

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, 2025, to December 31, 2025

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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 “nonreimbursable,” 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 “nonreimbursable” 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							
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	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 54 automatic checks in the 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 “click here to 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 the prior submission but are asked to provide an explanation if these are not corrected. To see these errors, click the “click here to view validation warnings for this schedule and all submitted schedules” button. Agencies will be able to provide an explanation within this pop-up window.

Note: There is one “recommended but not required” automatic check within the Tool that requires the agency to provide an explanation from the agency if costs were entered into Column 011 “Other” on Schedule 3.

- 27 of the automatic checks will prevent submission if the below scenarios are 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. The Federal Tax ID entered within the Reporting Hierarchy has not already been reported on another Home Care Cost Report submission
 4. Entity tables are not blank on Schedules 3, 4, 5, 6, 8, 11, and 12
 5. Costs were entered in Program Administration (Column 005) on Schedule 3
 6. Costs were entered in Program Aide (Column 006) or Program RN Supervision/Assessment (Column 007) on Schedule 3
 7. Costs were entered in Program Administration (Column 001) on Schedule 4
 8. Program Administration totals on Schedule 3 (Column 005) and Schedule 4 (Column 001) are equal at the agency and entity levels
 9. Total costs on Schedule 3 are greater than total costs on Schedule 4
 10. Service type rows for statistics reported on Schedule 5 match to the service type rows for the corresponding costs reported on Schedule 3
 11. Schedules 3 and 5 do not have duplicate inputs across all entities
 12. Response to General Questionnaire G.13 is consistent with the Medicaid FFS and Medicaid MC reporting on Schedule 5
 13. Medicaid FFS and Medicaid MC reporting is consistent between inputs on Schedules 5 and 19
 14. Entity types reported on General Questionnaire G.13 matches to the entity types reported on question I.4 of the Reporting Hierarchy
 15. Response to General Questionnaire G.12a is consistent with the reporting of contracting service expenses in Column 010 on Schedule 3
 16. 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
 17. Services statistics for Live-In (Row 004) reported on Schedule 5b were also reported in Row 001 on Schedule 14b for that same service type

18. On Schedule 5, service statistics entered in “Dual-eligible” (Columns 010 to 012) for a specific service type row, were also entered into “Medicare” (Columns 013 to 015) or “Medicaid” (Columns 001 to 006) for that same service type, and that the Dual-Eligible amount is equal or lower than the sum of the Medicaid and Medicare columns
19. Cost and service statistics reported on Schedule 3 for a specific job type, should be corresponding to wages and hours reported on Schedules 11 and 12 for the same job type(s)
20. Costs were reported in the Contracted Purchased Services Column 010 on Schedule 3 and also reported on Schedule 9 for Contracted Staff
21. Total Wages (Column 012) were entered on Schedule 11 for a specific job type and Total Hours (Column 012) and FTEs (Column 001) were entered on Schedule 12 for that specific job top, and vice versa
22. Service type rows reported on Schedule 7 match the reported service type rows on Schedule 5, and vice versa
23. The Schedule 20 certification was completed
24. The Schedule 20 questionnaire was completed, if applicable based on the agency’s response to the certification
25. The Unique Employee ID column in the Schedule 20 data entry did not contain “0” or “N/A”
26. The following columns in the Schedule 20 data entry did not contain blank data entry cells (for the applicable number of employees): Unique Employee ID, Entity Type, Direct Care Job Type, Total Employee Base Wages, Total Employee Base Hours, and/or Employee’s Location
27. A sample of employee data was provided if the agency certified that they were in compliance with the Minimum Wage Law in the certification on Schedule 20, and confirmed the agency had sufficient Direct Care employees in Question #1 in Schedule 20

10. Information Buttons

- Information buttons (also known as “i-buttons”) have been implemented throughout the Tool, which the agency can select for relevant instructions and/or guidance materials on a particular data input or schedule. Agencies are encouraged to click on these i-buttons to assist them during the cost report completion process.
- i-buttons are denoted throughout the Tool with question mark symbols, as shown in the following image:

Schedule Totals (sum of all like columns from each table)	Total Entity Costs (002 + 003 + 004)	Non-Reimbursable Costs (Adjustment to Expense)	Non-Reimbursable WR&R Costs	Total Reimbursable Costs (Sum of 005 through 011)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
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Column 004 does not require any information to be entered. This column is an automated calculation and reflects the sum of Column 005 through 011. Please see page 19 of the Home Care Cost Report Instructions for more information related to Total Reimbursable costs.

11. Cost Report Submission

- The Agency Representation is contained within the Cost Report Submission tab starting in the 2024 Home Care Cost Report year (was previously a separate tab).
- The intention of the Agency Representation statement is to help verify that the information provided through the Home Care Cost Report web-based Tool is complete and accurate. The certification must be signed by an officer or senior management member of the home care agency, ideally the CEO, CFO, VP of finance, or equivalent. **This is mandatory for all providers; however, exceptions to the representations as written, may be submitted along with your Cost Report within the Cost Report Submission tab.**

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

A 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 nonreimbursable 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.

If the agency is seeking a Medicaid FFS rate from DOH for a county or operating certificate where it has not previously received a rate, the agency should complete a Budgeted Projections Statement instead of the regular cost report. The agency should reach out to PersonalCare-Rates@health.ny.gov or CHHA-Rates@health.ny.gov to begin that process.

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.
- 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.

