



# 2020 Home Care Cost Report October Outreach Session



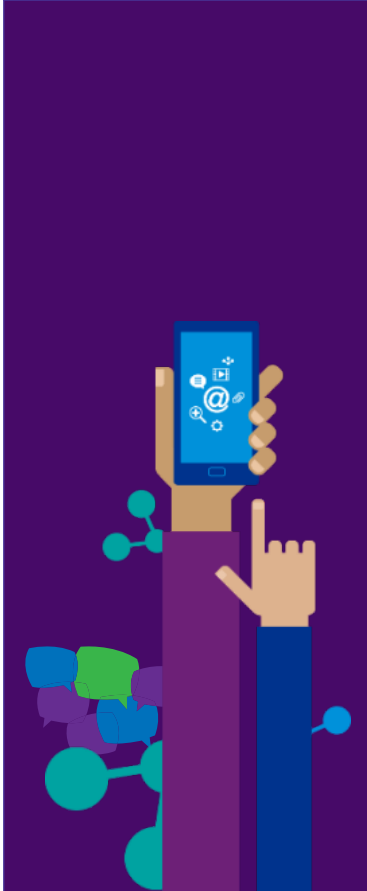
October 21, 2021



# 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. 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         |
| Technical Items                        | DOH/KPMG           | 10 minutes        |
| Initial Cost Report Submission Review  | KPMG               | 10 minutes        |
| Web-based Tool Items                   | KPMG               | 5 minutes         |
| SFTP Site and Supporting Documentation | KPMG               | 10 minutes        |
| Helpful Resources & Next Steps         | KPMG               | 10 minutes        |
| Q&A Period                             | DOH/KPMG           | 10 minutes        |
|  | <b>Total Time:</b> | <b>60 minutes</b> |

# Timeline

| Activity   | Responsible Party   | Dates                             |
|--|---------------------|-----------------------------------|
| Providers continue to complete the Home Care Cost Report submissions                                     | Providers           | Current through November 15, 2021 |
| October outreach session   | DOH/KPMG/ Providers | October 21, 2021                  |
| November outreach session  | DOH/KPMG/ Providers | Early November 2021               |
| Home Care Cost Report submissions are due in the Web-based Tool  | Providers           | November 15, 2021                 |
| Supporting documentation is due in the Secure File Transfer Protocol (SFTP) site                         | Providers           | November 22, 2021                 |
| DOH and KPMG to conduct an Audit Kickoff Webinar prior to the beginning of the audit process             | DOH/KPMG/ Providers | Late November 2021                |
| KPMG to conduct audits of the Home Care Cost Report submissions  | KPMG/Providers      | December through March 2022       |
| Lessons learned webinar to discuss successes, opportunities for improvement, and future year suggestions | DOH/KPMG/ Providers | TBD                               |

# Home care cost report

## Items to Note

- As the submission deadline approaches, we encourage providers to review reporting guidance, tutorials, and previous outreach session presentations/video playbacks to assist with their remaining reporting.
- DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the provider is ultimately responsible for accurate and timely submissions.
- The Web-based Tool will not shut down at the end of the day on November 15th, but DOH expects all providers to meet the deadline.
  - Note: The Web-based Tool tracks submission dates, so we will be able to identify which cost reports were submitted after the due date.
- The Home Care Cost Report collects 2020 data that will be used to set 2022 Medicaid reimbursement rates.



# Technical items

# Technical items

## Important Information

- If a Certified Home Health Agency (CHHA), Licensed Home Care Services Agency (LHCSA), or Fiscal Intermediary (FI) was operational in calendar year 2020, they are required to complete the Home Care Cost Report.
  - This statement still applies even if the agency is currently non-operational in 2021 or if the agency was operational for only part of calendar year 2020.
- As a reminder, the following providers are not required to complete the Home Care Cost Report:
  - Assisted Living Program (ALP) only agencies
  - Private pay only agencies
  - Hospital-based CHHAs or LHCSAs
  - Private duty nursing only agencies
  - Agencies receiving no Medicaid reimbursement (through FFS or MLTC)
  - LHCSAs who contract with CHHAs and provide no other Home Care services
  - CHHAs who provide ONLY Hospice services
  - Programs of All-Inclusive Care for the Elderly (PACE) program only facilities
  - Nursing Home Transition and Diversion (NHTD) and Traumatic Brain Injury (TBI) program only facilities



# Technical items (continued)

## 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. These schedules will populate based on the entity information entered in the Reporting Hierarchy.

### 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 reported by county of service.
  - 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 past or existing reporting practices; the prior Personal Care Provider Cost Report was also 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.

# Technical items (continued)

## Proper Reporting of Patients on Schedule 5

Schedule 5 reporting should include the service statistics broken down by service type and payor source at the entity level. It is critical that statistics are reported properly on this schedule, as it has a direct impact on reimbursement.

— If a patient receives multiple different types of service, the patient unit should either be entered in service type most frequently provided to them or allocated across the multiple service types they receive.

— **Example:** In calendar year 2020, Patient X received both Physical Therapy (PT) and Occupational Therapy (OT) Services. Patient X had 5 Physical Therapy visits and 20 Occupational visits during 2020.

### Units of Service:

- The agency should report 5 units of service in the PT row and 20 units of service in the OT row.

### Patients:

- **Option 1:** Report the patient under the service type they receive most frequently

— The agency should report 1 patient under OT and 0 patients under PT.

- **Option 2:** Report the patient using an allocation across the different services the patient received.

— Agency should report 0.20 patients under PT (20% of total visits) and 0.80 patients under OT (80% of total visits).

— Note that in both options, the total patient count is 1.

— Please be sure to explain the reporting method used on Schedule 5 by providing an explanation or allocation crosswalk in your supporting documentation, which must be uploaded to the SFTP site.

