

Home Care Cost Report Instructions

Required for:

Licensed Home Care Services Agencies (LHCSA)

Certified Home Health Agencies (CHHA)

Fiscal Intermediaries (FI)

For the Period January 1, 2023, to December 31, 2023

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Introduction

The Home Care Cost Report is required to be completed by agencies who operate one or more of the following entities:

- Certified Home Health Agency (CHHA)
- Licensed Home Care Services Agency (LHCSA)
- Fiscal Intermediary (FI)

An agency is defined as an organization that operates one or more CHHA, LHCSA, or FI. Agencies that operate one or more of these facilities must complete certain parts of this cost report for each of these entities.

An entity is defined as a CHHA, LHCSA, or FI. An entity may be operated as part of a larger agency or may be free-standing.

Some of the schedules in the Home Care Cost Report will require information at the agency level, while other schedules require information at the entity level. The instructions explicitly state which schedules of the Home Care Cost Report require agency-level information and which schedules require entity-level detail (CHHA, LHCSA, or FI) to be reported. A note is included at the beginning of each section to indicate if agency or entity-level information is required.

A

The letter “A” indicates a schedule requires **agency**-level information to be reported.

E

The letter “E” indicates a schedule requires **entity**-level information to be reported.

Reporting Guidance

Since Medicaid reimbursement rates for LHCSAs and FIs are calculated by county, entity-level information will need to be broken out separately on schedules where this detail is required. For the purposes of this cost report, LHCSA and FI entities are required to be separated **by county**. For example, if a LHCSA provides services in two counties, then that agency is said to have two entities for the purposes of Home Care Cost Report submissions. This should not result in changes to the existing reporting practices, as the Personal Care Cost Report was previously completed by the county for LHCSAs and FIs. Note that if an FI currently has a pending application status, has had an application approved, or has previously operated as part of a LHCSA, then the FI entity should still be broken out separately for reporting purposes on the Home Care Cost Report. In addition, some agencies may have office locations that serve multiple counties. An entity **should not** be identified based on the physical office locations, but rather the county served. A unique LHCSA or FI entity is associated with **one** county.

For CHHAs, the Operating Certificate will be used as the unique entity identifier and will be the driver for how the information should be reported on certain schedules. For example, if an agency holds three CHHA operating certificates, then the agency is said to have three CHHA entities for the purposes of the cost report. CHHA entities **are not** classified based on county of operation, but rather solely based on their operating certificate.

Please note that all cost report schedules will be completed in the Home Care Tool. The Tool is a web-based platform that will create a customized view of only the schedules of the cost report required to be completed for your agency and the entities operated by the agency. Based on the information you enter in the "Reporting Hierarchy" tab of the Tool, only the required schedules will be visible to complete in the "Cost Report Schedules" tab. Note that further details related to the Tool can be found in the "Completion of Web-based Tool" portion of the Instructions tab.

The cost report schedule instructions specify that a standard set of rules be followed to provide consistent data for comparison purposes. The Department of Health (DOH) reserves the right to reject the information submitted if the instructions are not properly followed.

In addition to completing the Home Care Cost Report, agencies/entities will be required to provide questionnaire responses and participate in audit procedures performed by KPMG LLP (KPMG).

Important Items to Note

1. Allocation Methodology

There are some schedules of the cost report that require an allocation methodology to allocate agency costs or other information to the appropriate entities and service types. DOH has prescribed the Total Operating Expenses allocation methodology to allocate information within the Home Care Cost Report. If a provider is unable to use this approach, then they can explicitly document the allocation methodology they used (e.g., Hours of Service, Square Feet Occupied, Time Study). Note that this information will be reviewed by KPMG during the audit process.

2. Costs

Please note that you are required to report **actual costs incurred during the calendar year** when completing the Home Care Cost Report. In addition, the Home Care Cost Report must include all agency costs (regardless of payor source, i.e., Medicaid, Medicare, third-party insurance, or private pay). Revenue figures **should not** be reported in the Home Care Cost Report besides what is requested in Schedule 19 (Statement of Revenue and Expenses).

Unlike the previous cost report in which “adjustments to expenses” were reported as negative values, all costs should be recorded as positive values. Trial balance accounts that net to a negative value due to reimbursement, refunds, or other adjustments to expenses should be omitted from Schedules 3 and 4, as they are not actual expenses incurred, and if applicable, should be identified as a reconciling item in the financial statement reconciliation tab that reconciles Schedule 3 to total expenses per the financial statements. Based on this guidance, the Tool will not allow negative values to be entered on Schedules 3 or 4.

The term “reimbursable” is used throughout the cost report instructions and Web-based Tool to refer to services that are reimbursed by DOH through the Medicaid CHHA, Personal Care, or Consumer Directed Programs. This reimbursement can be through Medicaid Fee-for-Service (FFS), Medicaid Managed Care (MC) or through a contract with New York City (NYC) Human Resource Administration (HRA). If a cost or service type is “non-reimbursable,” that means that the reimbursement from DOH flows through a program OTHER than CHHA, Personal Care, or Consumer Directed Programs. Note that the terms “reimbursable” and “non-reimbursable” replaced the terms “allowable” and “non-allowable” in previous cost report years.

3. Contracting Relationships

As part of the delivery of services, many agencies have contracting relationships with other agencies to perform direct care services. For example, there are instances where a CHHA will contract out the delivery of Home Health Aide (HHA) services to a LHCSA. If both the CHHA and LHCSA reported the costs of these services as reimbursable on the Home Care Cost Report, then this would result in double counting. As such, only the primary agency contracting out the services should report them as reimbursable on the Home Care Cost Report. The agency acting as a subcontractor **should not** report these services as reimbursable. Instead, for all schedules that require the reporting of information by service type, there is a line item for “Subcontractor services.” Any costs or statistics related to performing direct care services as part of a contract with another agency should be reported in this line. See below for detailed instructions on how to report costs on Schedule 3 as the subcontractor versus the primary contractor. Note that further instructions regarding contracting relationships are covered within the instructions for Schedules 3a, 3b, and 3c of this document.

Agency purchasing a direct care service from another agency (primary contractor)

The agency contracting out the direct care services should report the costs they incurred purchasing the service (e.g., the amount they paid the subcontractor) in the “Contracted Purchased Services” Column 010, within the applicable service type row on Schedule 3, as shown in the screenshot below.

CHHA Name CHHA Operating Certificate	CHHA 1 12345aa			Total Reimbursable Costs (Sum of 004 through 011)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	Total Entity Costs (002 + 003 + 004)	Non-Reimbursable Costs (Adjustment to Expense)	Non-Reimbursable WR&R Costs								
	001	002	003	004	005	006	007	008	009	010	011
Direct Care											
Home Health Aide	001	1,000		1,000	0					1,000	
Home Health Physical Therapy	002	0	0	0							
Home Health Occupational Therapy	003	0		0							
Home Health Registered Nurse	004	0		0							
Home Health Medical Social Services	005	0		0							
Home Health Nutrition	006	0		0							
Home Health Speech Therapy	007	0		0							0
Home Health Respiratory Therapy	008	0		0							
Home Social & Environmental Support	009	0	0	0							
Home Health Sign Language/Oral Interpreter	010	0		0				0	0	0	
Nursing Supervision	011	0		0							
Nursing Assessment	012	0		0		0		0			
Subtotal (reimbursable services)	013	1,000	0	1,000	0	0	0	0	0	1,000	0
Other Non-Reimbursable Services	014	0	0	0							
Personal Care Services	015	0	0	0	0	0		0	0	0	0
GRAND TOTAL	016	1,000		1,000						1,000	

Agency providing a direct care service to another agency (subcontractor)

The agency acting as the subcontractor should report the expenses they incurred performing the direct care services (e.g., paying the direct care worker for the hours worked providing the service, transportation for the worker to get to the patient to provide the subcontractor services, etc.) in the “Subcontractor services” row in the “Program Aide (Direct Care)” Column 006 on Schedule 3, as shown in the screenshot below.

LHCSA Name LHCSA County	LHCSA 1 Albany			Total Reimbursable Costs (Sum of 004 through 011)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	Total Entity Costs (002 + 003 + 004)	Non-Reimbursable Costs (Adjustment to Expense)	Non-Reimbursable WR&R Costs								
	001	002	003	004	005	006	007	008	009	010	011
Direct Care											
PC: Level I	001	0		0							
PC: Level II	002	0		0							
PC: Level II - Hard to Serve	003	0		0	0						
Live-in	004	0		0							
Nursing Supervision	005	0		0							
Nursing Assessment	006	0		0							
Shared Aide: Level I	007	0		0							
Shared Aide: Level II	008	0		0							
Subtotal (reimbursable services)	009	0	0	0	0	0	0	0	0	0	0
Other Non-Reimbursable Services	010	0		0							
Subcontractor Services	011	1,500		1,500		1,500					
Home Health Aide	012	0		0							
GRAND TOTAL	013	1,500		1,500		1,500					

Note: Administrative-related contracted purchased services costs, such as cleaning, bookkeeping, administrative computer services, and other services *not* related to direct patient care, should be reported in the Program Administration column, within the Administration & General row on Schedule 4.

4. CPA Certifications

The Home Care Cost Report **does not** need to be certified by a CPA prior to submission. DOH has engaged KPMG to conduct audits of the Home Care Cost Report submissions. Although CPA certification is no longer required, agencies may still use a vendor to assist with Home Care Cost Report preparation and submission. If an agency uses a vendor to support the cost report and/or audit process, then the agency is still responsible for accurate and timely submissions and responses to any inquiries. Please also note that an executive-level individual will need to sign off on the completeness and accuracy of the cost report data prior to submission (e.g., CEO or CFO).

5. Accounting Methodology

The Home Care Cost Report should be completed using the accounting methodology used for your agency's financial statements (e.g., accrual or cash basis).

In addition, the Financial Statement Schedules of the Home Care Cost Report (Schedule 17, Schedule 18, and Schedule 19) should be completed using the reporting period of your agency. For example, if your agency's fiscal year is July 1 through June 30, then Schedules 17, 18, and 19 can be completed in line with this reporting period. **It is important to note that no matter the fiscal reporting period of your agency, all other schedules of the Home Care Cost Report (Schedule 1 through Schedule 16) should be reported on a calendar-year basis.**

6. Providers not required to complete the Home Care Cost Report

Only agencies receiving Medicaid reimbursement (through Fee-for-Service (FFS) or Medicaid Managed Care, or through a contract with NYC HRA) for home care services are required to submit a Home Care Cost Report. Please refer to Appendices B, C, and D for applicable services.

The following are examples of providers that are not required to complete the Home Care Cost Report:

- Assisted Living Program (ALP) only agencies
- Private pay only agencies
- Hospital-based CHHAs or LHCSAs
- Private duty nursing only agencies
- LHCSAs who contract with CHHAs and provide no other home care services
- CHHAs who provide ONLY Hospice services
- Programs of All-Inclusive Care for the Elderly (PACE) program only facilities
- Nursing Home Transition and Diversion (NHTD) and Traumatic Brain Injury (TBI) program only facilities
- Pharmacies with a LHCSA license delivering Home Infusion Therapy Services only

- Please see appendix A-D which includes all services that are required to submit cost report

7. Procedural Recommendations

- Agencies should develop internal cost report policies and procedures to help ensure that costs and statistics are reported properly. Documented cost report policies and procedures will allow for consistent year-over-year reporting compliance in the event of staff turnover at the agency. The policy and procedures document should include cost report preparation instructions that are specific to the agency, such as the sources of data that are necessary to complete the cost report, how costs should be allocated on different schedules, and who is responsible for preparing and reviewing the report:
 - A cost report policies and procedures template that agencies may leverage to prepare this document is located within the “Instructions” tab of the Tool, under the “Useful Links” section on the right-hand side of the screen.
- In an effort to demonstrate segregation of duties during the cost report submission process, agencies should have multiple individuals involved in the cost report preparation, review, and submission of the cost report.

8. Cost Report Extensions

- Agencies that wish to request an extension for the submission of the Home Care Cost Report should submit the request within the “Extensions” tab of the Tool. In this tab, providers will be required to specify the reason for their extension request and the date until which they would like an extension. DOH will approve or deny the request directly within the tab.

9. Automatic Tool Checks

- There are 36 automatic checks in the 2023 Tool that will help providers identify potential errors in their cost report prior to submission. If a potential error is identified, then a warning message will appear when the agency attempts to mark the schedule as complete. The warning message will describe the potential error and provide helpful guidance on how the agency can correct the potential error. If there are several errors, then the agency will see a warning message for each error. Once the agency has corrected the potential error, the warning message will disappear.
 - At the top of each cost report schedule, there is a “view validation warnings for this schedule and all submitted schedules” button. To identify potential errors that have not been corrected, the agency can select this button. In the Tool, there are several checks that are recommended but not required. Agencies are not required to correct these prior submission but are asked to provide an explanation if these are not corrected. To see these errors, click the “view validation warnings for this schedule and all submitted schedules” button. Agencies will be able to provide an explanation within this pop-up window.

- There are 14 of the automatic checks on the below scenarios, which will prevent submission if the below scenario is not corrected as these are considered essential to the process. These checks are summarized below:
 1. Medicaid Management Information System (MMIS) ID numbers entered within the Reporting Hierarchy are 8 digits
 2. Operating Certificates entered within the Reporting Hierarchy are 7 or 8 digits (CHHA only)
 3. Entity tables are not blank on Schedules 3, 4, or 5
 4. Costs were entered in Program Administration (Column 005) on Schedule 3
 5. Costs were entered in Program Aide (Column 006) or Program RN Supervision/Assessment on Schedule 3
 6. Costs were entered in Program Administration (Column 001) on Schedule 4
 7. Program Administration totals on Schedule 3 (Column 005) and Schedule 4 (Column 001) are equal at the agency and entity levels
 8. Service type rows for statistics reported on Schedule 5 match to the service type rows for the corresponding costs reported on Schedule 3
 9. Response to General Questionnaire G.14 is consistent with the Medicaid FFS and Medicaid MC reporting on Schedule 5
 10. Medicaid FFS and Medicaid MC reporting is consistent between inputs on Schedules 5 and 19
 11. Entity types reported on General Questionnaire G.14 matches to the entity types reported on question I.3 of the Reporting Hierarchy
 12. Response to General Questionnaire G.12a is consistent with the reporting of contracting service expenses in Column 010 on Schedule 3.
 13. Patient counts reported under each payor type on Schedule 5 have corresponding units of service for each service type within each payor type, and vice versa.
 14. Service statistics entered in “Dual-eligible” (Columns 010 to 013) for a specific service type row, were also entered into “Medicare” (Columns 004 to 006) or “Medicaid” (Columns 001 to 003) for that same service type, and that the Dual-Eligible amount is equal or lower than the sum of the Medicaid and Medicare columns.

Note: Failure to submit all required schedules or failure to resubmit corrected schedules when requested may result in the imposition of sanctions or penalties.

Schedule 1: General Information – Agency



Note: Schedule 1 contains **agency**-level information.

This General Information Schedule contains information on the agency level. The information that will appear on this schedule includes the following:

Agency Information

- Name of Agency: Enter the legal name of the organization.
- Alternative agency name or DBA (if applicable): Enter any DBAs (“doing business as”) or alternative names the agency may be used for identification purposes.
- Federal Tax ID: Enter the Federal Tax ID of the organization.
- Agency Type: Select the agency type (Proprietary, Voluntary, or Public).
- Address: Enter the street address of the agency headquarters.
- City: Enter the name of the city where the agency headquarters is located.
- State: Enter the state where the agency headquarters is located.
- Zip: Enter the zip code for the agency headquarters.

Contact Person Information

The name of the person that can answer questions regarding the cost report submission. Include this person’s first and last name, job title, telephone number, and email address (required fields).

Entity Types

Information should be entered in for the total quantity of unique CHHA, LHCSA, and FI entities operated by the agency. For example, if an agency operates two CHHA, two LHCSA, and two FI entities, “2” should be entered for the CHHA, LHCSA, and FI line items. If an agency operates zero of one of the entity types, enter a value of “0.” Do not leave any of these fields blank.

Note: If an entity was not in operation during the given cost report year, then the entity should not be reported. If an entity was in operation, but the entity incurred costs for non-reimbursable services only, your agency should include this entity in the cost report submission for the purposes of allocating agency information across all entities.

Please note that this information for Schedule 1 will be entered in the “Reporting Hierarchy” tab of the Tool. All information entered in this location will automatically populate in the “Cost Report Schedules” tab (location where the cost report schedules are to be completed).

Schedule 2: General Information – Entity

E Note: Schedule 2 contains **entity**-level information.

This General Information Schedule contains information at the entity level and will populate the below information for each of the entities (CHHA, LHCSA, or FI) operated by the agency. The number of tables that appear on this schedule will correlate with the total number of CHHA, LHCSA, and FI entities that appear on Schedule 1. For example, having two CHHA, two LHCSA, and two FI entities in Schedule 1 would result in six Schedule 2 tables appearing. These tables will populate automatically based on the information entered in the “Reporting Hierarchy” tab of the Tool.

Information that will appear on this schedule (depending on entity type) includes the following:

Entity Information

- Name of Entity: Enter the legal name of the organization.
- Type: Select the entity type (Proprietary, Voluntary, or Public) from the drop- down menu.
- Address: Enter the street address of the entity headquarters.
- City: Enter the name of the city where the entity headquarters is located.
- State: Enter the state where the entity headquarters is located.
- Zip: Enter the zip code for the entity headquarters.
- County Served: Select the county where services are provided by this entity from the drop-down box.
- MMIS ID Number: Enter the MMIS ID Number of each CHHA, LHCSA, or FI entity.