- National Provider Identifier: The National Provider Identifier (NPI) is a unique 10-digit identification number issued to health care providers by the Centers for Medicare and Medicaid Services (CMS). The NPI will be available for the agency to confirm and edit if incorrect.
- Operating Certificate: Enter the Operating Certificate of any CHHA entities.

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

- CHHA Regional Group: The CHHA regional group will automatically populate based on the CHHA information entered into this tab. There is no further action required by the agency.

- **Locator Code:** The Locator Code is populated by DOH based on the agency's input of County Served and MMIS ID and will automatically populate for applicable LHCSA and FI entities. This will be available for the agency to confirm and edit if incorrect.
- **License Number:** Enter the License Number of any LHCSA entities.
- **Did the agency bill FFS/MC/Both/Neither:** Select the agency's applicable billing type for all LHCSA and FI entities. The agency should respond either FFS, MC, Both, or Neither.
- **Did the agency provide services in the calendar year:** Select "Yes" or "No" for whether the agency provided services in that entity (county/operating certificate) within the given year. This question refers to all services, including reimbursable and nonreimbursable. If the agency did not provide any service in a given county, they are not required to complete a cost report schedule for that entity for the given cost report year. The agency should still report this entity in the Reporting Hierarchy for an accurate entity count and listing.
- **Did the agency provide nonreimbursable services only:** Select "Yes" or "No" for whether the agency provided nonreimbursable services only in that entity (county/operating certificate) within the given year. The agency is required to complete a cost report schedule table for each entity that provided a service, regardless of whether the service was reimbursable, for the purposes of allocating costs to all entities.
- **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



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. The "Total expenses per CY Financial Documentation" row in the Financial Reconciliation tab automatically flows from the agency's total operating expenses from row 015 of Schedule 19. Examples of reconciling items can include negative expense accounts, bad debt expense, and expenses for services performed outside NYS. The agency will be prompted to address any variances that exceed 5%, either by correcting Schedule 3 or by entering reconciling items in the Financial Reconciliation tab.

- 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 nonreimbursable 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: 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 (Nonreimbursable Costs), Column 003 (Nonreimbursable 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: Nonreimbursable Costs (Adjustment to Expenses)** – Include in this column the expenses that are considered nonreimbursable 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 nonreimbursable 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 nonreimbursable services, meaning services that are reimbursed through a program other than Medicaid CHHA, Personal Care, or Consumer Directed Programs. Examples of nonreimbursable services for each entity type are summarized in the chart below:

Nonreimbursable service	Applicable entity type
Assisted Living Program (ALP) services	LHCSA, CHHA
Hospital-based CHHA or LHCSA services	CHHA
Private duty nursing services	LHCSA
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
*Includes subcontracting HHA services and direct HHA services contracted with MCO(s). Since reimbursement for these services is not received directly through Medicaid FFS, no Medicaid FFS rate will be provided for this service. Costs for HHA services to a LCHSA agency are deemed nonreimbursable for cost reporting purposes.	

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

3. **Column 003: Nonreimbursable 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

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)

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
- 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 nonreimbursable 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

revenue.

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.

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 Nonreimbursable WR&R Costs) on Schedule 3.

Agencies can identify their WR&R rate on their Medicaid FFS rate sheet. **DOH allows agencies to determine their own method of estimating the WR&R revenue for the cost report year; however, they must provide supporting documentation to demonstrate 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 the applicable cost report year, to arrive at the total WR&R revenue dollar amount for the reporting 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.

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%).

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 nonreimbursable 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 (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.

Note: For additional guidance on WR&R reporting, refer to the WR&R flowchart located within Appendix E.

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 allocated to reimbursable services should be reported in Column 005 on Schedule 3. For a list of the Program Administration costs, please refer to the Schedule 4, Column 001 instructions on page 25 through 28.

Further descriptions of each of the Program Administration expense categories are included in Appendix F.

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 G0162, 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 G0162, 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: 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 for reimbursable services only. 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: 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. Program Administration costs should be reported in the following general service cost center rows on Schedule 4:
 - **Row 001 for CHHA Pediatric, LHCSA, and FI; Row 015 for CHHA Episodic:** Criminal Background Check & Fingerprinting: Expenditures related to conducting background check and fingerprinting of potential employees prior to hiring.
 - **Row 002 for CHHA Pediatric, LHCSA, and FI; Row 016 for CHHA Episodic:** 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.
 - **Row 003 for CHHA Pediatric, LHCSA, and FI; Row 017 for CHHA Episodic:** 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.
 - **Row 004 for CHHA Pediatric, LHCSA, and FI; Row 018 for CHHA Episodic:** Plant Operations & Maintenance: In this category, report all costs of operations, maintenance, and repairs expensed during the year.
 - **Row 005 for CHHA Pediatric, LHCSA, and FI; Row 019 for CHHA Episodic:** Rent – Building, furnishings, vehicles: 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.
 - **Row 006 for CHHA Pediatric, LHCSA, and FI; Row 020 for CHHA Episodic:** 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.
 - **Row 007 for CHHA Pediatric, LHCSA, and FI; Row 021 for CHHA Episodic:** Depreciation – Plant, equipment & furnishings, vehicles: 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.