# Technical items (continued)

## Proper Reporting of Patients on Schedule 5

### Option 1:

| Schedule 5a.1: CHHA Pediatric 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                     |          |
| <b>Direct Care</b>                               |            |                               |                         |          |                               |                         |                           |                               |                         |          |
| Home Health Aide                                 | 001        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Physical Therapy                     | 002        | 0                             | 5                       |          |                               |                         | 0                         | 5                             | 0                       |          |
| Home Health Occupational Therapy                 | 003        | 1                             | 20                      |          |                               |                         | 1                         | 20                            | 0                       |          |
| Home Health Registered Nurse                     | 004        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Medical Social Services              | 005        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Nutrition                            | 006        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Speech Therapy                       | 007        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Respiratory Therapy                  | 008        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Social & Environmental Support              | 009        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Home Health Sign Language/Oral Interpreter       | 010        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| PC: Level I                                      | 011        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| PC: Level II                                     | 012        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| PC: Level II - Hard to Serve                     | 013        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Live-In  | 014        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Nursing Supervision                              | 015        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Nursing Assessment                               | 016        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Shared Aide: Level I                             | 017        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| Shared Aide: Level II                            | 018        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |          |
| <b>GRAND TOTAL</b>                               | <b>019</b> | <b>1</b>                      | <b>25</b>               | <b>0</b> | <b>0</b>                      | <b>0</b>                | <b>0</b>                  | <b>1</b>                      | <b>25</b>               | <b>0</b> |

# Technical items (continued)

## Proper Reporting of Patients on Schedule 5

### Option 2:

| Schedule 5a. 1: CHHA Pediatric 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                     |
| <b>Direct Care</b>                                |            |                               |                         |          |                               |                         |                           |                               |                         |
| Home Health Aide                                  | 001        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Physical Therapy                      | 002        | 0.2                           | 5                       |          |                               |                         | 0.2                       | 5                             | 0                       |
| Home Health Occupational Therapy                  | 003        | 0.8                           | 20                      |          |                               |                         | 0.8                       | 20                            | 0                       |
| Home Health Registered Nurse                      | 004        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Medical Social Services               | 005        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Nutrition                             | 006        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Speech Therapy                        | 007        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Respiratory Therapy                   | 008        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Social & Environmental Support               | 009        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Home Health Sign Language/Oral Interpreter        | 010        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| PC: Level I                                       | 011        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| PC: Level II                                      | 012        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| PC: Level II - Hard to Serve                      | 013        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Live-In   | 014        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Nursing Supervision                               | 015        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Nursing Assessment                                | 016        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Shared Aide: Level I                              | 017        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| Shared Aide: Level II                             | 018        |                               |                         |          |                               |                         | 0                         | 0                             | 0                       |
| <b>GRAND TOTAL</b>                                | <b>019</b> | <b>1</b>                      | <b>25</b>               | <b>0</b> | <b>0</b>                      | <b>0</b>                | <b>0</b>                  | <b>1</b>                      | <b>25</b>               |

# Technical items (continued)

## Proper Reporting of Employee Count on Schedule 10

Schedule 10 reporting should include the unique number of employees. If an employee works in multiple counties, you can either report them under the county where they provide services more frequently, or you can allocate them across the different counties they provide services in.

- Example: A Personal Care Aide provides 60% of their services in Orange county and 40% of their services in Dutchess county.
  - **Option 1:** Report the employee under the county that they provide services in most frequently.
    - The agency should report 1 employee under Orange county and 0 under Dutchess county.
  - **Option 2:** Report the employee unit using an allocation across the counties they provide services in.
    - The agency should report 0.6 employees under Orange county and 0.4 employees under Dutchess county.
- In both options, the total employee count reported is 1.
- Please be sure to explain the reporting method used on Schedule 10 by providing an explanation or allocation crosswalk in your supporting documentation, which must be uploaded to the SFTP site.

# Technical items (continued)

## Proper Reporting of Employee Count on Schedule 10

### Option 1:

| LHCSA County                                | Orange  |                     |                                     |   |                                       |   |
|---|---|---------------------|-------------------------------------|---|---------------------------------------|---|
| Schedule 10b: LHCSA WR&R and Staff Turnover | WR&R Costs to Entity (Section 367-q of the Social Services)     | Employees as of 1/1 | Employees as of 12/31 (002+005-006) | 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 |
|   | 001   | 002                 | 003                                 | 004   | 005                                   | 006   |
| Direct Care                                 |   |                     |                                     |   |                                       |   |
| Job Type:                                   |   |                     |                                     |   |                                       |   |
| Personal Care Aide                          | 001   | 1                   |                                     |   |                                       |   |
| Nursing                                     | 002   |                     |                                     |   |                                       |   |
| Nursing Supervision/Assessment              | 003   |                     |                                     |   |                                       |   |
| GRAND TOTAL                                 | 004   |                     |                                     |   |                                       |   |
| LHCSA County                                | Dutchess  |                     |                                     |   |                                       |   |
| Schedule 10b: LHCSA WR&R and Staff Turnover | WR&R Costs to Entity (Section 367-q of the Social Services Law) | Employees as of 1/1 | Employees as of 12/31 (002+005-006) | 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 |
|   | 001   | 002                 | 003                                 | 004   | 005                                   | 006   |
| Direct Care                                 |   |                     |                                     |   |                                       |   |
| Job Type:                                   |   |                     |                                     |   |                                       |   |
| Personal Care Aide                          | 001   | 0                   |                                     |   |                                       |   |
| Nursing                                     | 002   |                     |                                     |   |                                       |   |
| Nursing Supervision/Assessment              | 003   |                     |                                     |   |                                       |   |
| GRAND TOTAL                                 | 004   |                     |                                     |   |                                       |   |
| Agency Total                                |   | 1.0                 |                                     |   |                                       |   |

# Technical items (continued)

## Proper Reporting of Employee Count on Schedule 10

### Option 2:

| LHCSA County                                |  | Orange              |  |   |                                       |   |
|---|--|---------------------|--|---|---------------------------------------|---|
| Schedule 10b: LHCSA WR&R and Staff Turnover | WR&R Costs to Entity<br>(Section 367-q of the Social Services)     | Employees as of 1/1 | Employees as of 12/31<br>(002+005-006) | 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 |
|   | 001  | 002                 | 003                                    | 004   | 005                                   | 006   |
| Direct Care                                 |  |                     |  |   |                                       |   |
| Job Type:                                   |  |                     |  |   |                                       |   |
| Personal Care Aide                          | 001  | 0.6                 |  |   |                                       |   |
| Nursing                                     | 002  |                     |  |   |                                       |   |
| Nursing Supervision/Assessment              | 003  |                     |  |   |                                       |   |
| GRAND TOTAL                                 | 004  |                     |  |   |                                       |   |
| LHCSA County                                |  | Dutchess            |  |   |                                       |   |
| Schedule 10b: LHCSA WR&R and Staff Turnover | WR&R Costs to Entity<br>(Section 367-q of the Social Services Law) | Employees as of 1/1 | Employees as of 12/31<br>(002+005-006) | 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 |
|   | 001  | 002                 | 003                                    | 004   | 005                                   | 006   |
| Direct Care                                 |  |                     |  |   |                                       |   |
| Job Type:                                   |  |                     |  |   |                                       |   |
| Personal Care Aide                          | 001  | 0.4                 |  |   |                                       |   |
| Nursing                                     | 002  |                     |  |   |                                       |   |
| Nursing Supervision/Assessment              | 003  |                     |  |   |                                       |   |
| GRAND TOTAL                                 | 004  |                     |  |   |                                       |   |
| Agency Total                                |  | 1.0                 |  |   |                                       |   |

Questions?

