



# Home Care Cost Report Initial Statewide Outreach Session



June 2, 2020



# 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 via the Q&A feature in WebEx during the designated question periods throughout the presentation. DOH and KPMG will either 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
Timeline	DOH	5 minutes
Overview of the Cost Report Process	DOH	5 minutes
Key Information	DOH	25 minutes
KPMG's Role	KPMG	5 minutes
Introduction to the Web-based Tool	KPMG	5 minutes
Web-based Tool Walkthrough	KPMG	10 minutes
Cost Report Schedules Walkthrough	KPMG	40 minutes
Audit Process Overview	KPMG	10 minutes
Q&A Period	DOH/KPMG	10 minutes
Next Steps	DOH	5 minutes
		<b>Total Time: 2 hours</b>

# Timeline

Activity	Responsible Party	Dates
Home Care Cost Report Relaunch Session	DOH/KPMG/Providers	May 27 <sup>th</sup> , 2020
Home Care Cost Report Initial Statewide Outreach Session	DOH/KPMG/Providers	June 2 <sup>nd</sup> , 2020
Providers receive login credentials for the Home Care Cost Report Web-based Tool.	KPMG/Providers	June 3 <sup>rd</sup> , 2020
KPMG to upload Web-based Tool walkthrough tutorial videos directly into the Tool	KPMG	Early June 2020
Webinars will be held 1-2 times per month to communicate updates, address questions, and discuss specific components of the cost report and/or Web-based Tool.	DOH/KPMG/Providers	June, July, August, September, and October 2020
DOH and KPMG to conduct an audit process workshop prior to the beginning of the audit process	DOH/KPMG/Providers	Mid-August 2020
Home Care Cost Report submissions are due	Providers	October 31 <sup>st</sup> , 2020
KPMG to conduct audits of the Home Care Cost Report submissions	KPMG/Providers	November through December 2020
Lessons learned webinar to discuss successes, opportunities for improvement, and future year suggestions	DOH/KPMG/Providers	January 2021

**Note:** KPMG will begin conducting audits before November for those agencies that submit the Home Care Cost Report before the October 31st deadline.



# Overview of the Cost Report Process

# Overview

## Overview/Background

- The 2018-19 Budget included language requiring Certified Home Health Agencies (CHHA), Licensed Home Care Services Agencies (LHCSA), and Fiscal Intermediaries (FI) operating in New York State (the State) to submit cost reports to the Department of Health (DOH).
- Expanded geographic data
  - Cost report submissions will be required from all agencies providing Medicaid Home Care services throughout New York State.
    - In the past, many providers in NYC were not required to submit cost reports to DOH. **All providers are required to submit the Home Care Cost Report.**
    - In the past, CHHA episodic information was not required to be submitted on the cost reports. **This information is now required to be included on the Home Care Cost Report.**
    - Note that Assisted Living Program (ALP) ONLY agencies, private pay ONLY agencies, and hospital-based CHHAs **are not** required to complete the Home Care Cost Report.
  - All Certified Home Health Agencies (CHHA), Licensed Home Care Services Agencies (LHCSA), and Fiscal Intermediaries (FI) will be required to complete the same cost report with schedules that are tailored based on the particular type of entity that is completing the report.
- Consolidated report format
  - The same Web-based Tool will be used for all CHHA, LHCSA, and FI entities.
  - The number and type of entities operated by a parent agency dictates which schedules are required to be completed in the Web-based Tool.
- Expanded data collection
  - In addition to fee-for-service, providers who are reimbursed through managed care are required to submit the cost report.

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# Overview (cont.)

## Cost Reporting Guidance

- The Home Care Cost Report requires the submission of **actual costs only**.
  - There will be a separate process for any agencies that need to report budgeted costs to DOH, but the Home Care Cost Report should not include any budgeted cost figures.
- The cost report must also include all agency costs (regardless of payor source; i.e., Medicaid, Medicare, third party insurance, private pay).
  - Revenue figures should only be reported in Schedule 19 of the cost report (Statement of Revenue and Expenses).
- The Home Care Cost Report collecting 2019 data will be used to set 2021 Medicaid reimbursement rates.
  - The cost reports that collected 2018 data will be used to set 2020 Medicaid reimbursement rates.



# Overview (cont.)

## Allocation Methodology Guidance

- Some schedules of the cost report require an allocation methodology to allocate agency costs or other information to the appropriate entities.
- The allocation method required to be used within these schedules is **Total Operating Expenses**.



# Overview (cont.)

## Accounting Requirements

- The Home Care Cost Report must be certified by an executive level individual (e.g., CEO or CFO).
- CPA certification is no longer required as the State has engaged with 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.
- Accounting Methodology
  - The Home Care Cost Report should be completed using the accounting methodology used for your agency's audited financial statements.



# Key Information

# Terminology

## Agency and Entity Clarification

### Agency

- An agency is defined as an organization that operates one or more LHCSA, CHHA, or FI. Agencies that operate one or more of these facilities must complete certain schedules of the Home Care Cost Report for each of these entities.

### Entity

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

### CHHA Entity Identifier

- The Operating Certificate will be used as the unique entity identifier for CHHAs.
  - For example, if an agency holds three CHHA operating certificates, the agency is said to have three CHHA entities for the purposes of the Home Care Cost Report submissions.
  - CHHA entities are not classified based on county of operation, but rather solely based on their Operating Certificate.

### LHCSA and FI Entity Identifier

- LHCSA and FI entities are required to be separated by county.
  - For example, if a LHCSA agency 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 Provider Cost Report was previously completed by county for LHCSAs and FIs.
  - Note that if an FI currently has a pending application status or has previously operated as part of a LHCSA, the FI entity should still be broken out separately as its own entity for reporting purposes.
  - In addition, some agencies may have office locations that service 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.

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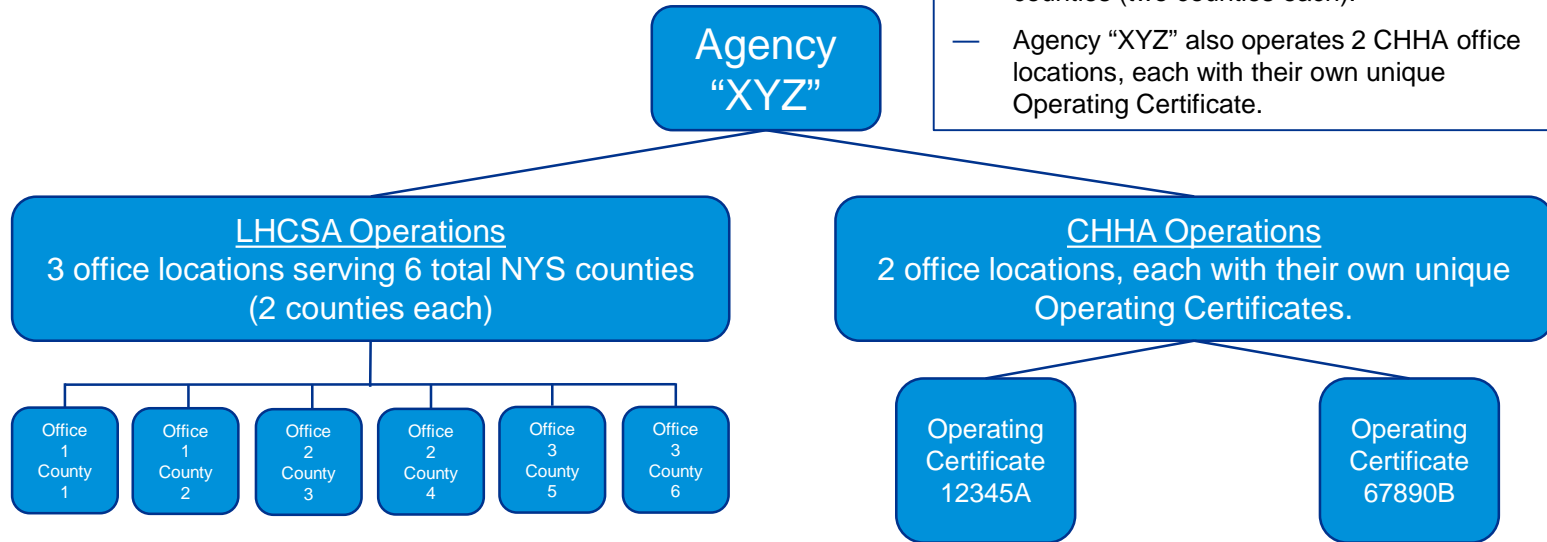
Audit Process  
Overview

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# Terminology (continued)

## Agency and Entity Clarification Example



**Scenario:**

- Agency "XYZ" operates 3 LHCSA office locations that serve a total of 6 NYS counties (two counties each).
- Agency "XYZ" also operates 2 CHHA office locations, each with their own unique Operating Certificate.

### Correct Agency/Entity Reporting:

- Agency "XYZ" is considered to be the "agency" that operates all of the above LHCSAs and CHHAs.
- For the purposes of the Home Care Cost Report, the "entity" designations are as follows:
  - Agency "XYZ" operates 6 LHCSA entities.
  - Agency "XYZ" operates 2 CHHA entities.
- Note that all of the above entities would be reported as part of one Home Care Cost Report submission. This cost report would be submitted by Agency "XYZ" and would contain information for all associated LHCSA and CHHA entities.

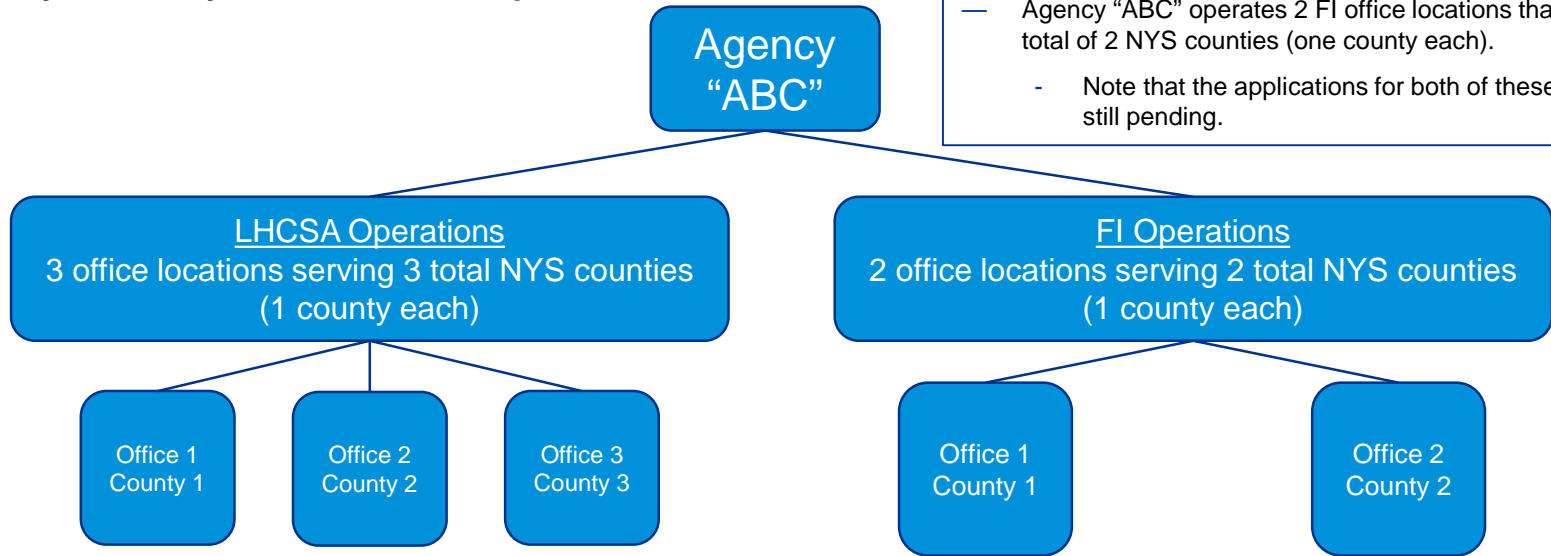


# Terminology (continued)

## Agency and Entity Clarification Example

**Scenario:**

- Agency “ABC” operates 3 LHCSA office locations that serve a total of 3 NYS counties (one county each).
- Agency “ABC” operates 2 FI office locations that serve a total of 2 NYS counties (one county each).
  - Note that the applications for both of these FIs are still pending.



