KPMG

2024 Home Care Cost Report Submission Kickoff

NEW YORK STATE OF OPPORTUNITY. | Department of Health

June 5, 2025

Outreach session protocols

Protocols
• Please note that participants will be on mute for the duration of the session. • If you have questions during the presentation, please enter them using the chat feature in Microsoft Teams during the designated question periods throughout the presentation. The New York State Department of Health (DOH) and KPMG LLP (KPMG) will answer the questions during this session or add the question and response to the list of FAQs, if applicable. • **Note that questions should be limited to Home Care Cost Report matters only.**

Agenda

Topic	Speaker	Time
2024 Home Care Cost Report overview	DOH	5 minutes
Cost Report Schedules 3, 4, and 5 walkthrough and updates	KPMG	10 minutes
Other Cost Report Schedules walkthrough and updates	KPMG	10 minutes
Additional updates to the 2024 Cost Report	KPMG	10 minutes
Updated Supporting Documentation Template	KPMG	10 minutes
Next steps and helpful resources	KPMG	5 minutes
Q&A	DOH/KPMG	10 minutes
		Total time: 1 hour

2024 Home Care Cost Report overview

2024 Cost Report timeline

Description	Responsible	Date
Providers receive link to the 2024 Home Care Cost Report	Providers	May 30, 2025
2024 Home Care Cost Report submission kickoff webinar	DOH/KPMG/Providers	June 5, 2025
Pre-recorded webinars may be posted throughout the summer months to communicate updates, address questions, and discuss specific components of the cost report and/or web-based tool	DOH/KPMG/Providers	June–August 2025
Home Care Cost Report submission deadline*	Providers	August 29, 2025
Supporting documentation submission deadline	Providers	September 5, 2025
DOH and KPMG to conduct an audit kickoff webinar*	DOH/KPMG/Providers	September 2025
KPMG to conduct audits of the 2024 Home Care Cost Report submissions	KPMG/Providers	September–December 2025
Lessons learned webinar to discuss successes, opportunities for improvement, and future-year suggestions	DOH/KPMG/Providers	TBD

*The cost report submission and audit period have been scheduled to better align with the rate-setting timeline and will continue to be adjusted as needed in future cost report years.

2024 Home Care Cost Report overview

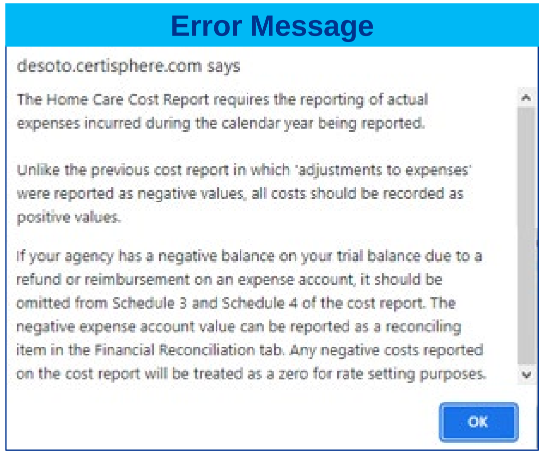
2024 Home Care Cost Report

- All Certified Home Health Agencies (CHHA), Licensed Home Care Services Agencies (LHCSA), and Fiscal Intermediaries (FI) providing Medicaid Fee-for-service and/or Medicaid Managed Care home care services in New York State are required to submit the annual Home Care Cost Report to DOH.
- The 2024 Home Care Cost Report requires the submission of **actual costs incurred during the 2024 calendar year**.
  - DOH created a separate budgeted projections statement process for any agencies that require a budgeted rate; the Home Care Cost Report should *not* include any budgeted projections.
  - For further guidance on budgeted rates and submitting a budgeted projections statement, please refer to the Budgeted Projections Statement instructions within the "Useful Links" section of the Instructions tab.
- The cost report **must also include all agency costs regardless of payor source** (e.g., Medicaid, Medicare, third-party insurance, private pay, etc.).
  - Revenue should only be reported on Schedule 19 of the cost report (Statement of Revenue and Expenses).
- The term "reimbursable" is used throughout the 2024 Cost Report instructions, cost report schedules, and guidance materials to refer to services that are reimbursed by NYS DOH through the Medicaid CHHA, Personal Care, or Consumer Directed Programs. This reimbursement can be through Medicaid FFS, Medicaid Managed Care or through a contract with NYC HRA. If a cost or service type is "non-reimbursable," that means that the reimbursement from NYS DOH flows through a program OTHER than CHHA, Personal Care, or Consumer Directed Programs.
- The 2024 Home Care Cost Report collects data that will be used by DOH to set 2026 Medicaid Fee-for-service reimbursement rates.

2024 Home Care Cost Report overview (continued)

2024 Home Care Cost Report

- The Home Care Cost Report must be certified by an executive-level individual (e.g., CEO or CFO).
- CPA certification has not been required since the State engaged KPMG to conduct audits of the Home Care Cost Report submissions.
  - Although CPA certification is not required, agencies may continue to use a vendor to assist with Home Care Cost Report preparation and submission.
  - **DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the Agency is ultimately responsible for accurate and timely submissions**.
- The Home Care Cost Report should be completed using the accounting methodology used for your agency's audited financial statements (e.g., cash or accrual basis).
- All costs 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 should be reported as a reconciling item in the Financial Reconciliation tab.
  - The 2024 Tool will not allow negative values to be entered into Schedules 3 or 4 of the cost report. If a negative number is entered, an error message will appear.
- **Additionally, the 2024 Tool will not permit Agencies to submit a Cost Report with the same MMIS ID or Federal Tax ID that has already been entered into another 2024 Cost Report. The MMIS ID and Federal Tax ID must also be formatted correctly.** A message will appear within the web-based Tool to support the user if the incorrect format is entered.



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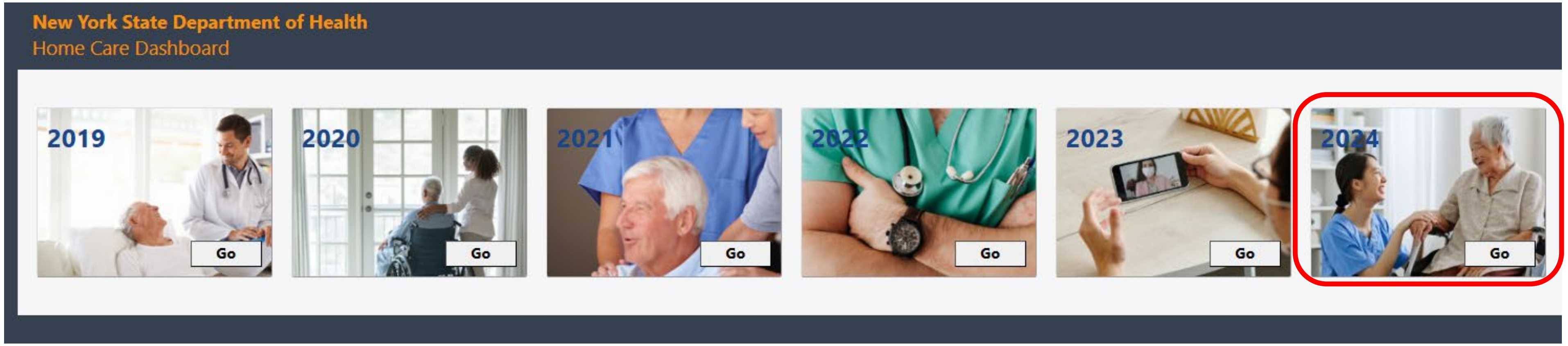
2024 Web-based Tool

Accessing the 2024 Web-based Tool

- The Home Care Web-based Tool (the Tool) was designed to efficiently capture cost report submission data and questionnaire responses into a consolidated format that allows DOH to collect data for rate setting purposes and other analyses.
  - Because the Tool is used to capture cost report submission data, each CHHA, LHCSA, and FI operating in New York State is required to submit the annual cost report through the Tool.
- The 2024 Cost Report, along with all previous cost reports submitted within the Web-based Tool, can be accessed at the following link: https://desoto.certisphere.com/doh/HomeCareDashboard.html.
  - Once you arrive at the Home Care Tool dashboard page (as shown below), please select the “2024” option to access the 2024 Home Care Cost Report.



- For users who completed the 2019–2023 Home Care Cost Reports, your login credentials for the Web-based Tool will be the same login credentials used in previous years. If you require a new Tool account, you can contact the KPMG Home Care Cost Report mailbox at us-advrisknyshc@kpmg.com.
  - Note: Only DOH, KPMG, and the individuals at the home care agency/entity were provided login credentials. No other home care agency may access your cost report data.

