

**HEALTH FACILITY CASH ASSESSMENT PROGRAM  
REPORT INSTRUCTIONS FOR HOSPITALS,  
PERSONAL CARE SERVICE PROVIDERS (PCPs),  
CERTIFIED HOME HEALTH AGENCIES (CHHAs)  
AND LONG TERM HOME HEALTH CARE PROVIDERS (LTHHCPS)**

**GENERAL INSTRUCTIONS:**

This form is to be used on a monthly basis to calculate the assessment liability. A separate report should be submitted even if there were no assessable cash receipts for the reporting month. The report and payment must be submitted on a timely basis to avoid incurring penalty and interest. Timely payments shall be defined as: (1) payments received (not postmarked) on or before the 15<sup>th</sup> of the month (adjusted for weekends and holidays), or (2) payments received after the 15<sup>th</sup> of the month (adjusted for weekends and holidays) that are postmarked by the 13<sup>th</sup> of the month.

When reporting, use whole dollars only.

**COLUMN DESCRIPTIONS:**

**Column A – Description:** Itemize total cash receipts and list additional assessable cash receipts as detailed in the instructions.

**Column B – Current Month:** Report the current month's cash receipts.

**Column C – Adjustments:** Report adjustments due to errors or omissions in prior months. Adjustments may be either a positive or negative. Denote negative amounts with parenthesis ( ). Detailed records should be maintained as all data is subject to audit.

**Column D – Adjusted Total:** Sum of Columns B and C. If Column C does not apply; copy the amounts from Column B to Column D. The completion of Column D, from lines 1 through 10, calculates the current month's assessment liability.

**LINEAR DESCRIPTIONS:**

**Line 1 – Cash from Patient Care Services (Hospitals, CHHAs, LTHHCPS )/Cash from Personal Care Services (PCPs only):** Enter **ALL CASH RECEIPTS** (and/or checks) received during the month. Cash receipts include but are not limited to payments received from Medicaid, Medicare, Blue Cross and Blue Shield, other insurance payors, Worker's Compensation, and self-payors. Receipts are assessable in the month they are received irrespective of the service date or billing period (cash basis).

**Line 2 – Other Cash Receipts:** List all other cash receipts. Refer to the instructions and identify each receipt.

**Line 3 – Total Other Cash Receipts:** Sum of Other Cash Receipts listed under Line 2, a through j, etc.

**Line 4 – Total Cash Receipts from All Sources:** Line 1 plus Line 3.

**Line 5 – Total Non-Assessable Cash Receipts:** Enter the total of non-assessable items from the applicable schedule, (schedule H-Hospitals, schedule L- LTHHCPS, schedule C-CHHAs and schedule P-PCPs)

**Line 6 – Assessable Cash Receipts:** Line 4 less Line 5.

**Line 7 – Assessment Rate:** The applicable assessment rate for a given report period

**Line 8 – Current Month Assessment:** Multiply Line 6 by Line 7

**Line 9 – Other Adjustments:** Reserved for use when a credit for a prior month is reported. Specify the month for which the credit is being taken, the applicable assessment rate, and the reason(s) for the adjustment. If the adjustment is for multiple months, attach a detailed schedule. If the adjustment results in a credit, refer to Line 11 instructions below.

**Line 10 – Amount Due:** Line 8 plus Line 9 If the amount is negative (a credit amount), report on Line 11. Otherwise, remit this amount to the Assessment Fund Administrator.

**Line 11 – Excess Credit for Future Remittance:** Enter credit amounts from Line 10 and carry forward to Line 9 of next month's report.

**ARTICLE 28 GENERAL HOSPITALS  
HEALTH FACILITY CASH ASSESSMENT PROGRAM INSTRUCTIONS**

Each month, hospitals licensed under Article 28 of the Public Health Law (PHL), are assessed a percentage on cash receipts from patient services and general operations.