### Correct Agency/Entity Reporting:

- Agency “ABC” is considered to be the “agency” that operates all of the above LHCSAs and FIs.
- For the purposes of the Home Care Cost Report, the “entity” designations are as follows:
  - Agency “ABC” operates 3 LHCSA entities.
  - Agency “ABC” operates 2 FI entities.
- Note that all of the above entities would be reported as part of one Home Care Cost Report submission. This cost report would be submitted by Agency “ABC” and would contain information for all associated LHCSA and FI entities.
  - Although the FI applications are still pending, these entities should be reported separately on the Home Care Cost Report.

Questions?

# Contracting Relationships

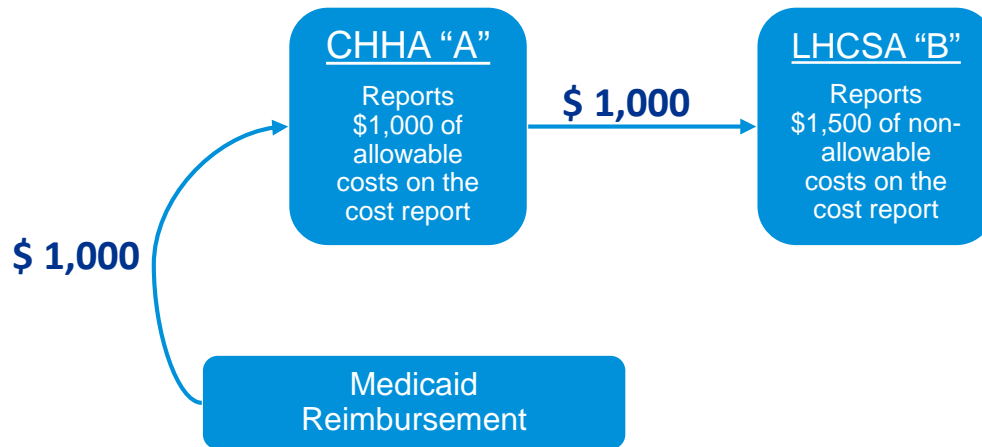
## CHHA and LHCSA Contracting

- Many agencies have contracting relationships with other agencies to perform direct care services.
  - Current Scenario:
    - There are instances where a CHHA will contract out the delivery of HHA services to a LHCSA.
    - Only one agency will be directly reimbursed for their costs by Medicaid.
  - Guidance:
    - Only the agency contracting out the services should report the associated costs as allowable on the Home Care Cost Report.
    - The agency acting as a subcontractor **should not** report these services as allowable.
      - Instead, for all LHCSA schedules that require the reporting of information by service type, there is a line item for “Other non-allowable services.” Any costs related to a LHCSA performing HHA services as part of a contract with a CHHA should be reported in this line.



# Contracting Relationships Continued

## Contracting Example



### Scenario:

- The below scenario depicts a contracting relationship:
  - CHHA "A" is an agency which contracts with LHCSA "B"
  - As a subcontractor, LHCSA "B" performs HHA services on behalf of CHHA "A"
  - For these services, LHCSA "B" incurs \$1,500 worth of costs
  - For these same services, CHHA "A" pays LHCSA "B" \$1,000

### Correct Reporting Methodology:

- CHHA "A" should report \$1,000 of allowable costs on the Home Care Cost Report.
- LHCSA "B" should report \$1,500 of non-allowable costs in the "Other non-allowable services" line on the Home Care Cost Report.

### Reimbursement:

- As the contracting agency that is reporting the costs as allowable, CHHA "A" will be reimbursed through Medicaid.
- As the subcontracting agency, LHCSA "B" will be reimbursed directly by CHHA "A" for these costs. LHCSA "B" **will not** receive Medicaid reimbursement.



# Contracting Relationships (continued)

CHHA "A" Reporting										
CHHA Name	CHHA A									
CHHA Operating Certificate	54321									
Schedule 3a: CHHA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
<b>Direct Care</b>										
Home Health Aide	001								\$ 1,000.00	
Home Health Physical Therapy	002									
Home Health Occupational Therapy	003									
Home Health Registered Nurse	004									
Home Health Medical Social Services	005									
Home Health Nutrition	006									
Home Health Speech Therapy	007									
Home Health Respiratory Therapy	008									
Home Social & Environmental Support	009									
Home Health Sign Language/Oral Interpreter	010									
PC: Level I	011									
PC: Level II	012									
PC: Level II - Hard to Serve	013									
Live-In	014									
Nursing Supervision	015									
Nursing Assessment	016									
Shared Aide: Level I	017									
Shared Aide: Level II	018									
<b>GRAND TOTAL</b>	<b>019</b>									



# Contracting Relationships (continued)

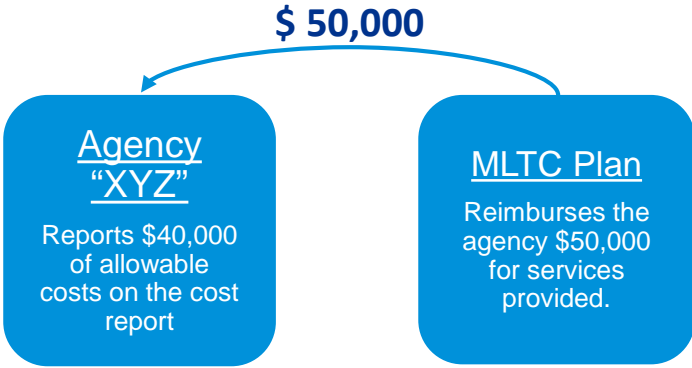
LHCSA "B" Schedule Reporting										
LHCSA Name	LHCSA B									
LHCSA County	Albany									
Schedule 3b: LHCSA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
Direct Care										
PC: Level I	001									
PC: Level II	002									
PC: Level II - Hard to Serve	003									
Live-In	004									
Nursing Supervision	005									
Nursing Assessment	006									
Shared Aide: Level I	007									
Shared Aide: Level II	008									
Other non-allowable services	009				\$ 1,500.00					
GRAND TOTAL	010									



Questions?

# Contracting Relationships Continued

## Contracting Example



**Scenario:**

- The below scenario depicts a contracting relationship:
  - Agency "XYZ" has a contract with a Managed Long Term Care (MLTC) plan to perform Home Health Aide direct care services.
  - The MLTC plan pays Agency "XYZ" \$50,000 for the services.
  - Agency "XYZ" incurs \$40,000 worth of costs for the services.

**Correct Reporting Methodology:**

- Agency "XYZ" should report \$40,000 worth of allowable costs for the direct care services provided.
- These costs should not be reported in the "Contracted Purchased Services" column because these services are reimbursed by a Medicaid payor, rather than through an agreement with a separate agency.

**Reimbursement:**

- Agency "XYZ" is reimbursed by the MLTC Plan in the amount of \$50,000 for the direct care services performed.

# Contracting Relationships (continued)

Agency "XYZ" Reporting										
CHHA Name	CHHA A									
CHHA Operating Certificate	54321									
Schedule 3a: CHHA Costs & Expenses by Service Type	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of columns 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	001	002	003	004	005	006	007	008	009	010
<b>Direct Care</b>										
Home Health Aide	001				\$ 40,000.00					
Home Health Physical Therapy	002									
Home Health Occupational Therapy	003									
Home Health Registered Nurse	004									
Home Health Medical Social Services	005									
Home Health Nutrition	006									
Home Health Speech Therapy	007									
Home Health Respiratory Therapy	008									
Home Social & Environmental Support	009									
Home Health Sign Language/Oral Interpreter	010									
PC: Level I	011									
PC: Level II	012									
PC: Level II - Hard to Serve	013									
Live-In	014									
Nursing Supervision	015									
Nursing Assessment	016									
Shared Aide: Level I	017									
Shared Aide: Level II	018									
<b>GRAND TOTAL</b>	019									



Questions?

# Allocation Methodology Guidance

## Allocation Example

### Scenario:

- Agency “ABC” incurs \$100,000 worth of costs to operate their entities.
- Agency “ABC” operates the following entities:
  - 3 LHCSA office locations that serve a total of 3 NYS counties (one county each).
    - LHCSA “1” incurs 20% of total agency operating costs
    - LHCSA “2” incurs 10% of total agency operating costs
    - LHCSA “3” incurs 15% of total agency operating costs
  - 2 CHHA office locations, each with their own unique Operating Certificate.
    - CHHA “1” incurs 35% of total agency operating costs
    - CHHA “2” incurs 20% of total agency operating costs