# Initial cost report submission review

# Common themes

## Allowable vs. Non-Allowable Costs

Agencies are required to differentiate between allowable and non-allowable costs on Schedule 3 and Schedule 4 of the Home Care Cost Report.

- Allowable costs should be reported in Columns 004 through 010 of Schedule 3 and Schedule 4.
- Non-allowable costs should be reported in Column 002 of Schedule 3 and Schedule 4.

### Allowable Costs

Per the Home Care Cost Report Instructions, allowable costs are determined by the application of the principles of reimbursement developed for determining payments under Title XVIII of the Federal Social Security Act (Medicare) program. On the Home Care Cost report, costs that are directly related to the provision of direct patient care services are considered to be allowable in determining reimbursement rates.

- Allowable costs shall include, but are not limited to, the following:
  - Direct Care Worker salary/compensation costs and fringe benefits and payroll taxes associated with these employees
  - Program RN supervision/assessment salary/compensation costs and fringe benefits and payroll taxes associates with these employees
  - Program Staff Training Costs for both direct care and administrative employees, net of W/R&R revenue.
  - Transportation related costs for direct care workers, such as gas and mileage
  - Expenditures associated with direct care services provided by agencies or individuals who are not employees of the agency/entity. The agency contracting out the direct care services should report the expenditure as allowable
  - Any administrative and general costs, such as administrative salaries/fringe benefits/taxes, capital related costs, rent, interest, utilities, depreciation, office expenses/supplies, administrative transportation costs, insurances, etc.
  - Marketing/Advertising expenses for the purpose of attracting potential employees
  - Other costs that can be directly related to the provision of patient care services

# Common themes (continued)

## Allowable vs. Non-Allowable Costs

### Non-Allowable Costs

On the Home Care Cost Report, costs that not are associated with the provision of patient care are considered to be non-allowable in determining reimbursement rates.

- Non-Allowable costs shall include, but are not limited to, the following:
  - Meal and Entertainment Costs
  - Marketing/Advertising costs for the purposes of attracting patients
  - NYS Cash receipt assessment tax or HFCAP
  - Any interest charged related to rate determination or penalty imposed by governmental agencies or courts, and the costs of policies obtained solely to insure against the imposition of such a penalty
  - Costs of contributions or other payments to political parties, candidates or organizations.
  - The interest paid to a lender related through control, ownership, affiliation, or personal relationship to the borrower, except in instances where the approval of the Commissioner of Health has been obtained (For costs incurred on or after January 1, 1992).
  - Expenses which were funded through the Worker Recruitment and Retention (WR&R) revenue received through the rate add-on. The "rate add-on" is the additional reimbursement amount providers receive for WR&R. Since providers receive a separate reimbursement for this activity, it should be recorded as a non-allowable cost in the Home Care Cost Report. Only amounts in excess of the "rate add-on" should be recorded as allowable.

Note: Bad debt should be reported as an offset to revenue and should not be reported with costs on Schedule 3a, Schedule 3b, or Schedule 3c.

# Common themes (continued)

## Allowable vs. Non-Allowable Costs

Non-allowable

Allowable

Schedule 3b: LHCSA Costs & Expenses by Service Type

| LHCSA Name<br>LHCSA County   | Total Entity Cost<br>(002 + 003) | LHCSA<br>New York                                 |   | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervision/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services | Other |
|------------------------------|----------------------------------|---|---|---------------------------|-------------------------------|---|---------------------------|----------------|-------------------------------------|-------|
|                              |                                  | Non-Allowable Costs<br>(Adjustment to<br>Expense) | Allowable Cost<br>(Sum of 004<br>through 010) |                           |                               |   |                           |                |                                     |       |
|                              | 001                              | 002   | 003   | 004                       | 005                           | 006   | 007                       | 008            | 009                                 | 010   |
| <b>Direct Care</b>           |                                  |   |   |                           |                               |   |                           |                |                                     |       |
| PC: Level I                  | 001                              | 0   |   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| PC: Level II                 | 002                              | 0   |   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| PC: Level II - Hard to Serve | 003                              | 0   |   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| Live-in                      | 004                              |   |   |                           |                               |   |                           |                |                                     |       |
| Nursing Supervision          | 005                              | 0   |   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| Nursing Assessment           | 006                              |   |   |                           |                               |   |                           |                |                                     |       |
| Shared Aide: Level I         | 007                              |   |   |                           |                               |   |                           |                |                                     |       |
| Shared Aide: Level II        | 008                              |   |   |                           |                               |   |                           |                |                                     |       |
| Other non-allowable services | 009                              | 0   |   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| <b>GRAND TOTAL</b>           | 010                              |   |   |                           |                               |   |                           |                |                                     |       |

# Common themes (continued)

## Program Administration

### Column 004 (Program Administration) on Schedule 3 and Schedule 4

The Program Administration (Column 004) total should be equal on Schedule 3 and Schedule 4, which is automatically checked in the Tool. These costs are the same, but should be allocated in different ways on Schedule 3 (by service type) and Schedule 4 (by general service cost center).

