemental Information (Continuation)

PREVENTION THROUGHOUT GEORGIA, CREATING EVIDENCE-BASED PROGRAMS TO LESSEN THE INCIDENCE OF CATASTROPHIC BRAIN AND SPINAL CORD INJURY.

1. SHEPHERD CENTER'S BRAIN AND SPINAL CORD INJURY CURRICULUM SAFETY EDUCATION RELATED TO PARTICULAR ACTIVITIES INCLUDING: CONTACT SPORTS, WATER SPORTS AND DIVING INJURIES; MOTORCYCLES, MOTORIZED SCOOTERS, AND ALL-TERRAIN VEHICLE SAFETY; SAFE DRIVING; AND GUN SAFETY. THE CURRICULUM IS CURRENTLY BEING DELIVERED TO 7TH GRADE STUDENTS IN 10 COBB COUNTY MIDDLE SCHOOLS. DURING THE THREE-WEEK COURSE, STUDENTS EXPLORE CASE STUDIES AND HEAR FROM ACTUAL PATIENTS REGARDING THE HEALTH CONSEQUENCES AND DAILY CHALLENGES RESULTING FROM TRAUMATIC SPINAL CORD AND BRAIN INJURY. AS THE CURRICULUM CONTINUES TO PROVE SUCCESSFUL, SHEPHERD CENTER WILL MAINTAIN THIS PARTNERSHIP AND WORK TO ESTABLISH MORE PARTNERSHIPS LOCALLY AND REGIONALLY.

2. DIVING INJURY AWARENESS - USING DATA FROM A TEN-YEAR RETROSPECTIVE STUDY ON LOCAL AND NATIONWIDE DIVING INJURIES, SHEPHERD CENTER'S INJURY PREVENTION PROGRAM HAS CREATED SEVERAL DIVING INTERVENTIONS TARGETED TO THE MOST AT-RISK POPULATIONS INCLUDING "FEET FIRST, EVERYTIME" SOCIAL MEDIA PSAS THAT ARE PROMOTED DURING PEAK SWIMMING/WATER SPORTS SEASON AND TV INTERVIEWS AND RADIO SEGMENTS TARGETED TO AT-RISK DEMOGRAPHICS. CURRENTLY, SHEPHERD IS DESIGNING AND IMPLEMENTING A SEARCH ENGINE FLAG THAT WILL DISPLAY A SIMILAR "FEET FIRST EVERYTIME" MESSAGE POP-UP TO GOOGLE, YAHOO, AND BING USERS WHEN SEARCHING FOR METRO ATLANTA LAKES, SWIMMING POOLS, AND OTHER POPULAR SWIMMING LOCATIONS.

3. FALL PREVENTION FOR SENIORS - A PARTNERSHIP WITH A MATTER OF BALANCE (AMOB AN EVIDENCE-BASED PROGRAM FOR AGES 65 AND OVER THAT COMBINES EDUCATION AND EXERCISES TO TARGET THE FEARS OF FALLING. AMOB IS CONDUCTED IN CLASS SESSIONS OF TWO HOURS OVER AN 8-WEEK PERIOD. SHEPHERD CENTER IS LEADING THE EFFORTS WITH THE GEORGIA COMMISSION ON TRAUMA EXCELLENCE

Part VI Supplemental Information (Continuation)

(GCTE) SUB-COMMITTEE ON INJURY PREVENTION AND THE GEORGIA AREA AGENCIES ON AGING (AAA) TO DISSEMINATE THE PROGRAM STATE-WIDE.

4. DISTRACTED DRIVING - END DISTRACTED DRIVING (ENDDD.ORG) IS AN EVIDENCE-BASED PROGRAM, SCIENTIFICALLY DESIGNED BY AN EXPERT TEAM OF TEEN MESSAGING SPECIALISTS AND PSYCHOLOGISTS TO INFLUENCE TEENS' ATTITUDES AND PERCEPTIONS AROUND THE DANGERS OF DISTRACTED DRIVING. THE INTERACTIVE PROGRAM HAS BEEN DESIGNED TO CAPTURE TEENAGERS' ATTENTION AND CAN BE COMPLETED IN LESS THAN AN HOUR AND CAN BE TAILORED TO FIT THE NEEDS OF ANY AUDIENCE.

5. ADVOCACY AND POLICY - IN ADDITION TO EDUCATION, SHEPHERD CENTER'S INJURY PREVENTION PROGRAM PARTNERS WITH THE AMERICAN TRAUMA SOCIETY TO PROVIDE CURRICULUM TRAINING TO NEW INJURY PREVENTION COORDINATORS NATIONWIDE. AS WELL, SHEPHERD'S INJURY PREVENTION STAFF MAINTAINS LEADERSHIP ROLES IN THE GOVERNOR'S OFFICE OF HIGHWAY SAFETY TASK TEAMS, THE GEORGIA COMMITTEE ON TRAUMA EXCELLENCE INJURY PREVENTION SUBCOMMITTEE, AND THE GEORGIA FALLS PREVENTION COALITION IN ORDER TO ADVOCATE FOR PUBLIC POLICY THAT WILL IMPROVE STATE-WIDE INJURY PREVENTION EFFORTS.

PART III, LINE 2:

BAD DEBT EXPENSE IS RECORDED AT COST BASED ON ACTUAL BAD DEBT CHARGES WRITTEN OFF DURING THE FISCAL YEAR MULTIPLIED BY THE RATIO OF COST TO CHARGES FOR THE FISCAL YEAR.

PART III, LINE 4:

THE CENTER GRANTS CREDIT WITHOUT COLLATERAL TO ITS PATIENTS, MOST OF WHOM ARE INSURED UNDER THIRD-PARTY PAYOR AGREEMENTS. PATIENT ACCOUNTS RECEIVABLE ARE REPORTED AT THEIR NET REALIZABLE VALUE FROM THIRD-PARTY PAYORS, PATIENTS, RESIDENTS AND OTHERS FOR SERVICES RENDERED. ALLOWANCES

Part VI Supplemental Information (Continuation)

ARE PROVIDED FOR THIRD-PARTY PAYORS BASED ON ESTIMATED REIMBURSEMENT RATES. ALLOWANCES ARE ALSO PROVIDED FOR DOUBTFUL ACCOUNTS BASED ON AN ESTIMATE OF UNCOLLECTIBLE ACCOUNTS. WRITE-OFF OF UNCOLLECTIBLE ACCOUNTS IS DETERMINED ON A CASE-BY-CASE BASIS AFTER A REVIEW OF THE CIRCUMSTANCES SURROUNDING THE INDIVIDUAL PATIENT ACCOUNTS.