Note: All MMIS ID numbers should be eight digits. If your MMIS ID is only seven digits, then you may need to add a zero to the beginning of the number.

- Operating Certificate: Enter the Operating Certificate of any CHHA entities.

Note: All operating certificates should be seven or eight digits.

- License Number: Enter the License Number of any LHCSA entities.
- Direct Care Standard Hours Per Work Week: Enter your entity’s standard work week for a direct care worker (e.g., 40 hours per week). This would be the standard hours for an individual and would not include items like overtime.
- Program Administration Standard Hours Per Week: Enter your entity’s standard work week for an administrative worker (e.g., 37.5 hours per week). This would be the standard hours for an individual and would not include items like overtime.

- Reporting Period (From and To): Enter time period during the cost report year that the data will be reported for the entity. For example, if an entity was only operational for July through December of the cost report year, then this should be indicated here.

Contact Person

The name of the person that can answer questions regarding the cost report submission. Include this person's first and last name, job title, telephone number, and email address (required fields).

Schedule 3a, Schedule 3b, and Schedule 3c – Costs and Expenses

E Note: Schedules 3a, 3b, and 3c require **entity**-level information.

Schedule 3a, Schedule 3b, and Schedule 3c require the reporting of costs and expenses by service type for each CHHA, LHCSA, and FI entity operated by the agency. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 3a (for CHHA costs and expenses) – A separate Schedule 3a table should be completed for each unique CHHA entity.
- Schedule 3b (for LHCSA costs and expense) – A separate Schedule 3b table should be completed for each unique LHCSA entity.
- Schedule 3c (for FI costs and expenses) – A separate Schedule 3c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 3a, Schedule 3b, and Schedule 3c:

- Source documentation that substantiates the completeness and accuracy of Schedule 3 must be uploaded to the Secure File Transfer Protocol (SFTP) site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the Cost Report Submission. Examples of source documentation that may be needed to complete Schedule 3 are included below:
 - Trial Balance
 - General Ledger
 - Financial Statements
 - FTE Report
 - Payroll Register
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts for each schedule trace back to the source data.
 - Supporting documentation templates for Schedules 3, 4, and 5 have been provided by the DOH for this purpose and can be found within the “Useful Links” section of the Instructions tab in the Tool.
- Data should be entered in Columns 002, 003, and 005 through 011 of Schedule 3. Columns 001 and 004 will automatically calculate based on the information entered into Columns 002, 003, and 005 through 011.
- All costs should be reported on Schedules 3a, 3b, and 3c, including direct care costs, administrative personnel costs, and non-personnel costs. As such, the “Total Entity Costs”

on Schedule 3 should reconcile to the total expenses per your agency's financial statements or trial balance. Agencies are required to complete the "Financial Reconciliation" tab of the Tool after all cost report schedules have been completed. This tab will provide you with an opportunity to identify any reconciling items that may be causing the total expenses on Schedule 3 to differ from the total expenses per your financial documentation. Examples of reconciling items can include negative expense accounts, bad debt expense, and expenses for services performed outside NYS.

- All costs reported on Schedules 3a, 3b, and 3c should be recorded as positive values (actual expenses). Trial balance accounts that net to a negative value due to reimbursement, refunds, or other adjustments to expenses should be omitted from Schedules 3 and 4, as they are not actual expenses incurred. Instead, the negative value can be reported as a reconciling item in the Financial Reconciliation tab. Based on this guidance, the Tool will not allow negative values to be entered on Schedules 3 or 4.
- Costs must be allocated to the appropriate service type rows:
 - Each entity table is broken down into two sections: reimbursable services and non-reimbursable services. The "Subtotal (reimbursable services)" row will calculate the total of the reimbursable service type expenses only. The "Grand Total" row will calculate the sum of the reimbursable and non-reimbursable service type expenses.

Important Note: New in 2023, CHHA agencies are required to break out pediatric and adult episodic CHHA costs on Schedule 3a. Agencies must either allocate between the two if they have both services or specifically identify pediatric CHHA costs from their adult episodic CHHA costs on Schedule 3a. In addition, there will only be one Schedule 5a that breaks out both pediatric CHHA and adult episodic CHHA service statistics, as described later in the instructions.

- A description of the costs that should be entered in each column of Schedule 3a, 3b, and 3c is included below:
 1. **Column 001: Total Entity Costs** – Column 001 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 002 (Non-reimbursable Costs), Column 003 (Non-reimbursable WR&R Costs), and Column 004 (Reimbursable Costs). The Total Entity Costs value should reconcile to the total expenses per the agency's financial statements.
 2. **Column 002: Non-reimbursable Costs (Adjustment to Expenses)** – Include in this column the expenses that are considered non-reimbursable by NYS DOH through the Medicaid CHHA, Personal Care, or Consumer Directed Programs, which should not be included in 005 through 011. To be considered as reimbursable in determining reimbursement rates, costs shall be properly chargeable to necessary patient care. Reimbursable costs shall be determined by the application of the principles of reimbursement developed for determining payments under Title XVIII of the Federal Social Security Act (Medicare) program. Costs that are non-reimbursable in nature include, but are not limited to, the below list. When assessing whether or not a cost is reimbursable, note that reimbursable costs shall not include the following:

- (a) Amounts in excess of reasonable or maximum title XVIII of the Federal Social Security Act (Medicare) costs or in excess of customary charges to the general public. This provision shall not apply to services furnished by public providers free of charge or at a nominal fee.
- (b) Expenses or portions of expenses reported by individual entities which are determined by the commissioner not to be reasonably related to the efficient production of patient care services because of either the nature or the amount of the item.
- (c) Costs not properly related to patient care or treatment which principally afford diversion, entertainment, or amusement to owners, operators, or employees of agencies or entities.
- (d) Meal expenses and advertising costs for the purposes of attracting patients.
- (e) The following taxes are not reimbursable:
 - i. Federal and State Income taxes
 - ii. City taxes
 - iii. Sales taxes on purchases paid to NYS and the county
 - iv. NYS Health Facility Cash Assessment Program (HFCAP)/Cash Receipt Assessment tax
- (f) Health Care Workers Bonus expenses which were funded through the NYS Health Care and Mental Hygiene Worker Bonus (HWB) Program.
- (g) Any interest charged related to rate determination or penalty imposed by governmental agencies or courts, and the costs of policies obtained solely to insure against the imposition of such a penalty.
- (h) Costs of contributions or other payments to political parties, candidates, or organizations and charities.
- (i) The interest paid to a lender related through control where the approval of the Commissioner of Health has not been obtained (for costs incurred on or after January 1, 1992).
- (j) Costs related to the provision of non-reimbursable services, meaning services that are reimbursed through a program other than Medicaid CHHA, Personal Care, or Consumer Directed Programs. Examples of non-reimbursable services for each entity type are summarized in the chart below:

Non-reimbursable service	Applicable entity type
Assisted Living Program (ALP) services	LHCSA, CHHA
Hospital-based CHHA or LHCSA services	CHHA
Private duty nursing services	LHCSA

Non-reimbursable service	Applicable entity type
Hospice services	CHHA
Programs of All-Inclusive Care for the Elderly (PACE) services	LHCSA
Nursing Home Transition and Diversion (NHTD) services	LHCSA, FI
Traumatic Brain Injury (TBI) services	LHCSA, FI, CHHA (not skilled nursing)
Home Health Aide	LHCSA
Out-of-state services	LHCSA, FI, CHHA
Non-home-care services	LHCSA, FI, CHHA

- Costs related to the above non-reimbursable services should be reported in the “Other non-reimbursable services” row 010, within Column 002 (Non-reimbursable costs).
- Non-reimbursable costs should be recorded as positive values. The portion of total costs that is non-reimbursable should be separated from the costs reported in Columns 005–011 and reported in Columns 002 and 003. The total reimbursable plus non-reimbursable costs should add up to the agency’s total costs.

3. **Column 003: Non-reimbursable WR&R Costs**— The expenses that were funded by the Workers’ Recruitment Retention (WR&R) revenue received through the WR&R rate in accordance with Section 367-q of the Social Services Law and Public Health Law 3614 (Sections 8 and 9) should be included in Column 003.¹¹ The WR&R rate is additional revenue received through Medicaid FFS and/or Medicaid MC Medicaid rates for home care agencies to spend on recruitment, training, and retention costs. Reimbursement for WR&R is already included in the Medicaid rates for both Medicaid FFS and Medicaid MC. WR&R costs are any costs incurred for the purposes of recruiting and retaining the agency’s staff. Some examples of WR&R costs include, but are not limited to:

- Overtime pay
- Retention or hiring bonuses
- Incentive pay

¹ Agencies that do not receive WR&R revenue: A WR&R rate is not provided for CHHA episodic services (FFS or MC), or services provided through a contract with NYC. As such, CHHAs that provide episodic services only and agencies/entities contracted with NYC for Medicaid FFS are not required to offset WR&R revenue from their WR&R costs on Schedule 3 of the cost report. WR&R is additionally not included in Per Member Per Month (PMPM) revenue.

- Salary increases
- Wellness programs
- Mental health and stress management resources
- Childcare assistance/benefits
- Recruitment tools
- Employee referral awards
- Sabbatical

The WR&R rate percentage differs by entity type. A summary of the WR&R rate percentages for Medicaid FFS rates is included below:

- LHCSA and FI entities receive a 4.56% WR&R rate.
- CHHA pediatric entities receive a 2.25% rate for R&R and 4.70% rate for RT&R (6.95% total).
- CHHA episodic entities do not receive additional WR&R revenue (0%).

The WR&R rate is not applicable to any entities (LHCSA or FI) that are contracted with the City of New York (i.e., Medicaid FFS rates are set by the NYC HRA).² However, if an agency is contracted with the City of New York, but also provides services in non-NYC counties and/or receives reimbursement for services from MLTC companies, then it is required to estimate and offset the WR&R revenue on their non-NYC and MC service hours.³

On Schedule 3, only WR&R costs in excess of the WR&R revenue received through the WR&R rate may be reported as reimbursable in Columns 005–011. Any portion of WR&R expenses that was covered by the WR&R revenue should be reported as non-reimbursable in Column 003 on Schedule 3.

To calculate WR&R costs, the agency should sum all recruitment, training, and retention expenses from the specific cost report year. To properly report the WR&R costs on Schedule 3, the agency should subtract the WR&R revenue received in the specific cost report year from their total WR&R costs. The net amount of WR&R costs should be reported as reimbursable (in Column 005 Program Administration, Column 006 Program Aide, Column 007 Program RN Supervision/Assessment, or Column 008 Program Staff Training), and the amount covered by the WR&R revenue should be reported as non-reimbursable (in Column 003 Non-reimbursable WR&R Costs) on Schedule 3.

Agencies can identify their WR&R rate on their Medicaid FFS rate sheet. DOH understands that agencies may need to estimate their WR&R revenue for the 2022 Home Care Cost Report if this amount cannot be confirmed using its rate sheet or by its Managed Care Organization (MCO) during the submission period, for example. **Agencies may determine**

² WR&R rate revenue is included in the rates for NYC agencies contracted with MCOs, and as such, WR&R revenue is required to be offset from costs on Schedule 3 for Medicaid MC services.

³ NYC counties include Kings, Queens, Richmond, New York, and Bronx. All other counties are considered non-NYC counties.

their own method of estimating the WR&R revenue for the cost report year; however, they must provide supporting documentation that documents how their WR&R revenue was estimated.

If an agency is unsure of how to estimate their WR&R revenue for entities/service types providing Medicaid FFS and/or Medicaid MC services, then DOH has provided an optional approach that agencies may leverage. DOH also provided an Excel WR&R revenue estimation template for agencies to leverage, which is available within the “Useful Links” section of the Instructions tab in the Tool. This method is summarized below:

1. Assume that the WR&R rate percentage was 4.56% of your agency’s Medicaid reimbursement rate (for LHCSA and FI) or 6.95% (for CHHA pediatric).⁴
2. Divide the reimbursement rate (dollar value) by 1.0456 (for LHCSA and FI) or 1.0695 (for CHHA pediatric). Then, subtract that value from the reimbursement rate (dollar value) to arrive at the WR&R rate dollar value.
3. Multiply the WR&R dollar value by the Medicaid (FFS and MC) units of service for reimbursable services* (total including billable and nonbillable) provided in 2022, to arrive at the total WR&R revenue dollar amount for the year.
4. If your agency provides multiple services (e.g., PC Level I and Nursing Supervision) or operates multiple entities, then you will need to complete these steps for each service type and entity and sum the total WR&R revenue dollar amounts.

*Reimbursable services refer to services that are reimbursed by NYS DOH through Medicaid CHHA, Personal Care, or Consumer Directed Programs. This reimbursement can be through Medicaid FFS or MC

Example (using 4.56%): LHCSA Agency A has \$200,000 of WR&R costs. Agency A received a Medicaid reimbursement rate of \$50 and provided 65,000 hours of PC Level II Medicaid (MC + FFS) services:

1. Agency A (a LHCSA agency) assumes that the WR&R rate percentage was 4.56% of their Medicaid reimbursement rate.
2. Agency A divides their Medicaid reimbursement rate by 1.0456 ($\$50/1.0456=\47.82). Then, Agency A subtracts that value from the Medicaid reimbursement rate to calculate their WR&R dollar value of \$2.18 ($\$50 - \$47.82 = \2.18).
3. Agency A multiplies 65,000 billable units of service by the rate dollar value of \$2.18 to calculate their total WR&R revenue dollar value of \$141,700:
 - a. This \$141,700 should be offset from total WR&R costs reported in Columns 005–008 and reported as non-reimbursable in Column 003 of Schedule 3. The remaining \$58,300 that is net of the WR&R revenue should be reported as reimbursable in Column 005 (Program Administration), Column 006 (Program Aide), Column 007

⁴ DOH provided a standard rate percentage of 4.56% to all Medicaid FFS LHCSA and FI agencies, and standard 2.25% R&R and 4.7% RT&R rate percentages to all Medicaid FFS pediatric CHHAs (total 6.95%).

(Program RN Supervision/Assessment), or Column 008 (Program Staff Training) on Schedule 3.

4. Since Agency A only provided one service type, step 4 is not applicable.
4. **Column 004: Total Reimbursable Costs** – Column 004 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 005 through Column 011. Below is a description of reimbursable costs that should be included in Columns 005 through 011.
5. **Column 005: Program Administration** – All Program Administration (Personnel and Non-personnel) costs should be reported in Column 005 on Schedule 3. This includes, but may not be limited to, the following:
 - a. Criminal Background Check & Fingerprinting
 - b. Capital Related – Building & fixtures, movable equipment
 - c. Plant Operations & Maintenance:
 - i. Costs of operations, maintenance, and repairs to the provider entity facility
 - d. Rent – Building, furnishings, vehicles
 - e. Interest – Property
 - f. Depreciation – Plant, equipment & furnishings, vehicles
 - g. Administrative Travel Expenses and Reimbursement
 - h. Utilities – Gas, electricity, fuel, water
 - i. Office Supplies & Materials:
 - i. Office supplies and expenses
 - ii. Postage/Freight/Messenger service
 - iii. Copying/Printing
 - iv. Pencils/pens, folders, note pads, and the printing of office forms, letterhead, and envelopes.
 - j. Physicals/Uniforms/Immunizations for all employees (includes both Direct Care and Administrative employees)
 - k. Administration & General Expenses (examples in the sub-bullets below):
 - i. Program Administration worker salary/compensation costs
 - ii. Program Administration worker fringe benefits and payroll taxes:
 1. FICA taxes (Social Security and Medicare)
 2. Insurance (Life/Health)
 3. Pension & retirement

4. Workers' compensation UID/disability
 5. Vacation accrual
 6. Metropolitan Commuter Transportation Mobility Tax (MCTMT), also known as the "MTA Tax"
 - **Note:** The agency should report expenses related to administrative oversight/supervision services of professional staff (nurses or aides) within the Program Administration Column 005 on Schedule 3.
- iii. Certain State and Local Taxes, including:
 1. School/Property/Real Estate Taxes (applicable to NFP tax exempt agencies only)
 2. Sewer/Water taxes
 3. NYS corporation/franchise tax
 - iv. Electronic Data Processing (EDP)/Computer expenses
 - v. Telephone expenses
 - vi. Professional fees (e.g., accounting services, legal services, maintenance services, cleaning, bookkeeping, administrative computer services, and other administrative-related contracted purchased services not related to direct patient care)
 - vii. Training/Education/Recruitment
 - viii. Books/Dues/Subscriptions
 - ix. Interest
 - x. Insurance
 - xi. Billing services
 - xii. Medicaid processing and collections services
 - xiii. Payroll processing services
 - xiv. Costs of advertising, public relations, or promotion when such costs are specifically related to the provision of personal care services and are **not** for the purpose of attracting patients
 - xv. Franchise/Royalty fees

Any administrative-related WR&R costs, *net of WR&R* revenue received through the WR&R rate (see pages 16–19 of this document for instructions on how to calculate WR&R revenue).

Further descriptions of each of the above program administration expense categories is included on pages 27–28 of this document.