| LHCSA Name  | LHCSA B    |                        |
|---|------------|------------------------|
| LHCSA County  | Albany     |                        |
| Schedule 3b: LHCSA Costs & Expenses by Service Type |            | Program Administration |
|   |            | 004                    |
| <b>Direct Care</b>                                  |            |                        |
| PC: Level I   | 001        | \$ 2,000.00            |
| PC: Level II  | 002        | \$ 1,500.00            |
| PC: Level II - Hard to Serve                        | 003        |                        |
| Live-In   | 004        |                        |
| Nursing Supervision                                 | 005        |                        |
| Nursing Assessment                                  | 006        | \$ 500.00              |
| Shared Aide: Level I                                | 007        |                        |
| Shared Aide: Level II                               | 008        |                        |
| Other non-allowable services                        | 009        |                        |
| <b>GRAND TOTAL</b>                                  | <b>010</b> | <b>\$ 4,000.00</b>     |

| LHCSA Name                                      | LHCSA B    |                        |
|---|------------|------------------------|
| LHCSA County                                    | Albany     |                        |
| Schedule 4b: LHCSA General Service Cost Centers |            | Program Administration |
|   |            | 004                    |
| <b>GENERAL SERVICE COST CENTERS</b>             |            |                        |
| Criminal Background Check & Fingerprinting      | 001        | \$ 300.00              |
| Capital Related - Building & Fixtures           | 002        |                        |
| Capital Related - Movable Equipment             | 003        |                        |
| Plant Operations & Maintenance                  | 004        | \$ 300.00              |
| Rent-Building                                   | 005        | \$ 300.00              |
| Rent-Furnishings                                | 006        |                        |
| Rent-Vehicles                                   | 007        |                        |
| Interest-Property                               | 008        |                        |
| Depreciation-Plant                              | 009        |                        |
| Depreciation-Equipment & Furnishings            | 010        |                        |
| Depreciation-Vehicles                           | 011        |                        |
| Transportation                                  | 012        |                        |
| Utilities                                       | 013        | \$ 300.00              |
| Supplies & Materials                            | 014        |                        |
| Insurance                                       | 015        | \$ 500.00              |
| Administration & General                        | 016        | \$ 1,000.00            |
| Employee physicals/uniforms/immunizations       | 017        | \$ 500.00              |
| Other   | 018        | \$ 800.00              |
| <b>Grand Total</b>                              | <b>019</b> | <b>\$ 4,000.00</b>     |

Values must be equal

# Common themes (continued)

## Program Administration

**Example:** LHCSA B reported \$500 of “Supplies & Materials” expense on Schedule 4. However, they incorrectly excluded this expense on Schedule 3. This error caused the Program Administration (Column 004) total to be different on Schedule 3 and Schedule 4.

- In order to correct this error and make the Program Administration total values equal on Schedule 3 and Schedule 4, LHCSA B should report the \$500 “Supplies & Materials” expense on Schedule 3 by allocating the expense across the three service types they provide (PC Level I, PC Level II and Nursing Supervision).

| LHCSA Name   | LHCSA B    |                               |
|--|------------|-------------------------------|
| LHCSA County   | Albany     |                               |
| <b>Schedule 3b: LHCSA Costs &amp; Expenses by Service Type</b> |            | <b>Program Administration</b> |
|  |            | <b>004</b>                    |
| <b>Direct Care</b>   |            |                               |
| PC: Level I  | 001        | \$ 2,000.00                   |
| PC: Level II   | 002        | \$ 1,500.00                   |
| PC: Level II - Hard to Serve                                   | 003        |                               |
| Live-In  | 004        |                               |
| Nursing Supervision  | 005        | \$ 500.00                     |
| Nursing Assessment   | 006        |                               |
| Shared Aide: Level I   | 007        |                               |
| Shared Aide: Level II  | 008        |                               |
| Other non-allowable services                                   | 009        |                               |
| <b>GRAND TOTAL</b>   | <b>010</b> | <b>\$ 4,000.00</b>            |

| LHCSA Name   | LHCSA B    |                               |
|--|------------|-------------------------------|
| LHCSA County   | Albany     |                               |
| <b>Schedule 4b: LHCSA General Service Cost Centers</b> |            | <b>Program Administration</b> |
|  |            | <b>004</b>                    |
| <b>GENERAL SERVICE COST CENTERS</b>                    |            |                               |
| Criminal Background Check & Fingerprinting             | 001        | \$ 300.00                     |
| Capital Related - Building & Fixtures                  | 002        |                               |
| Capital Related - Movable Equipment                    | 003        |                               |
| Plant Operations & Maintenance                         | 004        | \$ 300.00                     |
| Rent-Building  | 005        | \$ 300.00                     |
| Rent-Furnishings                                       | 006        |                               |
| Rent-Vehicles  | 007        |                               |
| Interest-Property                                      | 008        |                               |
| Depreciation-Plant                                     | 009        |                               |
| Depreciation-Equipment & Furnishings                   | 010        |                               |
| Depreciation-Vehicles                                  | 011        |                               |
| Transportation   | 012        |                               |
| Utilities  | 013        | \$ 200.00                     |
| Supplies & Materials                                   | 014        | \$ 500.00                     |
| Insurance  | 015        | \$ 500.00                     |
| Administration & General                               | 016        | \$ 1,000.00                   |
| Employee physicals/uniforms/immunizations              | 017        | \$ 500.00                     |
| Other  | 018        | \$ 800.00                     |
| <b>Grand Total</b>                                     | <b>019</b> | <b>\$ 4,500.00</b>            |

Values are not equal

# Common themes (continued)

## Program Administration

### *Program Administration Edit Check*

- In an effort to help providers correctly report program administration costs on Schedule 3 and Schedule 4, KPMG and DOH added a program administration edit check to the Web-based Tool to prevent submissions with different values.
- A pop-up message will appear to alert agencies of mis-matched values and will require a correction before the report may be submitted. See example below.


### Mismatched Totals

Schedule totals do not match as expected. Completed schedules which have mismatched totals have been marked incomplete.

Refresh this window to see current status for all schedules.