FOR FINAL SETTLEMENTS THAT HAVE NOT BEEN REACHED FOR BAD DEBT EXPENSE WITH MEDICARE FOR ANY FISCAL YEARS, MANAGEMENT EXPECTS THAT THE AMOUNTS PAYABLE OR RECEIVABLE FOR THE UNSETTLED YEARS WILL APPROXIMATE THE AMOUNTS INCLUDED IN THE ACCOMPANYING CONSOLIDATED STATEMENTS OF FINANCIAL POSITION. ANY ADJUSTMENTS TO AMOUNTS PREVIOUSLY RECORDED, BASED ON FINAL SETTLEMENTS, ARE RECORDED IN THE PERIOD OF FINAL SETTLEMENT.

PART III, LINE 8:

SHEPHERD IS NOT TREATING ANY AMOUNT OF LINE 7 AS A COMMUNITY BENEFIT. THE AMOUNT ON LINE 6 IS DETERMINED BY MULTIPLYING GROSS MEDICARE CHARGES X SHEPHERD'S COST TO CHARGE RATIOS FOR INPATIENT AND OUTPATIENT.

PART III, LINE 9B:

ACCORDING TO SHEPHERD CENTER'S DEBT COLLECTION POLICY, ALL PATIENTS ARE ASKED TO COMPLETE A FINANCIAL SCREENING AT THE TIME OF REGISTRATION. IF A PATIENT IS APPROVED FOR ASSISTANCE BASED ON THE FINANCIAL DATA SUPPLIED, ANY PATIENT BALANCES WILL BE APPLIED TO A CHARITY ALLOWANCE BASED ON THE HOSPITAL'S FINANCIAL ASSISTANCE TO PATIENTS POLICY.

PART VI, LINE 2:

PRIMARY DATA USED TO INFORM THE CHNA CAME FROM THE FOUR FOCUS GROUPS CONSISTING OF 20 INDIVIDUALS. THE FOCUS GROUPS WERE CONDUCTED VIRTUALLY

Part VI Supplemental Information (Continuation)

FOR ONE HOUR EACH AND FOCUSED ON QUESTIONS RELATED TO THE PARTICIPANTS' PERCEPTIONS OF THE COMMUNITY HEALTH NEEDS OF PATIENTS THAT SHEPHERD CENTER SERVES. FOCUS GROUP PARTICIPANTS INCLUDING SHEPHERD CENTER STAFF, PATIENTS, FAMILY MEMBERS AND CAREGIVERS.

ADDITIONALLY, DATA AND INPUT WERE OBTAINED THROUGH 22 KEY INFORMANT INTERVIEWS, WHICH INCLUDED PARTICIPANTS WITHIN SHEPHERD CENTER AND EXTERNAL CONSTITUENCIES. THE INTERVIEWS WERE CONDUCTED VIRTUALLY FOR 45 MINUTES TO ONE HOUR EACH. THE LIST OF PARTICIPANTS AND THE INTERVIEW QUESTIONS ARE INCLUDED IN THE APPENDIX OF THE 2021 CHNA.

FINALLY, IN PARTNERSHIP WITH THE VICE PRESIDENT OF RESEARCH AND INNOVATION AND THE TEAM, THE STEERING COMMITTEE DEVELOPED A 26-QUESTION PATIENT SURVEY, WHICH WAS EMAILED TO 3,018 INPATIENTS AND OUTPATIENTS COVERING THE PRIOR THREE YEARS (2018-2020). RESPONDENTS COULD COMPLETE THE SURVEY ONLINE OR COMPLETE IT BY PHONE BY CONTACTING SHEPHERD CENTER. RESPONDENTS COMPLETED 221 SURVEYS FOR A 27% RESPONSE RATE. THE SURVEY QUESTIONS, RESPONDENT INFORMATION AND QUANTITATIVE SURVEY RESULTS ARE INCLUDED IN THE APPENDIX OF THE 2021 CHNA.

SECONDARY DATA INCLUDED THE INFORMATION GATHERED FROM STATE AND LOCAL DEPARTMENTS AND THE CHNAS OF OTHER NATIONAL SPECIALTY HOSPITALS. IN ADDITION, THE KEY INFORMANT INTERVIEWS RESULTED IN OTHER DATA POINTS, WHICH AIDED IN THE COMPLETION OF THE CHNA, INCLUDING:

- NATIONAL SPINAL CORD INJURY STATISTICAL CENTER (NSCISC), SPINAL CORD INJURY MODEL SYSTEMS, 2020 ANNUAL REPORT COMPLETE PUBLIC VERSION
- NATIONAL SPINAL CORD INJURY STATISTICAL CENTER (NSCISC), RECENT TRENDS IN SPINAL CORD INJURY, 2020

Part VI Supplemental Information (Continuation)

- SHEPHERD CENTER, PURSUING POSSIBLE, THE CAMPAIGN FOR SHEPHERD CENTER
(2020)

- SHEPHERD CENTER STRATEGIC PLAN 2020 2025

- SHEPHERD CENTER ADMITS, FY 2020 FY 2021

- SHEPHERD CENTER TRENDS IN INJURY SOURCE, FY 2018 2021 (DECEMBER 2020)

- SHEPHERD CENTER COMMUNITY BENEFIT REPORT, APRIL 2019 MARCH 2020

- SHEPHERD CENTER PATIENT DEMOGRAPHICS, 2016 2020

- SHEPHERD CENTER RESEARCH AND INNOVATION, 2020

- SHEPHERD CENTER CY 2016, CY 2017, CY 2018 AND CY 2020 QUALITY AND
SAFETY PERFORMANCE REPORTS

- GRADY HEALTH SYSTEM COMMUNITY BENEFIT REPORT, 2016-2019

- U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES HEALTHY PEOPLE 2030
INITIATIVE, [HTTPS://HEALTH.GOV/HEALTHYPEOPLE](https://health.gov/healthypeople)

- CENTERS FOR DISEASE CONTROL AND PREVENTION DISABILITY AND HEALTH
PROMOTION, [WWW.CDC.GOV/NCBDDD/ DISABILITYANDHEALTH/IMPACTS](http://www.cdc.gov/ncbddd/disabilityandhealth/impacts)

IN ADDITION TO THE PRIMARY AND SECONDARY DATA NOTED ABOVE AND OBTAINED
THROUGH INTERVIEWS, FOCUS GROUPS AND A PATIENT SURVEY, NATIONAL
BENCHMARKING DATA AND STUDIES WERE USED TO IDENTIFY AND PRIORITIZE THE
2021 NEEDS.