Important notes:

- The Grand Total row of Column 005 (Program Administration) on Schedule 3 should **equal** the Grand Total row of Column 001 (Program Administration) on Schedule 4. The Program Administration costs are the same on Schedules 3 and 4 but are allocated in different ways. **On Schedule 3, program administration costs should be allocated across the different service type rows that the agency provides** using an allocation methodology (see page 4 of this document for a description of allocation methodology). Note that an edit check exists within the Tool that will prevent submission if the values in Column 005 on Schedule 3 and Column 001 on Schedule 4 are not equal (at both the agency and entity level).
 - If any professional staff split their time between administrative and direct care services, then their personnel expenses (e.g., salary, benefit, and payroll tax expenses) should be allocated across the Program Administration (Columns 005) and Direct Care (Columns 006 and 007) columns based on the time worked performing each type of service.
6. **Column 006: Program Aide (Direct Care)** – Report expenditures exclusively charged to direct provision of care by program aides specific to CHHAs, LHCSAs, or FIs. Information in this column should not include nursing supervision or nursing assessment expenditures. Examples of information to be reported in this column include the following:
- a. Direct care worker salary/compensation
 - b. Direct care worker benefits & payroll taxes:
 - i. FICA taxes (Social Security and Medicare)
 - ii. Life/Health insurance
 - iii. Pension & retirement
 - iv. Disability/Unemployment/Workers' compensation
 - c. Medical supplies
 - d. Other costs that can be directly attributable to the provision of care
- Note that taxes and benefits should be allocated appropriately to direct care workers in this column. Taxes and benefits for program administration workers should not be reported in this column.
7. **Column 007: Program RN Supervision/Assessment (Direct Care)** – Costs reported in this column should include any direct care services provided and billed under procedure codes T2024 (Nursing Supervision) and T1001 (Nursing Assessment) for Managed Care and rate codes 2742 (Nursing Supervision) and 2787 (Nursing Assessment) for FFS. These costs should be reported in the appropriate Nursing Assessment and Nursing Supervision service type rows (005 and 006). Any direct care RN Supervision and Assessment costs related to the ongoing supervision, training, and assessment of the aides not billable under procedure codes T2024 and T1001 and rate codes 2742 and 2787 should still be reported as direct care expenses within Column 007, but should be allocated among the applicable service type rows on Schedule 3.

Examples of information to be reported in this column include the following:

- a. Program RN Supervision/Assessment worker salary/compensation
- b. Program RN Supervision/Assessment worker benefits & payroll taxes:
 - i. FICA taxes (Social Security and Medicare)
 - ii. Life/Health insurance
 - iii. Pension & retirement
 - iv. Disability/Unemployment/Workers' compensation
- c. Other costs that can be directly attributable to the provision of care related to nursing supervision and nursing assessment.

Note that taxes and benefits should be allocated appropriately to direct care RN supervision and RN assessment workers in this column. Taxes and benefits for program administration workers or Program Aide Direct Care workers should not be reported in this column.

- 8. **Column 008: Program Staff Training** – Report any training costs, net of WR&R revenue. All Program Staff Training (Direct Care Personnel, Administrative Personnel, and Non-personnel) costs should be reported in **Column 008 on Schedule 3**. Column 008 costs should be allocated to the appropriate service type rows on Schedule 3.
- 9. **Column 009: Transportation** – Report transportation related costs for direct care workers, such as gas and mileage. Administrative transportation costs should not be reported here, but rather should be reported in Column 005 (Program Administration).

Note: Costs associated with paying direct care workers to travel (travel time wages) should not be reported here, but rather should be reported in Column 006 (Program Aide [Direct Care]) or Column 007 (RN Supervision/Assessment) along with other direct care wages.

- 10. **Column 010: Contracted Purchased Services** – Report expenditures associated with direct care services provided by agencies or individuals who are not employees of the agency/entity. The agency contracting out the direct care services should report the costs paid to the subcontractor to provide the reimbursable services in Column 010.

Important information on contracting relationships:

In a direct care contracting service relationship, only one of the two agencies involved in the relationship may report the expenses on the Home Care Cost Report:

- The subcontractor should report the expenses they incurred performing the direct care services (e.g., paying the direct care worker for the hours worked providing the service, transportation for the worker to get to the patient to provide the subcontractor services, etc.) on Schedule 3 within the “Subcontractor services” row in Column 006 (Program Aide Direct Care), not the revenue received for the services.
- The primary agency contracting out the direct care service should report the cost they incurred purchasing the service (e.g., the amount they paid the subcontractor) in Column 010 Contracted Purchased Services, within the appropriate service type row on Schedule 3.

Example: For CHHA entities, included in this column in the “Home Health Aide” row would be the costs associated with contracting out HHA services to a LHCSA entity. **Note:** All administrative contracting service expenses (e.g., accounting services, legal services,

maintenance services, etc.) should be reported in Column 005 (Program Administration) on Schedule 3 and Column 001 (Program Administration) on Schedule 4.

11. **Column 011: Other Costs** – Report expenditures associated with items that cannot be appropriately included in the other columns in Schedule 3a, Schedule 3b, or Schedule 3c. Items entered in this column may require an explanation/description to indicate the nature of the cost. A cost reconciliation may be required to explain the costs reported here.

For more information related to the Direct Care line items, please reference the Appendices for information relating to billing codes for direct care services.

Schedule 4a, Schedule 4b, and Schedule 4c – General Service Cost Centers

E Note: Schedules 4a, 4b, and 4c require **entity**-level information.

Schedule 4a, Schedule 4b, and Schedule 4c require the reporting of general service cost centers for each CHHA, LHCSA, and FI entity operated by the agency. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 4a (for CHHA general service costs) – A separate Schedule 4a table should be completed for each unique CHHA entity.
- Schedule 4b (for LHCSA general service costs) – A separate Schedule 4b table should be completed for each unique LHCSA entity.
- Schedule 4c (for FI general service costs) – A separate Schedule 4c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 4a, Schedule 4b, and Schedule 4c:

- Source documentation that substantiates the completeness and accuracy of Schedule 4 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 4 are included below:
 - Trial balance
 - General ledger
 - Square footage report
 - Mileage log
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
 - Supporting documentation templates have been provided by DOH for this purpose and can be found within the “Useful Links” section of the Instructions tab in the Tool.
- Please note that Schedule 4 should contain administrative personnel costs and non-personnel costs. Direct care worker wages and benefits should not appear on Schedule 4. Trial balance accounts that net to a negative value due to reimbursement/refunds or other adjustments should be omitted from Schedule 3 and 4, as they are not actual expenses incurred. Based on this guidance, the Tool will not allow negative values to be entered on Schedules 3 or 4.

- A description of the costs that should be entered in each column of Schedule 4a, 4b, and 4c is included below:

Important Note: New in 2023, CHHA agencies are required to break out pediatric and adult episodic CHHA costs on Schedule 4a. Agencies must either allocate between the two if they have both services or specifically identify pediatric CHHA costs from their adult episodic CHHA costs on Schedule 4a. In addition, there will only be one Schedule 5a that breaks out both pediatric CHHA and adult episodic CHHA service statistics, as described later in the instructions.

1. **Column 001: Program Administration** – All Program Administration (administrative personnel and non-personnel) costs should be reported in Column 001 on Schedule 4, within the appropriate cost center row. Examples of program administration costs include the following:

- a. Criminal Background Check & Fingerprinting
- b. Capital Related – Building & fixtures, movable equipment
- c. Plant Operations & Maintenance:
 - i. Costs of operations, maintenance, and repairs to the provider entity facility
- d. Rent – Building, furnishings, vehicles
- e. Interest – Property
- f. Depreciation – Plant, equipment & furnishings, vehicles
- g. Transportation related costs for administrative purposes, such as gas and mileage:
 - i. **Note:** Travel time wages should not be reported in the Transportation row, but rather in the Administration and General row along with other administrative employee wages
- h. Utilities – Gas, electricity, fuel, water
- i. Office Supplies & Materials:
 - i. Office supplies and expenses
 - ii. Postage/Freight/Messenger service
 - iii. Copying/Printing
 - iv. Pencils/pens, folders, note pads, and the printing of office forms, letterhead, and envelopes
- j. Physicals/Uniforms/Immunizations for all employees (Direct Care and Administrative)
- k. Administration & General expenses (examples in the sub-bullets below):
 - i. Program Administration Worker salary/compensation costs
 - ii. Program Administration Worker fringe benefits and payroll taxes:
 - 1. FICA taxes (Social Security and Medicare)

2. Insurance (Life/Health)
 3. Pension & retirement
 4. Workers' compensation UID/disability
 5. Vacation accrual
 7. Metropolitan Commuter Transportation Mobility Tax (MCTMT), also known as the "MTA Tax"
 - **Note:** The agency should report expenses related to administrative oversight/supervision services of professional staff (nurses or aides) within the Program Administration Column 001 on Schedule 4.
- iii. Certain State and Local Taxes, including:
 4. School/Property/Real Estate Taxes (applicable to NFP tax exempt agencies only)
 5. Sewer/Water taxes
 6. NYS corporation/franchise tax
 - iv. Electronic data processing (EDP)/computer expenses
 - v. Telephone expenses
 - vi. Professional fees (e.g., accounting services, legal services, maintenance services, cleaning, bookkeeping, administrative computer services, and other administrative-related contracted purchased services not related to direct patient care)
 - vii. Training/Education/Recruitment
 - viii. Books/Dues/Subscriptions
 - ix. Interest
 - x. Insurance
 - xi. Billing services
 - xii. Medicaid processing & collections services
 - xiii. Payroll processing services
 - xiv. Costs of advertising, public relations, or promotion (when such costs are specifically related to the provision of personal care services and are **not** for the purpose of attracting patients)
- l. Franchise/royalty fees
 - m. Any administrative-related WR&R costs, *net of* WR&R revenue received through the WR&R rate (see pages 16–19 of this document for instructions on how to calculate WR&R revenue).

Further descriptions of each of the above program administration expense categories are included on pages 27–28 of this document.

Important notes:

- The Grand Total row of Column 005 (Program Administration) on Schedule 3 should **equal** the Grand Total row of Column 001 (Program Administration) on Schedule 4. The Program Administration costs are the same on Schedules 3 and 4 but are being allocated in different ways. On Schedule 4, Program Administration costs should be reported in their appropriate General Service Cost Center rows. Note that an edit check exists within the Tool that will prevent agencies from submitting the cost report if the values in Column 005 on Schedule 3 and Column 001 on Schedule 4 are not equal (at both the agency and entity level).
- If any professional staff split their time between administrative and direct care services, then their personnel expenses (e.g., salary, benefit, and payroll tax expenses) should be allocated across the Program Administration and Direct Care columns based on the time worked performing each type of service.

However, only the program administration portion of their salary should be reported on Schedule 4, within the Program Administration column. The direct care portion of the personnel expenses should not be reported on Schedule 4 and should only be reported in Schedule 3.

2. **Column 002: Direct Care Non-personnel Costs** – All non-personnel direct care costs should be reported within Column 002. No direct care worker wage, benefit, or payroll tax expenses should be reported on Schedule 4 (e.g., personal care aide salary expense). No costs are allowed to be reported in the cells with a gray background. Any non-personnel direct care costs should be reported in the following rows:

- a. Medical supplies.

For the line items in Schedule 4a, Schedule 4b, and Schedule 4c, please reference the below guidance for details surrounding appropriate inclusion of costs. All items in this section deal largely with non-personnel expenses. Please note that these costs should be reported as actual costs for each general service cost center and should not be allocated throughout the cost centers.

1. **Criminal Background Check & Fingerprinting** – Expenditures related to conducting background check and fingerprinting of potential employees prior to hiring.
2. **Capital Related: Building & Fixtures** – In this category, report the acquisition cost, freight, delivery, and installation charges to maintain or improve fixed assets, such as buildings. Non-capitalized items included within expenses on Financial Statements and Trial balances would be reported in this column.
3. **Capital Related: Movable Equipment** – In this category, report the acquisition cost, freight, delivery, and installation charges of minor equipment and furnishings, such as typewriters, adding machines, chairs, and tables. Noncapitalized items included within expenses on Financial Statements and Trial balances would be reported in this column.

4. **Plant Operations & Maintenance** – In this category, report all costs of operations, maintenance, and repairs expensed during the year.
5. **Rent**: In this category, report all rental costs, including installation charges, if any, of leased building, vehicles, equipment, or furnishings. Include in this line all rental charges paid by the lessee specified in the lease agreement.
6. **Interest: Property** – Interest expense on bank loans, bonds, mortgages, or similar instruments is reimbursable if such expense was incurred to finance the purchase of fixed assets, major equipment, furnishings, or vehicles utilized to provide patient care services.
7. **Depreciation** – An allowance for capitalized buildings, vehicles, equipment, and furnishings based on accepted accounting principles using the original acquisition cost or donated value if title is held by the provider entity. The straight-line method should be used in conformity with the useful lives stated in “American Hospital Association Estimated Useful Lives of Depreciable Hospital Assets,” latest edition.
8. **Transportation** – Expenditures for travel expenses incurred for administrative purposes only. These expenditures should include items such as flights, reimbursable travel meals, gas, and mileage. Travel time wages paid to employees should be reported with other administrative wages and should not be included within this line on Schedule 4.
9. **Utilities** – Expenditures for items such as gas, electricity, fuel, and water necessary for the operation of the provider entity’s facility.
10. **Office Supplies & Materials** – Expenditures for consumable office supplies such as postage; pencils/pens; folders; note pads; and the printing of office forms, letterhead, and envelopes.
11. **Insurance** – In this category, report insurance policy costs including building, professional and general liability, fire and theft, burglary, plate glass, automobile, etc. Credit this line with any dividends, refunds, and rebates received from insurance carriers or agents. Payments for employees’ benefits, such as workers’ compensation, unemployment, health, and disability relating to employees’ benefits are only included if paid directly by the agency. Payments related to employee benefits made by insurance companies should not be entered on this line.
12. **Administration & General** – Administrative employee salary and benefit expenditures along with other administrative expenditures not already included in other general service cost center rows incurred for maintaining the daily operations of the provider entity.
13. **Medical Supplies** – Include any medical supplies such as masks, gloves, syringes, needles, medical monitors, and first aid equipment that is used by Direct Care workers to provide care to patients.

14. **Employee physicals/uniforms/immunizations** – Expenditures for all employees (Direct Care & Administrative) physicals, uniforms, and immunizations.

Schedule 5a, Schedule 5b, and Schedule 5c – Service Statistics



Note: Schedules 5a, 5b, and 5c require **entity**-level information.

Schedule 5a, Schedule 5b, and Schedule 5c include the service statistics broken down by service type and payer source at the entity level. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 5a – A separate Schedule 5a table should be completed for each unique CHHA entity reporting CHHA Adult episodic or Pediatric service statistics.
- Schedule 5b (for LHCSA service statistics) – A separate Schedule 5b table should be completed for each unique LHCSA entity.
- Schedule 5c (for FI service statistics) – A separate Schedule 5c table should be completed for each unique FI entity.

Schedule 5a, Schedule 5b, and Schedule 5c are used to aggregate units of service by program type for all individual entities operated by the agency as related to CHHAs, LHCSAs, and FIs by cost reporting period. Agencies should report all visits/hours on Schedule 5 within the appropriate payor source column and service type row, regardless of whether the provider was reimbursed for the visit.

Please follow the below instructions while completing Schedule 5a, Schedule 5b, and Schedule 5c:

- Source documentation that substantiates the completeness and accuracy of Schedule 5 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 5 are included below:
 - Statistical reports that include patient count, visits/days, and hours, separated by payor source and service type.
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
 - Supporting documentation templates have been provided by the DOH for this purpose and can be found within the “Useful Links” section of the Instructions tab in the Tool.

Note: The statistical data reported in Schedules 5a, 5b, and/or 5c should be substantiated by third-party/system-generated reports to demonstrate the completeness and accuracy of the data included in the cost report. Additionally, agencies should clearly label the payer types (e.g., Medicaid FFS versus Medicaid MC) within the supporting documentation files submitted:

- Please review the below information related to Medicaid FFS and Medicaid MC before completing Schedule 5a, Schedule 5b, and/or Schedule 5c:
 - For Medicaid FFS, NYS provides direct reimbursement for the services provided (e.g., you receive a check or direct deposit from NYS).
 - For Medicaid MC, reimbursement is provided through contracts that providers have with MCOs (e.g., Empire, BlueCross, AgeWell, Aetna Better Health, etc.).
- Each entity table is broken down into two sections: reimbursable services and non-reimbursable services. The “Subtotal (reimbursable services)” row will calculate the total of the reimbursable service type statistics only. The “Grand Total” row will calculate the sum of the reimbursable and non-reimbursable service type statistics:
 - The service type rows in which statistics are reported on Schedule 5 should match the service type rows for which costs were reported on Schedule 3.
 - Service statistics related to non-reimbursable services should be reported in the “Other non-reimbursable services” row 010.
 - Non-reimbursable service statistics should be recorded as positive values. The total reimbursable plus non-reimbursable service statistics should add up to the agency’s grand total service statistics.

Important Note: New in 2023, only one Schedule 5a schedule populates for CHHA agencies and CHHA agencies are required to include all pediatric and adult episodic statistics in one entity table broken out by pediatric and adult service type rows. In addition, agencies are required to either allocate or specifically identify pediatric CHHA costs from their adult episodic CHHA costs on Schedule 3a.