- **Row 008 for CHHA Pediatric, LHCSA, and FI; Row 022 for CHHA Episodic:** Transportation: Expenditures for travel expenses incurred for administrative purposes only. These expenditures should include items such as flights, reimbursable travel meals, gas, and mileage.
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.
- **Row 009 for CHHA Pediatric, LHCSA, and FI; Row 023 for CHHA Episodic:** Utilities: Expenditures for items such as gas, electricity, fuel, and water necessary for the operation of the provider entity’s facility.
- **Row 010 for CHHA Pediatric, LHCSA, and FI; Row 024 for CHHA Episodic:** Office Supplies & Materials: Expenditures for consumable office supplies such as:
 - Office supplies and expenses
 - Postage/Freight/Messenger service
 - Copying/Printing
 - Pencils/pens, folders, note pads, and the printing of office forms, letterhead, and envelopes
- **Row 011 for CHHA Pediatric, LHCSA, and FI; Row 025 for CHHA Episodic:** 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.
- **Row 012 for CHHA Pediatric, LHCSA, and FI; Row 026 for CHHA Episodic:** 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. These include:
 - Program Administration Worker salary/compensation costs
 - Program Administration Worker fringe benefits and payroll taxes:
 - FICA taxes (Social Security and Medicare)
 - Insurance (Life/Health)

- Pension & retirement
- Workers' compensation UID/disability
- Vacation accrual
- Metropolitan Commuter Transportation Mobility Tax (MCTMT), also known as the "MTA Tax"
- Certain State and Local Taxes, including:
 - School/Property/Real Estate Taxes (applicable to NFP tax exempt agencies only)
 - Sewer/Water taxes
 - NYS corporation/franchise tax
- Electronic data processing (EDP)/computer expenses
- Telephone expenses
- 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)
- Training/Education/Recruitment
- Books/Dues/Subscriptions
- Interest
- Insurance
- Billing services
- Medicaid processing & collections services
- Payroll processing services
- 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)
- Franchise/royalty fees
- Any administrative-related WR&R costs, net of WR&R revenue received through the WR&R rate (see pages 18 through 21 of this document for instructions on how to calculate WR&R revenue).

Note: The agency should report expenses related to administrative oversight/supervision services of professional staff (nurses or aides) within the Program Administration Column 001, Row 012 (for CHHA Pediatric, LHCSA, and FI) or Row 026 (for CHHA Episodic), on Schedule 4.

- **Row 013 for CHHA Pediatric, LHCSA, and FI; Row 027 for CHHA Episodic:** Physicals/Uniforms/Immunizations: Expenditures for all employees (Direct Care and Administrative) for physicals, uniforms, and immunizations.
- **Row 014 for CHHA Pediatric, LHCSA, and FI; Row 028 for CHHA Episodic:** 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.

Further descriptions of each of the above Program Administration expense categories are included in Appendix F.

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). Cells that are grayed out do not allow for data entry. Non-personnel direct care costs should be reported in the Medical Supplies row (Row 014 for CHHA Pediatric, LHCSA, and FI; Row 028 for CHHA Episodic).

Note: For the line items in Schedule 4a, Schedule 4b, and Schedule 4c, please reference the Schedule 4, Column 001 guidance for details regarding appropriate inclusion of costs. All items reported in this section of the cost report are mainly meant to capture 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.

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 nonreimbursable 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 nonreimbursable services should be reported in the “Other nonreimbursable services” row 010.
 - Nonreimbursable service statistics should be recorded as positive values. The total reimbursable plus nonreimbursable service statistics should add up to the agency’s grand total service statistics.

Important Note: 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 FFS and MC, 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 FFS and MC, 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 FFS and MC, 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 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 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



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



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:

“§. (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 help 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 help 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 help 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.

Note: For agencies that provide services in NYC and Downstate regions, these wages should also align with a portion of the wages entered into item “2. Total wage parity expenses” in the Annual Compliance Statement of Wage Parity, Hours and Expenses LS300 Form (the LS300 Form). For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these wages should also align with a portion of the wages entered into item “2. Total wage parity expenses” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item “4. Wage parity additional wage rate/s (NYC Only)” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item “4. Wage parity additional wage rate/s (NYC Only)” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these wages should also align with a portion of the wages entered into item “4. Total wage parity expenses” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item “4. Wage parity additional wage rate/s (NYC Only)” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these wages should also align with a portion of the wages entered into item “2. Total wage parity expenses” in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item "4. Wage parity additional wage rate/s (NYC Only)" in LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item "4. Wage parity additional wage rate/s (NYC Only)" in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC regions, these wages should also align with a portion of the wages entered into item "4. Wage parity additional wage rate/s (NYC Only)" in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these fringe benefits should also align with a portion of the benefits entered into item "5. Wage parity supplemental wage rate/s" in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these fringe benefits should also align with a portion of the benefits entered into item "5. Wage parity supplemental wage rate/s" in the LS300 Form. For more information regarding the LS300 Form, please refer to [Annual Compliance Statement of Wage Parity, Hours and Expenses](#).

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.

Note: For agencies that provide services in NYC and Downstate regions, these hours should also align with the hours entered into item “1. Total wage parity hours” in the LS300 Form. For more information regarding the LS300 Form, please refer to Annual Compliance Statement of Wage Parity, Hours and Expenses.

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 14b and Schedule 14c – Live-in Services

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

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 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 Schedule 14a (for CHHA Live-In) was removed in the 2024 Home Care Cost Report year as this information does not apply to CHHA entities.

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 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 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

A 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)

A 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** – This value is an automatic calculation and reflects total Medicare revenue.
 - **Formula:** the sum of Prospective Payment System revenue reported in row 004a and Managed Care revenue reported in row 004b.