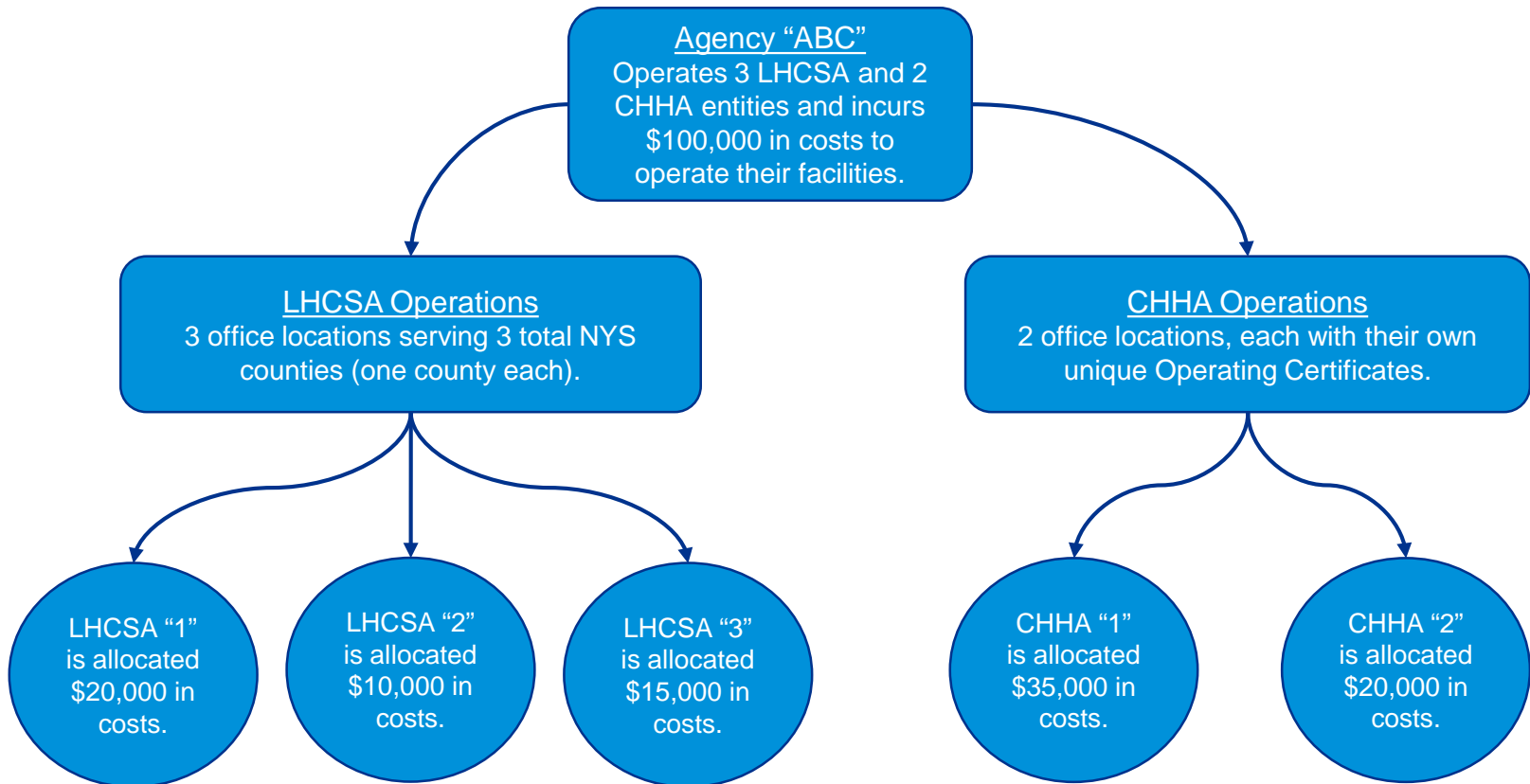
### Correct Reporting Methodology:

- The costs should be allocated across the LHCSA and CHHA entities using the Total Operating Expenses allocation methodology.
  - Each LHCSA and CHHA entity should report the appropriate portion of the \$100,000 worth costs.
  - See the next slide for a visual depiction of this example.



# Allocation Methodology Guidance

## Allocation Example



Questions?

# KPMG's Role

# KPMG's Role

## KPMG's Role

- KPMG has been delivering performance audits on behalf of DOH since 2001.
  - Since 2003, KPMG has performed Health Care Reform Act (HCRA) performance audits to ensure payor/provider compliance with the HCRA law.
  - Since 2010, KPMG has performed Disproportionate Share Hospital (DSH) performance audits assessing the compliance of nearly 200 Article 28 and 31 hospitals and institutes of mental disease with the requirements of the Medicaid DSH program.
  - Since 2012, KPMG has performed Fiscal Year Institutional Cost Report (ICR) performance audits covering nearly 200 Article 28 and Article 31 facilities on behalf of DOH.
- KPMG will leverage our NYS tailored audit tools, procedures, and provider relationships we have formed through our work with DOH to lend support to the Home Care Cost Report submission and audit process.
- In addition to executing the audits, KPMG has supported DOH with extensive stakeholder outreach and education, refined data & analytics capabilities to drive insights, and evolving audit processes to focus on audit quality while limiting the level of burden on providers and driving efficiencies, where possible.



# Introduction to the Web-based Tool

# Web-based Tool Overview

## What is the Web-based Tool?

- A Tool designed to efficiently capture cost report submission data and questionnaire responses into a framework that allows KPMG to perform audit procedures against relevant guidance/regulations. The Tool is separated into the following three functions:
  - Cost Report Submission
  - Audit Procedures
  - Cost Report Data Key Performance Indicators (KPIs)

## Who is required to use the Web-based Tool?

- A Home Care Cost Report is required to be submitted for each CHHA, LHCSA, or FI entity operating in New York State.
  - If an agency operates more than one of these entity types, certain schedules of the cost report will be required to be completed for each entity.
  - The Tool is designed to have dynamic functionality, meaning that the required schedules will appear based on the general information you initially enter about the agency or entity.

## How do you access the Web-based Tool?

- Each agency that is required to complete the Home Care Cost Report will be given their own unique login credentials.
  - The unique user name and password will be entered into a designated URL that will then grant access to the Web-based Tool.
  - Only DOH, KPMG, and the individuals at the Home Care agency/entity given the login credentials will have access to the data entered into the Tool. No other agency/entity will have access to your cost report data.



# Web-based Tool Walkthrough

# Web-based Tool Components

## Tab Names

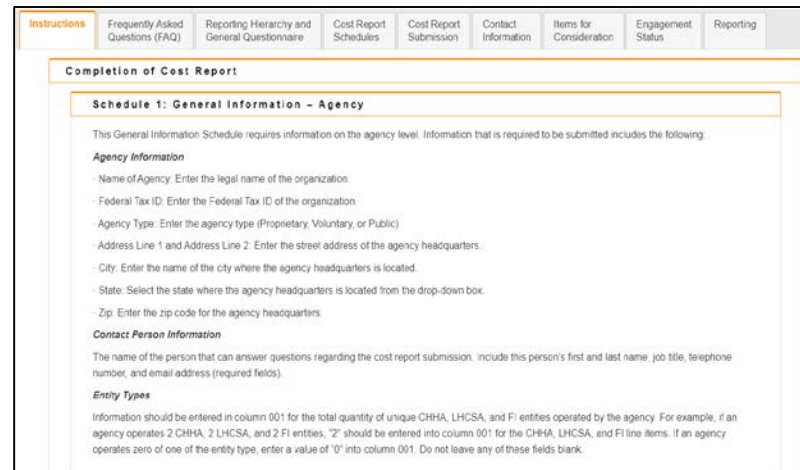
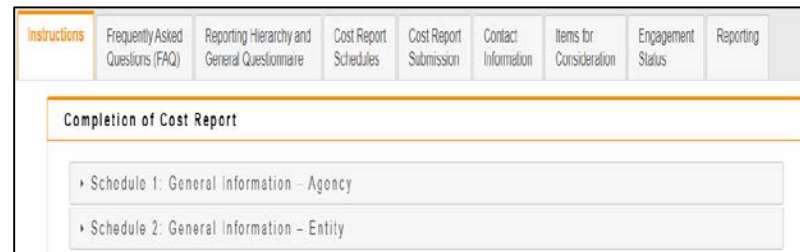
- Instructions
- Frequently Asked Questions (FAQs)
- Reporting Hierarchy and General Questionnaire
- Cost Report Schedules
- Cost Report Submission
- Communications
- Contact Information
- Audit/Questions
- Reporting



# Instructions Tab

## Components

- The Instructions tab of the Tool contains the instructions that detail the requirements for each schedule in the cost report.
  - Highlights which schedule pertains to which agency/entity type (larger agency, CHHA, LHCSA, or FI).
  - Highlights what information should be included in each of the schedule columns.
- This is also the location where you can find instructions for the completion of the Web-based Tool.
  - Web-based Tool walkthrough videos will also be featured in the Instructions tab within the “Useful Links” section.
- Instructions related to the audit process will be added to the Instructions tab as the audit kick-off period approaches.
- The display of the instructions is “accordion-style,” where each section header can be opened to show the instructions for that particular section.
  - This limits the amount of scrolling that is necessary to locate specific sections of the instructions.
- A full version PDF of the instructions will also be available to download within the Tool.



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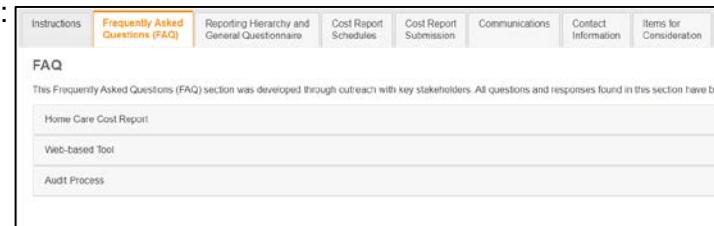


# Frequently Asked Questions (FAQ) Tab

## Components

— The FAQ tab of the Tool will be separated into three sections:

- Home Care Cost Report
- Web-based Tool
- Audit Process



— Within each of these sections, the display of each question will be “accordion-style,” where the questions can be opened to read the answers.

— The FAQ tab also contains a search bar feature.

- When a particular term is entered, the FAQs will be filtered to include only the questions containing the search term.



# Reporting Hierarchy and General Questionnaire Tab

## Reporting Hierarchy Subtab

- The Reporting Hierarchy subtab collects general information about agencies, including the following:
  - Name of Agency, Address, Point of Contact, and Quantity of CHHAs, LHCSAs, and FIs operated by the agency.
- This Reporting Hierarchy subtab also collects information about each of the identified entities, including the following:
  - Name of Entity, Address, Point of Contact, Unique Identifier, etc.
- The answers to these reporting hierarchy questions will dictate which schedules of the cost report appear in the Cost Report Schedules tab.
  - Some schedules may not be required to be completed at all, while others schedules may be required to be complete multiple times.
  - The information submitted will also automatically populate the required fields in Schedule 1 (General Information – Agency) and Schedule 2 (General Information – Entity).

— **Note:** The number of entities identified for each agency must match the number of CHHA, LHCSA, and FI entity rows in order for this tab to be submitted.

Question: L1  
Please provide the following general information about the home care agency.

Name of Agency

Federal Tax ID

Agency Type

Proprietary

Voluntary

Public

Address Line 1

Address Line 2

City

State

Zip

Please enter the total quantity of CHHA, LHCSA, and FI entities operated by the above agency  
*If an agency does not operate any of the below entity types, please enter a value of 0.*

CHHA

LHCSA

FI

Question: L4  
For each of the CHHA entities operated by the above agency, please add a row with the requested information:  
*If an agency does not operate any CHHA entities, please skip this question.*

Name of Entity	Type	Address Line 1	Address Line 2	City	State	Zip	MMS ID Number	Operating Certificate	Standard Hours / Week	Name	Title	Telephone Number	E-Mail Address	Actions
Test	Voluntary	Test		Test	Test	Test	Test	Test	0.00	Test	Test	Test	Test	<input type="button" value="Edit"/> <input type="button" value="Delete"/>
<input type="button" value="Add Row"/>														



# Reporting Hierarchy and General Questionnaire Tab

## General Questionnaire Subtab

- The General Questionnaire subtab contains a series of general process and operational questions about the agency.
- The questionnaire includes both Yes/No questions as well as written response questions.
- Before the Cost Report Schedules tab can be accessed, both the Reporting Hierarchy and General Questionnaire subtabs must be completed and submitted.

Submit Questionnaire

### General

Question: G.1  
Please describe how management assigned authority and responsibility related to the Home Care cost report submission process.