Rows with mismatched totals:

| Schedule | Column | Should match schedule | Column |
|----------|--------|-----------------------|--------|
| 3a       | 004    | 4a                    | 004    |



# Common themes (continued)

## Medicaid Managed Care vs. Medicaid Fee-For-Service

### Schedule 5a.1, 5a.2, 5b, 5c: Service Statistics

- Schedule 5 reporting should include the service statistics broken down by service type (e.g. PC Level I, Level II, etc.) and payor source (e.g. FFS or Managed Care) at the entity level (county for FI or LHCSA and operating certificate number for CHHA). It is critical that statistics are entered into each column and reported properly on this schedule, as it has a direct impact on reimbursement.
- Before reporting Medicaid statistics on Schedule 5, agencies should review the services they provide and the payor sources that pay for those services to help ensure they enter the statistics into the correct columns, under FFS or Managed Care in Schedule 5. Helpful tips include the following:
  - Review all data fields in system-generated statistical reports. Many of these reports identify the source of admission (e.g. include acronyms MMC, FFS, and MLT).
  - Understand the source of your Medicaid reimbursement.
    - For Medicaid Fee-for-Service, New York State provides direct reimbursement for the services provided (e.g., you receive a check or direct deposit from New York State).
    - For Medicaid Managed Care, reimbursement is provided through contracts that providers have with MLTCs/MCOs (e.g., Empire, BlueCross, AgeWell, Aetna Better Health, etc.).

|                              |     | 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        |                               | 1                       | 1        |                               |                         | 2                         | 0                             | 2                       |
| PC: Level II                 | 002 | 1        |                               | 1                       | 1        |                               |                         | 2                         | 0                             | 2                       |
| PC: Level II - Hard to Serve | 003 | 1        |                               | 1                       | 1        |                               |                         | 2                         | 0                             | 2                       |
| Live-in                      | 004 | 1        | 1                             |                         | 1        | 1                             |                         | 2                         | 2                             | 0                       |
| Nursing Supervision          | 005 | 1        | 1                             |                         | 1        | 1                             |                         | 2                         | 2                             | 0                       |
| Nursing Assessment           | 006 | 1        | 1                             |                         | 1        | 1                             |                         | 2                         | 2                             | 0                       |
| Shared Aide: Level I         | 007 | 1        |                               | 1                       | 1        |                               |                         | 2                         | 0                             | 2                       |
| Shared Aide: Level II        | 008 | 1        |                               | 1                       | 1        |                               |                         | 2                         | 0                             | 2                       |
| Other non-allowable services | 009 | 1        | 1                             | 1                       | 1        | 1                             |                         | 2                         | 2                             | 2                       |
| GRAND TOTAL                  | 010 | 9        | 4                             | 6                       | 9        | 4                             | 6                       | 18                        | 8                             | 12                      |

# Common themes (continued)

## Schedule 3a, 3b, 3c: Costs and Expenses

- Schedule 3 reporting should include the total costs (including direct care costs, administrative personnel costs, and non-personnel costs) for each entity type (CHHA, LHCSA, or FI).
  - This schedule should reconcile to the total expenses per your agency's Financial Statements or Trial Balance, which must be uploaded to the SFTP site as supporting documentation.
  - A reconciliation of total expenses per Schedule 3 to total expenses per Financial Statements or Trial Balance should be provided with supporting documentation uploaded to the SFTP site
- If the total costs reported on Schedule 3 does not match the total expenses per your agency's financial statements or Trial Balance, you should provide an explanation for the discrepancy in your supporting documentation.
  - These costs must be allocated to the appropriate service type rows (e.g. Home Health Aide, PC Level I, etc.)

**Note:** The Instructions tab in the Web-based Tool includes more detailed instructions for each column in Schedule 3.

| Trial Balance                           |                        |                                       |
|---|------------------------|---------------------------------------|
| Description                             | Current Period Cost    | Category                              |
| Salary Expense                          | \$ 500,000.00          | A                                     |
| Fringe Benefits                         | \$ 250,000.00          | A                                     |
| Marketing                               | \$ 50,000.00           | Non-allowable                         |
| Meal Expense                            | \$ 25,000.00           | Non-allowable                         |
| Staff Training                          | \$ 5,000.00            | Direct Care                           |
| Supplies                                | \$ 50,000.00           | Administrative                        |
| Contracted services - Home Health Aides | \$ 100,000.00          | Direct Care                           |
| Income Taxes                            | \$ 20,000.00           | Non-allowable                         |
| Rent                                    | \$ 100,000.00          | Administrative                        |
| Depreciation                            | \$ 10,000.00           | Administrative                        |
| Utilities                               | \$ 25,000.00           | Administrative                        |
| Cash Receipt Assessment Tax             | \$ 1,000.00            | Non-allowable                         |
| Travel Expense                          | \$ 10,000.00           | Administrative                        |
| Bad Debt Expense                        | \$ 5,000.00            | offset to revenue - not on Schedule 3 |
| <b>Total</b>                            | <b>\$ 1,151,000.00</b> |                                       |
| Total Expenses per AFS                  | \$ 1,146,000.00        |                                       |
| Difference                              | \$ 5,000.00            | **                                    |

\*\*Difference relates to bad debt expense that is offset to revenue on FS. Will be treated as offset to revenue on cost report as well.  
A: Allocation obtained from YTD Master Payroll Report

# Web-based tool items

# Web-based tool items

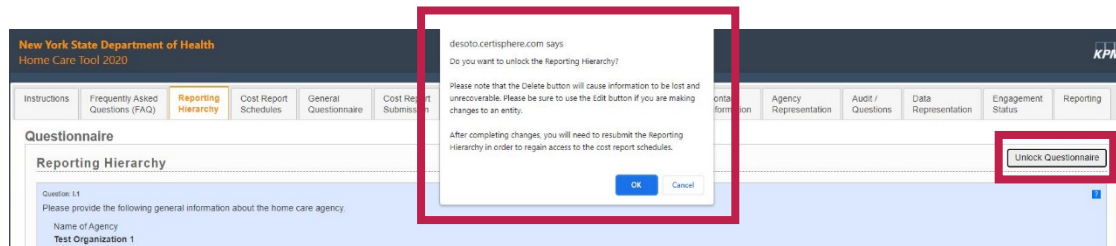
## Tool Inquires

### New 2020 Tool Link

- The link to the 2020 Home Care Cost Report is different than the 2019 Home Care Cost Report Tool link. Please make sure you are using the below link for your 2020 submission.
  - <https://desoto.certisphere.com/doh/homecare2020>
- Note that the 2019 Tool link is still available. Providers can go back and review their 2019 cost report submission, as needed, but may not make changes.