- Row 004a: Prospective Payment System (Fee-for-service) – Report prospective payment system revenue only.
 - Row 004b: Managed Care – Report Medicare Managed Care or Medicare Advantage 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 applicable 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. If employees do not have a unique employee ID, the agency may create and assign a mock ID to enter into this column that ties to the payroll support provided. Please note that no personally identifiable information (PII) can be included as the unique employee ID. 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 maintenance

Additional 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 automatically 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?** – Automatically 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 (automatically 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** – Automatically 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	S5130	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 Weekend/Holiday	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
PCS 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 II 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
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
PCS Level II Hard to Serve	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)	U4
PCS Level II Two Client Hard to Serve	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)	U5
PCS Level II Live in	Per diem {13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, JCF/MR or IMD, part of the individualized plan of treatment {code may not be used to	NONE

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
			identify services provided by home health aide or certified nurse assistant)	
PCS Level II Live in Two Client	Per diem {13 hours)	T1020 *	Personal care services, per diem, not for an inpatient or resident of a hospital, nursing facility, JCF/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
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
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

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
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
CDPA 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	U8

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
			identify services provided by home health aide or certified nurse assistant!	
CDPA 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
CDPA 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 Labor Standards Act (FLSA).				
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

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
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	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
RN	Per 15 minutes	G0162	Skilled services by RN for management and evaluation of the plan of care	NONE
RN	Per hour	S9123	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	S9124	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

HOME CARE BILLING CODES AND MODIFIERS

Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
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	G0237	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 G0237, one-on- one, face-to-face, per 15 minutes (includes monitoring)	NONE
Nutritional Counseling	Per visit	S9470	Nutritional counseling, dietician visit	NONE
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	59110	Telemonitoring of patient in their home, including all necessary equipment; computer system,	NONE

HOME CARE BILLING CODES AND MODIFIERS				
Service Type	Unit of Measurement	Procedure Code	Procedure Code Description	Modifier
			connections, and software; maintenance; patient education and support; per month	
Monitoring	Monthly	59110	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
Monitoring	Monthly	55185	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.	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
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.
Personal Care Aide Level II			
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	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
		<p>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.</p>	
U5	Medicaid level of care 5, as defined by each state	<p>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</p>	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
		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,	
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 8, 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	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
		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.	
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	

Modifier Descriptions			
Modifier	Modifier Description	NYS Definition	Notes
		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.	
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

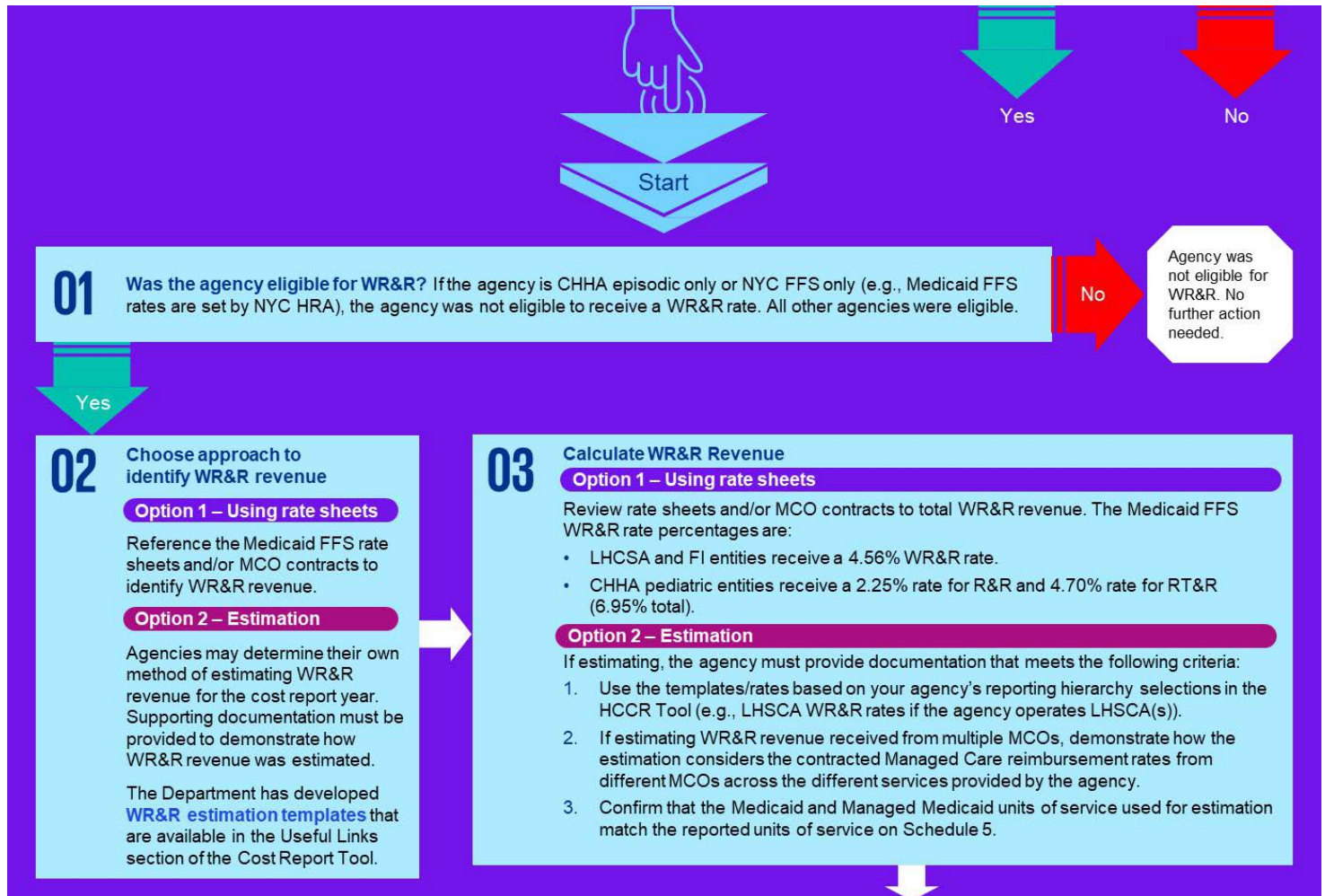
Appendix C – Consumer Directed Personal Assistance Program (CDPAP) Rate Codes