Question: G.2  
Has your agency claimed bankruptcy from the start of the cost report year under review (2018) to present?

Yes, the agency or entities operated by the agency claimed bankruptcy.

No, the home care provider has not claimed bankruptcy.

Question: G.3  
For the 2018 cost report year and for the 12 months prior, were there any internal or external audits or reviews performed at your agency?

Yes, audit/reviews noted below were completed and copies of reports will be provided.

No, to our knowledge such audit/reviews were not performed.

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# Cost Report Submission Tab

## Components

- The Cost Report Submission tab is required to be signed and submitted after the completion of the questionnaire and cost report schedules.
- This is the location of the Home Care Cost Report that must be certified by an executive level individual (e.g., CEO or CFO).

New York State Home Care Cost Report Provider Name: Test Organization 2		Period From: To:	Date: Time:
Provider Certification			
Provider Name:	Test Organization 2		
MMIS ID (Agency):	Multiple		
MMIS ID (Entity):			
License Number:	Test		
Operating Certificate Number:	Test		
Report for the Period Ended:			
Declaration Control Number (DCN):			
<p>INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW.</p> <p>CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)</p> <p>I HEREBY CERTIFY THAT I HAVE READ THE ABOVE STATEMENT AND THAT I HAVE EXAMINED THE INFORMATION CONTAINED IN THE HOME CARE COST REPORT FOR THE PERIOD BEGINNING AND ENDING , 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 PROVIDER IN ACCORDANCE WITH APPLICABLE INSTRUCTIONS, EXCEPT AS NOTED.</p> <p>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.</p> <p>Please ensure that the individual signing for the completion and accuracy of the Tool responses is the Agency CFO or equivalent level.</p> <p>Name: <input type="text"/> Title: <input type="text"/></p> <p><b>Your Cost Report is not complete. Please complete the Cost Report Schedules section before submitting.</b></p>			



# Communications Tab

## Components

- The purpose of the Communications tab is to post useful information and updates from DOH and KPMG that occur throughout the cost report submission and audit process.
- Providers will be notified via email when information is posted within the Communications tab.
- Notifications from the Communications tab will be sent from the following email address: [no-reply@avii.com](mailto:no-reply@avii.com)



# Contact Information Tab

## Components

- The Contact Information tab will contain the relevant contact information for the following parties:
  - Home Care Agency/Entity
  - Department of Health
  - KPMG

### Team Contacts

If you have any questions or concerns regarding the tool, Requested Documents, Questionnaire, or the timeline, please contact the KPMG Home Care Team at [support@avii.com](mailto:support@avii.com).

Agency Contacts

+

KPMG Contacts

Home Care Contacts

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# Audit/Questions Tab

## Components

- The Audit/Questions tab is the location where audit procedures and communications will occur.
- This tab includes the following sections:
  - **Documentation Requests:** Location where documentation requests will appear. Documents will be submitted to a secure file transfer protocol site (SFTP).
  - **Follow-up Questions:** Location where audit follow-up questions, documentation, and communication will occur. KPMG and the agency can have direct communication in this location.
  - **Potential Findings:** Location where potential findings identified will appear.
  - **Provider Questions:** Location where provider questions will appear. KPMG and the agency can have direct communication in this location.
- More details regarding the Audit/Questions tab will be covered during the audit workshop scheduled to occur in advance of the audit kick-off.

The screenshot shows a web interface for 'Documentation Requests'. On the left is a sidebar with a vertical list of sections: 'Documentation Requests' (highlighted), 'Follow-up Questions', 'Potential Findings', and 'Provider Questions'. Below the sidebar are three buttons: 'Sort...', 'Filter...', and 'Clear Filter'. The main content area has the title 'Documentation Requests' followed by a dotted line. Below the title is a paragraph: 'Please upload all requested documents to the SFTP site by clicking on the "Log In to the SFTP Site" button. Please refer to the SFTP site section within the Questionnaire & Data Input tab for additional guidance on using the SFTP site.' To the right of this paragraph are two buttons, both labeled 'SFTP Site'. Below the paragraph is the text: 'There are currently no document requests.'



# Reporting Tab

## Components

- The Reporting tab is the location where various reports can be generated.
- The available reports include the following:
  - **Full cost report printout**: PDF printout of all of the schedules of your agency's cost report.
  - **Selected schedule printout**: PDF printout of an individually selected schedule.
  - **Questionnaire printout**: A singular PDF printout of the general questionnaire and schedule questionnaire responses.



Questions?

# Cost Report Schedules Walkthrough

# 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.1, 5a.2, 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



# Tool Features to Note for Cost Report Schedules

## Features

- Within each schedule, there are different colors included that have various meanings:
  - **White:** Represents a cell that is a data entry field. Where applicable, information should be entered into these cells.
  - **Gray:** These cells are blocked from data entry.
  - **Green:** Represents a cell that is automatically calculated using a pre-determined formula. No information can be entered in these cells, but the values that appear are derived from information entered into other cells (i.e. Total All Entity Costs = Non Allowable Costs + Allowable Costs)
  
- There is a check box at the top of each schedule tab. When all tables within each schedule tab have been completed, please check this box to indicate completion.
  - Note that in order to submit the cost report in its entirety, all check boxes must be checked. Incomplete cost reports will not be able to be submitted.
  
- There is a question submission text box at the top of each schedule tab. If any questions arise during the cost report submission process that require an answer from DOH or KPMG, please enter them in the designated text box.
  - A repository of questions with answers will be kept in the Tool.

MC			Total Medicaid (FFS + MC)		
Patients	Units of Service: Visits	Units of Service: Hours	Patients	Units of Service: Visits	Units of Service: Hours
004	005	006	007	008	009

Check here when the schedule is complete for all entities

Schedule 3: CHHA Costs & Expenses by Se

Check here when the schedule is complete for all entities

Ask a question related to this schedule

CHHA Name	CHHA Operating Certificates	Total Agency (002 +
		00

**Add Question**

Question:



# Data Source Documentation

Schedule Name	Schedule Number	GL Detail	Trial Balance	Payroll Register	FTE Report	FS to GL Reconciliation	Square Footage Report	Mileage Logs	Statistical Payor Data	Charge-master	Employee Benefits	Contracted Employee Invoices	Wage Cost, Hours, & Non-Labor Cost Contracts	Facility Onboarding & Termination Report	WR&R Cost Detail	Census Reports	AFS
Costs and Expenses	3a, 3b, 3c	✓	✓	✓	✓	✓											
General Service Cost Centers	4a, 4b, 4c	✓	✓				✓	✓									
Service Statistics	5a.1, 5a.2, 5b, 5c								✓								
FI Tier Statistics	6								✓								
Current Charge to the General Public	7a, 7b, 7c									✓							
Compensation Analysis - Employees	8a, 8b, 8c	✓	✓		✓						✓						
Compensation Analysis - Contracted Staff	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																✓



# General Information – Agency: Schedule 1

## Agency Information

- All of the information required to be submitted for Schedule 1 is entered in the Reporting Hierarchy subtab.
- This information will automatically populate in the designated cells of this schedule. Therefore, no further action is required for Schedule 1.
  - **Note:** If information is not appearing correctly on Schedule 1 or incorrect information was entered, you will need to contact DOH/KPMG. Once the reporting hierarchy information is submitted, the information is locked. In order to change this information, the Tool must be unlocked to allow for editing.



# General Information - Agency: Schedule 1

Schedule 1: General Information - Agency		
<input checked="" type="checkbox"/> Check here when the schedule is complete for all entities		
<a href="#">Ask a question</a> related to this schedule		
001		
<b>Agency Information</b>		
Name of Agency	001	Test Agency 1
Federal Tax ID	002	55-5555555
Agency Type (Proprietary, Voluntary, or Public)	003	Proprietary
Address Line 1	004	554 Main Street
Address Line 2	005	
City	006	Albany
State	007	NY
Zip	008	12207
<b>Contact Person:</b>		
Name	009	John Smith
Title	010	Fiscal Manager
Telephone Number	011	518-555-5555
E-Mail address	012	johnsmith@abc.com
<b>Entity Types(Enter total quantity of CHHA, LHCSA, and FI entities operated by the above agency):</b>		
Certified Home Health Agency	013	0
Licensed Home Care Service Agency	014	0
Fiscal Intermediary	015	2



# General Information – Entity: Schedule 2

## Entity Information

- All of the information required to be submitted for Schedule 2 is entered in the Reporting Hierarchy subtab.
- This information will automatically populate in the designated cells of this schedule. Therefore, no further action is required for Schedule 2.
  - **Note:** If information is not appearing correctly on Schedule 2 or incorrect information was entered, you will need to contact DOH/KPMG. Once the reporting hierarchy information is submitted, the information is locked. In order to change this information, the Tool must be unlocked to allow for editing.



# General Information – Entity: Schedule 2

Schedule 2: General Information - Entity		
<input checked="" type="checkbox"/> Check here when the schedule is complete for all entities <a href="#">Ask a question</a> related to this schedule		
		001
<b>Entity Information</b>		
Name of Entity	001	Test FI 1
Type (Proprietary, Voluntary, or Public)	002	Proprietary
Address Line 1	003	555 Main Street
Address Line 2	004	
City	005	Albany
State	006	NY
Zip	007	12207
County Served (LHCSA only)	008	Albany
MMIS ID Number (Agency)	009	55555555
Operating Certificate (CHHA only)	010	
License Number	011	
MMIS ID Number (Entity)	012	55555555
<b>Contact Person:</b>		
Name	013	John Smith
Title	014	Fiscal Manager
Telephone Number	015	518-555-5555
E-Mail address	016	johnsmith@abc.com



# Costs and Expenses:

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

### Purpose

For entities to report the costs and expenses associated with each of the service types offered by the CHHA, LHCSA, or FI entity. The data inputs requested for Schedule 3a, Schedule 3b, and Schedule 3c are identical, but the service types offered vary for each entity.