Cost report Schedules 3, 4, and 5 walkthrough and updates

Home Care Cost Report schedules

Schedule name	Schedule number
General information – Agency	1
General information – Entity	2
Cost and expenses	3a, 3b, 3c
General service cost centers	4a, 4b, 4c
Service statistics	**5a,** 5b, 5c
FI tier statistics	6
Current charge to the general public	**7a, 7b, 7c**
Compensation analysis – Employees	**8a, 8b, 8c**
Compensation analysis – Contracted employees	9a, 9b
WR&R and staff turnover	10a, 10b, 10c
Labor costs	11a, 11b, 11c
Labor utilization	12a, 12b, 12c
Average compensation	13a, 13b, 13c
Live-in	**14a**, 14b, 14c
Salaried labor costs	15
Top 10 highest paid administrative officials	16
Financial statement information	17, 18, 19
Minimum Wage Law	20

Please note we will be discussing new updates to the schedules in **bold** for the 2024 Cost Report.

Schedule 3a (CHHA), Schedule 3b (LHCSA), and Schedule 3c (FI)

Schedule 3

- The purpose of Schedule 3 is for agencies to report their total expenses (including direct care expenses, administrative expenses, non-reimbursable expenses, etc.) by entity type (CHHA, LHSCA, and FI).
- On Schedule 3, costs must be allocated to the appropriate service type rows (e.g., Home Health Aide, PC Level I, CDPAS, etc.) and categorized into the appropriate column (e.g., Program Administration or Program Staff Training).
- The total costs reported on Schedule 3 should tie to the total expenses per your Financial Statements, less any reconciling items (e.g., bad debt expense, out-of-state operations costs, non-reimbursable service costs such as NHTD/TBI).

		Total Entity Costs (002 + 003 + 004)	Non-Reimbursable Costs (Adjustment to Expense)	Non-Reimbursable WR&R Costs	Total Reimbursable Costs (Sum of 004 through 011)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training
		001	002	003	004	005	006	007	008
Direct Care: CHHA Pediatric Costs & Expense by Service Type									
Home Health Aide	001	0.00			0.00				
Home Health Physical Therapy	002	0.00			0.00				
Home Health Occupational Therapy	003	0.00			0.00				
Home Health Registered Nurse	004	0.00			0.00				
Home Health Medical Social Services	005	0.00			0.00				
Home Health Nutrition	006	0.00			0.00				
Home Health Speech Therapy	007	0.00			0.00				
Home Health Respiratory Therapy	008	0.00			0.00				
Home Social & Environmental Support	009	0.00			0.00				
Home Health Sign Language/Oral Interpreter	010	0.00			0.00				
Nursing Supervision	011	0.00			0.00				
Nursing Assessment	012	0.00			0.00				
Subtotal (reimbursable Pediatric services)	013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Direct Care: CHHA Adult Costs & Expense by Service Type									
Home Health Aide	014	0.00			0.00				
Home Health Physical Therapy	015	0.00			0.00				
Home Health Occupational Therapy	016	0.00			0.00				
Home Health Registered Nurse	017	0.00			0.00				
Home Health Medical Social Services	018	0.00			0.00				
Home Health Nutrition	019	0.00			0.00				
Home Health Speech Therapy	020	0.00			0.00				
Home Health Respiratory Therapy	021	0.00			0.00				
Home Social & Environmental Support	022	0.00			0.00				
Home Health Sign Language/Oral Interpreter	023	0.00			0.00				
Nursing Supervision	024	0.00			0.00				
Nursing Assessment	025	0.00			0.00				
Subtotal (reimbursable Adult services)	026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Non-Reimbursable Services	027	0.00			0.00				
Personal Care Services	028	0.00			0.00				
GRAND TOTAL	029								

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Schedule 4a (CHHA), Schedule 4b (LHCSA), and Schedule 4c (FI)

Schedule 4

- The purpose of Schedule 4 is for agencies to report their administrative personnel and direct care non-personnel costs, allocated by General Service Cost Centers (e.g., rent, utilities, etc.).
- "Medical Supplies" is the only row for which direct care costs may be reported on Schedule 4. Direct care worker wages and benefits should not be reported on Schedule 4.
- The "Program Administration" Column 001 on Schedule 4 should equal the "Program Administration" Column 005 on Schedule 3, at the agency and entity level.

GENERAL SERVICE COST CENTERS: PEDIATRIC SERVICES COSTS			
Criminal Background Check & Fingerprinting	001		
Capital Related - Building & Fixtures	002		
Capital Related - Movable Equipment	003		
Plant Operations & Maintenance	004		
Rent	005		
Interest-Property	006		
Depreciation	007		
Transportation	008		
Utilities	009		
Office Supplies & Materials	010		
Insurance	011		
Administration & General	012		
Employee physicals/uniforms/immunizations	013		
Medical Supplies	014		
GENERAL SERVICE COST CENTER: EPISODIC ADULT SERVICES COSTS			
Criminal Background Check & Fingerprinting	015		
Capital Related - Building & Fixtures	016		
Capital Related - Movable Equipment	017		
Plant Operations & Maintenance	018		
Rent	019		
Interest-Property	020		
Depreciation	021		
Transportation	022		
Utilities	023		
Office Supplies & Materials	024		
Insurance	025		
Administration & General	026		
Employee physicals/uniforms/immunizations	027		
Medical Supplies	028		
GRAND TOTAL	029		

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Schedule 5a (CHHA), Schedule 5b (LHCSA), and Schedule 5c (FI)

Schedule 5

- The purpose of Schedule 5 is for agencies to report their service statistics (patient counts and units of service) by service type (Home Health Aide, PC Level I, etc.) and payor source (Medicaid, Medicare, private pay, etc.).
  - It is critical that statistics are reported properly on this Schedule as it has a direct impact on reimbursement.
- On Schedule 5, data must be reported by the following payor types: Medicaid, Medicare, Private Pay, Other, and Dual-Eligible.
  - There are two types of Medicaid payment models: Fee-for-Service and Medicaid Managed Care.
    - **Medicaid Fee-for-Service:** New York State provides direct reimbursement for the services provided (e.g., agency received a check or direct deposit from New York State).
    - **Medicaid Managed Care:** Reimbursement is provided through contracts that providers have with MCOs (e.g., Fidelis, United Healthcare, Healthfirst, AgeWell, Aetna Better Health, etc.).

		Medicaid									Dual-eligible			Medicare
		FFS			MC			Total Medicaid (FFS + MC)						
		Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients
		001	002	003	004	005	006	007	008	009	010	011	012	013
Direct Care														
PC: Level I	001	0.00		24.00			224.00	0.00	0.00	248.00				
PC: Level II	002							0.00	0.00	0.00				
PC: Level II - Hard to Serve	003							0.00	0.00	0.00				
Live-in	004							0.00	0.00	0.00				
Nursing Supervision	005							0.00	0.00	0.00				
Nursing Assessment	006							0.00	0.00	0.00				
Shared Aide: Level I	007							0.00	0.00	0.00				
Shared Aide: Level II	008							0.00	0.00	0.00				
Subtotal (reimbursable services)	009	0.00	0.00	24.00	0.00	0.00	224.00	0.00	0.00	248.00	0.00	0.00	0.00	0.00
Other Non-Reimbursable Services	010							0.00	0.00	0.00				
Subcontractor Services	011							0.00	0.00	0.00				
Home Health Aide	012							0.00	0.00	0.00				
GRAND TOTAL	013			24.00			224.00			248.00				

		Medicare		Private Pay			Other			Total				
		Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Total Unique Patients	Total Unique Units of Service: Visits/Days	Total Unique Units of Service: Hours	Total Entity Costs (from Schedule 3b, Column 001)	Total cost per unit (not reimbursement rate)
		014	015	016	017	018	019	020	021	022	023	024	025	026
Direct Care														
PC: Level I	001									0.00		248.00	511,151.00	511,399.00
PC: Level II	002									0.00		0.00	0.00	0.00
PC: Level II - Hard to Serve	003									0.00		0.00	0.00	0.00
Live-in	004									0.00	0.00		0.00	0.00
Nursing Supervision	005									0.00	0.00		0.00	0.00
Nursing Assessment	006									0.00	0.00		0.00	0.00
Shared Aide: Level I	007									0.00		0.00	0.00	0.00
Shared Aide: Level II	008									0.00		0.00	0.00	0.00
Subtotal (reimbursable services)	009	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.00		
Other Non-Reimbursable Services	010									0.00	0.00	0.00	0.00	0.00
Subcontractor Services	011									0.00	0.00	0.00	0.00	0.00
Home Health Aide	012									0.00	0.00	0.00	0.00	0.00
GRAND TOTAL	013											248.00		

The following slide demonstrates the structural change that has been made to Schedule 5a in the 2024 Cost Report (this same update was made in 2023 for 5b (LHCSA) and 5c (FI).

