



**ACHCA**

American College of  
Health Care Administrators  
**NEW YORK CHAPTER**



# The Great Reimbursement Race

March 11, 2025

Presented by:

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Managing Partner  
HMM & CO., LLP

**HMM & CO., LLP**

AUDIT | TAX | CONSULTING

Several programs are available to either receive additional reimbursement or realize cost savings; Including:

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## 2024 Rates/Accrual Checklist

updated 3/6/2025

Client Name: \_\_\_\_\_

### Medicaid rate activity for 2024 year end audits:

	Ck Date	Remit	Y/N
ATI (SFY 2023-2024)	2/14/2024	2423	_____
2% Supplemental payment SFY 23/24	3/14/2024	2427	_____
2022 CRA Rates (1/1/22 -3/1/24)	3/27/2024	2429	_____
2022 NHQI	7/10/2024	2444	_____
1/1/2024 Rates (1.5%/1%/6.5%, Min Wage, Capital)	7/17/2024	2445	_____
Increase from 6.5% to 7.5% for 4/1/23 to August 2024	8/7/2024	2448	_____
2023 capital appeals	9/7/2024	2452	_____
Enhanced ATI SFY 24-25 (4/1/24 - 3/31/25). State Share.	9/18/2024	2454	_____
One Time Investment (\$13.55 x 2022 Caid days x 50%) State Share Only	10/16/2024	2458	_____ (A)
CINERGY (State Share 4/1/24 - 3/31/25)	10/16/2024	2458	_____
Safe Staffing (+/-) (Recalc based on 2020 RHCF 70/40/5) including federal share	12/25/2024	2468	_____ (B)
CINERGY Federal Share 2023-24	1/9/2025	2470	_____
10% Capital Rate cut 4/1/24-1/15/25	1/15/2025	2471	_____
2019 - 2021 Open Appeals (+/-)	1/15/2025	2471	_____
ATI (Not enhanced) SFY 24-25 (rec'd in March '25)	3/19/2025	2480	_____ 9 months
2% Supplemental (rec'd in March '25) 4/24-3/25	3/26/2025	2481	_____

### Possible Accruals:

	Y/N
-2023 C/R Assessment	_____
-2024 C/R Assessment	_____
- 2023 NHQI (budget neutral)	_____
- 2024 NHQI (budget neutral)	_____
- CINERGY - Federal Share FY24-25	_____
- Residual Reimb Elimination (Potentially 2020 - 2023)	_____
- 2024-2025 Public Facility IGT	_____
- CMI Freeze Lawsuit 1/1/24 - 3/31/24	_____
- 2024 Capital Appeals	_____
- OMIG audits:	_____
- 2018 MDS Audits (completed 1/2025)	_____
- Property Audits	_____
- Staffing Mandate Penalties for Noncompliance (expected 2/25):	_____
- Q2, Q3 and Q4 2022	_____
- One Time Investment (\$13.55 x 2022 Caid days x 50%) fed share	_____ (A)

(A) one-half of the one-time invesment was paid in 2024, the other half to be paid in 2025

(B) In 2024, NYS-DOH revised the 70/40/5 calc (based on 2020) for the safe staff payout.  
If facility failed new calculation, and received payment in March 2023 (cycle 2377); the entire amount will be recouped.  
If facility passed new calculation; facility will receive the federal portion (amount close to what was received in March 2023).

## Assessable Health Care Facility Income

- All cash receipts from patient care services less any amounts applicable to patient or third party refunds, irrespective of payment source or services date, received during this assessment period.
- Investment income, except as otherwise reference in this attachment, received during the assessment period.
- Cash receipts from patient services and other operating income, which will be assessed include:

Resident Services Revenue – All Sources - **Excludes Medicare A&B**

Nonresident Services Revenue – All Sources

Cash Receipts Applicable to Prior Periods

Supplies and Services Sold to Others

Private Duty Nursing Fees

Cafeteria, Gift Shop and Public Restaurants

Rental Income from Real Property, Equipment and Other Telephone & Telegraph Services