### Data Inputs

- Total Entity Costs
- Non-Allowable Costs
- Allowable Costs
- Program Administration
- Program Aide (Direct Care)
- Program RN Supervision/Assessment
- Program Staff Training
- Transportation
- Contracted Purchased Services
- Other

### Reference Materials

- The Home Care Cost Report instructions will highlight the following:
  - Data input descriptions
  - List of allowable and non-allowable costs

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

### CHHA Service Types (Schedule 3a)

Home Health Aide, Home Health Physical Therapy, Home Health Occupational Therapy, Home Health Registered Nurse, Home Health Medical Social Services, Home Health Nutrition, Home Health Speech Therapy, Home Health Respiratory Therapy, Home Social & Environmental Support, Home Health Sign Language/Oral Interpreter, PC: Level I, PC: Level II, PC: Level II Hard to Serve, Live-In, Nursing Supervision, Nursing Assessment, Shared Aide: Level I, Shared Aide: Level II

### LHCSA Service Types (Schedule 3b)

PC: Level I, PC: Level II, PC: Level II Hard to Serve, Live-In, Nursing Supervision, Nursing Assessment, Shared Aide: Level I, Shared Aide: Level II, Other non-allowable services

### FI Service Types (Schedule 3c)

CDPAS Individual Basic, CDPAS Individual Hard to Serve, CDPAS Individual Live-In, CDPAS Multiple Basic, CDPAS Multiple Hard to Serve, Multiple Individual Live-In



# Costs and Expenses:

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

Schedule 3a: CHHA Costs & Expenses by Service Type										
Schedule not completed										
<a href="#">Add a follow-up question</a> related to this schedule										
CHHA Name CHHA Operating Certificate	Test Test			Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other
	Total Entire Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)							
	001	002	003	004	005	006	007	008	009	010
<b>Direct Care</b>										
Home Health Aide	001	0	0							
Home Health Physical Therapy	002	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							
Home Health Respiratory Therapy	008	0	0							
Home Social & Environmental Support	009	0	0							
Home Health Sign Language/Oral Interpreter	010	0	0							
PC: Level I	011	0	0							
PC: Level II	012	0	0							
PC: Level II - Hard to Serve	013	0	0							
Live-In	014	0	0							
Nursing Supervision	015	0	0							
Nursing Assessment	016	0	0							
Shared Aide: Level I	017	0	0							
Shared Aide: Level II	018	0	0							
<b>GRAND TOTAL</b>	<b>019</b>									



# General Service Cost Centers: Schedule 4a (CHHA), Schedule 4b (LHCSA), and Schedule 4c (FI)

## Purpose

For entities to report the costs and expenses associated with the general service cost centers for CHHA, LHCSA, or FI entities. Both the data inputs and general services cost centers requested for Schedule 4a, Schedule 4b, and Schedule 4c are identical for each entity.

## Data Inputs

- Total Entity Costs
- Non-Allowable Costs
- Allowable Costs
- Program Administration
- Program Aide (Direct Care)
- Program RN Supervision/Assessment
- Program Staff Training
- Transportation
- Contracted Purchased Services
- Other

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions
  - List of allowable and non-allowable costs

## Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding
- 42 CFR § 413.130 – Introduction to capital-related costs

## CHHA, LHCSA, and FI General Service Cost Centers (Schedule 4a, Schedule 4b, and Schedule 4c)

Criminal Background Check & Fingerprinting, Capital Related – Building & Fixtures, Capital Related – Movable Equipment, Plant Operations & Maintenance, Building Rent, Furnishings Rent, Vehicle Rent, Property Interest, Plant Depreciation, Equipment & Furnishings Depreciation, Vehicle Depreciation, Transportation, Utilities, Supplies & Materials, Insurance, Administration & General, Employee Physicals/Uniforms/Immunizations, Other



# General Service Cost Centers:

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

Schedule 4a: CHHA General Service Cost Centers

Schedule not completed

[Add a follow-up question](#) related to this schedule

CHHA Name CHHA Operating Certificate	Test			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)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)							
	001	002	003	004	005	006	007	008	009	010
<b>GENERAL SERVICE COST CENTERS</b>										
Criminal Background Check & Fingerprinting	001	0	0							
Capital Related - Building & Fixtures	002	0	0							
Capital Related - Movable Equipment	003	0	0							
Plant Operations & Maintenance	004	0	0							
Rent-Building	005	0	0							
Rent-Furnishings	006	0	0							
Rent-Vehicles	007	0	0							
Interest-Property	008	0	0							
Depreciation-Plant	009	0	0							
Depreciation-Equipment & Furnishings	010	0	0							
Depreciation-Vehicles	011	0	0							
Transportation	012	0	0							
Utilities	013	0	0							
Supplies & Materials	014	0	0							
Insurance	015	0	0							
Administration & General	016	0	0							
Employee physicals/uniforms/immunizations	017	0	0							
Other	018	0	0							
<b>GRAND TOTAL</b>	<b>019</b>									



# Service Statistics:

## Schedule 5a.1 (CHHA Pediatric), Schedule 5a.2 (CHHA Episodic), Schedule 5b (LHCSA), and Schedule 5c (FI)

### Purpose

For entities to report the service statistics information associated with each of the service types offered by the CHHA, LHCSA, or FI entity. The data inputs requested for Schedule 5a.1, Schedule 5a.2, Schedule 5b, and Schedule 5c are the identical, but the service types offered vary for each entity.

### Data Inputs

Patients, Visits, and Hours are required for the following payor types:

- Medicaid Fee-for-Service
- Medicaid Managed Care
- Dual-eligible
- Medicare
- Private Pay
- Other
- Total

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

### CHHA Service Types (Schedules 5a.1 and 5a.2)

Home Health Aide, Home Health Physical Therapy, Home Health Occupational Therapy, Home Health Registered Nurse, Home Health Medical Social Services, Home Health Nutrition, Home Health Speech Therapy, Home Health Respiratory Therapy, Home Social & Environmental Support, Home Health Sign Language/Oral Interpreter, PC: Level I, PC: Level II, PC: Level II Hard to Serve, Live-In, Nursing Supervision, Nursing Assessment, Shared Aide: Level I, Shared Aide: Level II

### LHCSA Service Types (Schedule 5b)

PC: Level I, PC: Level II, PC: Level II Hard to Serve, Live-In, Nursing Supervision, Nursing Assessment, Shared Aide: Level I, Shared Aide: Level II, Other non-allowable services

### FI Service Types (Schedule 5c)

CDPAS Individual Basic, CDPAS Individual Hard to Serve, CDPAS Individual Live-In, CDPAS Multiple Basic, CDPAS Multiple Hard to Serve, Multiple Individual Live-In



# Service Statistics:

Schedule 5a.1 (CHHA Pediatric), Schedule 5a.2 (CHHA Episodic), Schedule 5b (LHCSA), and Schedule 5c (FI)

Schedule 5b: LHCSA Service Statistics																								
Schedule not completed																								
<a href="#">Add a follow-up question</a> related to this schedule																								
LHCSA Name	Test																							
LHCSA License Number	Test																							
	Medicaid						Dual-eligible			Medicare			Private Pay			Other			Total					
	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	Total Unique Patients	Total Unique Units of Service: Visits/Days	Total Unique 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																
	001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018	019	020	021	019	020	021
Direct Care																								
PC: Level I	001						0		0															
PC: Level II	002						0		0															
PC: Level II - Hard to Serve	003						0		0															
Line-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															
Other non-allowable services	009						0	0	0															
GRAND TOTAL	009																							



# FI Tier Statistics: Schedule 6

## Purpose

For entities to report the tier statistics information associated with each of the service types offered by Fiscal Intermediaries.

## Data Inputs

### Medicaid Fee-for-Service:

- Tier 1 Member Months: 1 – 159 hours
- Tier 2 Member Months: 160 – 479 hours
- Tier 3 Member Months: 480+ hours

### Medicaid Managed Care:

- Tier 1 Member Months: 1 – 159 hours
- Tier 2 Member Months: 160 – 479 hours
- Tier 3 Member Months: 480+ hours

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

## FI Service Types (Schedule 6)

CDPAS Individual Basic, CDPAS Individual Hard to Serve, CDPAS Individual Live-In, CDPAS Multiple Basic, CDPAS Multiple Hard to Serve, Multiple Individual Live-In



# FI Tier Statistics: Schedule 6

Schedule 6: FI Tier Statistics										
Schedule not completed										
<a href="#">Add a follow-up question</a> related to this schedule										
FI Name	Test									
FI MMIS ID Number	Test									
		FFS			Medicaid			Total Medicaid (FFS + MC)		
		Tier 1 Member Months: 1 - 159 hours	Tier 2 Member Months: 160 - 479 hours	Tier 3 Member Months: 480+ hours	Tier 1 Member Months: 1 - 159 hours	Tier 2 Member Months: 160 - 479 hours	Tier 3 Member Months: 480+ hours	Tier 1 Member Months: 1 - 159 hours	Tier 2 Member Months: 160 - 479 hours	Tier 3 Member Months: 480+ hours
		001	002	003	004	005	006	007	008	009
Direct Care										
CDPAS: Individual - Basic	001							0	0	0
CDPAS: Individual - Hard to Serve	002							0	0	0
CDPAS: Individual - Live-In	003							0	0	0
CDPAS: Multiple - Basic	004							0	0	0
CDPAS: Multiple - Hard to Serve	005							0	0	0
CDPAS: Multiple - Live-In	006							0	0	0
GRAND TOTAL	007									



# Current Charge to the General Public: Schedule 7a (CHHA), Schedule 7b (LHCSA), and Schedule 7c (FI)

## Purpose

For entities to report the current charge to the general public associated with designated service types offered by the CHHA, LHCSA, or FI entity. The data input requested for Schedule 7a, Schedule 7b, and Schedule 7c is identical, but the service types offered vary for each entity.

## Data Inputs

- Current charge to the general public

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

## CHHA Service Types (Schedule 7a)

Skilled Nursing – General, Physical Therapy, Occupational Therapy, Speech Pathology, Private Duty Nursing, Medical Social Services, AIDS Nursing Services, Telehealth Services, Home Health Aide, HHA Shared Aide, Other

## LHCSA Service Types (Schedule 7b)

Level I, Level II, Level II Hard to Serve, Live-In, Shared Aide I, Shared Aide II, Nursing Supervision, Nursing Assessment

## FI Service Types (Schedule 7c)

Consumer Directed, Consumer Directed Enhanced, Consumer Directed Live-In



# Current Charge to the General Public:

## Schedule 7a (CHHA), Schedule 7b (LHCSA), and Schedule 7c (FI)

Schedule 7: CHHA Current Charge to the General Public			
Schedule not completed			
<a href="#">?</a> Add a follow-up question related to this schedule			
CHHA Name	CHHA Operating Certificate	Unit of Service	Test Test Current Charge to the General Public
			001
<b>Direct Care</b>			
Skilled Nursing - General	001	Visits	<input type="text"/>
Physical Therapy	002	Visits	<input type="text"/>
Occupational Therapy	003	Visits	<input type="text"/>
Speech Pathology	004	Visits	<input type="text"/>
Private Duty Nursing	005	Visits	<input type="text"/>
Medical Social Services	006	Visits	<input type="text"/>
AIDS Nursing Service	007	Visits	<input type="text"/>
Telehealth Services	008	Visits	<input type="text"/>
Other	009		<input type="text"/>
Home Health Aide	010	Full hour/visit	<input type="text"/>
HHA Shared Aide	011	0.25 hour units	<input type="text"/>



# Compensation Analysis - Employees:

## Schedule 8a (CHHA), Schedule 8b (LHCSA), and Schedule 8c (FI)

### Purpose

For entities to report employee compensation information associated with each of the job types offered by the CHHA, LHCSA, or FI entity. The data inputs requested for Schedule 8a, Schedule 8b, and Schedule 8c are identical, but the job types vary by entity type.