### Unlocking the Reporting Hierarchy

- Previously, if you needed to edit information in the Reporting Hierarchy tab, but had already submitted this section, you needed to send an email to [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com) requesting this section to be unlocked.
- We have updated this feature in the Tool so that providers can unlock the Reporting Hierarchy without contacting KPMG.
- When unlocking the Tool to make edits, note the following:
  - The “Delete” button will cause the cost report schedules associated with the entity selected to be deleted and unrecoverable. As such, please be sure to use the “Edit” button if you are making changes to an entity. A pop up message will appear to warn you when attempting to unlock the Reporting Hierarchy.
  - After completing your changes, you must resubmit the Reporting Hierarchy to regain access to the cost report schedules.



# Web-based tool items (continued)

## Submitting the Home Care Cost Report

- The submission of the completed Home Care Cost Report occurs in the Cost Report Submission tab.
- In order to submit the cost report, both the Cost Report Schedules tab and the General Questionnaire tab need to be completed.
  - Note: The General Questionnaire tab does not have its own submit button, but rather will get submitted along with the Cost Report Schedules tab when you submit the Cost Report Submission tab
- The Home Care Cost Report must be certified and submitted by an executive level individual (e.g., CEO or CFO).

|              |                                  |                     |                       |                       |                        |                        |                |                     |                       |                   |                     |           |
|--------------|----------------------------------|---------------------|-----------------------|-----------------------|------------------------|------------------------|----------------|---------------------|-----------------------|-------------------|---------------------|-----------|
| Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | Cost Report Schedules | General Questionnaire | Cost Report Submission | Documentation Requests | Communications | Contact Information | Agency Representation | Audit / Questions | Data Representation | Reporting |
|--------------|----------------------------------|---------------------|-----------------------|-----------------------|------------------------|------------------------|----------------|---------------------|-----------------------|-------------------|---------------------|-----------|

|   |   |  |
|---|---|--|
| Home Care Cost Report   | <b>Reporting Period</b><br>From: 1/1/2020<br>To: 12/31/2020 | Date:<br>Time:   |
| <b>Agency Certification</b>   |   |  |
| Agency Name:  | Test Organization 2   |  |
| Tax ID Number:  | 12-123456   |  |
| Number of CHHA Entities:  | 2   |  |
| Number of LHCSA Entities:   | 1   |  |
| Number of FI Entities:  | 1   |  |
| CERTIFICATION BY OFFICER OR ADMINISTRATOR OF AGENCY(S)  |   |  |
| I HEREBY CERTIFY THAT I HAVE EXAMINED THE INFORMATION CONTAINED IN THE HOME CARE COST REPORT FOR THE PERIOD BEGINNING 1/1/2020 AND ENDING 12/31/2020, 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:   | <input style="border: 2px solid red;" type="text"/>         | Title: <input style="border: 2px solid red;" type="text"/> |

# Web-based tool items (continued)

## Submitting the Home Care Cost Report

- You will not receive an automated email when you submit the Home Care Cost Report.
- You will be able to tell if the submission went through if you see the words “Cost Report Submitted” in the top right corner of the Cost Report Schedules tab.
- If you are still unsure if your cost report was submitted, you can send an email to [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com) to inquire about your submission status.

Test Organization [Log out]

Instructions Frequently Asked Questions (FAQ) Reporting Hierarchy **Cost Report Schedules** General Questionnaire Cost Report Submission Extensions Communications Contact Information Audit/ Questions Reporting

Cost Report Submission Cost Report submitted

Schedule 1 ✓ **Schedule 1: General Information - Agency**

Schedule 2 ✓

Schedule 3a ✓  Check here when the schedule is complete for all entities  
[Ask a question](#) related to this schedule

Schedule 3b ✓

Schedule 3c ✓

Schedule 4a ✓

Schedule 4b ✓

Schedule 4c ✓

Schedule 5a.1 ✓

Schedule 5a.2 ✓

Schedule 5b ✓

Schedule 5c ✓

Schedule 6 ✓

Print Schedule

| Agency Information                              |     |             |
|---|-----|-------------|
| Name of Agency                                  | 001 | test        |
| Federal Tax ID                                  | 002 | test        |
| Agency Type (Proprietary, Voluntary, or Public) | 003 | Proprietary |
| Address Line 1                                  | 004 | test        |
| Address Line 2                                  | 005 |             |
| City  | 006 | test        |
| State   | 007 | test        |
| Zip   | 008 | test        |
| Contact Person:                                 |     |             |
| Name  | 009 | test        |
| Title   | 010 | test        |
| Telephone Number                                | 011 | test        |

# SFTP Site and supporting documentation

# SFTP Site

## Secure File Transfer Protocol

### SFTP Site Access

- All supporting documentation must be uploaded via the SFTP site. Please note that this site is different from the Web-based Tool where the cost report submission is completed.
- The SFTP site is linked within the “Documentation Requests” tab of the Web-based Tool. The site is also linked below for reference:
  - <https://mft.us.kpmg.com>
- Please note that the login credentials for the SFTP site are different than the Web-based Tool login credentials.
- New login credentials for the SFTP site were sent on Tuesday, September 21<sup>st</sup> to agencies who have displayed activity in the 2020 cost report, or submitted the 2019 cost report.
  - If a provider did not receive SFTP login credentials or requires a password reset, please send a request to the KPMG Home Care Cost Report Mailbox ([us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com)).
- All supporting documentation is due within 7 calendar days after the 2020 Home Care Cost Report is submitted, or no later than **November 22, 2021**.

|              |                                  |                     |                       |                       |                        |                               |                                |                |                     |                       |                   |                     |                   |           |
|--------------|----------------------------------|---------------------|-----------------------|-----------------------|------------------------|-------------------------------|--------------------------------|----------------|---------------------|-----------------------|-------------------|---------------------|-------------------|-----------|
| Instructions | Frequently Asked Questions (FAQ) | Reporting Hierarchy | Cost Report Schedules | General Questionnaire | Cost Report Submission | <b>Documentation Requests</b> | Adjusted Cost Report Schedules | Communications | Contact Information | Agency Representation | Audit / Questions | Data Representation | Engagement Status | Reporting |
|--------------|----------------------------------|---------------------|-----------------------|-----------------------|------------------------|-------------------------------|--------------------------------|----------------|---------------------|-----------------------|-------------------|---------------------|-------------------|-----------|

**Document Requests**

This tab consists of the list of supporting documentation files that you should upload to the Secure File Transfer Protocol (SFTP) Site. This list consists of the document names that you identified within each schedule that were used to populate the cost report. Note that the document names below appear as you typed them within each schedule.