Vending Machine Commissions and Other Commissions

Medical Records and Abstract Fees

Sale of Scrap and Waste

Barber and Beauty Shops

Cash Receipts for Externally Granted Rebates and Refunds

Transfers from Restricted Funds for Other Operating Expenses

Income from Unrestricted Bank Accounts

Income from Unrestricted Investments

Extraordinary Income

NH Quality Pool Funding

1% and 1.5% Supplemental Payment

Other Operating Revenue unless Specifically Referenced Below As Being Not Eligible for the Assessment

Advanced Training ATI

## Non-Assessable Income – Schedule A

Grants

Charitable Donations/Donations/Bequests

Income from Funded Depreciation Accounts

Income from Operating Escrow Account

Income from Mortgage Repayment Escrow Accounts

Patient Personnel Fund Allowances

Income Earned on Patient Personal Funds

Government Deficit Financing

Sales and Excise Taxes

Reimbursable Assessment

Article 36 Long Term Home Health Agency

Receipts on or after October 1, 2002 for Patient Services Provided to Medicare Beneficiaries – report these receipts only on Line 6 of Schedule A (Include Medicaid Co Insurance on this Line).

PPP – Payroll Protection Program

PFR – Provider Relief Fund

ERC – Employee Retention Credits

Health Care Worker Bonus

2% Supplemental Payments

### Notes

1. Commencing October 1, 2002, residential health care facility receipts attributable to payments received pursuant to Title XVIII of the federal Social Security Act (Medicare) shall be excluded from the assessment pursuant to PHL section 2807-d(2)(b)(vi). Receipts from payors making payments as a result of providing coverage for Medicare coinsurance and/or deductibles will also be excluded. Note that the assessment shall apply to receipts from payors making payments as a result of a person's exhaustion of Medicare benefits, or lack of Medicare benefits for a particular service. Do not include such amounts as excludable on this line.
2. **2017-2019 Currently being audited.**

# Part B Offset

Under Statewide Pricing, effective 1/01/12, there are no longer any facility specific Part B Offsets, nor will there be any Part B Reconciliations for rate periods after 1/01/12. Instead, the Part B offset is a Statewide calculation, changes as CMI changes. (frozen for now)

*\*Part B Deductible for 2024 is \$240.00 – 2025 is \$257.00*

Your facility's Part B information before and after Statewide Pricing is as follows:

Part B Offset (effective 2011)

\$0.01

Part B Offset (effective 1/01/2024)

\$2.73

X Estimated Medicaid Days

66,497

Estimated Impact of Part B Offset

\$181,536

Amount facility cash received In 2021, per your PS&R

\$384,084

LN 018  
Total Price

**Column 1**  
**Medicaid**  
**Rate**

**Column 2**  
**Medicaid Rate**  
**for Part B**  
**Eligible Patients**

308.95

306.22

\ /

\$2.73

*\*Print out a PS&R at least twice a year for review.*

## THERAPY SUMMARY

Facility Name: \_\_\_\_\_ PS&R Run Date: 4/25/2023  
 Client #: \_\_\_\_\_

Cost Report Year Ended 2022

(1.) Analysis of charges per PS&R and cost per RHCF-4 Schedule H

	CHARGES		COST
	PART A	PART B	TOTAL COST
PT	1,675,271	1,323,196	1,351,636
OT	1,396,443	1,172,562	848,918
ST	205,425	41,050	143,671
TOTAL	3,277,138	2,536,807	2,344,225

(2.) Analysis of Treatments/Units/Percentage of Utilization

TREATMENTS/ UNITS					
Medicare A Days 17,693	PART A	PART B	NON BILLABLE	TOTAL	% BILLED
PT	14,693	40,648	40,783	96,124	58%
OT	12,860	39,930	35,386	88,176	60%
ST	1,961	408	6,031	8,400	28%
TOTAL	29,514	80,986	8,400	192,700	57%

Total Part B cash receipts per PS&R \$2,038,534

Patient Count Therapy (RUX-RLA)	<u>Total All Patients</u>  471	<u>Medicaid Only</u>  202
CMI 07/01/2022 (Dated 2/24/23)	<u>1.61</u>	<u>1.64</u>

NOTE: All information from your facilities (PS&R and RHCF Attached)

# Flu Shots

Date: October 10, 2024

The facility should bill Part B Medicare for Influenza, Pneumococcal and Hepatitis B Vaccine. Patients on Part A Medicare who have Part B coverage should also be billed.