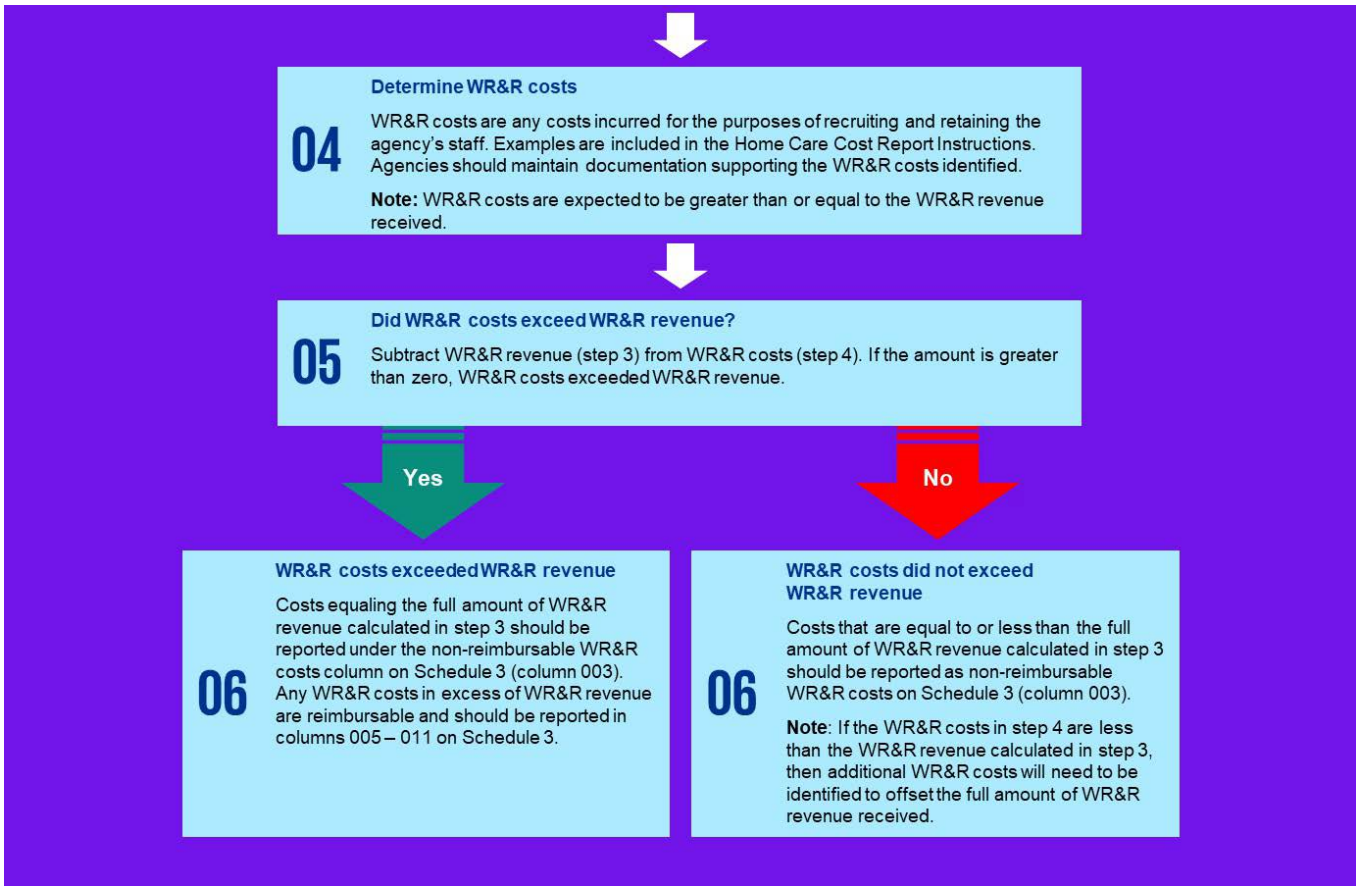
Rate Code in eMedny	Long Name
2401	CONSUMER DIRECT PERS ASSIST 1 CLIENT HOURLY
2402	CONS DIRECT PERS ASSIST 2 OR > CLNTS HRLY PER CLNT
2403	CONS DIR PERS ASSIST 1 CLNT HRLY ENHANCED RATE
2404	CONS DIR PERS ASSIST 2 OR > CLNTS HRLY PER CLNT EN
2405	CONSUMER DIRECT PERSONAL ASSIST 1 CLNT LIVE-IN
2406	CONS 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