PART VI, LINE 3:

IT IS SHEPHERD CENTER POLICY TO EXTEND SERVICES TO ALL PATIENTS DEEMED
APPROPRIATE FOR OUR CLINICAL PROGRAMS. THOSE WITH LIMITED FINANCIAL
RESOURCES WILL BE CONSIDERED FOR FINANCIAL ASSISTANCE AND WILL BE AFFORDED
THE OPPORTUNITY TO APPLY FOR ASSISTANCE. OUR APPLICATION PROCESS
CONSISTENTLY COLLECTS SUFFICIENT INFORMATION TO DETERMINE PATIENT(S)
ELIGIBILITY FOR ASSISTANCE WITH THEIR INDIVIDUAL FINANCIAL RESPONSIBILITY.

Schedule H (Form 990)

Part VI Supplemental Information (Continuation)

WHEN PATIENTS ARE SCHEDULED OR AN ADMISSION REFERRAL IS MADE, APPROPRIATE FINANCIAL SCREENING IS PROVIDED. ALL PATIENTS WILL BE ASKED TO COMPLETE THE FINANCIAL SCREENING FORM REGARDLESS OF SERVICE LOCATION OR PATIENT TYPE. THE SCREENING FORMS WILL ALLOW PATIENTS WHO WOULD NOT OTHERWISE REQUEST ASSISTANCE TO BE PROVIDED EQUAL ACCESS TO FINANCIAL ASSISTANCE BASED ON THE INFORMATION THEY PROVIDE. THE SCREENING WILL INCLUDE DETERMINING WHETHER THIRD PARTY PAYER RESOURCES ARE AVAILABLE TO COVER THE COST OF CARE FOR THE INPATIENT OR DAY PATIENT CHARGES IN FULL. FINANCIAL ASSISTANCE IN THE FORM OF CHARITY CARE WILL BE CONSIDERED IF FINANCIAL RESOURCES DO NOT APPEAR TO BE AVAILABLE. THE PATIENT OR GUARANTOR WILL BE ASKED TO COMPLETE A 'PATIENT FINANCIAL EVALUATION' FORM, (ALSO KNOWN AS FAP, 'FINANCIAL ASSISTANCE PROGRAM' FORM), TO OBTAIN ADDITIONAL INFORMATION THAT WILL FURTHER ASSIST US TO ASSESS THEIR ELIGIBILITY FOR CHARITY ASSISTANCE. (NOTE: IF PATIENT IS AT LEAST 18 YEARS OLD THEY WILL BE QUALIFIED TO APPLY FOR ASSISTANCE BASED ON THEIR OWN INCOME AND ASSETS RATHER THAN THEIR PARENTS.) THE PATIENT OR GUARANTOR WILL BE REQUIRED TO COMPLETE THE APPLICATION IN FULL AND PROVIDE SUPPORTING EVIDENCE TO SUBSTANTIATE INCOME.

MINIMUM SUPPORTING EVIDENCE FOR INCOME INCLUDES:

- PAY STUBS REPRESENTING CURRENT INCOME OF HOUSEHOLD.
- ANYTHING THAT PROVIDES PROOF OF INCOME, I.E., W2S, PRIOR YEAR INCOME TAX FORMS, LETTERS FROM EMPLOYERS ETC.
- IF NO INCOME, LETTER FROM PERSON PROVIDING ROOM & BOARD TO PATIENT IS REQUIRED.

ONCE THE FINANCIAL ASSISTANCE FORM IS COMPLETE, THE FINANCIAL

Part VI Supplemental Information (Continuation)

COUNSELOR WILL REVIEW TO ASSURE THAT SUPPORTING DOCUMENTATION IS ATTACHED, PROVIDE ALL THE CALCULATIONS REQUIRED, AND PROVIDE A PRELIMINARY ASSESSMENT OF ELIGIBILITY. ELIGIBILITY WILL BE BASED ON THE CRITERIA ESTABLISHED BY SHEPHERD CENTER AS FOLLOWS:

A. CURRENT INCOME MUST NOT EXCEED 250% OF THE FEDERAL POVERTY GUIDELINES FOR THE CURRENT YEAR.

B. IF INCOME EXCEEDS 250% OF THE FEDERAL POVERTY GUIDELINES, ADDITIONAL INFORMATION MAY BE REQUIRED FROM THE PATIENT OR GUARANTOR TO DETERMINE IF ASSISTANCE CAN BE GRANTED BASED ON A "MEDICALLY NEEDED" SITUATION RESULTING FROM THE CATASTROPHIC EVENT NECESSITATING ADMISSION TO SHEPHERD CENTER.

IF THE PATIENT STILL DOES NOT MEET CRITERIA, THE FINANCIAL COUNSELOR WILL ESTABLISH DEPOSIT REQUIREMENTS BASED ON THE EXPECTED LENGTH OF STAY AND WILL OFFER THE PATIENT PAYMENT OPTIONS INCLUDING, PAYMENT BY WIRE TRANSFER, MASTERCARD, VISA, DISCOVER, AMERICAN EXPRESS OR A PAYMENT PLAN AS APPROPRIATE.

IF THE PRELIMINARY ASSESSMENT APPROVES THE PATIENT FOR FINANCIAL ASSISTANCE, THE FINANCIAL COUNSELOR WILL PRESENT THE PACKET TO THE MANAGER OF PATIENT FINANCIAL SERVICES FOR REVIEW AND QUALIFICATION APPROVAL.