- ♦ Individual Patient Bills – fee determined by local Medicare Contractor
- ♦ Roster bills are permitted.
- ♦ There is no co-insurance or deductibles for these services.
- ♦ NOTE: Your HCPCS may vary based on the product name.

SERVICES	MDS	HCPCS	ALLOWABLE \$ AMOUNT	BILL \$ AMOUNT
Influenza virus vaccine (roster billing)	Sec. O LN 0250	90656	\$22.35	\$29.00
Individual Bills		90662	\$83.49	\$90.00
Individual Bills		90656, 90567 90658, 90660 90661	\$10.92 - \$36.85	\$38.00
Administration		G0008	\$36.22 Average	\$40.00



SERVICES	MDS	HCPCS	ALLOWABLE \$ AMOUNT	BILL \$ AMOUNT
Pneumococcal Vaccine:	Sec. O LN 0300	(PCV13) 90670 (PCV15) 90671 (PCV20) 90677 (PCV21) 90684	\$257.98 \$253.56 \$298.03 \$327.90	\$260.00 \$260.00 \$300.00 \$350.00
Administration		G0009	\$36.22 Average	\$40.00
<hr/>				
Hepatitis B Vaccine:		90371 90632	\$139.93 \$70.47	\$150.00 \$80.00
Administration		G0010	\$36.22 average	\$40.00

The facility should bill Part B Medicare for COVID-19 Vaccines and administration of the product. Patients on Part A Medicare who have Part B coverage should also be billed

- ◆ There is no co-insurance or deductibles for these services.
- ◆ **NOTE:** Your payment rate may vary based on location.
- ◆ Providers should “**NOT**” bill for the product if they got it for free or if another provider is billing for it.

SERVICES	HCPCS	ALLOWABLE \$ AMOUNT	BILL \$ AMOUNT
Administration	90480	\$40.00	\$42.00
NOVAVAX	91304	\$161.53	\$170.00
Pfizer/BioNtech – Yellow Cap	91318	\$65.55	\$70.00
Pfizer/BioNtech – Blue Cap	91319	\$87.78	\$90.00
Pfizer/BioNtech – COMIRNATY	91320	\$155.89	\$160.00
Moderna	91321	\$147.06	\$150.00
Moderna – Spikevax	91322	\$161.65	\$170.00

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If you have any questions or concerns, please do not hesitate to call the office.

Dementia, TBI, and BMI Addon Calculations  
Schedule 3

## Dementia Add On

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Total Dementia Patient Count	9	
Rate Add On	8.00	\$8.00 Sec I 4200 MDS
Days in Year	365	
Add On Total	26280	
Medicaid Days	30550	
-----		
Per Diem Amount	0.86	.86

## Traumatic Brain Injury Add On

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No Reported Data

## Bariatric Add On

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Total BMI Patient Count	18	17.00 Sec K 0200 A Height
Rate Add On	17.00	Sec K 0200 B Weight
Days in Year	365	
Add On Total	111690	
Medicaid Days	30550	
-----		
Per Diem Amount	3.66	<u>3.66</u>
		<u>4.52</u> LN 10