- A description of the data that should be entered in each column of Schedules 5a, 5b, and 5c is included below:
 1. **Columns 001, 004, 013, 016, and 019: Patients** – Data entered into these columns should represent the number of patients associated with the given column header (Medicaid FFS, Medicaid MC, Medicare, Private Pay, or Other). Note the following:
 - a. You should use the primary payor to determine where to report a patient (e.g., Medicaid versus Medicare for a dual-eligible patient).
 - b. Note that the “Other” column should include commercial, government (such as Veterans Affairs and New York State Office for the Aging), workers’ compensation, and no-fault insurance items. If any other items are included, then agencies may be required to provide an explanation.

2. **Columns 002, 005, 014, 017, and 020: Visits/Days** – Data entered in these columns should represent the total number of visits or days of service provided during the report period, associated with their given column header (Medicaid FFS, Medicaid MC, Medicare, Private Pay, or Other). Note the following:
 - a. You should use the primary payor to determine where to report the applicable visits/days (e.g., Medicaid versus Medicare for a dual-eligible patient).
 - b. Visits/days should be reported in Schedule 5 regardless of whether reimbursement for the service was ultimately received or not.
 - c. Note that the “Other” column should include commercial, government (such as Veterans Affairs and New York State Office for the Aging), workers’ compensation, and no-fault insurance items. If any other items are included, then agencies may be required to provide an explanation.
3. **Columns 003, 006, 012, 018, and 021: Hours** – Data entered in these columns should represent the total number of hours for each service provided during the report period, associated with their given column header (Medicaid FFS, Medicaid MC, Medicare, Private Pay, or Other). Note the following:
 - a. You should use the primary payor to determine where to report the applicable hours (e.g., Medicaid versus Medicare for a dual-eligible patient).
 - b. Hour information should be reported in Schedule 5 regardless of if reimbursement for service was received or not.
 - c. Note that the “Other” column should include commercial, government (such as Veterans Affairs and New York State Office for the Aging), workers’ compensation, and no-fault insurance items. If any other items are included, agencies may be required to provide an explanation.
4. **Columns 010, 011, and 012: Dual-Eligible** – If the agency provides services to patients who are considered “Dual-eligible,” those service statistics must be reported in Schedules 5a, 5b, and 5c in Columns 010 (patients), 011 (visits/days), and 012 (hours). If a patient is considered “dual-eligible,” that means the patient has both Medicaid *and* Medicare coverage and as such, their service statistics must *also* be entered in *either* the Medicaid Columns 001 – 006 *or* the Medicare Columns 013, 014, and 015. The agency may **not** report the service statistics for the same patient and service type in both the Medicaid and Medicare columns. Instead, the agency should enter the service statistics in one or the other based on the **primary** payor. The service statistics should be reported in the Dual-eligible Columns 010, 011, and 012 AND within the Medicaid columns OR the Medicare columns. That is because service statistics entered into the Dual-eligible columns are NOT counted in the Total Columns 022, 023, or 024. Only service statistics entered into the Medicaid, Medicare, Private Pay, and Other columns are included in the Total. As such, service statistics entered into the Dual-eligible columns that are not reported in any other column, will not be counted in the Totals.

5. **Column 007: Total Medicaid Patients** – Column 007 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 001 (Medicaid FFS Patients) and Column 004 (Medicaid MC Patients).
6. **Column 008: Total Medicaid Visits/Days** – Column 008 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 002 (Medicaid FFS Visits/Days) and Column 005 (Medicaid MC Visits/Days).
7. **Column 009: Total Medicaid Hours** – Column 009 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 003 (Medicaid FFS Hours) and Column 006 (Medicaid MC Hours).
8. **Column 022: Total Unique Patients** – Column 022 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 001 (Medicaid FFS Patients), Column 004 (Medicaid MC Patients), Column 013 (Medicare Patients), Column 016 (Private Pay Patients), and Column 019 (Other Patients). Note that this column does not include the number of dual-eligible patients in the calculation. As such, Column 022 represents the total number of unique patients.
9. **Column 023: Total Unique Visits/Days** – Column 023 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 002 (Medicaid FFS Visits/Days), Column 005 (Medicaid MC Visits/Days), Column 014 (Medicare Visits/Days), Column 017 (Private Pay Visits/Days), and Column 020 (Other Visits/Days). Note that this column does not include the number of dual-eligible visits/days in the calculation. As such, Column 023 represents the total number of unique visits/days.
10. **Column 024: Total Unique Hours** – Column 024 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 003 (Medicaid FFS Hours), Column 006 (Medicaid MC Hours), Column 015 (Medicare Hours), Column 018 (Private Pay Hours), and Column 021 (Other Hours). Note that this column does not include the number of dual-eligible hours in the calculation. As such, Column 024 represents the total number of unique hours.
11. **Column 025: Total Entity Costs (from Schedule 3c, Column 001)** – **This column is only available on Schedules 5b and 5c.** This column does not require any information to be entered. This column will automatically populate the costs from Schedule 3, Column 001 for each entity and service type. This information will be used for the “cost per unit” calculation in Column 026 described below.
12. **Column 026: Total cost per unit (not reimbursement rate)** – **This column is only available on Schedules 5b and 5c.** This column does not require any information to be entered. This column is an automated calculation and reflects the cost per unit of service based on data entered in Schedule 3 and Schedule 5. **The cost per unit is NOT your Medicaid reimbursement rate.** Instead, this column is meant to serve as a helpful check for providers to see if they reported their data accurately and consistently between Schedules 3 and 5. The cost per unit formula is included below for reference:

- **Formula:** Total Entity Costs from Column 025 on Schedule 5/Total Units of service from Column 023 or 024 of Schedule 5 (hours or visits/days depending on the service type row).

13. **Column 027: Total cost per unit – Prior Year (not reimbursement rate)** –This column does not require any information to be entered. This column is an automated calculation and reflects the cost per unit of service based on data entered in Schedule 3 and Schedule 5 from the **Prior year. The cost per unit is NOT your Medicaid reimbursement rate.**
14. **Column 028: Year-over-Year (YOY) Change** –This column does not require any information to be entered. This column is an automated calculation and reflects the YOY change on the cost per unit from the current year and prior year.
15. **Report Fields** – There are some fields in Schedule 5a, Schedule 5b, and Schedule 5c that are not applicable to all agencies completing the cost report. For example, certain service types, measure ‘units of service’ in hours, not the number of visits, and vice versa. As such, all service type rows are aligned to their appropriate a ‘unit of service column’ and allow for data entry. Cells that are grayed out do not allow for data entry because the service type row does not correspond to the ‘unit of service column’ according to DOH.

If your agency tracks Home Health Registered Nurse services or Sign Language/Oral Interpreter units of service in hours, you will need to convert the service hours to visits to be able to report in the “visits/days” columns on Schedule 5. DOH determined the conversions for these two service types:

- a. Home Health Registered Nurse – Assume that one RN visit/day is equal to one hour.
- b. Sign Language/Oral Interpreter – Assume that one SL/OI visit/day is equal to one hour.

Schedule 6 – FI Tier Statistics

E Note: Schedule 6 requires **entity**-level information.

Schedule 6 includes the FI Medicaid tier statistics broken down by service type. As it pertains to Schedule 6, a member month is defined as a count of months that a patient has utilized services.

Please follow the below instructions while completing Schedule 6:

- Source documentation that substantiates the completeness and accuracy of Schedule 6 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 6 are included below:
 - Statistical payor data (including member month hour ranges) separated by FFS and MC payors and service type.
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- A description of the data that should be entered in each column of Schedule 6 is included below:
 1. **Column 001: Tier 1 FFS Member Months for 1–159 hours** – Data entered into this column should represent the FFS Tier 1 member months for 1–159 hours.
 2. **Column 002: Tier 2 FFS Member Months for 160–479 hours** – Data entered into this column should represent the Tier 2 FFS member months for 160–479 hours.
 3. **Column 003: Tier 3 FFS Member Months for 480+ hours** – Data entered into this column should represent the Tier 3 FFS member months for 480+ hours.
 4. **Column 004: Tier 1 MC Member Months for 1–159 hours** – Data entered into this column should represent the Tier 1 MC member months for 1–159 hours.
 5. **Column 005: Tier 2 MC Member Months for 160–479 hours** – Data entered into this column should represent the Tier 2 MC member months for 160–479 hours.
 6. **Column 006: Tier 3 MC Member Months for 480+ hours** – Data entered into this column should represent the Tier 3 MC member months for 480+ hours.
 7. **Column 007: Tier 1 FFS + MC Member Months for 1 – 159 hours** – Column 007 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 001 (Tier 1 FFS member months for 1–159 hours) and Column 004 (Tier 1 MC member months for 1–159 hours).

8. **Column 008: Tier 2 FFS + MC Member Months for 160 – 479 hours** – Column 008 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 002 (Tier 2 FFS member months for 160–479 hours) and Column 005 (Tier 2 MC member months for 160–479 hours).
9. **Column 009: Tier 3 FFS + MC Member Months for 480+ hours** – Column 009 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 003 (Tier 3 FFS member months for 480+ hours) and Column 006 (Tier 3 MC member months for 480+ hours).

Schedule 7a, Schedule 7b, and Schedule 7c – Current Charge to the General Public

E Note: Schedules 7a, 7b, and 7c require **entity**-level information.

Schedule 7a, Schedule 7b, and Schedule 7c include the current charge to the general public. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 7a (for CHHA Current Charge to the General Public) – A separate Schedule 7a table should be completed for each unique CHHA entity.
- Schedule 7b (for LHCSA Current Charge to the General Public) – A separate Schedule 7b table should be completed for each unique LHCSA entity.
- Schedule 7c (for FI Current Charge to the General Public) – A separate Schedule 7c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 7a, Schedule 7b, and Schedule 7c:

- The Current Charge to the General Public information should be as of December 31 of the cost report year.
- Source documentation that substantiates the completeness and accuracy of Schedule 7 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 7 are included below:
 - Chagemaster
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- A description of the data that should be entered in each column of Schedule 7a, 7b, and 7c is included below:
 1. **Column 001: Current Charge to the General Public** – For each service that your entity provides to private-pay patients, enter the public charges that have been approved by the governing authority. These charges are what an individual with no coverage would pay for a service and should reflect the charge per unit of service (i.e., visit, hours, days):
 - For any information entered in the “Other” line, an explanation may be required to indicate what service this amount relates to.
 - Note that the service type rows that have public charge reported on Schedule 7 should match to the service type rows with statistics reported on Schedule 5, unless private-pay patients were not serviced for that service type.

Schedule 8a, Schedule 8b, and Schedule 8c – Employee Compensation Analysis

E Note: Schedules 8a, 8b, and 8c require **entity**-level information.

Schedule 8a, Schedule 8b, and Schedule 8c include the compensation analysis for employees. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 8a (for CHHA employee compensation analysis) – A separate Schedule 8a table should be completed for each unique CHHA entity.
- Schedule 8b (for LHCSA employee compensation analysis) – A separate Schedule 8b table should be completed for each unique LHCSA entity.
- Schedule 8c (for FI employee compensation analysis) – A separate Schedule 8c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 8a, Schedule 8b, and Schedule 8c:

- Source documentation that substantiates the completeness and accuracy of Schedule 8 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 8 are included below:
 - Trial Balance
 - General Ledger detail
 - FTE report (with employee ID number, salaries/wages and hours by department and cost center grouping, pay code, and job type)
 - Employee benefits report employee ID number by department and cost center grouping, and job type.
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- The information entered on Schedule 8a, Schedule 8b, and Schedule 8c is similar but not identical to the information to Schedule 3a, Schedule 3b, and Schedule 3c.

Information reported on 8a, 8b, and 8c should be reported on 3a, 3b, and 3c, but there will not be a direct tie out because the schedules are requesting information in a different manner and Schedule 3 reimbursable costs may be reduced by any WR&R offset.

- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each column of Schedule 8a and 8b is included below:

Schedule 8a (CHHA) and Schedule 8b (LHCSA)

The FTE, Salary, and Employee Benefits columns should be completed for the applicable job title headers (Supervisors, Nurses, Aides, Clinical/Therapy, and Other) of employees who perform home care service-related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 8a or Schedule 8b. Any data reported as “Other” will need to be accompanied by documentation for supporting the nature of the work being reported.

1. **Columns 001, 004, 007, 010, and 013: FTE** – Report the result of the total number of employee hours paid divided by the product of your entity’s standard work week (e.g., 37.5 hours, 40 hours, etc.) times 52 weeks per year. Report FTE(S) to three decimal places.
2. **Columns 002, 005, 008, 011, and 014: Salary** – This is the base salary amount and any other wages (e.g., overtime wages) paid to all employees in the job type title for the reporting period. The amount must be reported in whole dollars.
3. **Columns 003, 006, 009, 012, and 015: Employee Benefits** – Report all costs for mandated and not mandated benefits made available to all employees that correspond to the job type title for the reporting period.
4. **Column 016: Total FTE** – This column is an automated calculation and reflects the sum of Column 001, Column 004, Column 007, Column 010, and Column 013.
5. **Column 017: Total Salary** – This column is an automated calculation and reflects the sum of Column 002, Column 005, Column 008, Column 011, and Column 014.
6. **Column 018: Total Employee Benefits** – This column is an automated calculation and reflects the sum of Column 003, Column 006, Column 009, Column 012, and Column 015.

Schedule 8c (FI)

The FTE and Salary columns should be completed for the applicable job title headers (Assistant and Other) of employees who perform home care service-related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 8c. Any data reported as “Other” will need to be accompanied by documentation supporting the nature of the work being reported.

- A description of the data that should be entered in each column of Schedule 8c is included below:
1. **Columns 001 and 004: FTE** – Report the result of the total number of employee hours paid divided by the product of your entity’s standard work week (e.g., 37.5 hours, 40 hours, etc.) times 52 weeks per year. Report FTE(S) to three decimal places.
 2. **Columns 002 and 005: Salary** – This is the base salary amount and any other wages (e.g., overtime wages) paid to all employees in the job type title for the reporting period. The amount must be reported in whole dollars.
 3. **Columns 003 and 006: Employee Benefits** – Report all costs for mandated and not mandated benefits made available to employees that correspond to the job type title for the reporting period.
 4. **Column 007: Total FTE** – This column is an automated calculation and reflects the sum of Column 001 and Column 004.
 5. **Column 008: Total Salary** – This column is an automated calculation and reflects the sum of Column 002 and Column 005.
 6. **Column 009: Total Employee Benefits** – This column is an automated calculation and reflects the sum of Column 003 and Column 006.

Schedule 9a and Schedule 9b – Contracted Staff Compensation Analysis



Note: Schedules 9a and 9b require **entity**-level information.

Schedule 9a and Schedule 9b include the compensation analysis for contracted staff. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 9a (for CHHA contracted staff compensation analysis) – A separate Schedule 9a table should be completed for each unique CHHA entity.
- Schedule 9b (for LHCSA contracted staff compensation analysis) – A separate Schedule 9b table should be completed for each unique LHCSA entity.

Please follow the below instructions while completing Schedule 9a and Schedule 9b:

The FTE and Compensation columns should be completed for the applicable job title headers (Supervisors, Nurses, Aides, Clinical/Therapy, and Other) of contracted staff who perform home care service-related duties. Contracted staff who perform job duties for your agency that are not related to home care services should not be included in Schedule 9a or Schedule 9b. Any data reported as “Other” will need to be accompanied by documentation for supporting the nature of the work being reported.

- Source documentation that substantiates the completeness and accuracy of Schedule 9 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 9 are included below:
 - Trial Balance
 - General Ledger detail
 - Contracted employee invoices (including dollars and hours)
 - Contracts that specify wage costs, hours, and non-labor costs
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- The information entered on Schedule 9a and Schedule 9b is similar but not identical to the information to Schedule 3a, Schedule 3b, and Schedule 3c. Information reported on 9a and 9b should be reported on 3a and 3b, but there will not be a direct tie out because the schedules are requesting information in a different manner.

Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.

- A description of the data that should be entered in each column of Schedule 9a and 9b is included below:
1. **Columns 001, 003, 005, 007, and 009: FTE** – Report the result of the total number of contracted staff hours paid divided by the product of your entity’s standard work week (e.g., 37.5 hours, 40 hours, etc.) times 52 weeks per year. Report FTE(S) to three decimal places.
 2. **Columns 002, 004, 006, 008, and 010: Compensation** – This is the compensation amount paid to all contracted staff in the job type title for the reporting period. The amount must be reported in whole dollars.
 3. **Column 011: Total FTE** – This column is an automated calculation and reflects the sum of Column 001, Column 003, Column 005, Column 007, and Column 009.
 4. **Column 012: Total Compensation** – This column is an automated calculation and reflects the sum of Column 002, Column 004, Column 006, and Column 008, and Column 010.

Schedule 10a, Schedule 10b, and Schedule 10c – WR&R and Staff Turnover

E Note: Schedules 10a, 10b, and 10c require **entity**-level information.

Schedule 10a, Schedule 10b, and Schedule 10c include the WR&R and staff turnover analysis broken down by entity service type.

Note that an agency is required to complete more than one of the following schedules if they operate more than one of the below entity types.