FOR INPATIENTS AND DAY PATIENTS, THE PATIENT WILL NEED TO MEET ASSET REQUIREMENTS. EXPECTATION WOULD BE THAT ASSETS OTHER THAN THOSE LISTED BELOW AND DISPOSABLE INCOME AFTER REASONABLE LIVING EXPENSES WOULD BE USED TO SATISFY A PORTION OR ALL OF THE FINANCIAL REQUIREMENTS OF THE PATIENT'S CARE. ASSETS THAT MAY BE EXCLUDED FROM CONSIDERATION

Part VI Supplemental Information (Continuation)

ARE:

- PATIENT'S HOME WITH NO MORE THAN 25% OR \$25,000 EQUITY, WHICHEVER IS LESS. THE REQUIREMENTS TO USE HOME EQUITY CAN BE WAIVED IF THE PATIENT IS UNABLE TO MAKE PAYMENTS ON ADDITIONAL DEBT.

- IF THE PATIENT HAS APPLIED FOR GEORGIA MEDICAID, THE FINANCIAL ASSISTANCE PROGRAM FORM SHOULD BE COMPLETED AND IF SUCH CHARGES ARE ULTIMATELY NOT COVERED OR UNCOLLECTIBLE THE PATIENT IS DEEMED ELIGIBLE FOR FINANCIAL ASSISTANCE.

ALL FINANCIAL AND OTHER MITIGATING CIRCUMSTANCES ARE REVIEWED BY THE MANAGER OF PATIENT FINANCIAL SERVICES WHO THEN MAKES THE FINAL DECISION REGARDING ELIGIBILITY. IF ASSISTANCE IS NOT APPROVED THE FINANCIAL COUNSELOR WILL COORDINATE THE NOTIFICATION TO THE PATIENT. PAYMENT ARRANGEMENTS WILL BE COMPLETED AS LISTED ABOVE AND BASED ON THE FINANCIAL ARRANGEMENTS POLICY.

IF APPROVED FOR FULL ASSISTANCE OR ASSISTANCE FOR PATIENT LIABILITY OVER INSURANCE AMOUNTS, THE FINANCIAL COUNSELOR WILL NOTIFY THE PATIENT. THE COVERED AMOUNT WILL BE WRITTEN-OFF PURSUANT TO ESTABLISHED POLICY AFTER DISCHARGE OR INSURANCE IS FINALIZED.

PART VI, LINE 4:

EVEN THOUGH THE MAJORITY OF SHEPHERD CENTER PATIENTS COME FROM THROUGHOUT THE SOUTHEAST, THE HOSPITAL'S REPUTATION FOR EXCELLENCE, CONTINUUM OF CARE AND ABOVE-AVERAGE PATIENT OUTCOMES WITH THE MOST COMPLEX CASES IS EXEMPLIFIED BY HAVING SERVED OUTPATIENTS FROM 46 STATES AND INPATIENTS FROM 42 STATES OVER THE PAST FIVE YEARS. DURING THIS TIME, 88% OF OUTPATIENTS AND 50% OF INPATIENTS WERE FROM GEORGIA.

Part VI Supplemental Information (Continuation)

THE CORE STATES FOR INPATIENT AND OUTPATIENT SERVICES ARE ALABAMA, FLORIDA, GEORGIA, NORTH CAROLINA, SOUTH CAROLINA, TENNESSEE AND VIRGINIA. THE DATA INDICATE THAT THE PERCENTAGE OF PATIENTS OUTSIDE OF CORE STATES REMAINS RELATIVELY THE SAME OVER THE FIVE-YEAR PERIOD.

OVER THE LAST FIVE YEARS, 63.9% OF SHEPHERD GEORGIA OUTPATIENTS AND 48.4% OF GEORGIA INPATIENTS CAME FROM THESE COUNTIES: CLAYTON, CHEROKEE, COBB, DEKALB, DOUGLAS, FORSYTH, FULTON, GWINNETT AND HENRY.

OVER THE PAST FIVE YEARS, THE PERCENTAGE OF INPATIENTS WITH THE PRIMARY IMPAIRMENT OF ABI HAS BEEN TRENDING UP; THOSE WITH THE PRIMARY IMPAIRMENT OF SCI TRENDING DOWN; AND THOSE WITH DUAL PRIMARY IMPAIRMENT HAS BEEN INCREASING. THIS TREND IS EXPECTED, GIVEN THE PREVALENCE OF SCI VS. ABI.

FROM A GENDER PERSPECTIVE, A HIGHER PERCENTAGE OF INPATIENTS ARE MALE, AND A CONSISTENTLY HIGHER PERCENTAGE OF FEMALES RECEIVE OUTPATIENT SERVICES. THIS HAS REMAINED STABLE OVER THE PAST FIVE YEARS. REGARDING MILITARY AND VETERAN PATIENTS SERVED, THE SHARE OF MILITARY/VETERAN INPATIENTS (5.5%) ALMOST DOUBLED IN 2020 (41) COMPARED TO 2019 (24) AND IS THE HIGHEST PERCENTAGE IN THE LAST FIVE YEARS. THE PERCENTAGE OF MILITARY/VETERAN OUTPATIENTS HAS REMAINED RELATIVELY STABLE OVER THE PAST FIVE YEARS.

