

**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.

# HEALTH FACILITIES CASH ASSESSMENT PROGRAM PERSONAL CARE SERVICE PROVIDER REPORTING INSTRUCTIONS

Each month, Personal Care Service Providers, both licensed and exempt agencies, possessing a Title XIX (i.e., Medicaid) contract with a Local Social Services District for the delivery of personal care services pursuant to Section 367-i of the Social Services Law, are assessed a percentage on cash receipts from personal care services.

<b>TYPE OF PROVIDER</b>	<b>ASSESSMENT RATE</b>
Personal Care Services	.35%

## **Assessable Income**

- All cash receipts from **PERSONAL CARE SERVICES** (personal care aides, housekeepers and homemakers) less amounts applicable to patient or third-party refunds, as defined by Section 367-i of the Social Services Law, irrespective of payment source or service date.
- All Investment and Rental Income received by the corporate entity possessing the personal care service contract with a Local Social Services District pursuant to Section 367-i of the Social Services Law.

## **Non-Assessable Income – Schedule P**

- All cash receipts from patient care services, other than those defined above as personal care services, (e.g. nursing, therapies, home health aide, durable medical equipment, pharmaceutical, etc.).
- All cash receipts from Certified Home Health Agencies and Long Term Home Health Care Programs received pursuant to paraprofessional contracts to supply personal care services to clients of such programs.
- Grants, charitable contributions, donations, bequests, and government deficit financing funds.
- Interest earned on capital funds which have been externally restricted for capital debt retirement purposes.
- Sales and Excise Taxes.
- Worker Recruitment and Retention Grants
- Accessibility, Quality and Efficiency Grants