\*Changes based on submission of MDS

A. Standard Facility Practice (ie) in the PM after meal with shoes off.

MD 35.00%  
MCR 40.00%

## New York State CMI Report

Selection: Date Range: 4/1/2022 to 9/30/2022

MA	MCR	Resident	Unit-Room-Bed	ARD	Reason for Assessment	Admit	Fed	Medicaid			BMI	Dementia	Vent
							Score	RUG	ADL	CMI			
x			05-336-B	09/18/2022	Quarterly review assessment	03/21/2022		RUB	14	1.53	19.08	No	No
x			02-206-A	07/10/2022	Annual assessment	01/04/2022		RUB	15	1.53	22.50	Yes	No
x			03-234-A	07/31/2022	Quarterly review assessment	02/18/2021		RUB	9	1.53	37.31	No	No
x			03-234-A	05/08/2022	Quarterly review assessment	02/18/2021		RUB	12	1.53	35.67	No	No
x			02-204-B	06/26/2022	Quarterly review assessment	05/29/2019		RUB	10	1.53	18.81	Yes	No
x			02-204-B	09/18/2022	Quarterly review assessment	05/29/2019		RUB	9	1.53	19.23	Yes	No
x			02-202-A	05/15/2022	Quarterly review assessment	02/01/2021		RUB	15	1.53	23.53	Yes	No
x			05-335-B	08/07/2022	Quarterly review assessment	12/28/2018		RUB	15	1.53	19.92	Yes	No
x			05-332-B	07/17/2022	Quarterly review assessment	01/15/2022		RUB	15	1.53	31.02	No	No
x			05-332-A	06/10/2022	Annual assessment	06/24/2019		RUB	15	1.53	42.42	No	No
x			05-332-A	08/28/2022	Quarterly review assessment	06/24/2019		RUB	15	1.53	40.60	No	No
x			03-242-B	07/31/2022	Quarterly review assessment	02/18/2021		RUB	10	1.53	17.58	Yes	No
x			03-242-B	05/08/2022	Quarterly review assessment	02/18/2021		RUB	13	1.53	18.55	Yes	No
x			03-223-C	05/29/2022	Quarterly review assessment	11/27/2021		RUB	13	1.53	27.52	No	No
x			03-239-B	06/19/2022	Quarterly review assessment	03/18/2022		RUB	15	1.53	23.26	No	No
x			03-239-B	09/11/2022	Quarterly review assessment	03/18/2022		RUB	14	1.53	23.11	No	No
x			02-201-B	05/29/2022	Quarterly review assessment	04/24/2019		RUB	11	1.53	21.38	Yes	No

v1 SigmaCare to MatrixCare

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10/13/2022 at 1:27 pm

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MINIMUM Data Set

MDS system

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03/11/25

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# Co-Insurance Bad Debts

- Uncollectible Medicare Co-Insurance (“Co-Insurance Bad Debts” are able to be claimed and reimbursed).
- Medicare reimburses 65% of Co-Insurance Bad Debts, less 2% sequestration.
- Co-Insurance Bad Debts are claimed on the annual Medicare Cost Report along with supporting detail.
- Co-Insurance for 2024  $\$204.50 \times 80 \text{ Days} = \$16,320$
- Co-Insurance for 2025  $\$210.50 \times 80 \text{ Days} = \$16,840$
- Must have written write off policy.

• Maximum – Bad Debt for 2024 – 16,320

        x 65%

10,608

**HMM & CO., LLP** - 212 (less 2%)  
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10,396

# Nurses Aide Training

**From:** sfs.sm.HelpDesk [sfs.sm.HelpDesk@sfs.ny.gov](mailto:sfs.sm.HelpDesk@sfs.ny.gov)

**Sent:** Monday, October 28, 2024 4:55PM

**To:** Daryl Kirk [dkirk@horanmm.com](mailto:dkirk@horanmm.com)

**Subject:** RE: Nurses Aide Training

[CAUTION: This email originated from outside of the organization. Do not click links, open attachments, or respond to the email unless you recognize the sender and know then content is safe.]

Hello,

Thank you for contacting the New York Statewide Financial System (SFS) – Help Desk.