OVER THE PAST FIVE YEARS, THE RACIAL AND ETHNIC MAKE UP HAS REMAINED RELATIVELY CONSISTENT FOR INPATIENTS AND VERY CONSISTENT FOR OUTPATIENTS, WITH THE EXCEPTION OF PATIENTS IDENTIFYING THEMSELVES AS HISPANIC. THE PERCENTAGE OF INPATIENTS IDENTIFYING AS BLACK/AFRICAN AMERICAN HAS FLUCTUATED WITHIN A 3.5% RANGE OVER THE PAST FIVE YEARS. IN 2020, MORE

Part VI Supplemental Information (Continuation)

INPATIENTS IDENTIFIED AS BLACK/AFRICAN AMERICAN THAN IN 2016 AND 2018, BUT IT WAS 2.2 POINTS LOWER THAN IN 2019. CONCURRENTLY, THE PERCENTAGE OF WHITE/CAUCASIAN INPATIENTS WAS 4.7 POINTS HIGHER IN 2020 THAN 2019. THE PERCENTAGE OF INPATIENTS AND OUTPATIENTS IDENTIFYING AS HISPANIC HAS BEEN TRENDING DOWN, WITH NO PATIENTS WHO SELF-IDENTIFIED AS HISPANIC IN 2020, EVEN THOUGH THERE WERE HISPANIC PATIENTS IN 2020. THEREFORE, BY CONDUCTING THE COMMUNITY HEALTH NEEDS ASSESSMENT, WE REALIZED THAT HISPANIC PATIENTS HAD NOT BEEN SELF-IDENTIFYING, SO WE'VE REFINED OUR PROCESSES TO IMPROVE SELF-IDENTIFICATION ACCURACY.

PART VI, LINE 5:

SHEPHERD CENTER PROMOTES HEALTH OF THE COMMUNITY THROUGH A PLANNED, ORGANIZED AND MEASURED APPROACH TO SERVICES AND ACTIVITIES THAT SPECIFICALLY ADDRESS THE HEALTHCARE NEEDS OF PEOPLE WITH SPINAL CORD AND BRAIN INJURY, MULTIPLE SCLEROSIS, CHRONIC PAIN AND OTHER NEUROMUSCULAR DISEASES, AS WELL AS THE FAMILY OR LOVED ONES AFFECTED. PATIENTS AT SHEPHERD CENTER GET MORE THAN MEDICAL CARE THEY RECEIVE THE FULL CONTINUUM OF CARE FROM EVALUATION AND MEDICAL TREATMENT TO REHABILITATION AND LIFELONG SUPPORT PROGRAMS THAT EXTEND BACK TO THEIR COMMUNITIES. OUR PATIENT POPULATION HAS UNIQUE NEEDS THAT ARE TYPICALLY UNDERSERVED, MAKING SHEPHERD AN IMPORTANT LIFELINE AND RESOURCE FOR OUR PATIENTS THROUGHOUT THEIR LIFE. SHEPHERD CENTER'S COMMUNITY INCLUDES CURRENT AND FORMER PATIENTS, AS WELL AS THEIR FAMILIES AND LOVED ONES.

PART VI, LINE 6:

SHEPHERD IS NOT PART OF AN AFFILIATED HEALTH CARE SYSTEM.

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2021

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization: **SHEPHERD CENTER, INC.**
 Employer identification number: **51-0141601**

Part I Questions Regarding Compensation

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.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> 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 "No," complete Part III to explain **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 items checked on line 1a? **2**

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.

- | | |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study |
| <input checked="" type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

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:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? **4b**
- c** Participate in or receive payment from an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

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:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

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:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

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**

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**

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
1b		
2		
4a	<input checked="" type="checkbox"/>	
4b		<input checked="" type="checkbox"/>
4c		<input checked="" type="checkbox"/>
5a		<input checked="" type="checkbox"/>
5b		<input checked="" type="checkbox"/>
6a	<input checked="" type="checkbox"/>	
6b		<input checked="" type="checkbox"/>
7		<input checked="" type="checkbox"/>
8		<input checked="" type="checkbox"/>
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

Part II Officers, Directors, Trustees, Key Employees, and 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.

(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 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) SARAH MORRISON PRESIDENT/CEO	(i)	791,253.	389,800.	0.	13,000.	16,955.	1,211,008.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) MICHAEL R. YOCHELSON, M.D. CHIEF MEDICAL OFFICER	(i)	555,576.	229,300.	0.	6,500.	23,009.	814,385.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) BEN W. THROWER PHYSICIAN	(i)	665,825.	11,500.	0.	12,500.	20,646.	710,471.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) ERIK SHAW PHYSICIAN	(i)	663,781.	11,000.	0.	9,750.	22,999.	707,530.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) SHERRILL LORING PHYSICIAN	(i)	592,030.	10,000.	0.	13,000.	41.	615,071.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) PHILIP WEXLER PHYSICIAN	(i)	555,609.	33,320.	0.	375.	22,680.	611,984.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(7) BROCK BOWMAN, M.D. ASSOCIATE MEDICAL DIRECTOR	(i)	544,041.	10,000.	0.	13,000.	22,680.	589,721.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(8) DAVID QUINTERO PHYSICIAN	(i)	556,668.	28,100.	0.	188.	926.	585,882.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(9) STEPHEN B. HOLLEMAN CHIEF FINANCIAL OFFICER, TREASURER	(i)	395,288.	137,700.	0.	13,000.	23,009.	568,997.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(10) JAMES H. SHEPHERD, III CHIEF OPERATING OFFICER	(i)	317,193.	108,450.	0.	6,825.	22,999.	455,467.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(11) BRIAN BARNETTE CHIEF INFORMATION OFFICER	(i)	321,080.	20,250.	0.	9,100.	16,488.	366,918.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(12) SARAH BATTS EXECUTIVE DIRECTOR FOUNDAT	(i)	272,026.	28,250.	0.	4,875.	8,502.	313,653.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(13) WILMA BUNCH VP PATIENT EXPERIENCE	(i)	263,232.	15,000.	0.	13,000.	8,477.	299,709.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(14) JOE NOWICKI VP FACILITY SERVICE	(i)	244,245.	22,000.	0.	2,467.	23,009.	291,721.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(15) TAMARA KING CHIEF NURSE EXECUTIVE	(i)	241,123.	14,650.	0.	13,000.	16,940.	285,713.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(16) DEBORAH BACKUS VP RESEARCH AND INNOVATION	(i)	241,381.	13,844.	0.	13,000.	12,391.	280,616.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.

Part II Officers, Directors, Trustees, Key Employees, and 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.