After you upload your documentation to the SFTP Site, please mark the checkbox in the “Provided” column next to each document name to indicate that the file has been uploaded. This will help during the audit process to understand which documents have been uploaded to the SFTP Site.

Please note that multiple documents can be uploaded to the SFTP Site using a zip file. Agency contacts will have access to the agency’s specific folder on the SFTP Site.

The KPMG team will indicate when they have received the document by marking the checkbox in the “Received” column and will follow-up as necessary for any additional questions.

[Log in to the SFTP site](#)

# SFTP Site (continued)

## Secure File Transfer Protocol

### SFTP Site Access

- Upon entering the SFTP Site, you will have access to all of the agency folders for which you also have access to the Web-based Tool.
  - Similar to the Web-based Tool, the same login credentials are used to access the SFTP Site for all agencies for which you have access.
- After navigating to the correct agency folder name, please upload ALL documentation that was used complete the schedules of the Home Care Cost Report.
  - Please ensure that all documents are uploaded to the site in one WinZip file or one folder to minimize the number of individual document uploads.
- Please use a consistent file naming convention that will allow the auditors to easily identify what information can be found in a particular file. The Excel file name should reference any relevant cost report schedules.
  - If the file includes information for one cost report schedule, you should use the following naming convention:
    - “Schedule #” (e.g. “Schedule 3a”)
  - If the file includes information for various schedules, please use the below naming convention:
    - “Schedule #\_Schedule #\_Schedule #” (e.g. “Schedule 3a\_Schedule 4a\_Schedule 5a”)
  - The name of the documents uploaded to the SFTP Site should match the name of the documents that you entered within the questions for each schedule of the cost report.

The screenshot shows the SFTP Site login interface. The header includes the KPMG logo and the text "Secure File Transfer". The main content area is light gray and contains a white login form. The form has fields for "Username" and "Password", each with a "Show" button to the right. Below the password field is a "WARNING" section with a scrollable text area containing the text: "You have accessed a private computer system. This system may contain or be able to access Controlled Unclassified Information. Use of this system is". At the bottom of the form is an orange "Sign On" button.

# Supporting documentation

## Documentation requests tab

- There are a series of questions within each cost report schedule that must be answered (Schedule Specific Questionnaire). Two of these questions are related to supporting documentation:
  - The first question asks you to indicate which type of supporting documentation you used to complete that particular schedule (check all that apply).
  - The second question asks you to add the name of these supporting documents as well as the name of the crosswalk file that demonstrates the allocation methodology used.
- The supporting documentation names you enter will flow through to the Documentation Requests tab.
  - This tab was created to serve as the central location where you can stay organized and see all of the documents that you will need to submit.
  - After you upload your documentation to the SFTP Site, **please mark the checkbox in the "Provided" column next to each document name to indicate that the file has been uploaded.**
- **Note that this tab needs to be completed within 7 calendar days of your cost report submissions** (same time frame as the requirement to upload all supporting documentation).

**Document Requests**

This is a list of the documents that you should provide. This list consists of:

- Documents required from all providers
- Documents you identified in the Questionnaire and Data Input section
- Specific documents requested of you

Please upload the documents requested below to the KPMG SFTP site.

[Log in to the SFTP site](#)

As you upload each document, please type in the File name, and mark it as "Provided" by marking the checkbox in the "Provided" column next to the document.

Please note, multiple documents can be uploaded to the SFTP site using a zip file. Each agency contact will have access to the agency's specific folder on the SFTP site. If you have multiple documents to upload for a single document request, enter each of the filenames in the space provided, separated by a ",".

The team will indicate when they have received the document and will give feedback as necessary in the respective comment column.

**Document Requests from the Questionnaire**

| Request       | File Name | Requested | Provided                 | Received   |
|---------------|-----------|-----------|--------------------------|------------|
| Question 3.2a | test      | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |
| Question 3.2a | Test2.xls | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |
| Question F.2  | Test      | 9/17/2020 | <input type="checkbox"/> | 10/28/2020 |

# Supporting documentation (continued)

## Leading Practices

- Some helpful tips when putting together your supporting documentation include:
  - Use formulas to link tabs within Excel files.
  - Utilize the supporting documentation templates under the Useful Links section of Instructions Tab.
  - 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 credible third party supporting documentation to validate the cost report and Excel files (e.g., system-generated statistical reports, audited financial statements, etc.).
  - Avoid submitting hand-written or hard-coded documentation, which is challenging to reconcile to the cost report and may lead to many follow up questions.
  - Provide a clear allocation crosswalk or explanation for each schedule that details the steps taken to allocate the agency information across the various entities operated within that agency. Allocation crosswalks should come in the form of an Excel file and should include the following:
    - Allocation methodology used for the schedule
    - A step down of how the agency level information translates to the figures entered for each entity. The file must show how you went from Step A (Agency) to Step B (Entity).
    - The amounts included in the crosswalk file MUST tie back to the supporting documentation (e.g., the third-party support)
    - Specific formulas that were used to arrive at the percentages in the supporting documentation as well as an explanation as to why that allocation basis was used (e.g., service statistics).
  - Create a consistent file naming convention that will allow the auditors to easily identify what information can be found in a particular file. The Excel file name should reference any relevant cost report schedules.
    - If the file includes information for one cost report schedule, you should use the following naming convention:
      - "Schedule #" (e.g. "Schedule 3a")
    - If the file includes information for various schedules, please use the below naming convention:
      - "Schedule #\_Schedule #\_Schedule #" (e.g. "Schedule 3a\_Schedule 4a\_Schedule 5a")

Questions?

# Helpful resources and next steps

# Helpful resources

## Available Resources

### *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)
  - Description of the 2020 Outreach Program
  - 8/26 Initial Outreach Session PDF presentation and recording (for the 2020 Cost Report year)
  - 9/29 Outreach Session PDF presentation and recording (for the 2020 Cost Report year)
  - Supporting Documentation Templates
  - 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 Cost Report Year outreach sessions, including the 2019 Lessons Learned Webinar
  - Note 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/](https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/).