You must contact SED01(State Education Department) accounts payable unit directly at 518-486-9084 or DOH01(Department of Health) accounts payable unit at [Dohaccountspayable@health.ny.gov](mailto:Dohaccountspayable@health.ny.gov) / 518-473-1477.

Regards,

Kurshon

Statewide Financial System Help Desk – 3-203

Office: (518) 457-7717 or (855) 233-8363 Toll Free

[HelpDesk@sfs.ny.gov](mailto:HelpDesk@sfs.ny.gov)

**Exams and related fees** are as follows:

	<b>Fee</b>
Clinical Skills and Written exam - first-time tester	\$115
Clinical Skills and Oral exam - first-time tester	\$135
Clinical Skills Retest	\$68
Written Retest	\$57
Oral Retest	\$67
Reciprocity/CNA From Another State and RNs and LPNs	\$50
Duplicate Certification	\$15
Recertification (paid by employer)	\$40

Schedule P Staff Turnover RHCF	0770	Total number of employees					Full Time as of 12/31	Part Time as of 12/31	0777 Employees retained as of 12/31, who were employed on 1/1	Employees Hired (Year)	Employees Terminated (Year)
		1-Jan	31-Mar	30-Jun	30-Sep	31-Dec					
	0770	0771	0772	0773	0774	0775	0776	0777	0778	0779	
NON-CONTRACT STAFF											
RN Director of Services	001	1	1	1	1	1	1	1			
Nurses with Administrative Duties	002	18	19	19	19	17	2	18	3	2	
Registered Nurses	003	56	61	59	54	53	32	21	44	11	14
Licensed Practical/License Vocational Nurses	004	41	41	40	39	39	21	18	36	4	6
Certified Nurse Aides	005	173	170	167	155	150	86	64	137	15	38
Total Lines 1 - 5 Employees	006	289	292	285	268	262	157	105	236	33	60
Occupational Therapists	007	12	12	12	8	6	5	1	6		6
Occupational Therapy Assistants	008	10	10	10	8	6	6		6		4
Occupational Therapy Aides	009										
Physical Therapists	010	13	13	13	12	11	7	4	11		2
Physical Therapists Assistants	011	8	8	8	8	7	5	2	7		1
Physical Therapy Aides	012										
Speech/Language Pathologist	013	3	3	3	3	2		2	1	1	2
Respiratory Therapists	014	1	1	1	1	1	1				
Qualified Social Workers	015	6	6	6	6	5	5	1	1		
Other Social Services	016										
Total Lines 7 - 16 Employees	017	53	53	53	46	39	29	10	32	1	15
Total Lines 6 and 17	018	342	345	339	314	301	186	115	268	34	75

$$\begin{array}{r} 342 \\ \text{Less (A) } < 25 > \\ \hline 317 \end{array}$$

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$$\begin{array}{r} 268 \\ \text{Less: (B) } < 20 > \\ \hline 248 \end{array} \quad \underline{78.23\%}$$

(A) & (B) CALCULATION Excludes : LN 001 DNS & LN 002 Nurse Admin.  
LN 015 SOCIAL WORKERS, LN 016 Other Social Services.

ADVANCED TRAINING INITIATIVE \$46 million Appropriated  
Annually, To help Lower Resident Hospitalization Rates.

Estimated Minimum Per Diem \$4.21 Medicaid Days  
2020 RHCF-4 \$ 277,051



# Capital Reimbursement

# Capital Reimbursement

- Average “reimbursable” costs run about 10% of rates
- Average capital reimbursable rate is \$25 a day – ranges from \$5 to \$110 per day
- Average cost of capital on financial statement is \$50 a day
- Facilities have large disparity between actual capital cost and reimbursement cost
- Facilities have been sold at substantial prices as much as \$300,000 a bed.
- Facilities have refinanced mortgages at principle amount way above original historical cost – either conventional or HUD financing

# Capital Reimbursement by Sponsorship

VOLUNTARY (Not-for-Profit) mortgage interest and building depreciation (“forever”)

PROPRIETARY (For-Profit) mortgage interest and mortgage amortization and return of equity stops when facility is 40 years old

GOVERNMENT (Public) mortgage interest and building depreciation or Article 28A

HOSPITAL BASED(RHCF-2 filers) ICR- Step down % of square feet.