<b>Type of Provider</b>	<b>Assessment Periods</b>	<b>Assessment Rate</b>
Hospital	4/1/05 – 3/31/07 4/1/09 - Present	.35% (.0035)

**ASSESSABLE HOSPITAL INCOME**

- All cash receipts from Patient Care Services less any amounts applicable to patient or third party refunds, IRRESPECTIVE OF PAYMENT SOURCE OR SERVICE DATE, received during the assessment period.
- All GME distributions.
- Investment Income, except as otherwise referenced on this attachment, received during the assessment period.
- Other Operating Income, including but not limited to:
  - Non-Patient Food Sales
  - Laundry and Linen Services Revenue
  - Social Work Services Revenue
  - Housing Revenue
  - Parking Revenue
  - Housekeeping Services Revenue
  - Telephone and Telegraph Revenue
  - Data Processing Services Revenue
  - Purchasing Services Revenue
  - Sale of Abstracts/Medical Records
  - Sale of Scrap and Waste
  - Cash Receipts from Externally Granted Rebates and Refunds
  - Vending Machine Commissions
  - Other Commissions
  - Television/Radio Rentals
  - Non-Patient Room Rentals
  - Management Services Revenue
  - Other Operating Revenue Unless Specifically Referenced Below as Being Non-Assessable
  - Transfers from Restricted Funds for Other Operating Expenses
  - Gift Shop Revenue

If unable to separately identify OTHER OPERATING INCOME amounts due to commingled funds or inadequate records, the inpatient assessment percent shall apply to total other operating income. Please maintain all records for audit.

**NON-ASSESSABLE INCOME – SCHEDULE H**

- Patient Personal Fund Allowances
  - Income earned on Patient Personal Funds
- Investment Income from Externally Restricted Plant Funds (e.g., sinking funds, operating escrow, funded depreciation, mortgage repayment escrow accounts).
- Distributions and Special Payments received from:
  - Health Care Initiatives Pool Distributions pursuant to PHL 2807-I including, but not limited to:
    - Commissioner's Priority Distributions
    - Senate Priority Distributions

- Assembly Priority Distributions
  - Payments to Poison Control Center Grants
  - Health Work Force Retraining Program
  - Primary Health Care Services
  - Rural Health Care Initiatives: Development
  - Rural Health Care Access: Access
  - Health Information & Health Care Quality Improvement
  
- Tobacco Control and Insurance Initiatives Distributions pursuant to PHL 2807-v including, but not limited to:
  - Tobacco Use Prevention and Control Program
  - School Based Health Center Grants
  - Workforce Retention-Public General Hospital Grants
  - Infertility Services Program
  
- Medicaid Disproportionate Share Hospital (DSH) Payments, including but not limited to:
  - Indigent Care Pool payments pursuant to PHL 2807-k (Note: Also include non-DSH payments pursuant to PHL 2807-k).
  - High Need Indigent Care Adjustment Pool payments pursuant to PHL 2807-w, including rural hospital payments (Note: Also include non-DSH payments pursuant to PHL 2807-w).
  - Public General Hospital Indigent Care Adjustment payments pursuant to PHL 2807-c (14-f).
  - Additional DSH payments to certain public hospitals pursuant to Chapter 474 of the Laws on 1996, as subsequently amended.
  - Additional DSH payments to certain non-public hospitals pursuant to Chapter 119 of the Laws of 1997, as subsequently amended.
  
- Medicaid supplemental payments as follows:
  - Revenue from inpatient Specialty Hospital Adjustment payments to certain public hospitals located in a city with a population of over one million persons pursuant to section twelve of part A, and section thirteen of part B, of chapter 1 of the laws of 2002.
  - Revenue from outpatient Proportionate Share payments to certain public hospitals located in a city with a population of over one million persons pursuant to section fourteen of part A, and section fourteen of part B, of Chapter 1 of the Laws of 2002.
  
- Physician practice or faculty practice plan revenue received by a general hospital based on discrete billings for **private** practicing physician services.
- Revenue received by a general hospital from a public hospital pursuant to an affiliation agreement contract for the delivery of health care services to such public hospital.
- Medical Malpractice Insurance Funds.
- Grants.
- Governmental deficit financing.
- Donations, Bequests and Charitable Contributions.
- All schools leading to licensure.
- Sales and Excise Taxes.
- Health Care Reform Act surcharges received.