Appendix E – Home Care WR&R Audit Procedures Flowchart





Pre-recorded webinar	Refer to Home Care Audit Tool “Useful Links” - <i>Worker’s Recruitment & Retention Reporting Guidance (19 minutes)</i>
WR&R estimation templates	Refer to Refer to Home Care Audit Tool “Useful Links” <ul style="list-style-type: none"> <i>CHHA R&R/RT&R revenue estimation template</i> <i>LHCSA WR&R revenue estimation template</i> <i>FI WR&R revenue estimation template</i>
Key WR&R Instructions	Refer to the Home Care Cost Report Instructions for the following WR&R reporting instructions: <ul style="list-style-type: none"> <i>Schedule 3 Reporting of WR&R Costs (pgs. 16 – 18)</i> <i>Examples of Eligible WR&R Costs (pg. 44)</i>
NYS Law	<ul style="list-style-type: none"> <i>Public Health Law 3614, Section 8 and Section 9 (WR&R and WRT&R)</i> <i>Section 367-q of the Social Services Law (WR&R)</i>

Appendix F – Schedules 3 and 4 Categorization of Costs

Appendix F

Cost Categorization – Expense Categorization for Schedules 3 and 4

The following table is a list of the cost type rows and the descriptions in Schedules 3 and 4 and the respective definitions.

Note:

1. The rows in schedule 4 are allocated by cost type versus service type in schedule 3.
2. Medical supplies (row 014 (LHCSA, FI, and CHHA Pediatric) and row 028 (CHHA Episodic) are the ONLY Direct Care costs reported in Schedule 4, which should be reported in the Direct Care Non-personnel column 002. Column 001 should only include Program administration costs on Schedule 4. These costs should also be reported in Schedule 3, column 005, but allocated across service types.
3. All criminal background check & fingerprinting costs should be reported on row 001 (LHCSA, FI, and CHHA Pediatric) and row 015 (CHHA Episodic), respectively, on Schedule 4, column 001 for all employees, both Direct Care and Program Administration employees. These costs should also be reported in Schedule 3, Column 005, but allocated across service types.
4. All employee physicals/uniforms/immunization costs should be reported on row 013 (LHCSA, FI, and CHHA Pediatric) and row 027 (CHHA Episodic), respectively, on Schedule 4, column 001, for all employees, both Direct care and Program Administration employees. These costs should also be reported in Schedule 3, column 005, but allocated across service types.

Below are the definitions of each of the columns in this Appendix:

Expense Description: General description of the expense from agencies/providers.

Included in Schedule 4: Indicates whether the cost should be reported on Schedule 4. Note that Direct Care costs should not be included on Schedule 4.

Schedule 4 Column, Schedule 4 Row #, and Schedule 4 row name: Indicates the column and row on Schedule 4 that the cost should be reported in.

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Accounting fees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Advertising expenses to attract new employees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Amortization goodwill	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Bad debt expense	Not Included	Not Included		

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Books/dues/subscriptions	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Building repairs	Included	Program Administration	004 (LHCSA, FI, CHHA Pediatric) 018 (CHHA Episodic)	Plant Operations & Maintenance
Capital Related: Building & Fixtures (expenses for non-capitalized items)	Included	Program Administration	002 (LHCSA, FI, CHHA Pediatric) 016 (CHHA Episodic)	Capital Related: Building & Fixtures
Capital Related: Movable Equipment (expenses for non-capitalized items)	Included	Program Administration	003 (LHCSA, FI, CHHA Pediatric) 016 (CHHA Episodic)	Capital Related: Movable Equipment
Car insurance	Included	Program Administration	008 (LHCSA, FI, CHHA Pediatric) 022 (CHHA Episodic)	Insurance

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Car lease (e.g., long term car leases)	Included	Program Administration	005 (LHCSA, FI, CHHA, Pediatric) 019 (CHHA Episodic)	Rent
Car rental (e.g., short term car rental or short term lease, car services, uber, Lyft)	Included	Program Administration	008 (LHCSA, FI, CHHA Pediatric) 022 (CHHA Episodic)	Transportation
Car repair	Included	Program Administration	008 (LHCSA, FI, CHHA Pediatric) 022 (CHHA Episodic)	Transportation
Cell phone expense for administrative employees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Cell phone expense for direct care employees	Not Included	Not Included		
Computer repair expense	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Consulting fees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Contracting services – Administrative-related (i.e., cleaning, bookkeeping, computer services)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Contracting service expenses– Direct Care service expenses for the agency contracting out the service (report on appropriate service type row)	Not Included	Not Included	N/A	

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Contracting service expenses– Direct Care service expenses for the subcontractor (report on service type row 011 "Subcontractor services")	Not Included	Not Included	N/A	
Costs of advertising/marketing specifically related to the operation of the agency/program	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Criminal background check and fingerprinting for all employees	Included	Program Administration	001 (LHCSA, FI, CHHA Pediatric) 015 (CHHA Episodic)	Criminal Background Check & Fingerprinting
Depreciation expense – Building	Included	Program Administration	007 (LHCSA, FI, CHHA Pediatric) 021 (CHHA Episodic)	Depreciation
Depreciation expense – Equipment and furniture	Included	Program Administration	007 (LHCSA, FI, CHHA Pediatric) 021 (CHHA Episodic)	Depreciation
Depreciation expense – Medical equipment	Included	Program Administration	007 (LHCSA, FI, CHHA Pediatric) 021 (CHHA Episodic)	Depreciation
Depreciation expense – Vehicle	Included	Program Administration	007 (LHCSA, FI, CHHA Pediatric) 021 (CHHA Episodic)	Depreciation
Direct Care staff salary/compensation costs	Not Included	Not Included	N/A	