FAIR RENTAL(1975 regulation) Fixed dollar per bed, plus amortization of leasehold improvements  
i.e 1200x200 beds = \$240,000 per year

# Medicaid Capital Rates

RHCF-4 Report:

2024 Cost Report items reimbursed in the 2026 Medicaid rate – 2 year lag.

Capital cost similar for all sponsorships:

- Depreciation – moveable equipment
- Property insurance
- Lease and rentals – moveable equipment
- Real estate taxes
- Sales taxes
- Working capital interest (limited)

# Capital Reimbursement - Planning for the Future

- Make a list of necessary and required improvements.
- File a CON (Certificate of Need) for all major renovation projects or construction notice
- Check 2025 Rate Sheet for reasonableness of moveable equipment rentals and real estate taxes and sales taxes
- Moveable Equipment Purchases – Check useful life for Depreciation - use American Hospital Association Guidelines (use as short as possible lives)
- Proprietary – Check remaining useful life on return of equity Schedule VI for more than 2 years. Plan and get the projects done and cost certified as soon as possible.
- Possible: Depreciation of buildings and fixed equipment for all facilities

# PROPERTY REIMBURSEMENT 101

LINE # RHC4-4 Schedule 9	RATE SHEET Schedule VI		OWN BUILDING NON-PROFIT	OWN BUILDING FOR PROFIT	RENTAL FACILITIES
001	1	DEPRECIATION - BUILDING	\$500,000	\$0	\$0
018	1/8	AMORTIZATION LEASEHOLD	0	0	390,000
NOTE 1	2	MORTGAGE INTEREST	1,400,000	1,400,000	0
005	3	RENT (NOTE 2)	0	0	360,000
006	4	PROPERTY INSURANCE	50,000	50,000	50,000
NOTE 3	6	RETURN OF EQUITY (NOTE 3)	0	500,000	0
023	11	REAL ESTATE TAXES	0	100,000	100,000
032	12	DEPRECIATION - MOVEABLE EQUIPMENT	200,000	200,000	200,000
NOTE 1	13	INTEREST - MOVEABLE EQUIPMENT	30,000	30,000	0
037-062	14-35	EQUIPMENT RENTAL	80,000	80,000	80,000
064	50	AUTO INSURANCE	10,000	10,000	10,000
NOTE 1	53	MORTGAGE AMORTIZATION	0	500,000	0
NOTE 1	54	MORTGAGE INSURANCE	266,000	266,000	0
071	59	SALES TAX	0	70,000	70,000
NOTE 4	61	WCI INTEREST	1,000	1,000	1,000
EXH I LINE 020	62	OTHER - INTEREST INCOME	(10,000)	(10,000)	(1,000)
TOTAL			\$2,527,000	\$3,197,000	\$1,260,000
DAYS		300 BEDS @ 97.5% OCCUPANCY	106,762	106,762	106,762
RATE PER DAY			\$23.67	\$29.95	\$11.80
X 85%			\$20.12	\$25.46	\$10.03

- 1) Note: From Schedule 17 RHC4-4 current year, Interest and Amortization and Interest on Moveable Equipment and Mortgage Insurance.
- 2) Rent was determined in 1975 - \$1,200 per bed
- 3) Building-Historical cost plus improvements - less allowed mortgage 40 years - after 40 years is a problem.
- 4) Working capital interest, short-term only is reimbursed, subject to a cap based on bed size, as long as the facility reported a net loss, no owner withdrawals, or transfer of assets (NFP).

