

# Supplemental Instructions for DOH Request for Hospital-based Nursing Home Financial Information

## Regulatory References

- **SFY 2023 Nursing Home Staffing Supplemental Funding Eligibility**

**Nursing Home Revenues** \_\_\_\_\_ Pursuant to 10 NYCRR 415.34 (b)(4)

“Revenue” shall mean the total operating revenue from or on behalf of residents of the residential health care facility, government payers, or third-party payers, to pay for a resident's occupancy of the residential health care facility, resident care, and the operation of the residential health care facility as reported in the residential health care facility cost reports submitted to the Department.

**Nursing Home Direct Resident Care Expenses** \_\_\_\_\_ Pursuant to 10 NYCRR 415.34 (b)(2)

“Direct resident care” shall mean the following cost centers in the residential health care facility cost report:

(i) Nonrevenue Support Services - Plant Operation & Maintenance, Laundry and Linen, Housekeeping, Patient Food Service, Nursing Administration, Activities Program, Nonphysician Education, Medical Education, Medical Director's Office, Housing, Social Service, Transportation;

(ii) Ancillary Services - Laboratory Services, Electrocardiology, Electroencephalography, Radiology, Inhalation Therapy, Podiatry, Dental, Psychiatric, Physical Therapy, Occupational Therapy, Speech/Hearing Therapy, Pharmacy, Central Services Supply, Medical Staff Services provided by licensed or certified professionals including and without limitation Registered Nurses, Licensed Practical Nurses, and Certified Nursing Assistant; and

(iii) Program Services - Residential Health Care Facility, Pediatric, Traumatic Brain Injury (TBI), Autoimmune Deficiency Syndrome (AIDS), Long Term Ventilator, Respite, Behavioral Intervention, Neurodegenerative, Adult Care Facility, Intermediate Care Facilities, Independent Living, Outpatient Clinics, Adult Day Health Care, Home Health Care, Meals on Wheels, Barber & Beauty Shop, and Other similar program services that directly address the physical conditions of residents. Direct resident care does not include, at a minimum and without limitation, administrative costs (other than nurse administration), capital costs, debt service, taxes (other than sales taxes or payroll taxes), capital depreciation, rent and leases, and fiscal services.

**Nursing Home Resident-facing Staffing Expenses** \_\_\_\_\_ Pursuant to 10 NYCRR 415.34 (b)(3)

“Resident-facing staffing” shall mean all staffing expenses in the ancillary and program services categories on Exhibit H of the residential health care facility cost reports.

**Nursing Home Contracted Out Expenses** \_\_\_\_\_ Pursuant to 10 NYCRR 415.34 (b)(1)

“Contracted out” shall mean services provided by registered professional nurses, licensed practical nurses, or certified nurse aides who provide services in a residential health care facility through contractual or other employment agreement, whether such

agreement is entered into by the individual practitioner or by an employment agency on behalf of the individual practitioner. Such agreement may be oral or in writing.

- **Additional Legal References - Annual Determinations of Compliance**

**Nursing Home Total Operating Revenues** \_\_\_\_\_ Pursuant to 10 NYCRR 441.230

Operating revenue. Operating revenue includes revenue directly related to the rendering of patient care services and revenue from nonpatient care services to patients and sales and activities to persons other than patients.

**Nursing Home Total Operating and Non-operating Expenses** \_\_\_\_\_ Pursuant to 10 441.216 and 441.226

441.216 Nonoperating expense. The expenses of a hospital which are not directly related to patient care, related patient services, or the sale of related goods. For example, nonoperating expenses includes losses on sale of hospital property and retail operations expenses.

441.226 Operating expenses. Operating expenses include all necessary and proper costs which are appropriate in developing and maintaining the operation of the patient care facilities and activities. Necessary and proper costs related to patient care are those costs which are common and accepted occurrences in the hospital operation.