Schedule 5a CPU and YoY% Change

Schedule 5a: CHHA Service Statistics		Total cost per unit (not reimbursement rate)	Total Cost per Unit - Prior Year (not reimbursed rate)	Year-over-Year (YoY) Change
		026	027	028
CHHA Adult Episodic Direct Care				
Home Health Aide	014	36.76	26.76	37.37%
Home Health Physical Therapy	015	109.36	104.36	4.79%
Home Health Occupational Thera	016	98.32	90.32	8.86%
Home Health Registered Nurse	017	64.91	59.91	8.35%
Home Health Medical Social Servi	018	557.83	537.83	3.72%
Home Health Nutrition	019	0.00	0.00	0.00%
Home Health Speech Therapy	020	100.66	92.66	8.63%
Home Health Respiratory Therapy	021	0.00	0.00	0.00%
Home Social & Environmental Sup	022	0.00	0.00	0.00%
Home Health Sign Language/Oral	023	0.00	0.00	0.00%
Nursing Supervision	024	0.00	0.00	0.00%
Nursing Assessment	025	0.00	0.00	0.00%
SUBTOTAL (reimbursable Adult services)	026			
Other non-reimbursable services	027	0	0	0.00%
Personal care services	028	0	0	0.00%
GRAND TOTAL	029			

The YoY % change can be calculated for CHHAs on Schedule 5a in 2024 and onward.

2024 Cost Report update: In 2024 and onward, Column 028 (YoY Change) will now calculate the change in cost per unit (CPU) from the prior year to the current year.

Why was this update made? During the 2023 Cost Report year, DOH approved an update to consolidate former CHHA Schedules 5a.1 and 5a.2 into one CHHA Schedule 5a that allowed the Agency to input CHHA Episodic and CHHA Pediatric units of service separately, but contained within one Schedule. Additionally, DOH approved an update to add a year-over-year (YoY) percent change column to Schedules 5a, 5b, and 5c. Since the update that consolidated Schedules 5a.1 and 5a.2 wasn't made until 2023, there were no CPUs calculated in 2022 for CHHA agencies to compare to a YOY % change in 2023. This update will now compare the 2024 CPU and 2023 CPU for CHHA agencies by CHHA Episodic and CHHA Pediatric. This update will help agencies determine whether there are significant variances YoY, and whether that is an indicator of inaccurate reporting of costs on Schedule 3 and/or units of service on Schedule 5.

Other Cost Report Schedules walkthrough and updates

Schedule 7 Current Charge to the General Public Update

Schedule 7

- The purpose of Schedule 7 is for agencies to report their current charge to the General Public by entity type (CHHA, LHSCA, and FI).
- On Schedule 7, charge rates must be allocated to the appropriate direct care type rows (e.g., PC Level I, PC Level II, Live-In, etc.) and categorized into the Current Charge to the General Public column by their units of service.

Question: 7.1

Did your agency serve private-pay patients in the cost report year? Please answer "Yes" if your agency served private-pay patients and complete Schedule 7.

Please note that Schedule 7b will only allow data entry if your agency selects "yes" to question 7.1. However, if the agency changes their selection, any data entry will not be deleted.

- (●) Yes
- ( ) No

		Unit of Service	Current Charge to the General Public
			001
Direct Care			
PC Level I	001	Hours	100.00
PC Level II	002	Hours	0.00
PC Level II - Hard To Serve	003	Hours	75.00
Live-In	004	Days	0.00
Nursing Supervision	005	Visits	0.00
Nursing Assessment	006	Visits	0.00
Shared Aide: Level I	007	Hours	0.00
Shared Aide: Level II	008	Hours	0.00

2024 Cost Report update: A new question was added to the Schedule 7 questionnaire within the Cost Report Schedules tab shown above, which is question 7.1. Question 7.1 is a "yes" or "no" question that asks agencies if they served private-pay patients in the applicable cost report year. If the agency answers "yes" to this question, Schedule 7 will automatically allow data entry, and vise versa. **Until this question is answered, Schedule 7 will not allow data entry.**

Why was this update made? During prior cost report years, there were agencies that did not serve private-pay patients, making Schedule 7 not applicable to these agencies. However, a warning message would populate, preventing these agencies from submission as they had no entries on Schedule 7. To address this issue, an update was made to only require those agencies that served private-pay patients to complete Schedule 7, subsequently making the cost reporting process more efficient for all agencies.

Schedule 8 Contracted Staff Update

Schedule 8

- The purpose of Schedule 8 is for agencies to report compensation for salaried employees.
- On Schedule 8, data must be allocated to appropriate job type rows (e.g., Personal Care Aide, Nursing, Nursing Supervision/Assessment, etc.) and categorized into the appropriate column (e.g., FTE, Salary, and Employee Benefits).

Question: 8.1

Did your agency hire only contracted staff in the cost report year? Please answer “Yes” if your agency hired only contracted staff and proceed to Schedule 9. Schedule 8 is required for agency employees.

Please note that Schedule 8a will only allow data entry if your agency selects "no" to question 8.1. However, if the agency changes their selection, any data entry will not be deleted.

- ○ Yes
- ◉ No

		Supervisors			Nurses			Aides			Clinical/Therapy			Other			Total		
		FTE	Salary	Employee Benefits	FTE	Salary	Employee Benefits	FTE	Salary	Employee Benefits	FTE	Salary	Employee Benefits	FTE	Salary	Employee Benefits	FTE	Salary	Employee Benefits
		001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018
Direct Care																			
Job Type:																			
Personal Care Aide	001							130.000	5,000,000	5,000							130.000	5,000,000	5,000
Nursing	002																0	0	0
Nursing Supervision/Assessment	003																0	0	0
GRAND TOTAL	004							130.000	5,000,000	5,000							130.000	5,000,000	5,000

2024 Cost Report update: A new question was added to the Schedule 8 questionnaire within the Cost Report Schedules tab shown above, which is question 8.1. Question 8.1 is a “yes” or “no” question that asks agencies if they hired contracted staff in the cost report year. If the agency answers “no” to this question, Schedule 8 will automatically allow data entry, and vise versa. **Until this question is answered, Schedule 8 will not allow data entry.**

Why was this update made? During previous cost report years, there were agencies that only hired contracted workers and did not directly hire any employees, making Schedule 8 not applicable to these agencies. However, a warning message would populate, preventing these agencies from submission as they had no entries on Schedule 8. To address this issue, an update was made so that agencies that hired only contracted staff, would not be required to complete Schedule 8, subsequently making the cost reporting process more efficient for all agencies.

Schedule 14a CHHA Live-In

Schedule 14a

- The purpose of Schedule 14 is for agencies to report their live-in service statistics.
- On Schedule 14, data must be allocated to the appropriate direct care service type row (e.g., direct care or continuous care) and categorized into the appropriate column (e.g., Number of Unique Individuals, Total Days of Service, etc.).

2024 Cost Report update: Schedule 14a will be removed entirely for CHHAs. There are no changes to Schedules 14b (LHCSA) or 14c (FI).

Why was this update made? Schedule 14 is used to collect statistics for Live-in services; however, CHHA entities do not provide Live-in services, and as such, Schedule 14a is not applicable. Therefore, DOH removed Schedule 14a to eliminate unnecessary Schedules from the Cost Report.

Schedule 14a: CHHA Live-In

Schedule Totals (sum of all like columns from each table)	Number of Unique Individuals Served	Total Days of Service (Column 003 + 004 + 005)	Days of Service at 13 Hours Per Diem Only	Days of Service with Over 13 Hours But Less Than 16 Hours	Days of Service With 16 or More Hours	Total Hours Worked	Hours for Days of Service at 13 Hours Per Diem Only	Hours for Days of Service With Over 13 Hours But Less Than 16 Hours	Hours for Days of Service With 16 or More Hours	Average Hours Per Day Per Case	Total Wages
0 0	0	0	0	0	0	0	0	0	0	0	0

CHHA Name	x
CHHA Operating Certificate	1235678

		Individuals	Days				Hours					Total Wages
		Number of Unique Individuals Served	Total Days of Service (Column 003 + 004 + 005)	Days of Service at 13 Hours Per Diem Only	Days of Service with Over 13 Hours But Less Than 16 Hours	Days of Service With 16 or More Hours	Total Hours Worked	Hours for Days of Service at 13 Hours Per Diem Only	Hours for Days of Service With Over 13 Hours But Less Than 16 Hours	Hours for Days of Service With 16 or More Hours	Average Hours Per Day Per Case	Total Wages
		001	002	003	004	005	006	007	008	009	010	011
Direct Care												
Live-In	001		0								0	
Continuous Care (Split Shift)	002						0				0	
GRAND TOTAL	003											

Additional updates to the 2024 Cost Report

Agency Representation & Submission tabs

Updated Cost Report Submission tab

2024 Cost Report update: The “Agency Representation” tab was deleted and the assertions were relocated within the “Cost Report Submission” tab. The updated “Cost Report Submission” tab is shown below.

