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To: County Chief Fiscal Officers
From: Division of Local Government and School Accountability
Subject: Accounting for Medicaid Expenditures

Please provide copies of this bulletin to others who may need this information.

Purpose of Bulletin

The purpose of this bulletin is to provide updated guidance to counties on accounting for Medicaid expenditures. This bulletin supersedes our November 2005 accounting bulletin entitled *Medicaid Cap Update*.

Background

Medicaid in New York State is funded by a combination of moneys from counties, the State and the federal government. Counties pay weekly installments to the State for Medicaid and they also expend moneys for various other Medicaid related costs.

Previously, our November 2005 guidance instructed counties to record Medicaid expenditures in code A6100.4 - Medicaid.

New Accounting Treatment

To provide consistency in reporting, we are clarifying the use of the following expenditure codes:

- The preexisting expenditure code **A6100.4 – Medicaid** has been renamed **A6100.4 – Medicaid to State**. This code should only be used for the weekly installment payments to the State.
- Expenditure code **A6101.4 – Medical Assistance, Contr Expend** has been renamed **A6101.4 – Medicaid, Other**. This code should be used for any Medicaid related expenditure *except* for the weekly installments to the State.

- For fiscal year 2020, preexisting expenditure code **A6102.4 – Medical Assistance-Mmis Contr Expend** will no longer be an active account in the Annual Update Document (AUD). For fiscal year 2019, despite this code being active in the AUD, counties should **not** use this code.

Additionally, the aforementioned Medicaid account codes should not be used for other social service expenditures. Monies for these purposes should be reported in the applicable social service account codes.

Additional Information

If you have questions pertaining to the accounting guidance described in this bulletin, please contact the State Comptroller's [regional office that serves your local government](#).