- Schedule 10a (for CHHA WR&R and Staff Turnover) – A separate Schedule 10a table should be completed for each unique CHHA entity.
- Schedule 10b (for LHCSA WR&R and Staff Turnover) – A separate Schedule 10b table should be completed for each unique LHCSA entity.
- Schedule 10c (for FI WR&R and Staff Turnover) – A separate Schedule 10c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 10a, Schedule 10b, and Schedule 10c:

- Source documentation that substantiates the completeness and accuracy of Schedule 10 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 10 are included below:
 - Trial Balance
 - General Ledger detail
 - Payroll register (including recorded date, employee ID number, job/pay code, and department description, etc.)
 - Facility onboarding and termination report from HR
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule. A description of the data that should be entered in each column of Schedule 10a, 10b, and 10c is included below:

Schedule 10a (CHHA)

1. **Column 001: WR&R Costs to Entity** – Enter all entity costs related to Worker Recruitment and Retention. The costs reported in this Schedule should directly relate to the recruitment and retention of non-supervisory home care service workers or any worker with direct patient care responsibility. Some examples of WR&R costs include, but are not limited to:
 - Overtime pay
 - Retention or hiring bonuses
 - Incentive pay
 - Salary increases
 - Wellness programs
 - Mental health and stress management resources
 - Childcare assistance/benefits
 - Recruitment tools
 - Employee referral awards
 - Sabbatical

Any funds determined to be used for activities other than recruitment, training, and retention of non-supervisory home care service workers or any worker with direct patient care responsibility shall be recouped. This recoupment will be in addition to any other penalties provided by law.

Reporting should be in accordance with Public Health Law 3614, Section 8:

“8. (b) (i) Providers which have their rates adjusted pursuant to this subdivision shall use such funds solely for the purposes of recruitment and retention of non-supervisory home care services workers or any worker with direct patient care responsibility. Such purposes shall include the recruitment and retention of non-supervisory home care services workers or any worker with direct patient care responsibility employed in licensed home care services agencies under contract with such providers. Providers are prohibited from using such funds for any other purpose.

Each such provider shall submit, at a time and in a manner determined by the commissioner, a written certification attesting that such funds will be used solely for the purpose of recruitment and retention of non-supervisory home care services workers or any worker with direct patient care responsibility. The commissioner is authorized to audit each such provider to ensure compliance with the written certification required by this subdivision and shall recoup any funds determined to have been used for purposes other than recruitment and retention of non-supervisory home care services workers or any worker with direct patient care responsibility. Such recoupment shall be in addition to any other penalties provided by law.

(ii) In the case of services provided by such providers through contracts with licensed home care services agencies, rate increases received by such providers pursuant to this subdivision shall be reflected, consistent with the purposes of subparagraph (i) of this paragraph, in either the fees paid or benefits or other supports provided to non-supervisory home care services workers or any worker with direct patient care responsibility of such contracted licensed home care services agencies and such fees, benefits or other supports shall be proportionate to the contracted volume of services attributable to each contracted agency. Such agencies shall submit to providers with which they contract written certifications attesting that such funds will be used solely for the purposes of recruitment and retention of non-supervisory home care services workers or any worker with direct patient care responsibility and shall maintain in their file's expenditure plans specifying how such funds will be used for such purposes. The commissioner is authorized to audit such agencies to ensure compliance with such certifications and expenditure plans and shall recoup any funds determined to have been used for purposes other than those set forth in this subdivision. Such recoupment will be in addition to any other penalties provided by law.

(iii) Funds under this subdivision are not intended to supplant support provided by local government."

2. **Columns 002: WRT&R Costs to Entity** – Enter all costs related to Worker Recruitment, Training and Retention. The costs reported in this Schedule should directly relate to the recruitment, training, and retention of non-supervisory home care service workers or any worker with direct patient care responsibility. Any funds determined to be used for activities other than recruitment, training, and retention of non-supervisory home care service workers or any worker with direct patient care responsibility shall be recouped. This recoupment will be in addition to any other penalties provided by law.

Reporting should be in accordance with Public Health Law 3614, Section 9:

"9. Notwithstanding any law to the contrary, the commissioner shall, subject to the availability of federal financial participation, adjust medical assistance rates of payment for certified home health agencies for such services provided to children under eighteen years of age and for services provided to a special needs population of medically complex and fragile children, adolescents and young disabled adults by a CHHA operating under a pilot program approved by the department, long term home health care programs, AIDS home care programs established pursuant to this article, hospice programs established under article forty of this chapter and for managed long term care plans and approved managed long term care operating demonstrations as defined in section forty-four hundred three-f of this chapter. Such adjustments shall be for purposes of improving recruitment, training and retention of home health aides or other personnel with direct patient care responsibility..."

3. **Column 003: Employees as of 1/1** – Enter the number of people employed by the entity as of January 1 of the reporting year.
4. **Column 004: Employees as of 12/31** – This column is an automated calculation and reflects the sum of Column 003 and Column 006 less Column 007.

5. **Column 005: Employees retained as of 12/31 who were employed on 1/1** – Enter the number of people employed by the entity as of December 31 of the reporting year who were also employed by the entity on January 1 of the same reporting year.
6. **Column 006: Employees Hired between 1/1 and 12/31** – Enter the number of employees hired between January 1st and December 31 of the reporting year.
7. **Column 007: Employees Separated from Entity During the Year** – Enter the number of employees who were separated from the entity during the cost reporting period under review. Note that this column should include employees who were terminated or who voluntarily departed.

Schedule 10b (LHCSA) and Schedule 10c (FI)

1. **Column 001: WR&R Costs to Entity** – Enter all entity costs related to Worker Recruitment and Retention. The costs reported in this Schedule should directly relate to the recruitment and retention of non-supervisory home care service workers or any worker with direct patient care responsibility. Any funds determined to be used for activities other than recruitment, training, and retention of non-supervisory home care service workers or any worker with direct patient care responsibility shall be recouped. This recoupment will be in addition to any other penalties provided by law.

Reporting should be in accordance with Section 367-q of the Social Services Law:

“4. Personal care services providers which have their rates adjusted pursuant to this section shall use such funds for the purpose of recruitment and retention of non-supervisory personal care services workers or any worker with direct patient care responsibility only and are prohibited from using such funds for any other purpose. Each such personal care services provider shall submit, at a time and in a manner to be determined by the commissioner of health, a written certification attesting that such funds will be used solely for the purpose of recruitment and retention of non-supervisory personal care services workers or any worker with direct patient care responsibility. The commissioner of health is authorized to audit each such provider to ensure compliance with the written certification required by this subdivision and shall recoup any funds determined to have been used for purposes other than recruitment and retention of non-supervisory personal care services workers or any worker with direct patient care responsibility. Such recoupment shall be in addition to any other penalties provided by law.”

2. **Column 002: Employees as of 1/1** – Enter the number of people employed by the entity as of January 1 of the reporting year.
3. **Column 003: Employees as of 12/31** – This column is an automated calculation and reflects the sum of Column 002 and Column 005 less Column 006.
4. **Column 004: Employees retained as of 12/31 who were employed on 1/1** – Enter the number of people employed by the entity as of December 31 of the reporting year who were also employed by the entity on January 1 of the same reporting year.

5. **Column 005: Employees Hired between 1/1 and 12/31** – Enter the number of employees hired between January 1st and December 31 of the reporting year.
6. **Column 006: Employees Separated from Entity During the Year** – Enter the number of employees who were separated from the entity during the cost reporting period under review. Note that this column should include employees who were terminated or who voluntarily departed.

Schedule 11a, Schedule 11b, and Schedule 11c – Labor Costs



Note: Schedules 11a, 11b, and 11c require **entity**-level information.

Schedule 11a, Schedule 11b, and Schedule 11c include the labor cost figures broken down by entity-level job type. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 11a (for CHHA Labor Costs) – A separate Schedule 11a table should be completed for each unique CHHA entity.
- Schedule 11b (for LHCSA Labor Costs) – A separate Schedule 11b table should be completed for each unique LHCSA entity.
- Schedule 11c (for FI Labor Costs) – A separate Schedule 11c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 11a, Schedule 11b, and Schedule 11c:

- The information in these schedules should be completed for employees who perform home care service-related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 11a, Schedule 11b, or Schedule 11c.
- Source documentation that substantiates the completeness and accuracy of Schedule 11 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 11 are included below:
 - Trial Balance
 - General Ledger detail
 - Payroll register (including employee ID number, pay code, department description, etc.)
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- The information entered on Schedule 11a, Schedule 11b, and Schedule 11c is similar but not identical to the information to Schedule 3a, Schedule 3b, and Schedule 3c.

Information reported on 11a, 11b, and 11c should be reported on 3a, 3b, and 3c, but there will not be a direct tie out because the schedules are requesting information in a different manner and Schedule 3 reimbursable costs is reduced by any WR&R offset.

- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each column of Schedules 11a, 11b, and 11c is included below:
 1. **Column 001: Base Wages for Hours Worked** – Enter the base wages for employee hours worked, inclusive of wage parity costs. Included in these wages, if applicable to your organization, would also be “On-Call wages,” i.e., when employees are on-call and called in to work a shift. They could also include “Call-Back wages,” i.e., when an employee has completed their shift and is called back to work additional hours. No other wages should be included in this column. Other types of wages should be reported as per the instructions below (e.g., travel wages, overtime wages, holiday wages, differentials, etc.). The wages entered here should correspond to the “Base Hours Worked” entered in Schedule 12, Column 002.
 2. **Column 002: Overtime Wages** – Enter the wages paid to employees for overtime hours. Home care aides must be paid 1½ times their regular rate of pay for weekly hours over 40 (or 44 for residential employees). Refer to the [NYS DOL Fact Sheet](#). The wages entered here should correspond to the “Overtime Hours Worked” entered in Schedule 12, Column 003.
 3. **Column 003: Travel Wages** – Enter the wages paid associated with traveling as part of the defined job function. For example, 1 hour of paid travel time to a client site would be captured in this column. Items such as gas and mileage reimbursement to the employee should not be reported in this column. The wages entered here should correspond to the “Travel Time – Hours” entered in Schedule 12, Column 004.
 4. **Column 004: Holiday Wages** – Enter the wages paid to employees for holiday hours. If an employee is paid at a higher rate for working on a holiday, these wages should be entered in Column 009 (Higher-pay Shifts) instead of Column 004 as described below. The wages entered here should correspond to the “Holiday Hours” entered in Schedule 12, Column 005.
 5. **Column 005: Personal Time Off (PTO) – Dollars** – Enter the total amount paid to employees for PTO used and for any PTO that was paid out. The wages entered here should correspond to the “Personal Time Off (PTO) Hours” entered in Schedule 12, Column 006 unless PTO was paid out without corresponding hours.
 6. **Column 006: Sick/Safe Leave Wages** – Enter the amount paid by the employer for sick/safe leave. Depending on the size of the organization, these hours and wages are tracked separately to help ensure compliance with NYS Labor Laws. For more information regarding New York Paid Sick Leave, including Safe Leave, refer to this website: [New York Paid Sick Leave \(ny.gov\)](#). The wages entered here should correspond to the “Sick/Safe Leave Hours” entered in Schedule 12, Column 007.

7. **Column 007: Leave of Absence Wages** – Enter the total amount paid to employees for Jury Duty, Bereavement, Parental, Military, Disability, FMLA, Personal, Caregiver, and Sabbatical. Wages paid by the agency to the employee as a benefit for maternity/paternity leave or disability that is not paid by an insurance company, may also be included in this column. Note that benefits paid by an insurance company to an employee should not be reported in this cost report. The wages entered here should correspond to the “Leave of Absence Hours” entered in Schedule 12, Column 008.
8. **Column 008: In-Service Wages** – Enter the wages associated with employer sponsored trainings, such as continuing education or other mandated activities, for which employees are paid for the time spent completing. The wages entered here should correspond to the “In-Service Hours” entered in Schedule 12, Column 009.
9. **Column 009: Shift Differentials and Higher-pay Shifts Wages** – Enter the total amount of wages paid to employees for working during non-standard times, typically paid at a higher rate to incentive employees to accept these shifts. Examples include the Weekend, Overnight, Second, and Third Shifts, Live-in, Continuous Care (Split Shift), and Multiple Clients. This could also include a higher pay rate for working on a holiday. The amount reported should include total wages paid for working these shifts, not only the incremental difference paid above the employee’s regular pay. Refer to the [MLTC Policy 15.09 \(ny.gov\)](#) definitions of Live-in 24-hour and Continuous care shifts. The wages entered here should correspond to the “Shift Differentials and Higher-pay Shifts Hours” entered in Schedule 12, Column 010.
10. **Column 010: Premium Pay** – Enter the total amount paid to employees that did not directly correspond to service hours provided. Examples include:
 - Call-in pay - If home care aides go to work as scheduled and their employer sends them home early, they may be entitled to extra hours of pay at the minimum wage rate for that day. Refer to the [NYS DOL Fact Sheet](#).
 - Spread of hours - If a home care aides workday lasts longer than ten hours, they may be entitled to extra daily pay. The daily rate is equal to one hour of pay at the minimum wage rate. Refer to the [NYS DOL Fact Sheet](#).
 - Uniform maintenance - If home care aides clean their own uniform, they may be entitled to additional weekly pay. Refer to the [NYS DOL Fact Sheet](#).
 - Bonuses, such as retention or hiring bonuses, holiday bonuses, and employee referral rewards.
 - Shift Differentials may be considered “Premium Pay” by some organizations; however, for the purposes of this cost report, these wages should be reported in Column 009 as they directly correspond to service hours provided.

11. **Column 011: Other Wages** – Enter the wages paid to employees for hours worked other than the categories listed in Schedule 11. The wages entered here should correspond to the “Other Hours” entered in Schedule 12, Column 011. If an amount is entered into this column, an explanation/description may be required to indicate the nature of the wage.
12. **Column 012: Total Wages** – This column is an automated calculation and reflects the sum of Column 001 through Column 011. The Total Wages calculation does not include the following types of wages: Non-Taxable Fringe Dollars, FICA Taxes, Disability, Unemployment or Workers' Compensation, or Other Fringes. The total amount of wages is used to calculate the “Average Total Hourly Compensation” in Column 002 on Schedule 13.

Important Note: The same \$1 in wages should not be reported more than once in Schedule 11.

13. **Column 013: Non-Taxable Fringe – Dollars** – Enter the employer contribution portion of non-taxable fringe benefits provided to employees. This column should include items such as retirement accounts, health flexible spending accounts, health insurance premiums, employer pension contributions, and non-taxable 401k contributions. This amount is also used in the calculation of “Average Fringe” in Column 003 on Schedule 13.
14. **Column 014: FICA Taxes** – Enter the employer contribution portion of Social Security and Medicare taxes. This amount is also used in the calculation of “Average Fringe” in Column 003 on Schedule 13.
15. **Column 015: Disability/Unemployment/Workers' Compensation**– Enter the amount paid by the employer for disability, unemployment, and workers' compensation. This amount is also used in the calculation of “Average Fringe” in Column 003 on Schedule 13.
16. **Column 016: Other Fringes** – Enter any other fringe amounts in this column that were not covered on the other columns of Schedule 11a, Schedule 11b, or Schedule 11c. If an amount is entered into this line, an explanation/description may be required to indicate the nature of the item. This amount is also used in the calculation of “Average Fringe” in Column 003 on Schedule 13.

Note that the salaried labor costs for job titles that perform tasks as part of a larger agency will be reported in Schedule 15.

Schedule 12a, Schedule 12b, and Schedule 12c – Labor Utilization



Note: Schedules 12a, 12b, and 12c require **entity**-level information.

Schedule 12a, Schedule 12b, and Schedule 12c include the labor utilization figures broken down by entity-level job type. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 12a (for CHHA Labor Utilization) – A separate Schedule 12a table should be completed for each unique CHHA entity.
- Schedule 12b (for LHCSA Labor Utilization) – A separate Schedule 12b table should be completed for each unique LHCSA entity.
- Schedule 12c (for FI Labor Utilization) – A separate Schedule 12c table should be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 12a, Schedule 12b, and Schedule 12c:

- The information in these schedules should be completed for employees who perform home care service-related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 12a, Schedule 12b, or Schedule 12c.
- Source documentation that substantiates the completeness and accuracy of Schedule 12 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 12 are included below:
 - Trial Balance
 - General Ledger detail
 - FTE report
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.

— A description of the data that should be entered in each column of Schedules 12a, 12b, and 12c is included below:

1. **Column 001: FTE** – Report the result of the total number of employee hours paid for the year divided by the product of your entity’s standard work week (e.g., 37.5 hours, 40 hours, etc.) times 52 weeks per year. Report FTE(S) to three decimal places. For example:

- Total Annual Paid Employee Hours = 10,400
- Divided by:
 - Standard 40-hour work week *52 weeks per year = 2,080
- = **5 FTEs** would be entered in this example

The number of FTEs is also used in the calculation of “Average Fringe” in Column 003 on Schedule 13.

2. **Column 002: Base Hours Worked** – Enter the base hours worked by employees. Included in these hours, if applicable to your organization, would also be “On-Call hours,” i.e., when employees are on-call and called in to work a shift. They could also include “Call-Back hours,” i.e., when an employee has completed their shift and is called back to work additional hours. No other hours should be included in this column. Other types of hours should be reported as per the instructions below (e.g., travel hours, overtime hours, personal time off (PTO), etc.). The hours entered here should correspond to the “Base Wages for Hours Worked” entered in Schedule 11, Column 001.
3. **Column 003: Overtime Hours Worked** – Enter the hours worked by employees that are overtime hours. Home care aides must be paid 1½ times their regular rate of pay for weekly hours over 40 (or 44 for residential employees). Refer to the [NYS DOL Fact Sheet](#). The hours entered here should correspond to the “Overtime Wages” entered in Schedule 11, Column 002.
4. **Column 004: Travel Time – Hours** – Enter the hours associated with traveling as part of the defined job function. For example, 1 hour of travel time to a client site would be captured in this column. The hours entered here should correspond to the “Travel Wages” entered in Schedule 11, Column 003.
5. **Column 005: Holiday Hours** – Enter employee holiday hours. If an employee is paid at a higher rate for working holiday hours, these hours should be entered in Column 010 (Higher-pay Shift Hours) instead of Column 005 as described below. The hours entered here should correspond to the “Holiday Wages” entered in Schedule 11, Column 004.
6. **Column 006: Personal Time-Off (PTO) Hours** – Enter employee PTO hours. The hours entered here should correspond to the “Personal Time Off (PTO) – Dollars” entered in Schedule 11, Column 005 unless PTO was paid out without corresponding hours.