Why was this update made? During previous Cost Report years, we received feedback from agencies regarding confusion between the “Agency Representation” and “Cost Report Submission” tabs within the Tool. The intention of the “Agency Representation” was for agencies to verify that the information provided through the Home Care Cost Report Tool, and other means, is complete and accurate. The intention of the prior Submission tab was for agencies to verify that the Cost Report was complete and ready for submission. Completion of both tabs were required. This update was made to consolidate the tabs to avoid confusion and save time when completing the Cost Report.

Home Care Cost Report	Reporting Period From: 1/1/2024 To: 12/31/2024	Date: Time:
Agency Certification		
Agency Name:	Test Organization 2	
Tax ID Number:	123456789	
Number of CHHA Entities:	1	
Number of LHCSA Entities:	2	
Number of FI Entities:	1	

Agency Representation:

The intention of the agency representation statement is to verify that the information provided to KPMG through the 2024 Home Care Cost Report Tool and other means (electronic documentation submission via the SFTP site) is complete and accurate.

These representations will be submitted electronically within the Tool. It is not necessary to submit a hard copy. You will have the opportunity to agree or disagree with the representations within the Tool and provide comments; however, please note that disagreement with or failure to submit the representations will likely result in the noting of scope limitation in the final report. The Department requires that the certification included as part of the Home Care Cost Report 2024 Audit Tool must come from an officer of the home care agency or a member of the home care agency's senior management team, as is the case for submission of the Home Care Cost Report itself. It is strongly recommended that this individual be the agency's CEO, CFO, VP of Finance, or equivalent.

We at Test Organization 2 confirm, to the best of our knowledge and belief, the following representations as they relate to the Home Care Cost Report Audit for Report Year 2024:

1. To the extent the Agency has uncovered any illegal acts or fraud we have provided you a summary of the impact of such activity to the Agency.
2. To the extent available we have provided you a copy of any reports (internal audit, etc.) that have been completed during the 2024 cost report year and for the 12 months prior.
3. Detailed support exists for the amounts reported in the Home Care Cost Report and can be provided upon request, if not already done so.
4. Except as disclosed to you in writing, there have been no communications from the New York State Department of Health, or other regulatory agencies, concerning rulings made by The Department and/or noncompliance with, or deficiencies in, our Home Care Cost Report submissions.
5. There were no significant deficiencies, material weaknesses, or management letter comments noted that relate to the system(s) or process(es) that support the Home Care Cost Report submissions presented by the Test Organization 2 independent auditors for the period covered by this audit.

In the event that Test Organization 2 is selected by the Department for audit, we also make the following representations:

1. We have read and understand the timeline, home care agency responsibilities and protocols outlined in the Home Care Agency notification package.
2. Information and data provided to KPMG LLP (KPMG) as part of the Home Care Cost Report Audit and other submissions are complete and accurate.
3. For the period under audit, we have made available to you the requested financial records, reports and related data as instructed.
4. We believe that the effects of any data or documentation not provided as part of this request were not pertinent to KPMG's audit effort.

If selected for audit, we confirm that we are responsible for the fair representation and provision of items requested by KPMG, and if throughout the conduct of this audit any matter comes to my attention that would alter any of the representations made, I will contact you to discuss the matter.

Cost Report Submission:

I HEREBY CERTIFY THAT I HAVE EXAMINED THE INFORMATION CONTAINED IN THE HOME CARE COST REPORT FOR THE PERIOD BEGINNING 1/1/2024 AND ENDING 12/31/2024, AND THAT TO THE BEST OF MY KNOWLEDGE AND BELIEF, IT IS A TRUE, CORRECT, AND COMPLETE STATEMENT PREPARED FROM THE BOOKS AND RECORDS OF THE AGENCY IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED.

Please provide the name and title of the official taking responsibility for the confirmation. This should be the person with overall responsibility for the review on behalf of Test Organization 2 and is not necessarily the staff person completing the survey tool.
Please ensure that the individual signing for the completion and accuracy of the Tool responses is the Agency CFO or CFO.

Name: test Title: test

Your Cost Report is not complete. Please complete the Cost Report Schedules section (including the questionnaires on each schedule) and the General Questionnaire before submitting.

"General Questionnaire" tab

Removed general questionnaire question

- The General Questionnaire tab contains a series of questions about the overall processes and operation of the agency that help DOH to better understand the provider population. The General Questionnaire must be completed before the cost report can be submitted.
  - On the 2024 cost report, there were four changes to the General Questionnaire tab, which are summarized on the following slides.

1. **G.13 (COVID funding)**
   - Question G.13, which relates to the federal funding that was made available due to the COVID-19 pandemic, will be removed as this has ended and this question is no longer applicable to future cost report years.

Question: G.13

Did your agency receive any federal funding during calendar year 2023 as a result of the COVID-19 pandemic? If yes, please select the funding source below. For each funding source selected, please enter the total dollar amount received from that source in the text box below your selection.

Check all that apply.

Coronavirus Preparedness and Response Supplemental Appropriations Act
Amount Received $
Families First Supplemental Appropriations Act
Amount Received $
Coronavirus Aid, Relief, and Economic Security (CARES) Act
Amount Received $
Paycheck Protection Program and Health Care Enhancement Act
Amount Received $
Coronavirus Response and Relief Supplemental Appropriations Act
Amount Received $
American Rescue Plan Act of 2021
Amount Received $
Other
Amount Received $
✓ Not Applicable

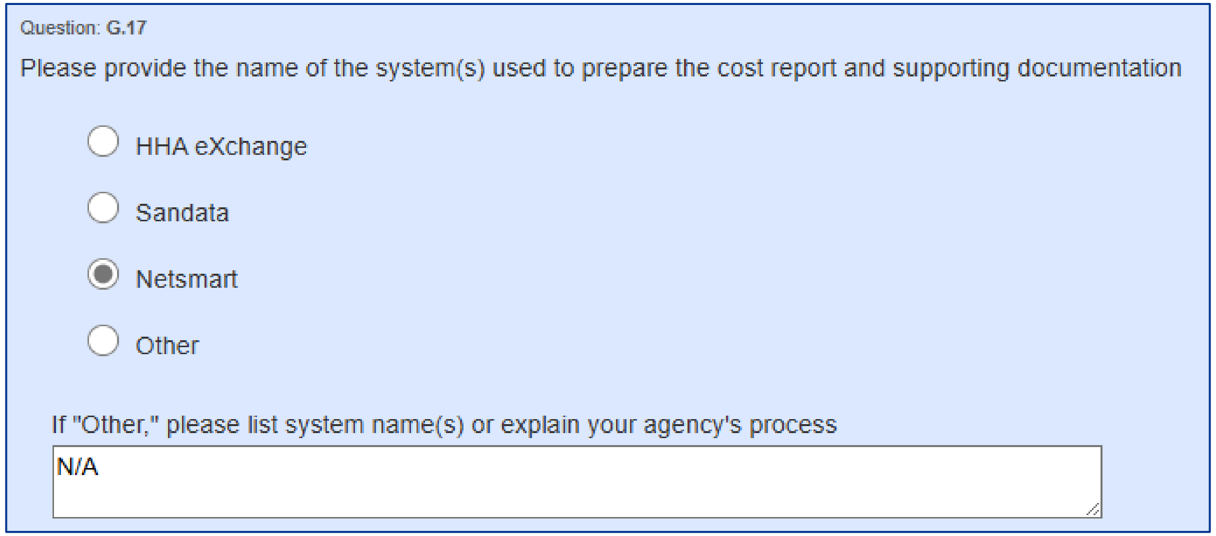
Please enter the total amount of federal funding your agency received as a result of the COVID-19 pandemic during calendar year 2022. Note: This amount should be equal to the sum of all the dollar amounts received from the funding sources selected above.