(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 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(17) MICHAEL JONES	(i)	189,403.	43,365.	0.	12,859.	22,336.	267,963.	0.
SR RESEARCH SCIENTIST	(ii)	0.	0.	0.	0.	0.	0.	0.
(18) LORIE HUTCHESON	(i)	207,647.	28,000.	0.	9,100.	16,488.	261,235.	0.
VP HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
(19) CHETAN BHASIN	(i)	224,307.	18,750.	0.	2,990.	8,727.	254,774.	0.
CHIEF STRATEGY OFFICER	(ii)	0.	0.	0.	0.	0.	0.	0.
(20) JOHN R. HAMILTON, III	(i)	219,820.	15,000.	0.	2,715.	43.	237,578.	0.
CHIEF COMPLIANCE/SAFETY OF	(ii)	0.	0.	0.	0.	0.	0.	0.
(21) DONALD P. LESLIE, M.D.	(i)	148,457.	7,500.	0.	13,000.	14,974.	183,931.	0.
MED DIR EMERITUS	(ii)	0.	0.	0.	0.	0.	0.	0.
(22) DAVID F. APPLE, JR. M.D.	(i)	133,022.	4,000.	0.	13,000.	11.	150,033.	0.
MED DIR EMERITUS	(ii)	0.	0.	0.	0.	0.	0.	0.
(23) KATHERINE CREEK	(i)	106,857.	0.	0.	0.	3,267.	110,124.	0.
VP OF HUMAN RESOURCES	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

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. Also complete this part for any additional information.

PART I, LINE 4A:

CHETAN BHASIN RECEIVED \$86,533 SEVERANCE PAYMENT DURING FISCAL YEAR 2022.

PART I, LINE 6:

THE SHEPHERD CENTER'S BOARD OF DIRECTORS APPROVED A "SHEPHERD SHARE" BONUS TO QUALIFIED EMPLOYEES FOR FY 2022, THAT WAS PAID IN FY 2023. THIS YEAR'S BONUS WAS BASED ON VARIOUS FACTORS INCLUDING PATIENT OUTCOMES, CUSTOMER SERVICE (INTERNAL AND EXTERNAL), AND FISCAL PERFORMANCE.

Supplemental Information on Tax-Exempt Bonds

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**
▶ **Attach to Form 990.** ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

Name of the organization **SHEPHERD CENTER, INC.** Employer identification number **51-0141601**

Part I Bond Issues											
SEE PART VI FOR COLUMN (F) CONTINUATIONS											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
DEVELOPMENT AUTHORITY OF A FULTON COUNTY	58-1506878	359900ZT7	11/04/09	56000000.	PROVIDE FUNDS TO REFUND 4/20/05 IS		X		X		X
B											
C											
D											

Part II Proceeds										
	A		B		C		D			
1 Amount of bonds retired	10,100,000.									
2 Amount of bonds legally defeased										
3 Total proceeds of issue	56,000,000.									
4 Gross proceeds in reserve funds										
5 Capitalized interest from proceeds										
6 Proceeds in refunding escrows										
7 Issuance costs from proceeds										
8 Credit enhancement from proceeds										
9 Working capital expenditures from proceeds										
10 Capital expenditures from proceeds	56,000,000.									
11 Other spent proceeds										
12 Other unspent proceeds										
13 Year of substantial completion	2007									
	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
14 Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)?	X									
15 Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)?		X								
16 Has the final allocation of proceeds been made?	X									
17 Does the organization maintain adequate books and records to support the final allocation of proceeds?	X									

Part III Private Business Use								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds?		X						
2 Are there any lease arrangements that may result in private business use of bond-financed property?	X							
3a Are there any management or service contracts that may result in private business use of bond-financed property?	X							
b If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?		X						
c Are there any research agreements that may result in private business use of bond-financed property?		X						
d If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
4 Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government00	%			%		%
5 Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government		1.40	%			%		%
6 Total of lines 4 and 5		1.40	%			%		%
7 Does the bond issue meet the private security or payment test?		X						
8a Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
b If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of			%			%		%
c If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2?								
9 Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2?		X						

Part IV Arbitrage								
	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
1 Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate?		X						
2 If "No" to line 1, did the following apply?								
a Rebate not due yet?		X						
b Exception to rebate?		X						
c No rebate due?		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed								
3 Is the bond issue a variable rate issue?		X						

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
JULIE SHEPHERD	FAMILY MEMBER	106,458.	EMPLOYEE		X
CLARE HARTIGAN	FAMILY MEMBER	97,257.	EMPLOYEE		X
ERIN SCHUSTER	FAMILY MEMBER	67,451.	EMPLOYEE		X
YATES INSURANCE AGENCY	FAMILY MEMBER	87,000.	INSURANCE B		X
KATHERINE CHOATE	FAMILY MEMBER	75,513.	EMPLOYEE		X
CHOATE CONSTRUCTION	FOUNDER AND CHAIRMA	1,634,946.	CONSTRUCTIO		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: YATES INSURANCE AGENCY

(D) DESCRIPTION OF TRANSACTION: INSURANCE BROKERAGE SERVICES

(A) NAME OF PERSON: CHOATE CONSTRUCTION

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

FOUNDER AND CHAIRMAN OF CHOATE CONSTRUCTION IS TRUSTEE OF RELATED ENTITY

(D) DESCRIPTION OF TRANSACTION: CONSTRUCTION SERVICES

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(D) DESCRIPTION OF TRANSACTION: EMPLOYEE COMPENSATION

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: **SHEPHERD CENTER, INC.** Employer identification number: **51-0141601**

Part I Types of Property

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	90	9,664,385.	FAIR MARKET VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other (VARIOUS GIFTS)	X	4	61,440.	FAIR MARKET VALUE
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement: **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?	X	
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule M (Form 990) 2021

Part II Supplemental Information. Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

SCHEDULE M, LINE 33:

SHEPHERD CENTER USES THE ACCRUAL METHOD OF ACCOUNTING. SECURITY DONATIONS ARE RECEIVED BY SHEPHERD CENTER FOUNDATION AND PASSED THROUGH TO SHEPHERD CENTER. THESE SECURITIES ARE LIQUIDATED IMMEDIATELY AND THE PROCEEDS ARE RECORDED DIRECTLY TO THE TEMPORARILY AND PERMANENTLY RESTRICTED NET ASSETS PORTION OF THE BALANCE SHEET. AS EXPENSES ARE INCURRED, THESE FUNDS ARE RELEASED FROM RESTRICTION AND ONLY THEN BECOME AN ELEMENT OF REVENUE. WE REPORT THE ENTIRE AMOUNT OF THESE DONATIONS ON SCHEDULE M FOR TRANSPARENCY SINCE THE AMOUNT ON THE STATEMENT OF REVENUE, LINE 1G DOES NOT FULLY REPRESENT THE NON-CASH DONATIONS RECEIVED.