7. **Column 007: Sick/Safe Leave Hours** — Enter employee sick/safe hours. Depending on the size of the organization, these hours and wages are tracked separately to help ensure compliance with NYS Labor Laws. For more information regarding New York Paid Sick Leave, including Safe Leave, refer to this website: [New York Paid Sick Leave \(ny.gov\)](http://New York Paid Sick Leave (ny.gov)). The hours entered here should correspond to the “Sick/Safe Leave” entered in Schedule 11, Column 006.
8. **Column 008: Leave of Absence Hours** – Enter hours for leave of absences provided by the Agency, including Jury Duty, Bereavement, Parental, Military, Disability, FMLA, Personal, Caregiver, and Sabbatical. The hours entered here should correspond to the “Leave of Absence Wages” entered in Schedule 11, Column 007.
9. **Column 009: In-Service Hours** – Enter hours worked by employees incurred on employer sponsored trainings, such as continuing education or other mandated activities, for which employees are paid for the time spent completing. The hours entered here should correspond to the “In-Service Wages” entered in Schedule 11, Column 008.
10. **Column 010: Shift Differentials and Higher-pay Shifts Hours** – Enter hours worked by employees incurred during non-standard times, typically accepted by employees as an incentive for a higher pay rate. Examples include the Weekend, Overnight, Second, and Third Shifts, Live-in, Continuous Care (Split Shift), and Multiple Clients. This could also include hours worked during a holiday for a higher pay rate. The hours reported should include total hours for working these shifts. Refer to the [MLTC Policy 15.09 \(ny.gov\)](http://MLTC Policy 15.09 (ny.gov)) for definitions of Live-in 24-hour and Continuous care shifts. The hours entered here should correspond to the “Shift Differentials and Higher-pay Shifts Wages” entered in Schedule 11, Column 009.
11. **Column 011: Other Hours** – Enter hours worked by employees other than the defined categories listed in Schedule 12. The hours entered here should correspond to the “Other Wages” entered in Schedule 11, Column 011. If hours are entered into this column, an explanation/description may be required to indicate the nature of the hours.
12. **Column 012: Total Hours Worked** – This column is an automated calculation and reflects the sum of Column 002 through Column 011. The total number of hours is used to calculate the “Average Total Hourly Compensation” in Column 002 on Schedule 13.

Important Note: The same 1 hour should not be reported more than once in Schedule 12.

Schedule 13a, Schedule 13b, and Schedule 13c – Average Compensation



Note: Schedules 13a, 13b, and 13c contains **entity**-level information.

Schedule 13a, Schedule 13b, and Schedule 13c include the average compensation broken down by entity type.

- Schedule 13a (for CHHA Average Compensation) – A separate Schedule 13a table will be completed for each unique CHHA entity.
- Schedule 13b (for LHCSA Average Compensation) – A separate Schedule 13b table will be completed for each unique LHCSA entity.
- Schedule 13c (for FI Average Compensation) – A separate Schedule 13c table will be completed for each unique FI entity.

Please follow the below instructions while completing Schedule 13a, Schedule 13b, and Schedule 13c:

- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- Note that these schedules are automated calculations and are derived from data on Schedule 11 and Schedule 12. No data entry is required. The following items are calculated on Schedule 13a, Schedule 13b, and Schedule 13c:
 - 1. Column 001: Average Base Hourly Wage**
 - Formula: Base Wages for Hours Worked (Schedule 11, Column 001) / Base Hours Worked (Schedule 12, Column 002)
 - 2. Column 002: Average Total Hourly Compensation**
 - Formula: Total Wages (Schedule 11, Column 012) / Total Hours Worked (Schedule 12, Column 012)
 - 3. Column 003: Average Fringe**
 - Formula: Sum of Column 013 through 016 on Schedule 11 / FTE (Schedule 12, Column 001)
 - The wages from Schedule 11 that are included in the calculation of “Average Fringe” include Non-Taxable Fringe Dollars, FICA Taxes, Disability, Unemployment or Workers' Compensation, or Other Fringes.

Schedule 14a, Schedule 14b, and Schedule 14c – Live-in Services

E Note: Schedule 14a, 14b, and 14c require **entity**-level information.

Schedule 14a, Schedule 14b, and Schedule 14c include the live-in information for each entity type. Note that an agency is required to complete more than one of the following schedules if they operate more than one of these entity types:

- Schedule 14a (for CHHA Live-In) – A separate Schedule 14a table should be completed for each unique CHHA entity.
- Schedule 14b (for LHCSA Live-In) – A separate Schedule 14b table should be completed for each unique LHCSA entity.
- Schedule 14c (for FI Live-In) – A separate Schedule 14c table should be completed for each unique FI entity.

Note that all days, hours, and wages reported should be for actual services.

Note that Continuous Care cannot be identified using billing for services but should be identified by the service authorizations for each patient.

Definitions

Live-in: the provision of care by one personal care aide for a patient who, because of the patient's medical condition, needs assistance during a calendar day with toileting, walking, transferring, turning and positioning, or feeding and whose need for assistance is sufficiently infrequent that a live-in 24-hour personal care aide would be likely to obtain, on a regular basis, five hours daily of uninterrupted sleep during the aide's eight-hour period of sleep.

Continuous Care (Split Shift): the provision of uninterrupted care, by more than one personal care aide, for more than 16 hours in a calendar day for a patient who, because of the patient's medical condition, needs assistance during such calendar day with toileting, walking, transferring, turning, and positioning, or feeding and needs assistance with such frequency that a live-in 24-hour personal care aide would be unlikely to obtain, on a regular basis, five hours daily of uninterrupted sleep during the aide's eight-hour period of sleep.

Please follow the below instructions while completing Schedule 14a, Schedule 14b, and Schedule 14c:

- Source documentation that substantiates the completeness and accuracy of Schedule 14 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 14 are included below:
 - Census reports generated with the appropriate service type criteria

- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each column of Schedules 14a, 14b, and 14c is included below:
 1. **Column 001: Number of Unique Individuals Served** – Enter the total number of unique individuals served for Live-In and Continuous Care (Split Shift) services.
 2. **Column 002: Total Days of Service** – For Live-In Services, this column is an automated calculation and reflects the sum of Column 003, Column 004, and Column 005. For Continuous Care (Split Shift) services, this column is not applicable, and no data should be entered.
 3. **Column 003: Days of Service at 13 Hours Per Diem Only** – For Live-In Services, enter the days of service at 13 hours per diem only. For Continuous Care (Split Shift), this column is not applicable, and no data should be entered.
 4. **Column 004: Days of Services With Over 13 Hours But Less Than 16 Hours** – For Live-In Services, enter the days of service with over 13 hours but less than 16 hours. For Continuous Care (Split Shift), this column is not applicable, and no data should be entered.
 5. **Column 005: Days of Services With 16 or More Hours** – For Live-In Services, enter the days of service with 16 or more hours. For Continuous Care (Split Shift), this column is not applicable, and no data should be entered.
 6. **Column 006: Total Hours Worked** – For Live-In Services, this column is not applicable, and no data should be entered. For Continuous Care (Split Shift) services, this column is an automated calculation and reflects the sum of Column 007, Column 008, and Column 009.
 7. **Column 007: Hours for Days of Service at 13 Hours Per Diem Only** – For Live-In Services, this column is not applicable, and no data should be entered. For Continuous Care (Split Shift) services, enter the hours for days of service at 13 hours per diem only.
 8. **Column 008: Hours for Days of Service With Over 13 Hours But Less Than 16 Hours** – For Live-In Services, this column is not applicable, and no data should be entered. For Continuous Care (Split Shift) services, enter the hours for days of services with over 13 hours but less than 16 hours.
 9. **Column 009: Hours for Days of Service With 16 or More Hours** – For Live-In Services, this column is not applicable, and no data should be entered. For Continuous Care (Split Shift) services, enter the hours for days of services with 16 or more hours.

10. **Column 010: Average Hours Per Day Per Case** – For both Live-In and Continuous Care (Split Shift) Services, this column is an automated calculation and reflects Average Hours Per Day Per Case.
11. **Column 011: Total Wages** – Enter the total wages for both Live-In and Continuous Care (Split Shift) services.

Schedule 15 – Salaried Labor Costs



Note: Schedule 15 requires **agency**-level information.

Schedule 15 includes the salaried labor costs at the agency level. Figures should be reported in this Schedule based on resources that provide administrative and executive-level services that cover one or more entity (CHHA, LHCSA, or FI).

Please follow the below instructions while completing Schedule 15:

- Source documentation that substantiates the completeness and accuracy of Schedule 15 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 15 are included below:
 - FTE reports (including employee name and wage information by department and cost center grouping, pay code, and job type)
 - Payroll register
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each column of Schedule 15 is included below:
 1. **Column 001: FTE** – Report the result of the total number of employee hours paid for the year divided by the product of your entity’s standard work week (e.g., 37.5 hours, 40 hours, etc.) times 52 weeks per year. Report FTE(S) to three decimal places. For example:
 - Total Annual Paid Employee Hours = 10,400
 - Divided by:
 - Standard 40-hour work week *52 weeks/year = 2,080
 - = 5 FTEs would be entered in this example
 2. **Column 002: Salary** – Report the base salary for the employees that are part of the defined job title.
 3. **Column 003: Fringe Benefits** – Enter the total fringe benefits received by the employees that are part of the defined job title.

4. **Column 004: Bonuses** – Enter the total amount of bonuses paid to the employees that are part of the defined job title.
5. **Column 005: Other Compensation** – Enter the total amount of other compensation paid to the employees that are part of the defined job title that does not fall under the categories in Column 002, 003, or 004. If an amount is entered into this line, an explanation/description may be required to indicate the nature of the items included.

Please note that any employee job title that you would like to include on this schedule other than what is included should be entered in an “Other” line. For any data entered in an “Other” job title line, the specific job title needs to be entered in the “Title (if Other)” column. An example of this would be if information needs to be entered for a Chief Technology Officer.

For Direct Care, an example of an applicable job title includes Supervisor. For Program Administration, examples of applicable job titles include CEO, CFO, COO, CTO, Director, Administrator, Scheduler, etc.

Schedule 16 – Top 10 Highest Paid Administrative Officials



Note: Schedule 16 requires **agency**-level information.

Schedule 16 requires agencies to report information on their highest paid administrative employees, including name, position, and total compensation figures at the agency level. Note that this information should be all inclusive and should not represent an allocated amount.

Please follow the below instructions while completing Schedule 16:

- Source documentation that substantiates the completeness and accuracy of Schedule 16 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 16 are included below:
 - FTE reports (including employee name and wage information by department and cost center grouping, pay code, and job type)
 - Payroll register
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each row within column 001 of Schedule 16 is included below:
 1. **Rows 001, 007, 013, 019, 025, 031, 037, 043, 049, and 055: Officer Name** – Enter the first and last name of the individual.
 2. **Rows 002, 008, 014, 020, 026, 032, 038, 044, 050, and 056: Position** – Enter the individual’s job title.
 3. **Rows 003, 009, 015, 021, 027, 033, 039, 045, 051, and 057: Salary Compensation** – Enter the base salary for the employee.
 4. **Rows 004, 010, 016, 022, 028, 034, 040, 046, 052, and 058: Fringe Benefits** – Enter the total fringe benefits received by the employee.
 5. **Rows 005, 011, 017, 023, 029, 035, 041, 047, 053, and 059: Bonuses** – Enter the total amount of bonuses paid to the employee.
 6. **Rows 006, 012, 018, 024, 030, 036, 042, 048, 054, and 060: Other Compensation** – Enter the total amount of other compensation paid to the employee that does not fall under the salary compensation, fringe benefits, or bonuses.

Schedule 17 – Balance Sheet (Assets)

A Note: Schedule 17 requires **agency**-level information.

Schedule 17 requires agencies to report the components of their Total Assets. Agencies will be required to submit supporting documentation to verify the Home Care Cost Report submissions, including annual certified financial statements or other financial documentation that demonstrates reconciling items.

Please follow the below instructions while completing Schedule 17:

- In Schedule 17, accumulated depreciation amounts include the depreciation accumulated on the related assets used in operations. Enter these amounts as a positive.
- Accumulated amortization amounts include the cumulative amount of all amortization expense that has been charged against an intangible asset.
- Source documentation that substantiates the completeness and accuracy of Schedule 17 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 17 are included below:
 - Financial Statements
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each row within column 001 of Schedule 17 is included below:
 1. **Row 001: Cash and Cash Equivalents** – Report the total of (1) the currency on hand, demand deposits with banks or other financial institutions, and other kinds of accounts that have the general characteristics of demand deposits in that the customer may deposit additional funds at any time and also effectively may withdraw funds at any time without notice or penalty and (2) the cash equivalents which are short term (generally less than three months), highly liquid investments that have both of the following characteristics:
 - Readily convertible to known amounts of cash; and/or
 - So near their maturity that they present insignificant risk of changes in value because of changes in interest rates.

Typical accounts would be cash, general checking accounts, payroll checking accounts, other checking accounts, interest cash funds, saving accounts, certificates of deposit, treasury bills and treasury notes, and other cash accounts.

2. **Row 002: Temporary Investments (market value)** – The amounts on this line represent current securities evidenced by certificates of ownership or indebtedness. Typical accounts would be marketable securities and other current investments.
3. **Row 003: Patient Accounts Receivables** – Include on this line all unpaid billings.
4. **Row 004: Allowances and adjustments for uncollectibles** – These are valuation (or contra asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from patients and third-party payers. Enter this amount as a positive.
5. **Row 005: Other Accounts Receivables** – An account receivable is a legally enforceable claim for payment held by a business against its customer/clients for goods supplied and/or services rendered. Report the sum total of Accounts Receivable, Grants Receivable, Contracts Receivable, Patient Services Receivable, Pharmacy Receivable and any other Receivable, except for related-party receivables, that is an accounts receivable, less the allowance for doubtful accounts.
6. **Row 006: Allowances and adjustments for other uncollectibles** – These are valuation (or contra asset) accounts whose credit balances represent the estimated amount of uncollectible receivables from sources other than related-party receivables. Enter this amount as a positive.
7. **Row 007: Inventory** – Enter the costs of unused patient care supplies. Perpetual inventory records maybe maintained and adjusted periodically to physical count. The extent of inventory control and detailed recordkeeping will depend upon the size and organizational complexity of the organization. Inventories may be valued by any generally accepted method, but the method must be consistently applied from year to year.
8. **Row 008: Due from Other funds** – Report amount due to the agency.
9. **Row 009: Prepaid Expenses and other Current Assets** – Enter the costs incurred which are properly chargeable to a future accounting period.
10. **Row 010: Other Current Assets** – These balances include other current assets not included in other assets categories.
11. **Row 011: Total Current Assets** – Total current assets is an automated calculation.
 - **Formula:** the sum of rows 001 through 010
12. **Row 012: Patient Funds Held in Trust (proprietary facilities only)** – Enter the value of the patient funds being held in a trust.

13. **Row 013: Land** – This balance reflects the cost of land used in operations. Included here is the cost of off-site sewer and water lines, public utility, charges for servicing the land, governmental assessments for street paving and sewers, the cost of permanent roadways and of grading of a non-depreciable nature. Unlike building and equipment, land does not deteriorate with use or with the passage of time; therefore, no depreciation is accumulated.
14. **Row 014: Land Improvement** – Amounts on this line include structural additions made to land, such as driveways, parking lots, sidewalks, as well as the cost of shrubbery, fences and walls, landscaping, on-site sewer and water lines, and underground sprinklers. The cost of land improvements includes all expenditures necessary to make the improvements ready for their intended use.
15. **Rows 015, 017, 019, and 021: Accumulated Depreciation** – This is a contra-asset account whose credit balance represents the total amount of depreciation that has been recorded for an asset over time. Enter this amount as a positive value in each respective row.
16. **Row 016: Buildings and Fixed Equipment** – This line includes the cost of all buildings and subsequent additions used in operations (including purchase price, closing costs, attorney fees, title insurance and real estate broker commission). Included are all architectural, consulting, and legal fees related to the acquisition or construction of buildings, and interest paid for construction financing.
17. **Row 018: Automobiles and Trucks** – The lease and/or rental expense for vehicles used exclusively in program/site and/or program administration functions.
18. **Row 020: Major Movable Equipment** – Costs of equipment included on this line has the following general characteristics:
 - a. Ability to be moved, as distinguished from fixed equipment (but not automobiles or trucks).
 - b. A more or less fixed location in the building.
 - c. Sufficient individuality and size to make control feasible by means of identification tags.
 - d. A minimum life of usually three years or more.
 - e. Used in operations.
19. **Row 022: Leasehold Improvements** – The expense associated with program/site and/or program administration costs of improvements to leased property that are the service provider's responsibility under the lease terms.
20. **Rows 023, 030, and 032: Accumulated Amortization** – This is a contra-asset account whose credit balance represents the total amount of amortization that has been recorded for an asset. Enter this amount as a positive value.