### Data Inputs

The below inputs should be entered for supervisors, nurses, aides, clinical/therapy, and other (if applicable):

#### Schedule 8a (CHHA) & Schedule 8b (LHCSA)

- FTE
- Salary
- Employee Benefits

The below inputs should be entered for assistants and other (if applicable):

#### Schedule 8c (FI)

- FTE
- Salary
- Employee Benefits

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

#### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

### CHHA Job Types (Schedule 8a)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Home Health Aide, Home Health Physical Therapist, Home Health Occupational Therapist, Home Health Registered Nurse, Home Health Social Worker, Home Health Nutritionist/Dietician, Home Health Speech Therapist, Home Health Respiratory Therapist, Home Health Social & Environmental Support Worker, Home Health Sign Language/Oral Interpreter, Home Health Medical Social Services

### LHCSA Job Types (Schedule 8b)

Personal Care Aide, Nursing, Nursing Supervision/Assessment

### FI Job Types (Schedule 8c)

Personal Assistant



# Compensation Analysis - Employees:

## Schedule 8a (CHHA), Schedule 8b (LHCSA), and Schedule 8c (FI)

Schedule 8a: CHHA Compensation Analysis -Employees

Schedule not completed

[Add a follow-up question](#) related to this schedule

CHHA Name CHHA Operating Certificate	Test			Nurses			Aides			Clinical/Therapy			Other			Total		
	Supervisors																	
	FTE	Salary	EmployeeBenefits	FTE	Salary	EmployeeBenefits	FTE	Salary	EmployeeBenefits	FTE	Salary	EmployeeBenefits	FTE	Salary	EmployeeBenefits	FTE	Salary	EmployeeBenefits
	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															0	0	0
Nursing	002															0	0	0
Nursing Supervision/Assessment	003															0	0	0
Home Health Aide	004															0	0	0
Home Health Physical Therapist	005															0	0	0
Home Health Occupational Therapist	006															0	0	0
Home Health Registered Nurse	007															0	0	0
Home Health Social Worker	008															0	0	0
Home Health Nutritionist/Dietician	009															0	0	0
Home Health Speech Therapist	010															0	0	0
Home Health Respiratory Therapist	011															0	0	0
Home Health Social & Environmental Support Worker	012															0	0	0
Home Health Sign Language/Oral Interpreter	013															0	0	0
Home Health Medical Social Services	014															0	0	0
GRAND TOTAL	015																	



# Compensation Analysis – Contracted Staff: Schedule 9a (CHHA) and Schedule 9b (LHCSA)

## Purpose

For entities to report contracted staff compensation information associated with each of the job types offered by the CHHA or LHCSA entity. The data inputs requested for Schedule 9a and Schedule 9b are the identical, but the job types offered vary for each entity type. Note that contracted staff do not apply to FI entities.

## Data Inputs

The below inputs should be entered for supervisors, nurses, aides, clinical/therapy, and other (if applicable):

- FTE
- Compensation

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

## CHHA Job Types (Schedule 9a)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Home Health Aide, Home Health Physical Therapist, Home Health Occupational Therapist, Home Health Registered Nurse, Home Health Social Worker, Home Health Nutritionist/Dietician, Home Health Speech Therapist, Home Health Respiratory Therapist, Home Health Social & Environmental Support Worker, Home Health Sign Language/Oral Interpreter, Home Health Medical Social Services

## LHCSA Job Types (Schedule 9b)

Personal Care Aide, Nursing, Nursing Supervision/Assessment



# Compensation Analysis – Contracted Staff: Schedule 9a (CHHA) and Schedule 9b (LHCSA)

Schedule 9b: LHCSA Compensation Analysis - Contracted Staff													
Schedule not completed													
<a href="#">?</a> Add a follow-up question related to this schedule													
LHCSA Name	Test												
LHCSA License Number	Test												
	Supervisors		Nurses		Aides		Clinical/Therapy		Other		Total		
	FTE	Compensation	FTE	Compensation	FTE	Compensation	FTE	Compensation	FTE	Compensation	FTE	Compensation	
	001	002	003	004	005	006	007	008	009	010	011	012	
Direct Care													
Job Type:													
Personal Care Aide	001											0	0
Nursing	002											0	0
Nursing Supervision/Assessment	003											0	0
<b>GRAND TOTAL</b>	004												



# WR&R and Staff Turnover:

## Schedule 10a (CHHA), Schedule 10b (LHCSA), and Schedule 10c (FI)

### Purpose

For entities to report WR&R and staff turnover information associated with each of the service types offered by the CHHA, LHCSA, or FI entity. Note that both data inputs and job types requested for Schedule 10a, Schedule 10b, and Schedule 10c vary for each entity type.

### Data Inputs

- WR&R Costs (PBH 3614 Section 8 for CHHA and Section 367-q of the Social Services Law for LHCSA and FI)
- WRT&R (PBH 3614 Section 9 for CHHA only)
- Employees as of 1/1
- Employees as of 12/31
- Employees retained as of 12/31 who were employed on 1/1
- Employees hired between 1/1 and 12/31
- Employees separated from entity during the year

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions
- Regulations**
- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding
- Public Health Law 3614 Section 8 – Worker recruitment and retention (CHHA)
- Public Health Law 3614, Section 9 – Worker recruitment, training, and retention (CHHA)
- Section 367-q of the Social Services Law – Worker recruitment and retention (LHCSA and FI)

### CHHA Job Types (Schedule 10a)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Home Health Aide, Home Health Physical Therapist, Home Health Occupational Therapist, Home Health Registered Nurse, Home Health Social Worker, Home Health Nutritionist/Dietician, Home Health Speech Therapist, Home Health Respiratory Therapist, Home Health Social & Environmental Support Worker, Home Health Sign Language/Oral Interpreter, Home Health Medical Social Services

### LHCSA Job Types (Schedule 10b)

Personal Care Aide, Nursing, Nursing Supervision/Assessment

### FI Job Types (Schedule 10c)

Personal Assistant



# WR&R and Staff Turnover:

## Schedule 10a (CHHA), Schedule 10b (LHCSA), and Schedule 10c (FI)

Schedule 10a: CHHA WR&R and Staff Turnover							
Schedule not completed							
Add a follow-up question related to this schedule							
CHHA Name CHHA Operating Certificate	Test		Employees as of 1/1	Employees as of 12/31 (003+006-007)	Employees retained as of 12/31 who were employed on 1/1	Employees Hired Between 1/1 and 12/31	Employees Separated From Entity During the Year
	WR&R Costs to Entity (Public Health Law 3614, Section 8)	WR&R Costs to Entity (Public Health Law 3614, Section 9)					
	001	002	003	004	005	006	007
Direct Care							
Job Type:							
Personal Care Aide	001			0			
Nursing	002			0			
Nursing Supervision/Assessment	003			0			
Home Health Aide	004			0			
Home Health Physical Therapist	005			0			
Home Health Occupational Therapist	006			0			
Home Health Registered Nurse	007			0			
Home Health Social Worker	008			0			
Home Health Nutritionist/Dietician	009			0			
Home Health Speech Therapist	010			0			
Home Health Respiratory Therapist	011			0			
Home Health Social & Environmental Support Worker	012			0			
Home Health Sign Language/Oral Interpreter	013			0			
Home Health Medical Social Services	014			0			
GRAND TOTAL	015						



# Labor Costs:

## Schedule 11a (CHHA), Schedule 11b (LHCSA), and Schedule 11c (FI)

### Purpose

For entities to report labor cost information associated with each of the job types offered by the CHHA, LHCSA, or FI entity. The data inputs requested for Schedule 11a, Schedule 11b, and Schedule 11c are identical, but the job types offered vary for each entity type.

### Data Inputs

#### Wage Related

- Base Wages for Hours Worked, In-Service Wages, Travel Wages, Overtime Wages, Weekend & Mutual Differentials, Holiday Worked Wages, Other Wages, PTO – Dollars, Jury Duty & Bereavement – Dollars

#### Fringe Related

- Non-Taxable Fringe, FICA Taxes, Disability/Unemployment/Workers Compensation Taxes, Other Fringe

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

#### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding
- The Minimum Wage Act (Article 19 of the New York State Labor Law)

### CHHA Job Types (Schedule 11a)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Home Health Aide, Home Health Physical Therapist, Home Health Occupational Therapist, Home Health Registered Nurse, Home Health Social Worker, Home Health Nutritionist/Dietician, Home Health Speech Therapist, Home Health Respiratory Therapist, Home Health Social & Environmental Support Worker, Home Health Sign Language/Oral Interpreter, Home Health Medical Social Services, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other

### LHCSA Job Types (Schedule 11b)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Supervisor, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other

### FI Job Types (Schedule 11c)

Personal Assistant, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other



# Labor Costs:

## Schedule 11a (CHHA), Schedule 11b (LHCSA), and Schedule 11c (FI)

Schedule 11a: CHHA Labor Costs

Schedule not completed

[Add a follow-up question](#) related to this schedule

CHHA Name CHHA Operating Certificate	Test			Overtime Wages	Weekend & Mutual Differentials - Dollars	Holiday Wages	Other Wages	Personal Time Off (PTO) - Dollars	Jury Duty & Bereavement - Dollars	Non-taxable Fringe Dollars	FICA Taxes	Disability/ Unemployment/ Workers Compensation Taxes	Other Fringes	Total Wages
	Base Wages for Hours Worked	In-Service Wages	Travel Wages											
	001	002	003	004	005	006	007	008	009	010	011	012	013	014
<b>Direct Care</b>														
Personal Care Aide	001													0
Nursing	002													0
Nursing Supervision/Assessment	003													0
Supervisor	004													0
Home Health Aide	005													0
Home Health Physical Therapist	006													0
Home Health Occupational Therapist	007													0
Home Health Registered Nurse	008													0
Home Health Social Worker	009													0
Home Health Nutritionist/Dietician	010													0
Home Health Speech Therapist	011													0
Home Health Respiratory Therapist	012													0
Home Health Social & Environmental Support Worker	013													0
Home Health Sign Language/Oral Interpreter	014													0
<b>Program Administration</b>														
Director	015													0
Administrator	016													0
Program or Site Director	017													0
Office Worker	018													0
Clerk	019													0
Housekeeping and Maintenance	020													0
Other	021													0
<b>GRAND TOTAL</b>	022													0



# Labor Utilization:

## Schedule 12a (CHHA), Schedule 12b (LHCSA), and Schedule 12c (FI)

### Purpose

For entities to report labor utilization information associated with each of the job types offered by the CHHA, LHCSA, or FI entity. The data inputs requested for Schedule 12a, Schedule 12b, and Schedule 12c are the identical, but the job types offered vary for each entity type.

