ABBATE DEMARINIS, LLP
Certified Public Accountants & Consultants

September 22, 2025

RE: 2024 AHCF-1 Medicaid Cost Report
Immediate Response Required

We anticipate that the 2024 AHCF-1 Medicaid Cost Report for your facility will be due **December 15. 2025**. Be advised that filing the cost report after the deadline may result in a two percent reduction in your current Medicaid rate. In addition, the Cost Report must be filed electronically (*paper copies will not be accepted*).

Please review this memo in its entirety. If you have any questions on any of the items in this letter, do not hesitate to contact Sean Abbate or myself at 516-745-6600. Your immediate attention to this matter would be greatly appreciated.

We must have the following documents and/or information sent to our office no later than **October 15, 2025**, in order to prepare and file the Cost Report timely:

1) Total patients the Clinic saw in 2024 (each patient is counted as **one patient** - no matter how many visits they may have had during 2024).
2) Total threshold visits for 2024 broken down by service type, i.e. Primary care, PT, Podiatry, etc. (We also need total visits broken down by source of payment in # 4 below)
3) **a)** The Clinic Hours of operation, from ___am to ___pm.
   b) Total hours in the clinic's standard work week (circle one), 35, 37 1/2, 40, other ____
   c) Number of days per week the clinic is open, ____
   d) Number of Clinic sites, ____

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4) SOURCE OF PAYMENT:	TOTAL VISITS	TOTAL PROCEDURES (Am Surg's Only)	TOTAL CHARGES	ADJUSTMENTS	NET PATIENT REVENUE
Medicare					
Medicaid:					
Regular Clinic					
HIV Primary Care					
PCAP					
PAC					
Total Medicaid Fee for Service					
Non-Profit Indemnity					
Commercial Insurance					
HMO / Medicare					
HMO / PHSP Medicaid					
Family Health Plus					
HMO / PHSP Other					
Child Health Plus					
Self Insured					
Worker's Compensation					
No Fault					
Uninsured / Self-Pay					
Government					
Free					
Courtesy					
OTHER SOURCES:					
Ordered Ambulatory					
OTHER REVENUE FROM DISTRIBUTIONS / PAYMENTS:					
Electronic Health Records					
Indigent Care					
UCP Distribution					
BBA / STPP Payments					
Totals					

TOTAL CHARGES - Total charges are the aggregate full charges that would be billed to a self-pay individual.

ADJUSTMENTS - The adjustments should reflect sliding payment adjustment (the indigence allowance) and any other contractual adjustments to the full charge.

NET PATIENT REVENUE - Net patient revenue should reflect the difference between the full charges and the adjustments made to the full charges - or that amount billed to the payer. Accounting should be on the accrual basis.

THE "TOTAL VISITS" INFORMATION GIVEN ON THIS SCHEDULE SHOULD TIE IN TOTAL TO THE CORRESPONDING VISITS BY SERVICE TYPE INFORMATION REQUESTED IN ITEM NO. 2.

5) List Names and Addresses of Individuals who have an Equity Interest in the Clinic.

6) Clinic Lease Information:

A. Name and address of landlord.
B. Monthly lease amount.
C. Term and date of lease.

7) Details of payments to related parties (ie: salaries, fees, rent, interest, services, etc.). A related party is an entity of an existing owner and / or a person or entity owned by someone related to an owner.

8) Clinic square footage broken down as follows:

Administration
Patient Care
Ancillary / Therapy (if any)
(Please Detail)

9) Detailed payroll information for the entire year 2024, broken down by each payroll category (ie: administrator, doctors, clerical, etc.):

A. Total hours paid exclusive of on-call hours.
B. Total over-time hours paid.
C. Total paid time off hours paid.
D. Total payroll dollars paid exclusive of retro-pay.
E. Total overtime dollars paid.
F. Total payroll paid for paid time off.

(Both dollars and hours should be in the same format)

10) PERSONNEL INFORMATION

	(----------EMPLOYED----------)		(----------CONTRACTED----------)		
	Average No. of FTE Employees for the Report Period for This Service	Standard No. of Hours in the Work Week* for This Service	Average No. of FTE Contracted Employees the Report Period for This Service	Standard No. of Hours in the Work Week* for This Service	Total Encounters***
Executive Director	____.__	_____	____.__	_____	
Administrator	____.__	_____	____.__	_____	
Administrative Support	____.__	_____	____.__	_____	
Finance Director	____.__	_____	____.__	_____	
Fiscal Support	____.__	_____	____.__	_____	
Medical Director	____.__	_____	____.__	_____	
Housekeeping	____.__	_____	____.__	_____	
Maintenance	____.__	_____	____.__	_____	
Security	____.__	_____	____.__	_____	
Driver	____.__	_____	____.__	_____	
Others _____	____.__	_____	____.__	_____	
Physicians	____.__	_____	____.__	_____	_____
Physician Specialty	____.__	_____	____.__	_____	_____
Nurse Practitioner	____.__	_____	____.__	_____	_____
Physician Assistant	____.__	_____	____.__	_____	_____
Nurses	____.__	_____	____.__	_____	_____
Medical Attendants	____.__	_____	____.__	_____	_____
Dental Director	____.__	_____	____.__	_____	_____
Dentists	____.__	_____	____.__	_____	_____
Dental Hygienist	____.__	_____	____.__	_____	_____
Dental Assistant	____.__	_____	____.__	_____	_____
Dental Lab Asst.	____.__	_____	____.__	_____	_____
Lab Technician	____.__	_____	____.__	_____	_____
X-Ray Technician	____.__	_____	____.__	_____	_____
Pharmacist	____.__	_____	____.__	_____	_____
Pharmacy Technician	____.__	_____	____.__	_____	_____
Other (Specify) _____	____.__	_____	____.__	_____	_____
Other (Specify) _____	____.__	_____	____.__	_____	_____
Other (Specify) _____	____.__	_____	____.__	_____	_____
Total	____.__	_____	____.__	_____	_____

***EXAMPLE:* Standard Work Week (37.5 hours = 38 hours)**

*****To include those encounters that were billed and counted as a visit for example HIV and PCAP.**

***FTE* = Hours worked in standard work week / standard work week. A standard work week is between 35-40 hours. (not less and not more).**

If you should have any questions regarding the information required, please do not hesitate to contact Sean Abbate or myself at 516-745-6600.

Respectfully yours,
Abbate DeMarinis, LLP

ANTHONY ABBATE, C.P.A.