If you selected "Other," please indicate the funding source in the text box below:

“General Questionnaire” tab (continued)

New general questionnaire question

2. **G.17 (Cost Report Preparation Systems)**
   - Question G.17, which relates to the systems that agencies use when preparing their cost report, will be added to the General Questionnaire tab.


Question: G.17

Please provide the name of the system(s) used to prepare the cost report and supporting documentation

- ( ) HHA eXchange
- ( ) Sandata
- (•) Netsmart
- ( ) Other

If "Other," please list system name(s) or explain your agency's process

N/A

KPMG

“General Questionnaire” tab (continued)

Updated general questionnaire question

3. G.8 (Allocation Methodologies)

- Question G.8, which relates to the allocation methodologies that agencies use when preparing the cost report, will be updated in the 2024 cost report year to include a drop-down menu of allocation methods and a new open text box for instances where “other” was selected from the drop-down menu.

Question: G.8

Please indicate which allocation methodology your agency used for the cost report.

- (●) Total Operating Expenses
- ( ) Hours of Service
- ( ) Square Feet Occupied
- ( ) Time Study
- ( ) Other

If “other”, please list the allocation methodology or explain your agency’s process.

N/A

Please provide the file name of supporting documentation file used to document your agency’s allocation methodology and calculations:

TestOrg2_AllocationMethodology.xlsx

Did your allocation methodology change from previous cost report years?

- ( ) Yes
- (●) No

If yes, please explain.

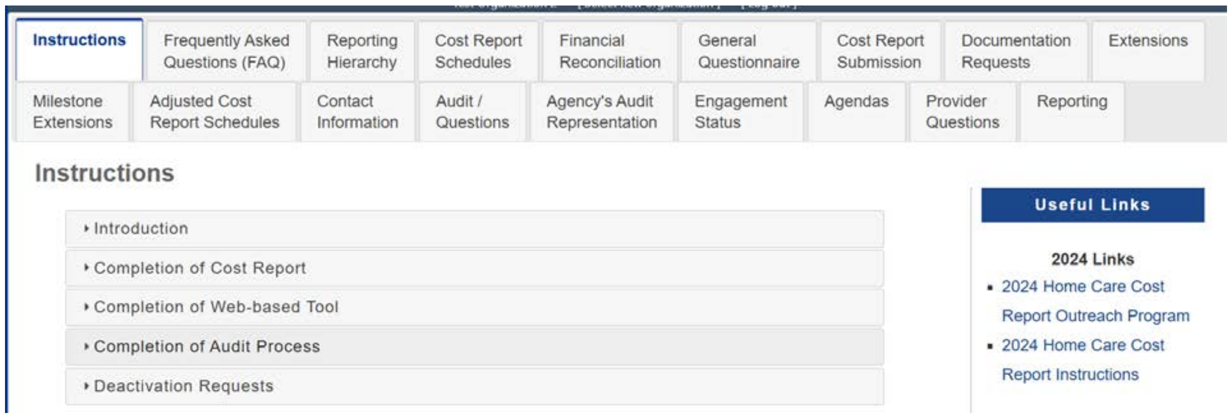
N/A

Instructions document updates

Instructions Document

- Based on updates made to the 2024 Tool and provider feedback received during the 2023 Home Care Cost Report submission and audit process, KPMG and DOH made several updates to the Home Care Cost Report Instructions. The new instructions can be found within the “Instructions” tab of the web-based Tool, as well as on the DOH website.

- These updates include, but are not limited to:
  - Updates on the Agency Representation tab, Data Representation tab and Cost Report Submission tab
  - Updates on Automatic Tool Checks
  - New appendices flowchart: Appendix E – Home Care WR&R Audit Procedures Flowchart & Appendix F – Categorization of Costs
  - Additional guidance on reporting Schedule 3 and 4 Program Administration costs on the Home Care Cost Report



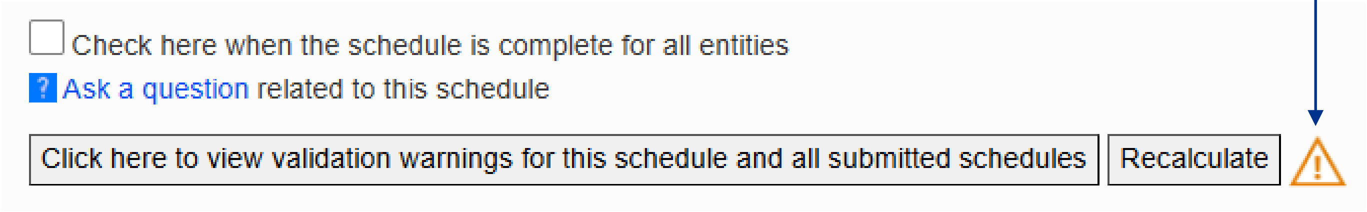
  - Helpful Wage Parity references added to Schedule 11 and 12 Instructions
  - Clarification on the services provided by each entity type that are considered “nonreimbursable” on the Home Care Cost Report, i.e., nonreimbursable HHA services for LHCSA agencies
  - Removal of references to Schedule 14a
  - Information on the automatic checks within the Tool (shown on the subsequent slides)

Automatic check updates

Cost report automatic checks

- In the 2024 Cost Report Tool, KPMG and DOH implemented 7 new automatic checks in the Tool to help providers identify potential errors in their cost report prior to submission. There are now 43 automatic checks in the 2024 Cost Report Tool.
- If a potential error is identified, a warning message will appear when the agency attempts to mark the schedule as complete. This will direct the agency to the "View Validations" button. Once clicked, the warning messages will appear. The warning messages will describe the potential error and provide helpful guidance on how the agency can correct the potential error. If there are several errors, the agency will see a warning message for each error. Once the agency has corrected the error, the warning message will no longer appear.

New Warning Triangle



Warning Triangle Message:
"There are outstanding errors on this schedule. Please click on the "view validation warnings" button below this icon to view all errors preventing submission."

2024 Cost Report update: In the 2024 Cost Report year, a new yellow "warning triangle" will be added to the schedule validation feature that is available in the Cost Report Schedules tab of the Tool. This triangle will flag to providers that they have outstanding checks to resolve prior to even clicking the validation button.

Why was this update made? As seen during the 2021, 2022, and 2023 Cost Report years, the implementation of automatic Tool checks have helped catch reporting errors during the submission process for all agencies, not just those subject to audit. This update was made to add the warning triangles because while the checks drive compliance, sometimes it may be difficult for providers to remember to click the validation or may have questions as to why they cannot move forward. This Triangle is another reminder for providers as to what is outstanding.

Automatic check updates (continued)

Cost report automatic checks

- **22 of the automatic checks will prevent submission if not corrected, as these are considered essential to proper reporting:**
  1. MMIS ID numbers entered within the Reporting Hierarchy are eight digits.
  2. Operating Certificates entered within the Reporting Hierarchy are seven or eight digits (CHHA only).
  3. Entity tables are not blank on Schedule 3, 4, 5 or **7.**
  4. Costs were entered in Program Administration (Column 005) on Schedule 3.
  5. Costs were entered in Program Aide (Column 006) or Program RN Supervision/Assessment on Schedule 3.
  6. Costs were entered in Program Administration (Column 001) on Schedule 4.
  7. Program Administration totals on Schedule 3 (Column 005) and Schedule 4 (Column 001) are equal at the agency and entity levels.
  8. Service type rows for statistics reported on Schedule 5 match to the service type rows for the corresponding costs reported on Schedule 3.
  9. Response to General Questionnaire G.14 is consistent with the Medicaid FFS and Medicaid MC reporting on Schedule 5.
  10. Medicaid FFS and Medicaid MC reporting is consistent between inputs on Schedules 5 and 19.
  11. Entity types reported on General Questionnaire G.14 matches to the entity types reported on question I.3 of the Reporting Hierarchy.
  12. Response to General Questionnaire G.12a is consistent with the reporting of contracting service expenses in Column 010 on Schedule 3.

Automatic check updates (continued)

Cost report automatic checks

- **22 of the automatic checks will prevent submission if not corrected, as these are considered essential to proper reporting:**
  13. Agency reported a Federal Tax ID that has been reported already on another Home Care Cost Report submission.
  14. Under a payor type, an agency entered patient counts for a specific service type, but no corresponding units of service for that same service type.
  15. Agency entered Dual-eligible statistics on Schedule 5, but no corresponding service statistics were reported under the Medicare or Medicaid column.
  16. Agency reported Total Wages on Schedule 11 for a specific job type but did not enter Total Hours or FTEs on Schedule 12 for that same job type, and vice versa.
  17. Agency reported no values in one, or multiple, of the entity tables on Schedules 6, 8, 9, 11, 12, 13, and/or 14.
  18. Agency reported duplicate values in multiple of the entity tables on Schedules 3 and 5.
  19. **Agency reported costs and service statistics on Schedules 3 and 5, respectively, but did not report corresponding wages and hours on Schedules 11 and 12 for the specific job type(s).**
  20. **Certification was not completed in Schedule 20.**
  21. **Questionnaire was not completed in Schedule 20.**
  22. **Agency did not input any amounts for employees on Schedule 20.**

Four new required checks that were added to the 2024 Cost Report and represented in bold here.