### Data Inputs

- FTE
- Base Hours Worked
- Overtime Hours Worked
- Travel Time
- Holiday Hours

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

### CHHA Job Types (Schedule 12a)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Supervisor, Home Health Aide, Home Health Physical Therapist, Home Health Occupational Therapist, Home Health Registered Nurse, Home Health Social Worker, Home Health Nutritionist/Dietician, Home Health Speech Therapist, Home Health Respiratory Therapist, Home Health Social & Environmental Support Worker, Home Health Sign Language/Oral Interpreter, Home Health Medical Social Services, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other

### LHCSA Job Types (Schedule 12b)

Personal Care Aide, Nursing, Nursing Supervision/Assessment, Supervisor, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other

### FI Job Types (Schedule 12c)

Personal Assistant, Director, Administrator, Program or Site Director, Office Worker, Clerk, Housekeeping and Maintenance, Other



# Labor Utilization:

## Schedule 12a (CHHA), Schedule 12b (LHCSA), and Schedule 12c (FI)

Schedule 12a: CHHA Labor Utilization						
Schedule not completed						
<a href="#">Add a follow-up question</a> related to this schedule						
CHHA Name CHHA Operating Certificate	Test Test	FTE		Travel Time - Hours	Holiday Hours	Total Hours Worked
		001	002			
		Base Hours Worked 002	Overtime Hours Worked 003	004	005	006
<b>Direct Care</b>						
Personal Care Aide	001					0
Nursing	002					0
Nursing Supervision/Assessment	003					0
Supervisor	004					0
Home Health Aide	005					0
Home Health Physical Therapist	006					0
Home Health Occupational Therapist	007					0
Home Health Registered Nurse	008					0
Home Health Social Worker	009					0
Home Health Nutritionist/Dietician	010					0
Home Health Speech Therapist	011					0
Home Health Respiratory Therapist	012					0
Home Health Social & Environmental Support Worker	013					0
Home Health Sign Language/Oral Interpreter	014					0
<b>Program Administration</b>						
Director	015					0
Administrator	016					0
Program or Site Director	017					0
Office Worker	018					0
Clerk	019					0
Housekeeping and Maintenance	020					0
Other	021					0
<b>GRAND TOTAL</b>	<b>022</b>					



# Average Compensation:

## Schedule 13a (CHHA), Schedule 13b (LHCSA), and Schedule 13c (FI)

### Purpose

To calculate average compensation information associated with each of the CHHA, LHCSA, or FI entities. Schedule 13a (CHHA), Schedule 13b (LHCSA), and Schedule 13c (FI) are schedules that do not require the submission of any information. Instead, the Tool will automatically calculate the average base hourly rate, average total hourly compensation, and average fringe using data entered into various schedules of the cost report.

### Data Inputs

- Average Base Hourly Rate
  - **Formula:** (Base Hours Worked / Base Wages for Hours Worked)
- Average Total Hourly Compensation
  - **Formula:** (Total Hours Worked / Total Wages)
- Average Fringe
  - **Formula:** (Sum of Fringe / FTE)

### Reference Materials

- N/A



# Average Compensation:

## Schedule 13a (CHHA), Schedule 13b (LHCSA), and Schedule 13c (FI)

Schedule 13b: LHCSA Average Compensation				
Schedule not completed				
<a href="#">Add a follow-up question</a> related to this schedule				
LHCSA Name	Test			
LHCSA License Number	Test			
		Average Base Hourly Wage	Average Total Hourly Compensation	Average Fringe
		001	002	003
<b>Direct Care</b>				
Personal Care Aide	001			
Personal Care Nurse	002			
Nursing Supervision/Assessment	003			
Supervisor	004			
<b>Program Administration</b>				
Director	005			
Administrator	006			
Program or Site Director	007			
Office Worker	008			
Clerk	009			
Housekeeping and Maintenance	010			
Other	011			



# Live-In:

## Schedule 14a (CHHA), Schedule 14b (LHCSA), and Schedule 14c (FI)

### Purpose

For entities to report the live-in information associated with designated service types offered by the CHHA, LHCSA, or FI entity. Both the data inputs and service types requested for Schedule 14a, Schedule 14b, and Schedule 14c are the identical for each entity type.

### Data Inputs

- Number of Unique Individuals Served
- Days
  - Total Days of Service, 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
- 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

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions
- Regulations**
- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding
- 18 NYCRR 505.14 – Personal care services (contains continuous care and Live-in definitions)

### CHHA, LHCSA, and FI Service Types (Schedule 14a, Schedule 14b, and Schedule 14c)

- Live-In
- Continuous Care (Split Shift)



# Live-In:

## Schedule 14a (CHHA), Schedule 14b (LHCSA), and Schedule 14c (FI)

Schedule 14a: CHHA Live-In											
Schedule not completed											
<a href="#">Add a follow-up question</a> related to this schedule											
CHHA Name		Test									
CHHA Operating Certificate		Test									
	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	
	001	002	003	004	005	006	007	008	009	010	011
Direct Care											
Live-In	001									NaN	
Continuous Care (Split Shift)	002									NaN	
GRAND TOTAL	003										



# Salaried Labor Costs: Schedule 15

## Purpose

For agencies to report the salaried labor costs associated with direct care and program administration positions.

## Data Inputs

- Title (if other)
- FTE
- Salary
- Fringe Benefits
- Bonuses
- Other Compensation

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

## Direct Care Job Types

- Supervisor
- Other
  - If information is entered for any “other” direct care positions, the position title needs to be entered in the “Title (if other)” column.

## Program Administration Job Types

- Chief Executive Officer (CEO)
- Chief Financial Officer (CFO)
- Chief Operating Officer (COO)
- Director
- Administrator
- Other
  - If information is entered for any “other” program administration positions, the position title needs to be entered in the “Title (if other)” column.



# Salaried Labor Costs: Schedule 15

Schedule 15: Salaried Labor Costs						
Schedule not completed						
Add a follow-up question related to this schedule						
	Title (if Other)	FTE 001	Salary 002	Fringe Benefits 003	Bonuses 004	Other Compensation 005
<b>Direct Care</b>						
Supervisor	001					
Other	002					
Other	003					
Other	004					
Other	005					
Other	006					
Other	007					
Other	008					
Other	009					
Other	010					
Other	011					
<b>Program Administration</b>						
Chief Executive Officer	012					
Chief Financial Officer	013					
Chief Operating Officer	014					
Director	015					
Administrator	016					
Other	017					
Other	018					
Other	019					
Other	020					
Other	021					
Other	022					
Other	023					
Other	024					
Other	025					
Other	026					
<b>GRAND TOTAL</b>	027					



# Top 10 Highest Paid Administrative Officials: Schedule 16

## Purpose

For agencies to report the compensation information for their top 10 highest paid administrative officials.

## Data Inputs

- Name
- Position
- Salary Compensation
- Fringe Benefits
- Bonuses
- Other Compensation

## Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

### Regulations

- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

## Job Types

Each of the data inputs needs to be reported for the top 10 highest paid administrative officials within the agency.



# Top 10 Highest Paid Administrative Officials: Schedule 16

Schedule 16: Top 10 Highest Paid Administrative Officials		
Schedule not completed		
<a href="#">Add a follow-up question</a> related to this schedule		
Top 10 Highest Paid Administrative Officials		
		001
<b>1 - Officer - Name</b>	001	<input type="text"/>
Position	002	<input type="text"/>
Salary Compensation	003	<input type="text"/>
Fringe Benefits	004	<input type="text"/>
Bonuses	005	<input type="text"/>
Other Compensation	006	<input type="text"/>
<b>2 - Officer - Name</b>	007	<input type="text"/>
Position	008	<input type="text"/>
Salary Compensation	009	<input type="text"/>
Fringe Benefits	010	<input type="text"/>
Bonuses	011	<input type="text"/>
Other Compensation	012	<input type="text"/>



# Financial Statement Information:

## Schedule 17 (Balance Sheet: Assets), Schedule 18 (Balance Sheet: Liabilities), and Schedule 19 (Statement of Revenue and Expenses)

### Purpose

For agencies to report financial statement information associated with the balance sheet (assets and liabilities) and statement of revenue and expenses.

### Data Inputs

#### Schedule 17

— Balance Sheet: Assets

#### Schedule 18

— Balance Sheet: Liabilities

#### Schedule 19

— Statement of Revenue and Expenses

### Reference Materials

- Home Care Cost Report instructions will highlight the following:
  - Data input descriptions

#### Regulations

- 42 CFR § 413.5 – Cost reimbursement: General
- 42 CFR § 413.9 – Cost related to patient care
- 42 CFR § 413.20 – Financial data and reports
- 42 CFR § 413.24 – Adequate cost data and cost finding

### Main Inputs for Balance Sheet: Assets (Schedule 17)

**Current Assets** (Cash & Cash Equivalents, Temporary Investments, Accounts Receivables [Patient and Other], Inventory, Due from other Funds, Prepaid Expenses, Other Current Assets), **Fixed Assets** (Patient Funds Held In Trust, Land, Land Improvement, Buildings and Fixed Equipment, Automobiles and Trucks, Major Moveable Equipment, Leasehold Improvements, Minor Equipment), and **Other Assets** (Investments, Mortgage Expense, Organizational Expense, Other Assets)

### Main Inputs for Balance Sheet: Liabilities (Schedule 18)

**Current Liabilities** (Notes and Loans Payable, Accounts Payable, Accrued Compensation and Related Liabilities, Accrued Expenses Payable, Deferred Revenue, Due to Other Funds, Other Current Liabilities), **Long-Term Liabilities** (Mortgage Payable, Notes and Loans Payable, Due to Other Funds, Due to Related Parties, Other Non-Current Liabilities), **Fund Balance** (General Fund Balance, Special Purpose Fund Balance, Endowment Fund Balance, Other Fund Balances), and **Owner's Equity** (Owner's Capital, Retained Earnings)

### Main Inputs for Statement of Revenue and Expenses (Schedule 19)

**Home Care Service Revenue** (Medicaid Fee-for-Service, Medicaid Managed Care, Medicare, Private Pay, Commercial), **Other Operating Revenue**, **Operating Expenses** (Non-Revenue Support Services, Ancillary Service Revenue Centers, Program Services Revenue Centers), **Non-Operating Revenue** (Income From Investments, Interest Income, Gain on Sale of Fixed Assets, Other Non-Operating Revenue), **Non-Operating Expenses** (Federal, State, and Local Taxes, Other Non-Operating Expenses)



# Balance Sheet (Assets): Schedule 17

Schedule 17: Balance Sheet - Assets		
		<b>001</b>
<b>Assets</b>		
<i>Current Assets</i>		
Cash & Cash Equivalents	001	
Temporary Investments (market value)	002	
Patient Accounts Receivables	003	
Less: Allowances and adjustments for uncollectibles	004	
Other Accounts Receivables	005	
Less: Allowances and adjustments for other uncollectibles	006	
Inventory	007	
Due from Other funds	008	
Prepaid Expenses and other Current Assets	009	
Other Current Assets	010	
<b>TOTAL CURRENT ASSETS</b>	<b>011</b>	
<i>Fixed Assets</i>		
Patient Funds Held in Trust (proprietary facilities only)	012	
Land	013	
Land Improvement	014	
Accumulated Depreciation	015	
Buildings and Fixed Equipment	016	
Accumulated Depreciation	017	
Automobiles and Trucks	018	
Accumulated Depreciation	019	
Major Moveable Equipment	020	
Accumulated Depreciation	021	
Leasehold Improvements	022	
Accumulated Amortization	023	
Minor Equipment (Non-Depreciable)	024	
<b>TOTAL FIXED ASSETS</b>	<b>025</b>	
<i>Other Assets</i>		
Investments	026	
Mortgage Expense	027	
Less: Accumulated Amortization	028	
Organizational Expense	029	
Less: Accumulated Amortization	030	
Other assets	031	
<b>TOTAL OTHER ASSETS</b>	<b>032</b>	
<b>TOTAL ASSETS</b>	<b>033</b>	



