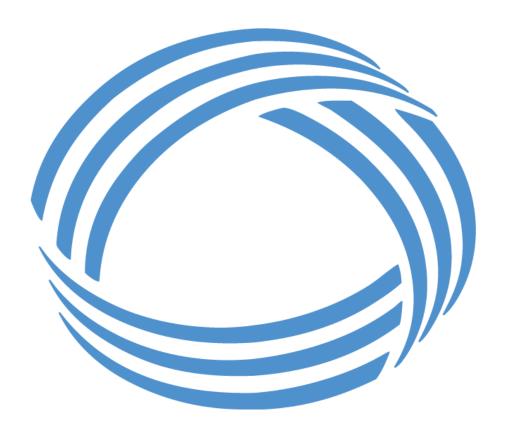
RURAL HOSPITAL TAX CREDIT PROGRAM

CY 2019 - 2020 OPERATIONS MANUAL



GEORGIA DEPARTMENT OF COMMUNITY HEALTH Published as of July 2019



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CY 2019 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE

<u>Timeline for Determining Eligibility for the CY 2019 Rural Hospital Tax Credit:</u>

July 27, 2018 – FY 2017 Hospital Financial Survey due to DCH

September 10, 2018 – CY 2019 Preliminary List of Eligible Hospitals posted to the DCH website

October 16, 2018 – Deadline for hospitals to submit to DCH the following: FY 2017 990 Proxy form, Five Year Plan, and Dun & Bradstreet Supplier Qualifier Report

• Submit to: <u>tax.credit@dch.ga.gov</u>

November 30, 2018 – CY 2019 Final List of Eligible Hospitals and Eligible Hospitals ranked by Financial Need posted to the DCH website

Timeline for Reporting on CY 2019 Rural Hospital Donations and Expenditures:

January 6, 2020 – CY 2019 Rural Hospital Tax Credit Donation and Expenditure Report template posted to the DCH website

February 3, 2020 – Deadline for hospitals to submit completed CY 2019 Donation and Expenditure Reports to DCH

• Submit to: tax.credit@dch.ga.gov



CY 2020 RURAL HOSPITAL TAX CREDIT DOCUMENT SUBMISSION TIMELINE

<u>Timeline for Determining Eligibility for the CY 2020 Rural Hospital Tax Credit:</u>

July 26, 2019 – FY 2018 Hospital Financial Survey due to DCH

September 10, 2019 – CY 2020 Preliminary List of Eligible Hospitals posted to the DCH website

October 16, 2019 – Deadline for hospitals to submit to DCH the following: FY 2018 990 Proxy form, Five Year Plan, and Dun & Bradstreet Supplier Qualifier Report

• Submit to: <u>tax.credit@dch.ga.gov</u>.

November 29, 2019 – CY 2020 Final List of Eligible Hospitals and Eligible Hospitals ranked by Financial Need posted to the DCH website

Timeline for Reporting on CY 2020 Rural Hospital Donations and Expenditures:

January 5, 2021 – CY 2020 Rural Hospital Tax Credit Donation and Expenditure Report template posted to the DCH website

February 1, 2021 – 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 tax credit donations.		
HOSPITAL:	DATE:	
FIVE-YEAR PLAN		
DEBT		
Total Amount of Long-Term Debt	\$	
Amount of payables over 30 days	\$	
How will donations be used to reduce/elimina	ite current short and long-term debt?	
	CARE (indigent, charity, bad debt)	
Total Amount of Uncompensated Care	\$	
How will donations be used to address uncom	ipensated care?	
OTHER CHALLENGES TO FI	INANCIAL VIABILITY AND STABILITY	
will be used to address them. (Examples: the r	es to the hospital's financial stability and how donations need to purchase new or replace capital equipment to ing renovations/improvements to increase efficiencies,	



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.