Updated Supporting Documentation Template

Updated Supporting Documentation Template

Updated Supporting Documentation Template for Agencies:

- Beginning with the 2022 Cost Report year, DOH provided an optional supporting documentation template for agencies to leverage to help ease the level of effort in preparing supporting documentation files for the Home Care Cost Report and audit procedures. All providers who used the supporting documentation template were not subject to field audit procedures, as the template was expected to reduce the risk of reporting errors. Improvements have been made to the supporting documentation template for the 2024 cost reporting year based on provider feedback. As such, like last year, all Agencies who use the 2024 supporting documentation template and are selected for audit will not be subject to additional field audit procedures, as this template is expected to reduce the risk of reporting errors. However, please note that Agencies may still be selected for desk audit procedures. **The template was distributed via email on Friday, May 30th and is available within the "Useful Links" section of the "Instructions" tab of the web-based Tool.**

Introduction

As part of the Home Care Cost Report submission process, providers are required to submit supporting documentation to DOH that substantiates the data entered on the cost report. All supporting documentation must be uploaded to the Secure File Transfer Protocol (SFTP) site within 7 calendar days of cost report submission. A link to this SFTP site is located directly within the Documentation Requests subtab of the web-based Tool.

In an effort to provide additional guidance on the supporting documentation files requested, DOH is providing a template for providers to leverage when preparing their supporting documentation for Schedules 3, 4, and 5. This template is broken into several tabs, each which have detailed instructions for completion. As you review this template, please keep the following information in mind:

1. Providers are required to submit supporting documentation for all cost report schedules. This template only supports Schedules 3, 4, and 5.
2. This is a high-level template that is meant to help automate inputs into Schedule 3, 4, and 5 based on your Agency's source documentation. However, **agencies are expected to make manual adjustments to this template to properly report and reflect their information/data.** You will need to adjust this template based on your agency's reporting methods, allocation methodology, trial balance, statistical source documentation, etc.

Updated Supporting Documentation Template

Updated Supporting Documentation Template for Agencies:

- The next three slides include images of the template, including the Reporting Hierarchy, an example schedule, and the allocation tab.

Important: Two types of Supporting Documentation must be provided:

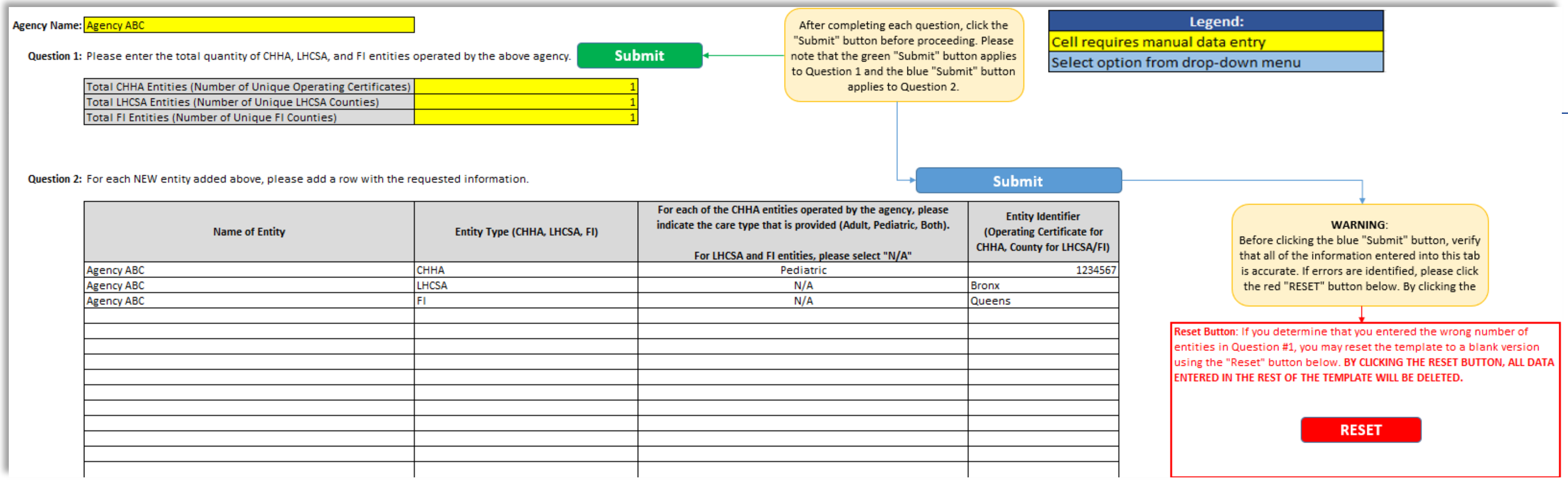
1. **Source documentation** – such as financial statements, and a trial balance and statistical report that substantiates the completeness and accuracy of Schedules 3, 4, and 5, which must be provided in the "Sch 3&4 – Source Documentation" and "Sch 5 Source Documentation" tabs of the template. Examples of source documentation that may be provided to substantiate each schedule are listed in the Cost Report Instructions in the Web-based Tool and on the DOH website (Home Care Cost Report (ny.gov)). The source documentation will need to be summarized by different categories to complete each cost report schedule.

2. **Reconciliation documentation from source support to the Cost Report** – In addition to the *source documentation*, agencies must also provide data summaries to demonstrate how the source documentation reconciles to the amounts reported on the cost report schedules (e.g., cost categorization crosswalks for Schedule 3 and Schedule 4, payor and service type crosswalks for Schedule 5, allocation calculations, reconciliations, and/or written explanations). **The supporting documentation template has been provided by the Department to help Agencies prepare this portion of the required supporting documentation.**

Updated Supporting Documentation Template (continued)

Reporting Hierarchy Excel tab:

- The template is meant to help link the Agency's source files to the Cost Report, providing a clear reconciliation for the preparers and reviewers. It is not a replacement for the Cost Report and does not include all Cost Report schedules. Its primary purpose is to show how your agency's source documentation supports the data reported on Schedule 3, 4, and 5 of the Home Care Cost Report. In addition, it provides guidance throughout to help ensure that the proper information is reported.
- **Important:** Agencies must review and verify the accuracy of the information entered in the Reporting Hierarchy tab before proceeding, as the information entered in the Reporting Hierarchy tab determines which schedules populate in the template. If errors are identified in the Reporting Hierarchy tab, providers will need to reset the template by clicking the red "RESET" button displayed in the image below. **Resetting the template will erase all data in the subsequent tabs, so it is essential to identify and correct errors early in the process.**



Updated Supporting Documentation Template (continued)

Schedule 5 Excel tab:

- Schedule 3, Schedule 4, and Schedule 5 tabs in the template should be used to demonstrate how a provider's source documentation ties to the data reported on Schedule 3, 4, and 5 of the Cost Report.
- Agencies should use Excel formulas to link their source documentation to the applicable cells within the table.
- Once completed, the tables within the Schedule 3, Schedule 4, and Schedule 5 tabs of the template may be used to assist with data entry when entering costs and service statistics into the Web-based Tool.

LHCSA Schedule 5b

Instructions:

1. In this tab, use formulas to link the statistical data from the "Sch 5 Source Documentation" tab (or a summary/pivot table of that data) to the Schedule 5 template below.

Note: Schedule 5 should be populated using actual statistics from the calendar year, not an allocation. EVERY CELL WITHIN THE COST REPORT TABLE SHOULD BE FORMULA DRIVEN TO A SUFFICIENT CROSSWALK THAT LINKS TO THE SYSTEM GENERATED SUPPORT.

2. Once all of the applicable Schedule 5 tabs have been linked to the source documentation using Excel formulas, proceed to the "Allocation" tab.