# Balance Sheet (Liabilities): Schedule 18

Schedule 18: Balance Sheet - Liabilities		
		001
<b>Liabilities</b>		
<i>Current Liabilities</i>		
Notes and Loans Payable	001	
Accounts Payable	002	
Accrued Compensation and Related Liabilities	003	
Accrued Expenses Payable	004	
Deferred Revenue	005	
Due to Other Funds	006	
Other Current Liabilities	007	
<b>TOTAL CURRENT LIABILITIES</b>	<b>008</b>	
<i>Long-Term Liabilities</i>		
Mortgage Payable	009	
Notes and Loans Payable	010	
Due to Other Funds	011	
Due to Related Parties	012	
Other Non-Current Liabilities	013	
<b>TOTAL LONG-TERM LIABILITIES</b>	<b>014</b>	
<b>TOTAL LIABILITIES (current and long-term)</b>	<b>015</b>	
<i>Fund Balance</i>		
General Fund Balance	016	
Special Purpose Fund Balance	017	
Endowment Fund Balance	018	
Other Fund Balances	019	
<b>TOTAL FUND BALANCES</b>	<b>020</b>	
<i>Other Equity:</i>		
Owner's Capital	021	
Retained Earnings	022	
<b>TOTAL OTHER EQUITY</b>	<b>023</b>	
<b>TOTAL LIABILITIES, FUND BALANCES, EQUITY</b>	<b>024</b>	



# Statement of Revenue and Expenses: Schedule 19

Schedule 19: Statement of Revenue and Expenses		
		<b>001</b>
<i>Home Care Service Revenue:</i>		
Medicaid	001	
<i>Fee-for-service</i>	002	
<i>Managed Care</i>	003	
Medicare	004	
Private Pay	005	
Commercial	006	
<b>TOTAL HOME CARE SERVICE REVENUE</b>	007	
<b>TOTAL OTHER OPERATING REVENUE*</b>	008	
<b>TOTAL OPERATING REVENUE</b>	009	
<i>Operating Expenses:</i>		
Non-Revenue Support Services	010	
Ancillary Service Revenue Centers	011	
Program Services Revenue Centers	012	
<b>TOTAL OPERATING EXPENSES</b>	013	
Excess (Deficiency) of Operating Revenues Over Expenses	014	
<i>Nonoperating Revenue:</i>		
Income from Investments:	015	
Interest Income	016	
Gain on Sale of Fixed Assets	017	
Other Nonoperating Revenue	018	
<b>TOTAL NONOPERATING REVENUE</b>	019	
<i>Nonoperating Expenses:</i>		
Federal, State and Local Taxes	020	
Other Nonoperating Expenses	021	
<b>TOTAL NONOPERATING EXPENSES</b>	022	
Excess (Deficiency) of Non-Operating Revenues over Non-Operating Expenses	023	
Excess of Total Revenues over Total Expenses (Expenses over Revenues) Before Extraordinary Gain (Loss)	024	
Extraordinary Gain (Loss)	025	
Excess of Total Revenues over Total Expenses (Expenses over Revenues) after Extraordinary Gain (Loss)	026	



# Cost Report Schedules Questionnaire

## Cost Report Schedules Questionnaire

- Within each Schedule tab, there are a series of entity specific questions that need to be answered in addition to the completion of the schedule.
- These questions will ask entities to answer questions about their processes and methodologies related to gathering and entering the data found in the Home Care Cost Report.
- Depending on the answers to the questions, some responses will be flagged and included in the Audit/Questions tab, which is the location where audit procedures are conducted.

The screenshot displays the 'Questionnaire & Data Input' interface. On the left is a vertical navigation menu with tabs: Questionnaire (selected), General, Cost and Expenses, General Service Cost Centers, Service Statistics, Current Charge to the General Public, Compensation Analysis, WR&R, Labor Costs, Labor Utilization, Live-In, and Financial Information. The main content area is titled 'General' and contains three questions:

- Question: G.1**  
Has your agency, or any of the entities (CHHA, LHCSA, or FI) operated by your agency, claimed bankruptcy from the start of the cost report year under review (2018) to present?  
 Yes, the agency or entities operated by the agency claimed bankruptcy.  
 No, the home care provider has not claimed bankruptcy.
- Question: G.2**  
For the 2018 cost report year and for the 12 months prior, were there any internal or external audits or reviews performed at your agency or any of the entities (CHHA, LHCSA, or FI) operated by your agency?  
 Yes, audit/reviews noted below were completed and copies of the reports will be provided.  
 No, to our knowledge such audit/reviews were not performed.
- Question: G.2b**  
Have any internal or external audits or reviews performed at your organization identified significant internal control weaknesses or deficiencies which may impact the information you enter in the 2018 Home Care Tool?  
 Yes, below is a summary of the significant home care-related processes internal control weaknesses or deficiencies.  
 No, there have been no significant home care-related processes internal control weaknesses or deficiencies noted.  
If "Yes" please explain:

Timeline

Overview of the  
Cost Report  
Process

Key  
Information

KPMG's Role

Introduction to  
the Web-based  
Tool

Web-based  
Tool  
Walkthrough

Cost Report  
Schedules  
Walkthrough

Audit Process  
Overview

Next Steps

# Audit Process Overview

# Audit Process Overview

## Overview

- Once the Home Care Cost Report and questionnaire responses are completed and submitted, KPMG can begin audit procedures.
- KPMG will conduct audit procedures in accordance with the Audit Program Guide (APG) that has been approved by DOH.
- The audit procedures will also be conducted in accordance with the Generally Accepted Government Auditing Standards (GAGAS)
  - <https://www.gao.gov/assets/700/693136.pdf>
- Note that all audit procedures and communication will occur directly in the Web-based Tool.

## Leading Practices

- Create a folder to store all relevant files used during the completion of the cost report.
- Create a consistent file naming convention that will allow the auditors to easily identify what information can be found in a particular file.
- Respond to audit questions in as much detail as possible to limit the back and forth communication for a particular item.



# Audit Process Overview (cont.)

## How should I prepare for the audit process?

- Prepare the data source supporting documentation that was used to complete each schedule of the cost report.
  
- To help expedite the responses to follow-up questions from KPMG, below are some suggestions to keep in mind:
  - Provide third party support that verifies completeness and accuracy of the data in the cost report.
  - Explain and document the processes for gathering the data and completing the cost report.
  - Demonstrate underlying calculations for the data, including any reconciliations or crosswalks for information on the cost report that does not tie directly to the supporting documentation.
  - Provide support that proves the allowable nature of data entered into the cost report.
  
- Ensure that the individual responsible for completing the cost report is also the individual responsible for responding to audit follow-up questions.
  
- Ensure that you are in communication with the individuals responsible for gathering data for each of the schedules in the cost report.



# Audit Tool Key Features

## Centralized Access Point

- The same Web-based Tool and login information used for the cost report submission will be used for audit procedures.

## Enhanced Information Gathering

- Promotes more timely information and reporting.
- Enables increased transparency among key stakeholders (KPMG, DOH, Home Care agencies/entities).

## Streamlined and Centralized Communication

- Communication between KPMG, DOH, and Home Care agencies/entities will occur directly through the Tool interface and be documented within the Tool.

## Security and Support

- Housed on a secure sever and accessible only with a user name and password specific to the Home Care agency/entity.



Questions?

Next Steps

# Next Steps

## Expectations/Upcoming Activities

- Be on the lookout for communication related to the Web-based Tool provider login credentials.
  - The login credentials will be sent from the following email address: [no-reply@avii.com](mailto:no-reply@avii.com)
  - If your agency would like to request additional individual(s) from the agency or a consultant to have access to the Web-based Tool, you will need to send an email to the following email address: [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com)
    - Be sure to include the full name and email address of the individual who needs access to the Web-based Tool.
- Complete the Home Care Cost Report submission using 2019 data.
- Actively participate in the Home Care Cost Report Outreach Program activities to maximize the support available throughout the cost report submission and audit process.



# Provider Login Credentials for the Web-based Tool

## Date

— June 3<sup>rd</sup>, 2020

## Content

- The login credentials for the Web-based Tool will be sent out via email, which will also include details for the following:
  - Background for how the Tool should be completed
  - Process for reaching out to KPMG if there are issues with the credentials

## Action from Providers

- Providers should be on the lookout for an email communication from KPMG with the login credentials to access the Web-based Tool. Once received, providers should login to the Tool to ensure that the credentials work properly.
  - The Web-based Tool login credentials will be sent from the following email address: [no-reply@avii.com](mailto:no-reply@avii.com)
- Once logged into the Tool, providers should then complete the “Reporting Hierarchy and General Questionnaire” 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 and will also be covered during the June 2nd outreach session.
- 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 designated KPMG email address below:
  - KPMG Home Care Cost Report audit mailbox: [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com)
  - Please include the individual’s full name and email address as part of the request.

Timeline

Overview of the  
Cost Report  
Process

Key  
Information

KPMG’s Role

Introduction to  
the Web-based  
Tool

Web-based  
Tool  
Walkthrough

Cost Report  
Schedules  
Walkthrough

Audit Process  
Overview

Next Steps



# Web-based Tool Walkthrough Videos

## Date and Timing

- Early June 2020.
- Each video will be between 3 and 5 minutes long.

## Content

- The Web-based Tool walkthrough videos will include information on the following areas:
  - Logging in, reviewing instructions, and navigating FAQs
  - Cost report schedule functionality walkthroughs
  - Walkthrough of steps to finalize and submit the cost report, including how to print versions directly from the Tool
- These videos will be posted directly in the Web-based Tool for providers to view at their convenience.

## Action from Providers

- Providers will be encouraged to view the videos if help is needed to navigate a particular section of the Tool.
- Providers will also be encouraged to reference the “Instructions” tab as there are also written instructions for Tool functionality and navigation under the “Instructions for Web-based Tool” dropdown.



# Monthly Statewide Provider Outreach Sessions

## Date and Timing

- Throughout the months of June, July, August, September, and October of 2020.
- Each session will be between 60 and 90 minutes long.

## Content

- Provider outreach sessions will be held 1-2 times per month 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:
  - Applicable questions submitted since the previous monthly session
  - Discussion of cost report schedule components that require further explanation
  - Guidance for connecting the schedules to supporting documentation and audit procedures

## Action from Providers

- Providers will be encouraged to attend monthly webinars to stay informed of relevant updates and apply the information to their Home Care Cost Report submission and audit process activities.



# Audit Kick-off Webinar

## Date and Timing

- Mid-August 2020.
- The webinar will be approximately 90 minutes long.

## Content

- KPMG will host a webinar providing information on the following:
  - Walkthrough of the audit process
    - Roles and responsibilities
    - Audit procedures
  - KPMG and provider expectations
  - Expected milestones and due dates

## Action from Providers

- Providers should attend the audit process webinar and apply the information to their Home Care Cost Report audit process activities.



# Lessons Learned Webinar

## Date and Timing

- January 2021
- The webinar will be between 60 and 90 minutes long.

## Content

- The lessons learned webinar will be held to discuss the following:
  - Successes and opportunities for improvement for the cost report submission and audit process
  - Future year suggestions

## Action from Providers

- Throughout the cost report submission and audit process, providers should be tracking the successes and opportunities for improvement to be discussed during this webinar.



Thank You



[kpmg.com/socialmedia](https://kpmg.com/socialmedia)

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