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Pursuant to OCGA § 31-8-9.1(b)(3), this operations manual contains the following:

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CY 2023 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE

Timeline for Determining Eligibility for the CY 2023 Rural Hospital Tax Credit:

July 22, 2022 – FY 2021 Hospital Financial Survey due to DCH

October 21, 2022 – CY 2023 Preliminary List of Eligible Hospitals posted to the DCH website

October 28, 2022 – Deadline for hospitals to submit to DCH the following: FY 2021 990 Proxy form, Five Year Plan, and Dun & Bradstreet Supplier Qualifier Report
  • Submit to: tax.credit@dch.ga.gov.

December 9, 2022 – CY 2023 Final List of Eligible Hospitals and Eligible Hospitals ranked by Financial Need posted to the DCH website

Timeline for Reporting on CY 2023 Rural Hospital Donations and Expenditures:

January 5, 2024 – CY 2022 Rural Hospital Tax Credit Donation and Expenditure Report template posted to the DCH website

February 2, 2024 – Deadline for hospitals to submit completed Donation and Expenditure Reports to DCH
  • Submit to: tax.credit@dch.ga.gov
FIVE-YEAR PLAN FOR UTILIZATION OF TAX CREDIT DONATIONS

PURPOSE: The five-year plan will include strategies to address debt, uncompensated care and other challenges to the fiscal viability and stability of critical access and small rural hospitals through the use of tax credit donations.

HOSPITAL: ___________________________ DATE: ___________________________

FIVE-YEAR PLAN

<table>
<thead>
<tr>
<th>DEBT</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amount of Long-Term Debt</td>
<td>$</td>
</tr>
<tr>
<td>Amount of payables over 30 days</td>
<td>$</td>
</tr>
</tbody>
</table>

How will donations be used to reduce/eliminate current short and long-term debt?

<table>
<thead>
<tr>
<th>UNCOMPENSATED CARE (indigent, charity, bad debt)</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Amount of Uncompensated Care</td>
<td>$</td>
</tr>
</tbody>
</table>

How will donations be used to address uncompensated care?

<table>
<thead>
<tr>
<th>OTHER CHALLENGES TO FINANCIAL VIABILITY AND STABILITY</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Provide a narrative describing other challenges to the hospital’s financial stability and how donations will be used to address them. (Examples: the need to purchase new or replace capital equipment to enhance efficiencies/increase revenues, building renovations/improvements to increase efficiencies, recruitment needs, etc.)</td>
<td></td>
</tr>
</tbody>
</table>
RURAL HOSPITAL TAX CREDIT FINANCIAL NEED RANKING METHODOLOGY

There are 3 equally weighted factors used for ranking the financial need of the hospitals eligible for the Rural Hospital Tax Credit. The 3 factors are:

(1) Dun and Bradstreet Supplier Evaluation Risk (SER) Score from the Supplier Qualifier Reports submitted by the hospitals.
(2) Low Income Utilization Rate (LIUR) from the Disproportionate Share Hospital (DSH) calculation.
(3) Current Ratio calculated from the data that the hospitals submit in their proxy 990 forms.

Each hospital is ranked on each of these factors. The hospital’s three factor ranks are then summed to get the hospital’s overall financial need ranking. The overall financial need ranking is used to determine the final Rural Hospital Tax Credit Ranking of Financial Need.