LHCSA Name	Agency ABC
LHCSA County	Bronx

Schedule 5b: LHCSA Service Statistics		Medicaid								
		FFS			MC			Total Medicaid (FFS + MC)		
		Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours
		001	002	003	004	005	006	007	008	009
Direct Care										
PC: Level I	001	1.00		1000.00				1.00	0.00	1000.00
PC: Level II	002				5.00		5000.00	5.00	0.00	5000.00
PC: Level II - Hard to Serve	003							0.00	0.00	0.00
Live-In	004							0.00	0.00	0.00
Nursing Supervision	005	10.00	500.00					10.00	500.00	0.00
Nursing Assessment	006	10.00	500.00					10.00	500.00	0.00
Shared Aide: Level I	007							0.00	0.00	0.00
Shared Aide: Level II	008							0.00	0.00	0.00
SUBTOTAL (reimbursable services)		21.00	1000.00	1000.00	5.00	0.00	5000.00	26.00	1000.00	6000.00

Updated Supporting Documentation Template (continued)

Allocation tab:

Allocation Percentages - Summary of Allocation by Entity and Service Line (from system generated support or source documentation)

Instructions:

We understand that a home care agency may operate multiple entities, each of which may provide multiple service types. Therefore, agencies must allocate costs across their entities and service types on Schedule 3 and 4. This tab is populated based on the information entered in the "Reporting Hierarchy" tab and agencies should complete the table below by linking the total hours in column E to the system generated supporting documentation. Columns B, C, and D of the table are automatically pre-populated from information entered within Question 2 of the "Reporting Hierarchy" tab. Columns F, G, and H of the table are automatically calculated based on the information entered into column E. Please use the step-by-step instructions listed below to complete this tab:

1. In this tab, please complete column E (Total Hours of Service (or Total Operating Expenses, etc.)) using the information from your pivoted summary of the system generated supporting documentation. **Please remember to link column E directly to the system generated supporting documentation or the summary pivot created from the system generated supporting documentation using Excel formulas. In addition, if a particular service is not provided, please leave the cell blank OR input 0 into the cell.**

Note: If operating expenses are being used as the basis of the allocation, the "Sch 3&4 - Source Documentation" tab will need to be completed before the "Allocation" tab. As such, if operating expenses are used as the basis of the allocation, please click the "Submit" button in the "Allocation" tab and proceed to the "Sch 3&4 - Source Documentation" tab. Please note that the "Allocation" tab will need to be completed after completing the "Sch 3&4 - Source Documentation" tab.

Note: If an allocation base other than units of service or expenses is utilized, additional source documentation is required. Please provide the additional source documentation within this tab OR create a new tab in the workbook. Per the Home Care Cost Report Instructions, other acceptable allocation methodologies include total operating expenses, square feet occupied, time study, payroll costs, etc. For further guidance on how to allocate, please watch the "Allocating costs on Schedules 3 and 4" pre-recorded module, which is available in the "Useful Links" section of the Instructions tab in the Tool.

2. Once values have been input into column E, allocation percentages in columns F, G, and H of the table will auto-calculate. These allocation percentages can later be used to allocate costs on Schedule 3 and Schedule 4.

Note: Multiple allocation methodologies may be utilized to break out various costs on the Home Care Cost Report. For example, hours of service could be used to break out costs by service type and entity, but a payroll allocation may be used to break out salary costs between Direct Care and Program Administration. If multiple allocation methodologies are required, please create additional tables within this tab.

3. Please review the values input into column E to ensure that they are correct and linked to directly to the system generated supporting documentation or summary pivot created from the system generated supporting documentation.

4. Once the values in column E have been reviewed, click the "Submit" button located at the bottom right of this text box. Please note that the values in column E can be updated after clicking the "Submit" button.

Submit

5. After clicking the "Submit" button, please proceed to the "Sch 3&4 - Source Documentation" tab.

		Total	Basis of Allocation			
Entity type (CHHA, LHCSA, FI)	Entity Identifier (Operating Certificate for CHHA, County for LHCSA/FI)	Service Type	Total Hours of Service (or Total Operating Expenses, etc.)	Allocation Percentage By Entity ID	Allocation Percentage By Entity Type	Allocation Percentage For All Entities
LHCSA	Bronx	PC: Level I	1000	15%	15%	7%
LHCSA	Bronx	PC: Level II	5000	74%	74%	36%
LHCSA	Bronx	PC: Level II - Hard to Serve	0	0%	0%	0%
LHCSA	Bronx	Live-In	0	0%	0%	0%
LHCSA	Bronx	Nursing Supervision	375	6%	6%	3%
LHCSA	Bronx	Nursing Assessment	375	6%	6%	3%
LHCSA	Bronx	Shared Aide: Level I	0	0%	0%	0%

Legend:
Value will auto-populate based on other inputs
Value will auto-calculate based on other inputs
Cell requires Excel formula that links to source documentation

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Next steps and helpful resources

Next steps

Provider login credentials for the Web-based Tool

- For users who completed the 2019–2023 Home Care Cost Reports, your login credentials for the Web-based Tool will be the same login credentials used in previous years.
  - If you forgot your password, please click the “Forgot Password?” link on the Web-based Tool login page. You will then be sent an email containing the steps to reset your password.
- For users who did not complete the 2019, 2020, 2021, 2022 or 2023 Home Care Cost Report and require a new Web-based Tool account, please send the request to the designated KPMG Home Care Cost Report mailbox below:
  - KPMG Home Care Cost Report mailbox: us-advrisknyshc@kpmg.com
  - Please include your agency’s name, and the full name and email addresses of the individuals who should have access to the Tool as part of your request.
- If a provider would like to request additional login credentials for an individual who is part of their agency or for an outside consultant who will access the web-based Tool on their behalf, please send the request to the KPMG Home Care Cost Report mailbox (us-advrisknyshc@kpmg.com).
  - Please include the individual’s full name and email address as part of the request.
- All supporting documentation will be uploaded via the SFTP site. Please note that this site is separate from the web-based Tool where the cost report submission occurs. (KPMG SFTP)
  - KPMG is in the process of resetting all SFTP passwords and will reach out with further information in the coming weeks.

Next steps (continued)

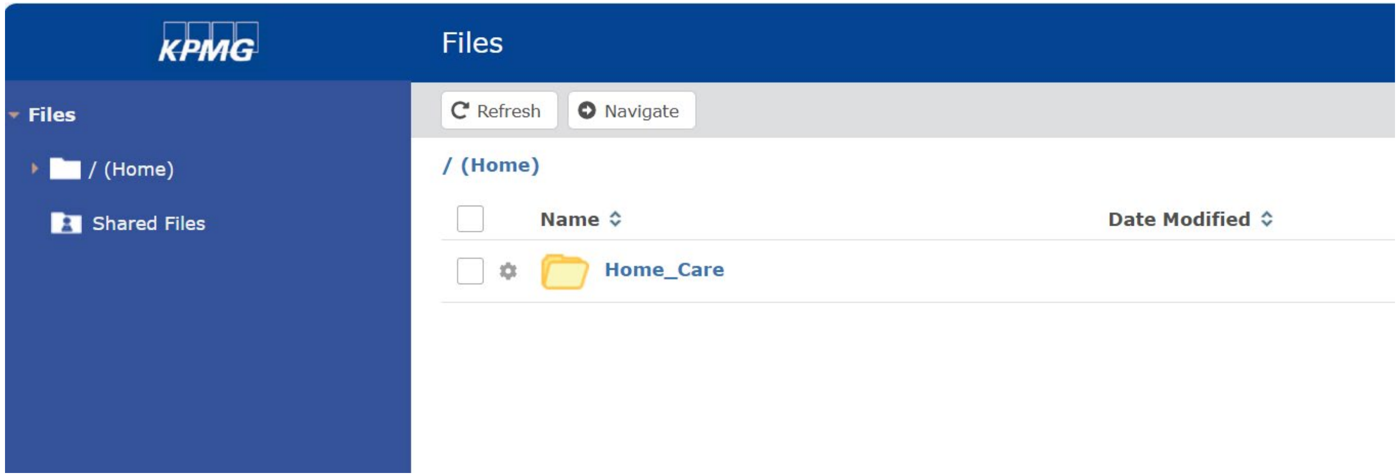
Expectations and upcoming activities

- Once logged into the Tool, providers should complete the “Reporting Hierarchy” tab, which will allow them to access the “Cost Report Schedules” tab containing the cost report schedules to complete.
  - Further instructions for proper web-based Tool navigation can be found on the “Instructions” tab of the Tool.
- Complete the Home Care Cost Report submission using 2024 calendar year data.
  - Note that in addition to the completion of the cost report schedules, providers must complete the “General Questionnaire”, “Financial Reconciliation” and “Cost Report Submission” tabs prior to submitting the cost report.
- Actively participate in the Home Care Cost Report Outreach Program (found under the “Useful Links” section of the “Instructions” tab) activities to maximize the support available throughout the cost report submission and audit process.
  - **Submit the 2024 Home Care Cost Report by August 29, 2025**
- Submit all supporting documentation to the SFTP site by September 5, 2025.
- Actively respond to audit inquiries and requests throughout the entire audit process beginning in September 2025 in a timely manner.
- DOH will access the data submitted for the purposes of the 2026 rate setting.