21. **Row 024: Minor Equipment (Non-Depreciable)** – Costs of equipment included on this line has the following general characteristics:
- a. Ability to be moved, as distinguished from fixed equipment (but not automobiles or trucks).
 - b. A more or less fixed location in the building.
 - c. Sufficient individuality and size to make control feasible by means of identification tags.
 - d. A minimum life of usually three years or more.
 - e. Used in operations.
22. **Row 025: Total Fixed Assets** – Total fixed assets is an automated calculation.
- **Formula:** the sum of rows 012 through 024
23. **Row 028: Investments** – Report the total investments as defined under U.S. Generally Accepted Accounting Principles (GAAP).
24. **Row 029: Mortgage Expense** – Any capitalized mortgage costs (i.e., legal fees, closing costs, etc.) that are being amortized over the life of the mortgage. Amortization of these costs should be in accordance with U.S. GAAP with the total amortization being reported on row 030.
25. **Row 031: Organizational Expense** – Any capitalized organizational costs (i.e., legal fees, accounting fees, filing fees, and/or state incorporation fees, etc.) that an organization may incur if an agency was acquired by another entity. These costs are capitalized on the balance sheet and are being amortized. These costs should be amortized in accordance with U.S. GAAP with the total amortization being reported on Row 032.
26. **Row 033: Other Assets** – These balances include other assets not included in any other assets categories in this Schedule.
27. **Row 034: Total Other Assets** – Total other assets is an automated calculation.
- **Formula:** the sum of rows 028 through 033
28. **Row 035: Total Assets** – Total assets is an automated calculation.
- **Formula:** the sum of total current assets reported in row 011, total fixed assets reported in row 025, and total other assets reported in row 034

Schedule 18 – Balance Sheet (Liabilities)



Note: Schedule 18 requires **agency**-level information.

Schedule 18 requires agencies to report the components of their Total Liabilities, Fund Balances, and Equity. Agencies will be required to submit supporting documentation to verify the Home Care Cost Report submissions, including annual certified financial statements or other financial documentation that demonstrates reconciling items.

Please follow the below instructions while completing Schedule 18:

- Source documentation that substantiates the completeness and accuracy of Schedule 18 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 18 are included below:
 - Financial Statements
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each row within column 001 of Schedule 18 is included below:
 1. **Row 001: Notes and Loans Payable (Short-Term)** – The amounts on this line represent current amounts owing as evidenced by certificates of indebtedness coming due in the next 12 months.
 2. **Row 002: Accounts Payable** – This amount reflects the amounts due to trade creditors and others for supplies and services purchased.
 3. **Row 003: Accrued Compensation and Related Liabilities** – Report expenses relating to employee salaries and benefits that a business has incurred but has not yet paid.
 4. **Row 004: Accrued Expenses Payable** – Report the total amount owed to creditors for delivered goods or completed services.
 5. **Row 005: Deferred Revenue** – Deferred income is received or accrued income which is applicable to services to be rendered within the next accounting period. Deferred income applicable to accounting periods extending beyond the next accounting period is included as other non-current liabilities. These amounts also reflect the effects of any timing differences between book and tax or third-party reimbursement accounting.

6. **Row 006: Due to Other Funds (Short-Term)** – Report any amounts of deposits currently held at another company to be paid within 12 months.
7. **Row 007: Other Current Liabilities** – Report any other amounts due to be paid to creditors within 12 months that are not included in lines 1-6.
8. **Row 008: Total Current Liabilities** – Total current liabilities is an automated calculation.
 - **Formula:** the sum of rows 001 through 007
9. **Row 009: Mortgage Payable** – This amount reflects the long-term financing obligation used to purchase real estate/property.
10. **Row 010: Notes and Loans Payable (Long-Term)** – The amounts on this line represent the long-term portion of debt owed that is not due in the next 12 months.
11. **Row 011: Due to Other Funds (Long-Term)** – Report any amounts of deposits currently held at another company to be paid in a period not within the next 12 months.
12. **Row 012: Due to Related Parties** – Report the total long-term payables in which the payer and payee are related parties as defined under U.S. GAAP.
13. **Row 013: Other Non-Current Liabilities** – Report any other amounts not included in lines 7-11 due to be paid to creditors after 12 months.
14. **Row 014: Total Long-Term Liabilities** – Total long-term liabilities is an automated calculation
 - **Formula:** the sum of rows 009 through 013
15. **Row 015: Total Liabilities (current and long-term)** – Total liabilities (Current and Long-Term) is an automated calculation.
 - **Formula:** the sum of total current liabilities reported in row 008 and total long-term liabilities reported in row 014
16. **Row 016: General Fund Balance** – Report the amount of any general funds.
17. **Row 017: Special Purpose Fund Balance** – Report the amount of any special purpose funds.
18. **Row 018: Endowment Fund Balance** – Report the amount of any endowment funds.
19. **Row 019: Other Fund Balances** – Report the amount of any other funds.
20. **Row 020: Total Fund Balances** – Total fund balances is an automated calculation.
 - **Formula:** the sum of rows 016 through row 019
21. **Row 021: Owner's Capital** – Report owner's investment plus the net income earned by the organization minus the draws made by the owner.
22. **Row 022: Retained Earnings** – Report the accumulated undistributed earnings of an organization retained at the end of the accounting period for future needs.

23. **Row 023: Total Other Equity** – Total other equity is an automated calculation.
- **Formula:** the sum of owner’s capital reported in row 021 and retained earnings reported in row 022
24. **Row 024: Total Liabilities, Fund Balances, Equity** – Total liabilities, fund balances, and equity is an automated calculation.
- **Formula:** the sum of total liabilities reported in row 015, total fund balances reported in row 020, and total other equity reported in row 023

Schedule 19 – Statement of Revenues and Expenses

A Note: Schedule 19 requires **agency**-level information.

Schedule 19 requires agencies to report the components of their Total Revenues and Expenses. Agencies will be required to submit supporting documentation to verify the Home Care Cost Report submissions, including annual certified financial statements or other financial documentation that demonstrates reconciling items.

Please follow the below instructions while completing Schedule 19:

- Source documentation that substantiates the completeness and accuracy of Schedule 19 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the cost report submission. Examples of source documentation that may be needed to complete Schedule 19 are included below:
 - Financial Statements
- In addition to source documentation, agencies must also provide all crosswalks, allocations, reconciliations, and/or explanations that demonstrate how the cost report amounts trace back to the source data.
- Note: for agency and entity-level Schedules 8 – 19, your agency is required to report all costs, statistics, and other data requested, regardless of whether it is regarding a reimbursable cost or service, unless explicitly stated otherwise in the Home Care Cost Report Instructions for a specific schedule.
- A description of the data that should be entered in each row within column 001 of Schedule 19 is included below:
 1. **Row 001: Medicaid** – This value is an automatic calculation and reflects total Medicaid revenue.
 - **Formula:** the sum of Fee-for-service revenue reported in row 002 and Managed Care revenue reported in row 003
 2. **Row 002: Fee-for-service** – Report Medicaid Fee-for-Service revenue only. If your agency provides Medicaid FFS services, then there should be FFS revenue reported in row 002 on Schedule 19 and statistics reported on Schedule 5 in Columns 001– 003.
 3. **Row 003: Managed Care** – Report Medicaid Managed Care revenue only. If your agency provides Medicaid MC services, then there should be MC revenue reported in row 003 on Schedule 19 and statistics reported on Schedule 5 in Columns 004–006.
 4. **Row 004: Medicare** – Report Medicare revenue only.
 5. **Row 005: Private Pay** – Report Private Pay revenue only.
 6. **Row 006: Commercial** – Report Commercial revenue only.

7. **Row 007: Other Government Programs** – Report other local, state, or federal home care service revenue not already captured above, such as revenue from the Office of the Aging.
8. **Row 008: Other** – Report any home care service revenue that does not fall into one of the above categories.
 - **Note:** If your agency has Medicaid surplus billing, the portion of the revenue that is from Medicaid FFS only should be reported in row 002 “Medicaid Fee-for-Service” and the private pay revenue portion should be reported in row 005 “Private Pay.”
9. **Row 009: Total Home Care Service Revenue** – This value is an automated calculation and reflects total Home Care service revenue.
 - **Formula:** the sum of service revenue from total Medicaid (row 001), Medicare (row 004), private pay (row 005), commercial (row 006), other government programs (row 007), and other service revenue (row 008)
10. **Row 010: Total Other Operating Revenue** – Report the revenues from the organization’s ongoing major or central operations related to LHCSA, CHHA, and FI operations only. If other operating revenue exceeds 10% of the total revenue, you are required to complete an additional schedule breaking out these revenues.
11. **Row: 011: Total Operating Revenue** – Total operating revenue is an automated calculation.
 - **Formula:** the sum of Total Home Care service revenue reported in row 009 and total other operating revenue reported in row 010
12. **Row 012: Non-Revenue Support Services** – Report the operating expenses associated with non-revenue support services.
13. **Row 013: Ancillary Service Revenue Centers** – Report operating expenses associated with revenue that is derived from goods or services other than an organization's primary offering.
14. **Row 014: Program Services Revenue Centers** – Report operating expenses associated with revenue received by an organization while charging for the services for which it received tax-exemption.
15. **Row 015: Total Operating Expenses** – Total operating expenses is an automated calculation.
 - **Formula:** the sum of non-revenue support services (row 012), ancillary service revenue centers (row 013), and program services revenue centers (row 014)
16. **Row 016: Excess (Deficiency) of Operating Revenues Over Expenses** – This is an automated calculation.
 - **Formula:** the difference between total operating revenue reported in row 011 and total operating expenses reported in row 015

17. **Row 017: Income from Investments** – Report the total income from investments as defined under U.S. GAAP.
18. **Row 018: Interest Income** – Report revenue earned for the use of funds or an investor on their investment over a period of time.
19. **Row 019: Gain on Sale of Fixed Assets** – Report the amount by which the proceeds from the sale of the fixed asset (that had been used in the business) exceeded its carrying amount at the time it is sold.
20. **Row 020: Other Nonoperating Revenue** – Report revenue generated by activities outside of an organization’s primary operations.
21. **Row 021: Total Non-Operating Revenue** – Total non-operating revenue is an automated calculation.
 - **Formula:** the sum of income from investments (row 017), interest income (row 018), the gain on sale of fixed assets (row 019), and other nonoperating revenue (row 020)
22. **Row 022: Federal, State, and Local Taxes** – Report the total amount of Federal, State, and Local Taxes paid.
23. **Row 023: Other Nonoperating Expenses** – Report expenses generated by activities outside of an organization’s primary operations.
24. **Row 024: Total Nonoperating Expenses** – This is an automatic calculation and reflects total nonoperating expenses.
 - **Formula:** the sum of Federal, State and Local Taxes reported in row 022 and other nonoperating expenses reported in row 023
25. **Row 025: Excess (Deficiency) of Non-Operating Revenues over Non-Operating Expenses** – This is an automated calculation and reflects the excess or deficiency of nonoperating revenues over nonoperating expenses.
 - **Formula:** the difference between total nonoperating revenue reported in row 021 and total nonoperating expenses reported in row 024
26. **Row 026: Excess of Total Revenues over Total Expenses (Expenses over Revenues) Before Extraordinary Gain (Loss)** – This is an automated calculation and reflects the excess of total revenues over total expenses, or the deficiency of expenses over revenues before a gain or loss.
 - **Formula:** the difference between total operating and nonoperating revenues reported in rows 011 and 021 and total operating and nonoperating expenses reported in rows 015 and 024
27. **Row 027: Extraordinary Gain (Loss)** – Report any gain/loss as result of an unforeseen and generally unforeseeable event.

28. **Row 028: Excess of Total Revenues over Total Expenses (Expenses over Revenues) after Extraordinary Gain (Loss)** – This is an automated calculation and reflects the excess of total revenue over total expenses, or the deficiency of expenses over revenues after gain or loss.
- **Formula:** the sum between excess of total revenues over total expenses reported in row 026 and the extraordinary gain or loss reported in row 027

Schedule 20 – Minimum Wage

A Note: Schedule 20 requires **agency**-level information.

Schedule 20 requires agencies to report wage information for a sample of 30* direct care hourly paid employees to help verify minimum wage requirements. Agencies will be required to submit supporting documentation to verify the information entered. The Agency is permitted to self-select the sample of 30 employees to be entered within the Schedule. For this reason, supporting documentation must be provided for 100% of the Agency's employee population along with the Cost Report submission. If your Agency has fewer than 30 direct care hourly employees, please complete Schedule for all direct care hourly employees paid by the Agency.

**The sample size of 30 is subject to change at the discretion of the Department in future years.*

Please follow the below instructions below while completing Schedule 20:

Provide required supporting documentation:

- Provide source documentation that substantiates the completeness and accuracy of Schedule 20 must be uploaded to the SFTP site at the following link: <https://kmft.us.kpmg.com/> within seven calendar days of the Cost Report submission. Examples of source documentation that may be needed to complete Schedule 20 are included below:

- Payroll Register

Complete three sections within Schedule 20:

- **Minimum Wage Law Certification:** Agencies will be required to submit the Minimum Wage Law Certification certifying their compliance with the New York State Minimum Wage Law § 3614f for the 2023 Cost Report Year.
 - Note: there will be an option to attest that the New York State Minimum Wage Law § 3614f was not applicable for the relevant cost report year, to which the agency will be required to provide an explanation.
- **Minimum Wage Questions:** Agencies will be required to answer five general questions about their employees. The questions are also intended to help Agencies select their sample and complete the data entry portion of Schedule 20.
 - Note: the first question asks agencies whether 30 direct care hourly paid workers were employed during the cost report year and to submit data for only those workers who were employed and subject to the minimum wage law, if fewer than 30. If the direct care employees were not applicable to the sample request, the agency will also be able to select an option stating that the sample request is not applicable in response to the first question.

- **Sample Data Entry:** Agencies will be required to input data for each of the 30 employees into a table in Schedule 20. A description of the required data that should be entered in each column is included below:
1. **Column 001: Number (employee/sample count)** – A pre-filled column with an ascending count from 1-30 to count the number of sample employees.
 2. **Column 002: Unique Employee ID (no PII, e.g., SSNs)** – Enter the unique employee ID number to identify each individual employee from the sample. Include Non-exempt Direct Care employees only. Agencies are permitted to select the sample of employees and may include full-time and part-time employees. Information entered is subject to audit and additional supporting documentation may be requested during audit to test the entire population of employees. If your Agency does not employ at least 30 non-exempt direct care workers, please respond to question #1 in the Questions section as “No” and enter the requested information in Schedule 20 for all non-exempt direct care employees at your Agency.
 3. **Column 003: Entity Type** – Select an Entity type from the drop-down list for each employee. If the employee worked for more than one Entity at the Agency, multiple row(s) should be entered for that employee. In that case, the wages and hours entered should also correspond to that particular Entity and not be double counted.
 4. **Column 004: Direct Care Job Type** – Select the Job Type from the drop-down list for each employee. If the employee worked as more than one Job Type at the Agency, multiple row(s) should be entered for that employee. In that case, the wages and hours entered should also correspond to that particular Job Type and not be double counted.
 5. **Column 005: Total Employee Base Wages** – Enter the total base wages for each employee. According to the Law, employers must pay employees at least the minimum wage for every hour worked, and Home Care Aides may be owed extra pay in addition to minimum wages. The following wages should not be included in the base wages for the purposes of calculating minimum wage:
 - Overtime
 - Call-in pay
 - Spread of hours
 - Uniform maintenanceAdditional details are provided in the [NYS DOL Fact Sheet](#).
 6. **Column 006: Total Employee Base Hours** – Enter the total base hours for each employee. Enter the hours that correspond to the base wages entered for each employee only. For example, do not include overtime hours.
 7. **Column 007: Employee Average Hourly Pay Rate** – This column will auto-populate to calculate the average hourly pay rate for each employee using the following formula: Column 006 (Total Base Wages) divided by Column 007 (Total Hourly Pay)

8. **Column 008: Employee's Location** – Select a location from the drop-down list for each employee. If the employee worked in several counties, for the purposes of minimum wage law, only two locations are relevant, New York City, Long Island, and Westchester, or the remainder of New York State. As such, only one location needs to be selected per employee. The only exception is when the employee worked in two different minimum wage locations. In that case, two rows should be reported for that employee within the Schedule and the wages and hours entered should also correspond to the relevant minimum wage location and not be double counted.
9. **Column 009 Minimum Wages: Was employee paid minimum wage?** – Auto-populates “Yes” or “No” based on the “Average Hourly Pay Rate” calculated in Column 007, the location as reported in Column 008, and the required minimum wage for the cost report year based on these two factors as per the Law (auto-populates in Column 010). *This is an estimated statement of compliance to be reviewed by the Department and subject to audit.*
10. **Column 010: Minimum Wages: Minimum Wage for Home Care Aides** – Auto-populated to reflect the relevant minimum wage amount based on the cost report year and employee location.

Schedule 20 also includes the average hourly wages by Job Type and Entity based on the information reported in Schedules 11 and 12 and calculated in Schedule 13. This information is included for reference only.