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

SHEPHERD CENTER, INC.

Employer identification number

51-0141601

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

SHEPHERD CENTER'S MISSION IS TO HELP PEOPLE WITH A TEMPORARY OR
PERMANENT DISABILITY CAUSED BY INJURY OR DISEASE REBUILD THEIR LIVES
WITH HOPE, INDEPENDENCE, AND DIGNITY, ADVOCATING FOR THEIR FULL
INCLUSION IN ALL ASPECTS OF COMMUNITY LIFE WHILE PROMOTING SAFETY AND
INJURY PREVENTION.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

WE STRIVE TO BE THE MOST COMPREHENSIVE CATASTROPIC CARE SPECIALTY
HOSPITAL IN THE WORLD, COMMITTED TO IMPROVING OUR PATIENTS' LIVES.

FORM 990, PART VI, SECTION A, LINE 2:

FAMILY RELATIONSHIP: ALANA SHEPHERD (CHAIRMAN OF THE BOARD), JAMES H.
SHEPHERD, III (CHIEF OPERATING OFFICER - BOARD MEMBER), AND W. CLYDE
SHEPHERD, III (BOARD MEMBER).

FAMILY RELATIONSHIP: SHALER ALIAS, SHEPHERD CENTER BOARD MEMBER, AND FRED
ALIAS, SHEPHERD CENTER BOARD MEMBER, AND ANDREW ALIAS, TRUSTEE.

FORM 990, PART VI, SECTION A, LINE 4:

ORGANIZATION BYLAWS WERE UPDATED DURING FISCAL YEAR 2022.

FORM 990, PART VI, SECTION B, LINE 11B:

THE FORM 990 IS PREPARED BY CARR, RIGGS & INGRAM, LLC WITH THE ASSISTANCE

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Name of the organization SHEPHERD CENTER, INC.	Employer identification number 51-0141601
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OF THE ACCOUNTING STAFF AT THE SHEPHERD CENTER. THE RETURN IS THEN REVIEWED BY THE CHIEF FINANCIAL OFFICER WITH FURTHER CONSULTATION WITH CRI FOR ALL QUESTIONS THAT ARE UNCLEAR AS TO MEANING AND INTENT. THE CHIEF FINANCIAL OFFICER THEN REVIEWS THE FORM 990 WITH THE CHAIRMAN OF THE BOARD, THE CHIEF EXECUTIVE OFFICER, AND THE EXECUTIVE DIRECTOR OF THE SHEPHERD CENTER FOUNDATION FOR THEIR INPUT AND APPROVAL. THE SHEPHERD CENTER PROVIDES EACH MEMBER OF THE BOARD WITH A FINAL COPY OF THE FILED 990 UPON COMPLETION OF THE PROCESS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE SHEPHERD CENTER'S BOARD OF DIRECTORS ARE REQUIRED TO COMPLETE A CONFLICT OF INTEREST QUESTIONNAIRE ON AN ANNUAL BASIS. ALL PAPERWORK IS KEPT ON FILE IN THE EXECUTIVE ADMINISTRATION OFFICE. THE EXECUTIVE ASSISTANT ALSO CROSS REFERENCES WITH THE DEVELOPMENT OFFICE FOR ANY ADDITIONAL INFORMATION REGARDING BOARD MEMBER AFFILIATIONS WITH OTHER ENTITIES WITH WHICH SHEPHERD CENTER DOES BUSINESS. ADDITIONALLY, FOR THE PURPOSE OF PROTECTING INTEGRITY AND OBJECTIVITY OF ITS STAFF IN THE PERFORMANCE OF THEIR HOSPITAL OBLIGATIONS, IT IS THE POLICY OF THE SHEPHERD CENTER THAT CONFLICTS OF INTERESTS SHOULD BE AVOIDED WHERE POSSIBLE, OR DISCLOSED AND MANAGED SO AS TO AVOID VIOLATION OF STATE AND FEDERAL LAWS AND THE HOSPITAL CODE OF CONDUCT POLICY. SINCE THE EXISTENCE OF A CONFLICT OF INTEREST IS NOT ALWAYS EASILY DETERMINED, STAFF IS REQUIRED TO DISCLOSE THOSE RELATIONSHIPS OR KNOWLEDGE OF A POTENTIAL CONFLICT, SO THAT A REASONABLE DETERMINATION CAN BE MADE REGARDING THE CONFLICT AND, IF NEEDED, THE APPROPRIATE MANAGEMENT OF SUCH CONFLICT. ALL SHEPHERD CENTER EMPLOYED HEALTH CARE PROVIDERS, SENIOR LEADERS AND OTHER IDENTIFIED INDIVIDUALS WHO HAVE SUBSTANTIAL PURCHASING AUTHORITY ARE REQUIRED TO COMPLETE AN ANNUAL CONFLICT OF INTERESTS QUESTIONNAIRE AND PROVIDE DOCUMENTATION OF OUTSIDE

Name of the organization SHEPHERD CENTER, INC.	Employer identification number 51-0141601
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ACTIVITIES. ALL PAPERWORK IS KEPT ON FILE IN THE COMPLIANCE OFFICE.

PROVIDERS ARE SCREENED VIA THE OPEN PAYMENTS DATABASE ANNUALLY.

FORM 990, PART VI, SECTION B, LINE 15:

THE SHEPHERD CENTER UTILIZES A BOARD COMPENSATION COMMITTEE TO DETERMINE COMPENSATION FOR THE CEO AND OTHER EXECUTIVE MANAGEMENT. THIS COMMITTEE UTILIZES OUTSIDE CONSULTANTS, INDUSTRY COMPENSATION SURVEYS, AND REVIEWS OF SIMILAR ORGANIZATIONS' FORM 990 TO DETERMINE APPROPRIATENESS OF COMPENSATION.