Secure File Transfer Protocol (SFTP) site

SFTP Site and Step-by-Step Guide

- During previous Cost Report years, the Secure File Transfer Protocol (SFTP) site has been used by providers to upload supporting documentation when completing the the Home Care Cost Report.
- The deadline to submit all supporting documentation for the 2024 Home Care Cost Report is September 5, 2025.
- Last year, a new two-factor authentication process was introduced with the Okta verify App and QR Code. The process will remain the same this year. However, based on provider feedback, a step-by-step Guide will also be provided once SFTP passwords are reset and distributed.



Useful information and reference material

Resources within the web-based Tool

- In the Web-based Tool, you have access to the following resources within the Instructions Tab:
  - Cost Report Instructions (both in the Instructions Tab drop-downs and as a PDF download) and information buttons throughout the Tool available for guidance to providers
  - Description of the 2024 Cost Report Outreach Program
  - Pre-recorded webinar series, including topic-specific modules to assist providers with their cost report submission
  - Supporting Documentation Templates (including supporting documentation template and WR&R and R&R/RT&R revenue estimation templates)
    - Providers are encouraged to review these templates and use them as guidance when putting together their supporting documentation for the 2024 Cost Report. As previously described, the overall 2024 Cost Report supporting documentation template if used, will allow your agency to be exempt from field audit procedures if selected for audit.
  - Cost report preparation policy and procedure template
  - Tutorial videos for the various components of the Web-based Tool
  - An Excel template of the cost report schedules (for reference; not submission)
  - PDF presentations and recordings of the 2019, 2020, 2021, 2022 and 2023 Cost Report Year outreach sessions, including the 2019–2023 Lessons Learned Webinars
- Note that many of these materials are also available on the DOH website at the following link: https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/.
- There are also information buttons included throughout the Tool to provide clarification on different columns, rows, and questions.

Useful information and reference material (continued)

Statewide provider outreach sessions

- Topic-specific sessions will be pre-recorded and posted, as well as live sessions, as needed throughout the summer months to communicate updates, address questions, and discuss specific components of the cost report and/or web-based Tool.
- Agencies can expect the following to be addressed during these sessions:
  - Address common questions submitted to the mailbox or within the web-based tool
  - Discussion of cost report schedule components that require further explanation
  - Guidance for connecting the schedules to supporting documentation and audit procedures.

Reminder Emails

- Reminder emails will be sent throughout the summer months leading up to the 2024 Home Care Cost Report Audit with available tools and resources for providers to use.

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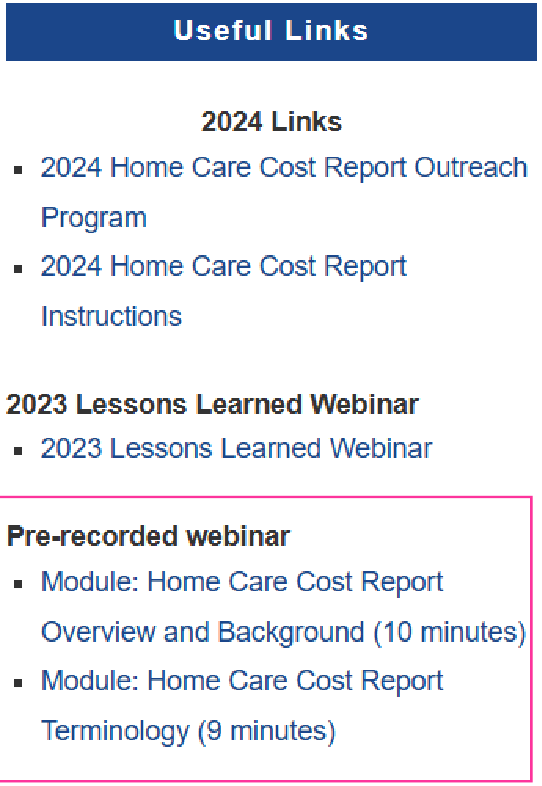
Useful information and reference material (continued)

Pre-recorded webinar series

- Based on the feedback received from providers during prior submission periods, KPMG and DOH tailored today's session to cover 2024 Cost Report–specific topics, including updates to the cost report schedules and new web-based tool features.
- In addition to today's live webinar, KPMG and DOH prepared a series of **pre-recorded webinars** for new home care agencies, or providers who would like a refresher on the Home Care Cost Report requirements. This webinar series includes a number of modules intended to help home care providers complete and submit the annual Home Care Cost Report.
  - Each module is categorized by topic, so providers may refer to the specific module(s) whenever they are needed. This can be accessed under the "Useful Links" section of the Instructions tab, within the "Pre-recorded webinars" section.
- Currently, there are **8 modules** available within the Tool:
  1. HCCR Overview and Background
  2. HCCR Terminology
  3. HCCR Web-based Tool walkthrough
  4. Cost report Schedules walkthrough
  5. Reporting Guidance for Contracting Relationships on Schedules 3 and 4
  6. Allocating costs on Schedules 3 and 4
  7. Supporting documentation and the SFTP site
  8. Workers' Recruitment & Retention Reporting Guidance



Useful information and reference material (continued)

DOH Website

Long-Term Care

- Adult Day Health Care (ADHC) Rates
- Assisted Living Program (ALP) Rates
- Certified Home Health Agency (CHHA) Rates
- Consumer Directed Personal Assistance Program (CDPAP) Rates
- Foster Family Care Program (FFCP) Rates
- Child Foster Care Program (CFCP) Rates
- Home Care Cost Report (HCCR)
- Hospice Rates
- Long Term Home Health Care (LTHHC) Rates
- Nursing Home Acuity Workgroup
- Nursing Home Rates (NHR)
- Personal Care Rates (PCR)
- Private Duty Nursing (PDN) Ceilings
- Archives
- Home

You are Here: Home Page > Long-Term Care > Home Care Cost Report

Home Care Cost Report

Expand All Collapse All

Home Care Cost Report Access for Years 2019 through 2023

- The Home Care Cost Report Tool can be accessed at the following link: Home Care Dashboard (certisphere.com). Upon entering this link, please select the cost report year you would like to enter.
- The log-in credentials will be the same for each years cost report Tools. If you forgot your password, please click the "Forgot Password?" link on the Web-based Tool log-in page. You will then be sent an email containing the steps to reset your password.
- If you have not completed the 2019, 2020, 2021, 2022, or 2023 Home Care Cost Report(s) and require a *new* Web-based Tool account, please send a request to the designated KPMG Home Care Cost Report mailbox at us-advrisknyshc@kpmg.com. Please include your agency's name, and the full name and email addresses of the individuals who should have access to the Tool as part of your request.

Home Care Cost Report Materials

- 2023 Home Care Cost Report Instructions - (Web) - (PDF) - *Updated 1.3.2025*
- 2023 Home Care Cost Report - New Secure File Transfer Platform - (Web) - (PDF) - *Updated 8.7.2024*
  - New Secure File Transfer Platform (sftp): How do I log into KPMG Managed File Transfer Web Interface? - (PDF) - *Updated 8.7.2024*
- 2022 Home Care Cost Report Instructions - (Web) - (PDF) - *Updated 8.23.2023*
- 2021 Home Care Cost Report Instructions - (Web) - (PDF)
- 2021 Home Care Cost Report Timeline and Outreach Plan - (Web) - (PDF)
- Home Care Cost Report Policy and Procedure Template - (Docx) - (PDF)
- 2020 Home Care Cost Report Instructions - (Web) - (PDF)
- 2020 Home Care Cost Report Timeline and Outreach Plan - (Web) - (PDF)
- Supporting Documentation Template - (XLSM) - *Updated 8.23.2023*
- Supporting Documentation Template **Updated 6.21.2023** - Example Data:
  - CHHA (XLSX)
  - LHCSA (XLSX)
  - FI (XLSX)

Home Care Budgeted Projections Statement Materials

Web-based Tool Instructions Tab

Useful Links

2024 Links

- 2024 Home Care Cost Report Outreach Program
- 2024 Home Care Cost Report Instructions

2023 Lessons Learned Webinar

- 2023 Lessons Learned Webinar

Pre-recorded webinar

- Module: Home Care Cost Report Overview and Background (10 minutes)
- Module: Home Care Cost Report Terminology (9 minutes)

Q&A

Thank you

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