Appendix A – Universal Codes for Long-term Care Services with Respective Modifiers

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
Personal Care Aide Level I (Homemaker/Housekeeper)				
PCS Level I - 15 Minutes	Per 15 minutes	\$5130	Homemaker service, NOS; per 15 minutes	U1
PCS Level I Two Client	Per 15 minutes	S5130	Homemaker service, NOS; per 15 minutes	U2
PCS Level I Multiple Client	Per 15 minutes	S5130	Homemaker service, NOS; per 15 minutes	U3
PCS Level I	Per 15 minutes	55130	Homemaker service, NOS; per 15 minutes	TV
Personal Care Aide Level II				
PCS Level II Basic-15 Minutes	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U1
PC Level II Basic Two Client	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U2

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
PCS Level 11 Multiple Client	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an Inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment {code may not be used to identify services provided by home health aide or certified nurse assistant)	U3 54
PCS Level II Weekend/ Holiday	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment {code may not be used to identify services provided by home health aide or certified nurse assistant)	TV
Personal Care Aide Level II				
PCS Level II Live in Weekend/ Holiday	Per diem (13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	TV
PCS Level II Live in Two Client Hard to Serve	Per diem (13 hours)	T1020*	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U5

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
Consumer Directed Personal Assistant				
CDPA Basic – 15 Minutes	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U6
CDPA Enhanced	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U8
CDPA Two Consumer	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U7
COPA Two Consumer Enhanced	Per 15 minutes	T1019	Personal care services, per 15 minutes, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U9

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
COPA Live in	Per diem (13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U6
CDPA Live in Enhanced	Per diem (13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant!	U8
COPA Live in Two Consumer	Per diem (13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U7
COPA Live in Two Consumer Enhanced	Per diem (13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, ICF/MR or IMD, part of the individualized plan of treatment (code may not be used to identify services provided by home health aide or certified nurse assistant)	U9
*T1020 Per diem rate code may not be used if a personal care aide or personal assistant is not able to meet the sleep requirements required in Fair Lab0r Standards Act (FLSA).				

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
Home Health Aide				
HHA – 15 minutes	Per 15 minutes	S5125	Attendant care services; per 15 minutes	NONE
HHA	Per hour	S9122	Home health aide or certified nurse assistant, providing care in the home- Per hour	NONE
HHA Two Client	Per 15 minutes	S5125	Attendant care services; per 15 minutes	U2
HHA – Live in	Per diem (13 hours)	S5126	Attendant care services; per diem	NONE
HHA Live in Two Client	Per diem (13 hours)	S5126	Attendant care services; per diem	U2
Advanced Home Health Aide	Per hour	S9122	Home health aide or certified nurse assistant, providing care in the home; per hour	U1
Nursing Services				
Nursing Assessment/ Evaluation	Per visit	T1001	Nursing Assessment/evaluation	NONE
UAS Assessment	Per visit	T2024	T1001-Nursing Assessment/evaluation; T2024-Service Assessment/plan of care development	NONE
UAS Reassessment	Per visit	T2024	T1001-Nursing Assessment/evaluation; T2024-Service Assessment/plan of care development	NONE
Nursing Care in Home (RN)	Per diem (13 hours)	T1030	Nursing care, in the home, by registered nurse, per diem	NONE

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
RN	Per hour	59123	Nursing care, in the home; by registered nurse, per hour (use for general nursing care only, not to be used when CPT codes 99500- 99602 can be used)	NONE
RN – 15 minutes	Per 15 minutes	T1002	RN services, up to 15 minutes	NONE
Nursing Care in Home (LPN)	Per diem (13 hours)	T1031	Nursing care, in the home, by licensed practical nurse, per diem	NONE
LPN	Per hour	59124	Nursing Care, in the home; by licensed practical nurse, per hour	NONE
LPN – 15 minutes	Per 15 minutes	T1003	LPN/LVN services, up to 15 minutes	NONE
Home Health Care Services				
Occupational Therapy	Per visit	S9129	Occupational therapy, in the home, per diem	NONE
Physical Therapy	Per visit	S9131	Physical therapy, in the home per diem	NONE
Speech Therapy	Per visit	S9128	Speech therapy, In the home, per diem	NONE
Respiratory Therapy	Per 15 minutes	60237	Therapeutic procedures to increase strength or endurance of respiratory muscles, one-on-one, face-to-face, per 15 minutes (includes monitoring)	NONE
Respiratory Therapy	Per 15 minutes	G0238	Therapeutic procedures to improve respiratory function, other than described by 60237, one-on- one, face-to-face, per 15 minutes (includes monitoring)	NONE
Nutritional Counseling	Per visit	59470	Nutritional counseling, dietician visit	NONE

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
Medical Social Services	Per visit	S9127	Social work visit, in the home, per diem	NONE
Sign Language/Oral interpreter	Per 15 minutes	T1013	Sign language or oral interpretive services, per 15 minutes	NONE
Social and Environmental Supports – Home Modification	Per service	S5165	Home modifications; per service	NONE
Social and Environmental Supports – Assessment	Per service	T1028	Assessment of home, physical and family environment, to determine suitability to meet patients’ medical needs	NONE
Telehealth				
Installation	Per service	S9110	Telemonitoring of patient in their home, including all necessary equipment; computer system, connections, and software; maintenance; patient education and support; per month	NONE
Monitoring	Monthly	S9110	Telemonitoring of patient in their home, including all necessary equipment; computer system, connections, and software; maintenance; patient education and support; per month	U1
Medication Dispensers				
Installation	One Time	T1505	Electronic medication compliance management device, includes all components and accessories, not otherwise classified	NONE

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
Monitoring	Monthly	S5185	Medication reminder service, nonface-to-face; per month	NONE

Note: For modifiers that state "as defined by each state," please refer to the column labeled NYS Definition. Each Program utilizes modifiers for their specific program. Modifiers may be utilized more than once and are unique based on the individual program.

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
Personal Care Aide Level I (Homemaker/Housekeeper)			
U1	Medicaid level of care 1, as defined by each state	This rate code modifier will be used for the provision of personal care Level I for basic services.	
U2	Medicaid level of care 2, as defined by each state	This rate code modifier will be used for the provision of personal care Level I services to one of two clients in the same household where both clients are receiving personal care services from the same aide.	
U3	Medicaid level of care 3, as defined by each state	This rate code modifier will be used for the provision of personal care Level I services for each personal care recipient who resides with other personal care recipients in a designated geographic area, such as in the same apartment building.	
TV	Special payment rate, holidays/weekends		This rate code modifier will be used for the provision of personal care Level I services on weekends (defined as between Saturday 8 a.m. to Monday 8 a.m.) and designated holidays.

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
U1	Medicaid level of care 1, as defined by each state	This rate code modifier will be used for the provision of personal care Level II for basic services.	
U2	Medicaid level of care 2, as defined by each state	This rate code modifier will be used for the provision of personal care Level II services to one of two clients in the same household where both clients are receiving personal care services from the same aide.	
U3	Medicaid level of care 3, as defined by each state	This rate code modifier will be used for the provision of personal care Level II services for each personal care recipient who resides with other personal care recipients in a designated geographic area, such as in the same apartment building.	
U4	Medicaid level of care 4, as defined by each state	This rate code modifier will be used for the provision of personal care Level II services for clients who have exceptional needs and/or are in exceptional circumstances, such as the following situations: (1) a client is left alone in the community in a life-threatening situation, and services must be provided within four hours; (2) a client has severe mental or physical diagnosis or has several documented social and/or behavioral problems which make him or her extremely difficult to serve; or (3) a client resides in a problematic environment which may include housing or geography or be influenced by the behavior or problems of family members residing with the client.	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
U5	Medicaid level of care 5, as defined by each state	This rate code modifier will be used for the provision of personal care Level II care services to one of two clients In the same household where both clients are receiving personal care services from the same aide and where at least one of the clients has exceptional needs and/or Is In exceptional circumstances, such as the following situations: (1) a client is left alone in the community in a life-threatening situation, and services must be provided within four hours; (2) a client has severe mental or physical diagnosis or has several documented social and/or behavioral problems which make him or her extremely difficult to serve; or (3) a client resides In a problematic environment which may include housing or geography or be influenced by the behavior or problems of family members residing with the client.	
TV	Special payment rate, holidays/ weekends		This rate code modifier will be used for the provision of personal care Level I or Level II services on weekends (defined as between Saturday 8 a.m. to Monday 8 a.m.) and designated holidays.
Consumer Directed Personal Assistant			
U6	Medicaid level of care 6, as defined by each state	This rate code modifier will be used for the provision of consumer directed personal assistance services for basic services,	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
U7	Medicaid level of care 7, as defined by each state	This rate code modifier will be used for the provision of consumer directed personal assistance services to one of two consumers in the same household where both consumers are receiving personal assistance services from the same personal assistant.	
U8	Medicaid level of care B, as defined by each state	This rate code modifier will be used for the provision of consumer directed personal care services for consumers who have exceptional needs and/or are In exceptional circumstances, such as the following situations: (1) a consumer has a documented inability to hire or retain sufficient staff, where the consumer can document that attempts have been made and that the wage rate is directly responsible for the inability to hire or retain staff and provided further that the consumer is at a nursing home level of care and therefore the lack of sufficient staff will result in institutionalization; (2) a consumer has severe mental and/or physical diagnosis or has several documented social and/or behavioral problems which make him or her extremely difficult to serve; or (3) a consumer resides In a problematic environment which may include housing or geography, or be influenced by the behavior or problems of family members residing with the consumer.	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
U9	Medicaid level of care 9, as defined by each state	This rate code modifier will be used for the provision of consumer directed personal assistance services to one of two consumers in the same household where both consumers are receiving personal assistance services from the same personal assistant and where at least one of the consumers has exceptional needs and/orals In exceptional circumstances, such as the following situations: (1) a consumer has a documented inability to hire or retain sufficient staff, where the consumer can document that attempts have been made and that the wage rate is directly responsible for the inability to hire or retain staff and provided further that the consumer is at a nursing home level of care and therefore the lack of sufficient staff will result in institutionalization; (2) a consumer has severe mental and/or physical diagnosis or has several documented social and/or behavioral problems which make him or her extremely difficult to serve; or (3) a consumer resides in a problematic environment which may include housing or geography, or be influenced by the behavior or problems of family members residing with the consumer.	
Telehealth			
U1	Medicaid level of care 1, as defined by each state	This rate code modifier would be used for the monthly fee of telemonitoring of patient.	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
Home Health Aide			
U1	Medicaid level of care 1, as defined by each state	This rate code modifier would be used for the provision of Advanced Home Health Aide services on an hourly basis.	
U2	Medicaid level of care 2, as defined by each state	This rate code modifier will be used for the provision of personal care Level I or Level II services to one of two clients in the same household where both clients are receiving personal care services from the same aide.	

Note: For modifiers that state "as defined by each state," please refer to the column labeled NYS Definition. Each program utilizes modifiers for their specific program. Modifiers may be utilized more than once and are unique based on individual program.

Appendix B – CHHA Rate Codes

Rate Code in eMedny	Long Name
2499	Home Health Shared Aide
2610	Home Health Aide
2620	Nursing
2640	Occupational Therapy
2650	Physical Therapy
2662	Speech Therapy
4810	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 1
4811	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 2
4812	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 3
4813	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 4
4814	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 5
4815	EPS START OF CARE, CLIN A, FUNC E, AGE GRP 6
4816	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 1
4817	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 2
4818	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 3
4819	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 4
4820	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 5
4821	EPS START OF CARE, CLIN A, FUNC F, AGE GRP 6
4822	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 1
4823	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 2
4824	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 3
4825	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 4
4826	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 5
4827	EPS START OF CARE, CLIN A, FUNC G, AGE GRP 6
4828	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 1

Rate Code in eMedny	Long Name
4829	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 2
4830	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 3
4831	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 4
4832	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 5
4833	EPS START OF CARE, CLIN B, FUNC E, AGE GRP 6
4834	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 1
4835	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 2
4836	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 3
4837	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 4
4838	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 5
4839	EPS START OF CARE, CLIN B, FUNC F, AGE GRP 6
4840	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 1
4841	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 2
4842	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 3
4843	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 4
4844	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 5
4845	EPS START OF CARE, CLIN B, FUNC G, AGE GRP 6
4846	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 1
4847	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 2
4848	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 3
4849	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 4
4850	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 5
4851	EPS START OF CARE, CLIN C, FUNC E, AGE GRP 6
4852	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 1
4853	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 2
4854	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 3
4855	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 4

Rate Code in eMedny	Long Name
4856	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 5
4857	EPS START OF CARE, CLIN C, FUNC F, AGE GRP 6
4858	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 1
4859	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 2
4860	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 3
4861	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 4
4862	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 5
4863	EPS START OF CARE, CLIN C, FUNC G, AGE GRP 6
4864	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 1
4865	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 2
4866	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 3
4867	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 4
4868	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 5
4869	EPS RECERTIFICATION, CLIN A, FUNC E, AGE GRP 6
4870	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 1
4871	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 2
4872	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 3
4873	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 4
4874	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 5
4875	EPS RECERTIFICATION, CLIN A, FUNC F, AGE GRP 6
4876	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 1
4877	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 2
4878	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 3
4879	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 4
4880	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 5
4881	EPS RECERTIFICATION, CLIN A, FUNC G, AGE GRP 6
4882	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 1

Rate Code in eMedny	Long Name
4883	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 2
4884	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 3
4885	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 4
4886	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 5
4887	EPS RECERTIFICATION, CLIN B, FUNC E, AGE GRP 6
4888	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 1
4889	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 2
4890	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 3
4891	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 4
4892	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 5
4893	EPS RECERTIFICATION, CLIN B, FUNC F, AGE GRP 6
4894	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 1
4895	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 2
4896	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 3
4897	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 4
4898	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 5
4899	EPS RECERTIFICATION, CLIN B, FUNC G, AGE GRP 6
4900	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 1
4901	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 2
4902	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 3
4903	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 4
4904	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 5
4905	EPS RECERTIFICATION, CLIN C, FUNC E, AGE GRP 6
4906	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 1
4907	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 2
4908	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 3
4909	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 4

Rate Code in eMedny	Long Name
4910	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 5
4911	EPS RECERTIFICATION, CLIN C, FUNC F, AGE GRP 6
4912	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 1
4913	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 2
4914	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 3
4915	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 4
4916	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 5
4917	EPS RECERTIFICATION, CLIN C, FUNC G, AGE GRP 6
4919	EPS ASSESSMENT WITH NO OASIS - 18 AND OLDER
4920	EPS MATERNITY, NO OASIS, 18 AND OLDER

Revenue Codes	CHHA Service Description
551	Nursing - Visit
421	Physical Therapy - Visit
441	Speech Pathology - Visit
431	Occupational Therapy - Visit
572	Home Health Aide - Hour
579	Shared Aide - Quarter Hour
780	Telehealth Services - Day
590	Telehealth - Installation
581	MOMS Health Supportive Services - Visit

Appendix C – Consumer Directed Personal Assistance Program (CDPAP) Rate Codes

Rate Code in eMedny	Long Name
2401	CONSUMER DIRECT PERS ASSIST 1 CLIENT HOURLY
2402	CONS DIRECT PERS ASSIST 2 OR > CLNTS HRLY PER CLNT
2403	CONS DIR PERS ASSIST 1 CLNT HRLY ENHANCED RATE
2404	CONS DIR PERS ASSIST 2 OR > CLNTS HRLY PER CLNT EN
2405	CONSUMER DIRECT PERSONAL ASSIST 1 CLNT LIVE-IN
2406	CONS DIR PERS ASSIST 2 OR > CLNTS PER CLNT LIVE-IN
2422	CDPAP 1 CLIENT, QUARTER HOUR
2423	CDPAP 2 CLIENTS, PER CLIENT, QUARTER HOUR
2424	CDPAP 1 CLIENT, ENHANCED RATE, QUARTER HOUR
2425	CDPAP 2 CLIENTS, PER CLIENT, ENHANCED RATE, QTR HR
2787	NURSING ASSESSMENT

Appendix D – Personal Care Rate Codes

Personal Care	Rate Codes DOH Uses	
LEVEL I	2601	LEVEL I, ONE CLIENT HOURLY - No Reduction
	2602	LEVEL I, 2 CLIENTS HOURLY - 2601/2
	2593	LEVEL I, ONE CLIENT, QUARTER HOUR - 2601/4
	2594	LEVEL I, 2 CLIENTS, QUARTER HOUR - 2602/4
LEVEL II	2622	LEVEL II, ONE CLIENT HOURLY - No Reduction
	2623	LEVEL II, 2 CLIENTS HOURLY - 2622/2
	2595	LEVEL II, ONE CLIENT, QUARTER HOUR - 2622/4
	2596	LEVEL II, 2 CLIENTS, QUARTER HOUR - 2623/4
HARD TO SERVE	2626	LEVEL II, HARD TO SERVE, ONE CLIENT - No Reduction
	2627	LEVEL II, HARD TO SERVE, TWO CLIENTS - 2626/2
	2597	1 CLIENT, HARD TO SERVE, QUARTER HR - 2626/4
	2598	2 CLIENTS, HARD TO SERVE, QUARTER HR - 2627/4
SHARED AIDE	2501	SHARED AIDE LEVEL I, HOURLY - No Reduction
	2502	SHARED AIDE LEVEL II, HOURLY - No Reduction
	2507	SHARED AIDE LEVEL I, QUARTER HOUR - 2501/4
	2508	SHARED AIDE LEVEL II, QUARTER HOUR - 2502/4
LIVE-IN	2632	LIVE-IN, ONE CLIENT - No Reduction
	2633	LIVE-IN, TWO OR MORE CLIENTS - 2632/2
NURSING VISITS	2742	NURSING SUPERVISION - No Reduction
	2787	NURSING ASSESSMENT - No Reduction