# Medicaid Capital Rates

		COST	FAC	REL	ADJ	ADJ	ARMS	ALLOW	TRACE-	REIMBUR
		ACCT	REPORTED	CO	FAC	REL CO	LENGTH	CAPITAL	BACK	CAPITAL
		LINE #		REPORTED	COST	COST	CEILING		PERCENT	
BLDG/FIXED EQUIPMENT:										
1	DEPRECIATION	1	0	952664	0	0	0	0	0.9552	0
2	INTEREST	3	330993	448163	284850	0	0	284850	0.9552	272089
3	RENT	1	5364923	0	0	0	0	0	0.9552	0
4	INSURANCE	5	0	38535	0	38535	0	38535	0.9876	38057
5	RETURN ON EQUITY	3	0	0	0	0	0	0	0.9552	0
6	RETURN OF EQUITY	1	0	0	200370	0	0	200370	0.9552	191393
7	OTHER	0	0	0	0	0	0	0	0.0000	0
LAND/LEASEHELD IMPR:										
8	AMORTIZATION	1	83013	0	0	0	0	0	0.9552	0
9	INTEREST	3	0	0	0	0	0	0	0.9552	0
10	RENT	1	0	0	0	0	0	0	0.9552	0
11	OTHER	6	0	0	0	2114967	0	2114967	0.9546	2018947
MOVEABLE EQUIPMENT:										
12	DEPRECIATION	2	11902	0	11902	0	0	11902	0.9553	11370
13	INTEREST	3	0	0	19152	0	0	19152	0.9552	18294
14	RENT A	2	0	0	0	0	0	0	0.9553	0
15	RENT B	4	18964	0	18964	0	0	18964	0.9876	18729
16	RENT C	5	43964	0	43964	0	0	43964	0.9876	43419
17	RENT D	13	34726	0	34726	0	0	34726	1.0000	34726

# Medicaid Capital Rates

50	INSURANCE	0	0	0	0	0	0	0	0.0000	0
51	RETURN ON EQUITY	3	0	0	0	0	0	0	0.9552	0
52	OTHER	0	0	0	0	0	0	0	0.0000	0
53	MORTGAGE AMORT	1	0	1989960	988864	0	0	988864	0.9552	944563
54	MORTGAGE INS	1	0	39906	39906	0	0	39906	0.9552	38118
55	REP/CONT RES	1	0	0	0	0	0	0	0.9552	0
56	HEALTH AGENC FEE	5	0	0	0	0	0	0	0.9876	0
57	MORTG EXP AMORT	3	0	13651	0	0	0	0	0.9552	0
ON-TRENDED ITEMS:										
58	ORGN/START-UP	0	0	0	0	0	0	0	0.0000	0
59	SALES TAX	5	120314	0	120314	0	0	120314	0.9876	118822
60	OTHER	0	0	0	0	0	0	0	0.0000	0
61	WCI EXPENSE	0	0	0	0	0	0	0	0.0000	0
NCOME OFFSET:										
62	OTHER INTEREST	3	2365	6590	2365	0	0	2365	0.9552	2259
63	WCI	0	0	0	0	0	0	0	0.0000	0
64	OTHER	0	0	0	0	0	0	0	0.0000	0
										-----
TOTAL										3746268
TOTAL (95%)										3558954
TOTAL (ADDITIONAL 10% REDUCTION)										3203059
PATIENT DAYS										81120
PER DIEM										39.49



# Medicaid Capital Rates

## A) RETURN OF EQUITY

HISTORICAL - COST	MORTGAGE - PRINCIPAL	EQUITY RET = IN PRIOR PERIODS	REMAINING / EQUITY	USEFUL = LIFE	EQUITY TO BE RETURNED
34617971	27982662	2627905	4007404	20	200370

## B) RETURN ON EQUITY

HISTORICAL - COST	MORTGAGE - PRINCIPAL	EQUITY RET - IN PRIOR PERIODS	1/2 RETURN = OF EQUITY	NET * INVESTMENT	RATE OF = RETURN	RESULT
34617971	27982662	2627905	100185	3907219	0.0000	0

# THANK YOU - Questions?

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