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Direct care worker fringe benefits & payroll tax: FICA taxes (Social Security + Medicare), life/health insurance, pension & retirement, disability/unemployment/workers' compensation taxes (including MTA tax for Direct Care Workers),	Not Included	Not Included	N/A	
Electronic data processing (EDP)/computer expenses	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Employee physicals/uniforms/immunizations for all employees	Included	Program Administration	013 (LHCSA, FI, CHHA Pediatric) 027 (CHHA Episodic)	Employee physicals/uniforms/immunizations
Equipment repair expense	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Expenses funded through the Healthcare Worker Bonus (HWB) program	Not included	Not included		
State and Local taxes: NYS corporation/franchise tax	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Home office expenses (Agencies need to demonstrate the specific nature of the cost)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Insurance (noncapital) (e.g., liability, fire, building, etc.) excludes employee benefits insurance.	Included	Program Administration	011 (LHCSA, FI, CHHA Pediatric) 025 (CHHA Episodic)	Insurance

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Interest expense (administrative) (e.g., interest online of credit)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Property interest expense (capital) (e.g., interest on mortgage, vehicle, and other fixed assets)	Included	Program Administration	006 (LHCSA, FI, CHHA Pediatric) 020 (CHHA Episodic)	Interest: Property
Internet expense	Included	Program Administration	009 (LHCSA, FI, CHHA Pediatric) 023 (CHHA Episodic)	Utilities
Lease of office equipment	Included	Program Administration	005 (LHCSA, FI, CHHA, Pediatric) 019 (CHHA Episodic)	Rent
Legal fees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Loan origination amortization	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Management fees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Marketing and advertising expenses for the recruitment of direct care workers	Not Included	Not Included		
Marketing and advertising expenses for the recruitment of program administration staff	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Cash receipts assessment tax/ NYS Health Facilities Cash Assessment Program (HFCAP)	Not included	Not included		

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Federal and State Income taxes	Not included	Not included		
Sales taxes on purchases paid to NYS and the county	Not included	Not included		
City taxes	Not included	Not included		
Marketing and advertising expenses for the recruitment of registered nurses	Not Included	Not Included		
Meals for staff (attributable to the provision of direct care services, meals costs related to providing a direct care worker with reimbursement for meals during their shift)	Not Included	Not Included		
Medicaid processing & collections services	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Medical supplies for patients	Included in	Direct Care Non-personnel	014 (LHCSA, FI, CHHA Pediatric) 028 (CHHA Episodic)	Medical Supplies
MTA Tax – Direct Care staff (Metropolitan Commuter Tax)	Not Included	Not Included		
MTA Tax – Program Administration staff (Metropolitan Commuter Tax)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
MTA Tax – Registered Nurses (Metropolitan Commuter Tax)	Not Included	Not Included		
Networking and IT services	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Office alarm & security expense	Included	Program Administration	004 (LHCSA, FI, CHHA Pediatric) 018 (CHHA Episodic)	Plant Operations & Maintenance
Office cleaning expense	Included	Program Administration	004 (LHCSA, FI, CHHA Pediatric) 018 (CHHA Episodic)	Plant Operations & Maintenance
Office furniture	Included	Program Administration	003 (LHCSA, FI, CHHA Pediatric) 017 (CHHA Episodic)	Capital Related: Movable Equipment
Office supplies	Included	Program Administration	010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials
Payroll processing services	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Plant Operations & Maintenance: Costs of operations, maintenance, and repairs to the provider entity facility	Included	Program Administration	004 (LHCSA, FI, CHHA Pediatric) 018 (CHHA Episodic)	Plant Operations & Maintenance
Postage	Included	Program Administration	010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials
Printing	Included	Program Administration	010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials
Professional fees	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Program Administration staff fringe benefits & payroll tax: FICA taxes (Social Security + Medicare), life/health insurance, pension & retirement, disability/unemployment/workers' compensation taxes	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Program Administration staff salary/compensation	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Program Registered Nurse (RN) supervision/assessment fringe benefits & payroll tax: FICA taxes (Social Security + Medicare), life/health insurance, pension & retirement, disability/unemployment/workers' compensation taxes,	Not Included	Not Included		
Program RN supervision/assessment salary/compensation costs	Not Included	Not Included		
Property and real estate taxes	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic) 002 (LHCSA, FI, CHHA Pediatric) 016 (CHHA Episodic)	Administration & General Capital Related: Building & Fixtures Other
Training costs – Direct Care staff WR&R offset (expense net of WR&R revenue nonreimbursable adjustment)	Not Included	Not Included		

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Training costs – RN employees WR&R offset (expense net of WR&R revenue nonreimbursable adjustment)	Not Included	Not Included		
State and Local taxes: sewer/water taxes	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
State and Local taxes: School/property/real estate taxes (applicable to NFP tax exempt agencies only)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Rent/Lease – Building	Included	Program Administration	005 (LHCSA, FI, CHHA Pediatric) 019 (CHHA Episodic)	Rent
Rent/Lease – Furnishings	Included	Program Administration	005 (LHCSA, FI, CHHA Pediatric) 019 (CHHA Episodic)	Rent
Rent/Lease – Vehicles	Included	Program Administration	005 (LHCSA, FI, CHHA Pediatric) 019 (CHHA Episodic)	Rent
Settlement Payments	Not included	Not included		
Billing System/Software	Included	Program Administration	010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials
Supplies – administrative	Included	Program Administration	010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials
Telehealth/remote patient monitoring (RPM)	Not Included	Not Included		
Telephone expenses	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Tolls – Direct Care staff	Not Included	Not Included		