SHEPHERD CENTER UTILIZES PAYFACTORS COMPENSATION SURVEYS TO DETERMINE WHETHER OR NOT A COMPENSATION PACKAGE IS IN LINE WITH OUR REGION AND RELATIVE BED SIZE. THE HUMAN RESOURCES VICE PRESIDENT ANALYZES THE DATA AND GETS APPROVAL FROM THE CHIEF EXECUTIVE OFFICER.

SALARY INCREASES FOR THE CEO, MEDICAL DIRECTOR, COO, AND CFO ARE RECOMMENDED BY THE BOARD COMPENSATION COMMITTEE, WHICH IS DOCUMENTED IN THE COMMITTEE MINUTES. THE COMMITTEE MUST APPROVE RAISES AND THEY USE AN INDEPENDENT COMPENSATION CONSULTING FIRM (SULLIVAN COTTER) TO MAKE THEIR FINAL DECISION. THE FINAL RESULTS ARE SENT TO THE HUMAN RESOURCES VICE PRESIDENT FOR PROCESSING AND INSERTION INTO THEIR EMPLOYEE FILES.

FORM 990, PART VI, SECTION C, LINE 18:

SHEPHERD CENTER'S COMPLETED 990 RETURN IS AVAILABLE FOR INSPECTION ON THE CENTER'S WEBSITE: WWW.SHEPHERD.ORG. THE RETURN IS ALSO AVAILABLE UPON REQUEST AND IS LISTED FOR PUBLIC USE ON GUIDESTAR.ORG.

FORM 990, PART VI, SECTION C, LINE 19:

Name of the organization SHEPHERD CENTER, INC.	Employer identification number 51-0141601
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AVAILABLE UPON REQUEST.

FORM 990, PART IX:

SHEPHERD CENTER HAS ALLOCATED A PORTION OF THE EXPENSES OF THESE
INDIRECT COST CENTERS TO PROGRAM SERVICE EXPENSE: COMMUNICATIONS,
DEPRECIATION EXPENSE, FOOD SERVICES, INFORMATION SYSTEMS, ENGINEERING,
SECURITY, RENOVATIONS AND LANDSCAPING, AND RISK MANAGEMENT.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:

CHANGES IN TEMPORARILY RESTRICTED NET ASSETS	22,629,470.
CHANGES IN INTERCOMPANY ACCOUNTS	-9,121,939.
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS	909,604.
CY LOSS (INCOME) FROM PASS-THROUGH ENTITY	0.
PY INCOME (LOSS) FROM PASS-THROUGH ENTITY	0.
TOTAL TO FORM 990, PART XI, LINE 9	14,417,135.

FORM 990, PART XII, LINE 2C

NO CHANGE HAS OCCURRED FROM PRIOR YEAR.

FORM 990, SCHEDULE M SUPPLEMENTAL INFORMATION:

SHEPHERD CENTER USES THE ACCRUAL METHOD OF ACCOUNTING. SECURITY
DONATIONS ARE RECEIVED BY SHEPHERD CENTER FOUNDATION AND SHEPHERD
CENTER. THESE SECURITIES ARE LIQUIDATED IMMEDIATELY AND THE PROCEEDS
ARE RECORDED DIRECTLY TO THE TEMPORARILY AND PERMANENTLY RESTRICTED NET
ASSETS PORTION OF THE BALANCE SHEET. AS EXPENSES ARE INCURRED, THESE
FUNDS ARE RELEASED FROM RESTRICTION AND ONLY THEN BECOME AN ELEMENT OF

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

▶ Attach to Form 990.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

SHEPHERD CENTER, INC.

Employer identification number

51-0141601

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
SHEPHERD CENTER FOUNDATION - 20-1238224 2020 PEACHTREE ROAD, NW ATLANTA, GA 30309	FUNDRAISING FOR SHEPHERD CENTER EXCLUSIVELY	GEORGIA	501(C)(3)	509(A)(1)	N/A		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2021

Part III Identification of Related Organizations Taxable as a Partnership. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No
SSC AFFILIATES, INC. - 58-1921355 2020 PEACHTREE ROAD, NW ATLANTA, GA 30309	RETAIL PHARMACY, MEDICAL SUPPLY, AND GIFT SHOP	GA	SHEPHERD CENTER, INC.	C CORP	121,079.	1,234,405.	100%		X

Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	X	
b Gift, grant, or capital contribution to related organization(s)		X
c Gift, grant, or capital contribution from related organization(s)		X
d Loans or loan guarantees to or for related organization(s)		X
e Loans or loan guarantees by related organization(s)		X
f Dividends from related organization(s)		X
g Sale of assets to related organization(s)		X
h Purchase of assets from related organization(s)		X
i Exchange of assets with related organization(s)		X
j Lease of facilities, equipment, or other assets to related organization(s)		X
k Lease of facilities, equipment, or other assets from related organization(s)		X
l Performance of services or membership or fundraising solicitations for related organization(s)	X	
m Performance of services or membership or fundraising solicitations by related organization(s)	X	
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	X	
o Sharing of paid employees with related organization(s)	X	
p Reimbursement paid to related organization(s) for expenses		X
q Reimbursement paid by related organization(s) for expenses	X	
r Other transfer of cash or property to related organization(s)		X
s Other transfer of cash or property from related organization(s)	X	

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) SSC AFFILIATES, INC.	A	65,130.	FMV
(2) SSC AFFILIATES, INC.	L	72,588.	FMV
(3) SHEPHERD CENTER FOUNDATION, INC.	M	1,876,571.	FMV
(4) SHEPHERD CENTER FOUNDATION, INC.	N	93,229.	FMV
(5) SSC AFFILIATES, INC.	O	854,373.	FMV
(6) SHEPHERD CENTER FOUNDATION, INC.	O	3,582,104.	FMV

Part V Continuation of Transactions With Related Organizations (Schedule R (Form 990), Part V, line 2)

(a) Name of other organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(7) SSC AFFILIATES, INC.	Q	908,896.	FMV
(8) SHEPHERD CENTER FOUNDATION, INC.	S	64,825,770.	FMV
(9)			
(10)			
(11)			
(12)			
(13)			
(14)			
(15)			
(16)			
(17)			
(18)			
(19)			
(20)			
(21)			
(22)			
(23)			
(24)			