Expense Description	Included in Schedule 4?	Schedule 4 Column	Schedule 4 Row #	Schedule 4 Row Name (Cost type)
Tolls – Program Administration staff	Included	Program Administration	008 (LHCSA, FI, CHHA Pediatric) 022 (CHHA Episodic)	Transportation
Training department – Wages/bonus/taxes/insurance	Not Included	Not Included		
Training materials (certifications, conferences)	Not Included	Not Included		
Transportation related costs for Direct Care staff such as gas and mileage	Not Included	Not Included		
Travel expenses and reimbursement – Direct care staff	Not Included	Not Included		
Travel expenses & reimbursement - Program Administration staff (hotels, plane tickets, ride shares)	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General
Utilities (Gas, electricity, fuel, water)	Included	Program Administration	009 (LHCSA, FI, CHHA Pediatric) 023 (CHHA Episodic)	Utilities
Vacation accrual – Direct Care staff	Not Included	Not Included		
Vacation accrual – Program Administration staff	Included	Program Administration	012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
001 (LHCSA, FI, CHHA Pediatric) 015 (CHHA Episodic)	Criminal Background Check & Fingerprinting	Expenditures related to conducting background check and fingerprinting of potential employees prior to hiring, including Direct Care staff. Total costs for	001

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
		all employees should be reported in column 001.	
002 (LHCSA, FI, CHHA Pediatric) 016 (CHHA Episodic)	Capital Related: Building & Fixtures	Acquisition costs, freight, delivery and installation charges of building and fixtures that were not capitalized but are expenses to maintain or improve the fixed assets. Individual items that meet capitalization criteria and are capitalized should have the resultant depreciation charged to the "Depreciation" line.	001
003 (LHCSA, FI, CHHA Pediatric) 017 (CHHA Episodic)	Capital Related: Movable Equipment	Acquisition costs, freight, delivery and installation charges of minor equipment and furnishings that were not capitalized, such as typewriters, adding machines, chairs, tables. Individual items that meet capitalization criteria and are capitalized should have the resultant depreciation charged to the "Depreciation" line.	001

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
004 (LHCSA, FI, CHHA Pediatric) 018 (CHHA Episodic)	Plant Operations & Maintenance	Costs of operations, maintenance, and repairs to the provider entity facility. Costs for repairs, which prolong the useful life of an asset, increase its value, or adapt it to a different use and therefore, are capitalized as part of the asset shall be reported with the reimbursable depreciation expense and reported on the "Depreciation" line.	001
005 (LHCSA, FI, CHHA Pediatric) 019 (CHHA Episodic)	Rent	Rental charges as specified in the lease agreement are to be reported on this line. Rental costs, including installation charges, if any, of leased equipment or furnishings, such as desks, chairs, computers, and copier machines. This account is restricted to items that are necessary for operating the provider entity and should not include medical equipment/furnishings.	001

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
		Rental costs of entity vehicles used in the provision of patient care services. Include any service or maintenance expenses if they are part of the rental/lease agreement.	
006 (LHCSA, FI, CHHA Pediatric) 020 (CHHA Episodic)	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 for providing patient care services.	001

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
007 (LHCSA, FI, CHHA Pediatric) 021 (CHHA Episodic)	Depreciation	An allowance for depreciation of buildings 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. An allowance for depreciation of equipment and furnishings using the same guidelines as stated above for buildings. An allowance for depreciation of vehicles using the same guidelines as stated above for buildings.	001
008 (LHCSA, FI, CHHA Pediatric) 022 (CHHA Episodic)	Transportation	Expenditures for travel expenses incurred for administrative purposes only. These expenditures should include as and mileage and not travel time wages paid to employees.	001
009 (LHCSA, FI, CHHA Pediatric) 023 (CHHA Episodic)	Utilities	Expenditures for items such as gas, internet, electricity, fuel, and water necessary for the operation of the provider entity's facility.	001

Row #	Row Name (Cost type)	Row Description	Available schedule 4 columns
010 (LHCSA, FI, CHHA Pediatric) 024 (CHHA Episodic)	Office Supplies & Materials	Expenditures for consumable office supplies such as pencils/pens, folders, note pads, and the printing of office forms, letterhead, and envelopes. Postage costs should also be included in this row. This should not include medical supplies used for providing patient care.	001
011 (LHCSA, FI, CHHA Pediatric) 025 (CHHA Episodic)	Insurance	Include in this category insurance costs including liability, fire and theft, burglary, plate glass, building, etc. Credit this line with any dividends, refunds, and rebates received from insurance carriers or agents. Insurance relating to employees' benefits should not be entered on this line.	001
012 (LHCSA, FI, CHHA Pediatric) 026 (CHHA Episodic)	Administration & General	Expenditures for maintaining the daily operations of the provider entity. Include any general service cost center expenditures that do not fall into one of the above categories. If an amount is entered into this line, an explanation and/or description to indicate the nature of the cost may be required.	001
013 (LHCSA, FI, CHHA Pediatric) 027 (CHHA Episodic)	Employee physicals/ uniforms/immunizations	Expenditures for employee physicals, uniforms, and immunizations for all employees (Program Administration employees and Direct Care employees).	001
014 (LHCSA, FI, CHHA Pediatric) 028 (CHHA Episodic)	Medical supplies	Include any expenditures for medical supplies, such as masks and gloves. Costs should be reported in Column 002 as this is the only type of direct care costs reported on Schedule 4	002