# Helpful resources (continued)

## Web-based Tool Walkthrough Videos

- These videos can be found under the Useful Links section of the Instructions Tab
- There are currently videos for each of these tabs:
  - Instructions
  - FAQ's
  - Reporting Hierarchy
  - Cost Report Schedules
  - General Questionnaire
  - Cost Report Submission
  - Audit/Questions
  - Reporting
- These videos contain helpful information such as:
  - 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
- Providers are encouraged to view the videos if help is needed to navigate a particular section of the Tool. Providers are also encouraged to reference the Instructions tab for written instructions for Tool functionality and navigation under the "Completion of Web-based Tool" dropdown.

# Helpful resources (continued)

## Web-based Tool Walkthrough Videos

### Asking questions in the Web-based Tool

- Please note that there is an “Ask a question” icon at the top of each schedule.
  - If any questions arise during the cost report submission process that require an answer from DOH or KPMG, you may enter them in the designated text box that appears after clicking the icon.
  - A repository of your questions with answers will be kept in the Provider Questions section of the Audit/Questions tab.
  - Note that once KPMG provides a response within the Web-based Tool, you should receive a notification via email.
- If you notice that there is a KPMG response to one of your previously asked questions, but you did not receive a notification via email, please send a note to [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com) detailing the issue.

Schedule 3b: LHCSA Costs & Expenses by Service Type

Check here when the schedule is complete for all entities

[Ask a question](#) related to this schedule

This page has a set of questions, as well as a schedule to fill out. Please continue to the bottom of the page, completing all questions and schedule sections before marking this schedule complete.

Questionnaire

**Cost and Expenses**

Question: 3.1b  
What data source document(s) did your agency use?

Approved budget  
 General ledger  
 Trial balance  
 Payroll register

Add Question

Question:

OK Cancel

# Helpful resources (continued)

## DOH Website and Web-Based Tool Instructions Tab

### DOH Website

Department of Health
Individuals/Families   Providers/Professionals   Health Facilities   Search

Long-Term Care

Adult Day Health Care Rates

Assisted Living Program Rates

Certified Home Health Agency Rates

Foster Family Care Program Rates

Child Foster Care Program Rates

Home Care Cost Report

Hospice Rates

Long Term Home Health Care Rates

Nursing Home Acuity Workgroup

Nursing Home Rates

Personal Care Rates

Consumer Directed Personal Assistance Program (CDPAP) Rates

Private Duty Nursing Callings

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 Materials**

- 2020 Home Care Cost Report Instructions - ([Web](#)) - ([PDF](#))
- 2020 Home Care Cost Report Timeline and Outreach Plan - ([Web](#)) - ([PDF](#))
- CHHA Supporting Documentation Template - ([XLSX](#))
- LHCSA Supporting Documentation Template - ([XLSX](#))
- FI Supporting Documentation Template - ([XLSX](#))

**Home Care Cost Report Outreach Sessions**

- 2021
- 2020

**Contact Information for Home Care Cost Report Inquiries**

For any of the below inquiries, please send an email to KPMG at [us-advisorknyshc@kpmg.com](mailto:us-advisorknyshc@kpmg.com). For all login credential requests, please be sure to include the full name and email address of the individual who needs access to the Web-based Tool or the SFTP site. Due to the potentially large volume of emails, we will do our best to respond to your inquiry within 72 hours.

- Requesting login credentials for the Web-based Tool for additional individuals from your agency or a consultant
- Requesting login credentials for the Secure File Transfer Protocol (SFTP) site for additional individuals from your agency or a consultant
- Technical inquiries related to the Web-based Tool
- Inquiries related to the audit process

For all login credential requests, please be sure to include the full name and email address of the individual who needs access to the Web-based Tool or the SFTP site. Due to the potentially large volume of emails, we will do our best to respond to your inquiry within 72 hours.

For any inquiries about the cost report technical components or due dates, please send an email to DOH at [Homecare.esports@health.ny.gov](mailto:Homecare.esports@health.ny.gov).

Contact Information [PDF](#)

### Web-Based Tool Instructions Tab

Useful Links

2020 Links

- 2020 Outreach Program

**Supporting Documentation Templates**

- LHCSA Supporting Documentation Template
- CHHA Supporting Documentation Template
- FI Supporting Documentation Template

**8/26 Initial Statewide Outreach Session**

- Outreach Session PDF
- Outreach Session Video

**Tutorial Videos**

- Instructions Tab Video
- FAQ Tab Video
- Reporting Hierarchy and General Questionnaire Tab
- Cost Report Schedules Tab
- Cost Report Submission Tab
- Communications Tab
- Contact Information Tab

**Tutorial Documents**

- Instructions PDF
- Home Care Cost Report Template

2019 Links

- 5/27 Relaunch Session
  - Relaunch Session PDF
  - Relaunch Session Video
- 6/2 Initial Statewide Outreach Session

# Helpful resources (continued)

## Upcoming Resources

### September Outreach Session FAQs

- DOH and KPMG reviewed the Q&A and chat questions from the September 29th Outreach Session and put together an FAQ document for providers to reference.
- This document will be available to providers on the DOH website at the following link:  
[https://health.ny.gov/facilities/long\\_term\\_care/reimbursement/hccr/](https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/).

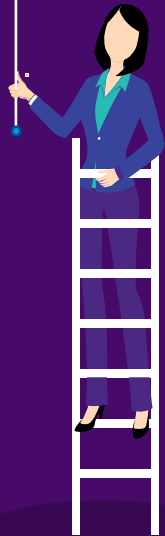
| FAQs from the Monthly Outreach Session on September 29, 2021 for the 2020 Home Care Cost Report  |
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| <b>Topic:</b><br><i>Web-based Tool</i>   |
| <b>Q.1.</b> Is the Web-based Tool link for the 2020 cost report the same as the 2019 cost report Tool link?<br><b>A.1.</b> No, there is a different Web-based Tool link for the 2020 Home Care Cost Report. The 2020 link is <a href="https://desoto.certisphere.com/doh/homecare2020">https://desoto.certisphere.com/doh/homecare2020</a> .   |
| <b>General</b>   |
| <b>Q.2.</b> Where can I find information about the Home Care Cost Report on the DOH website?<br><b>A.2.</b> The Home Care Cost Report section of the DOH website can be found at the following link:<br><a href="https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/">https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/</a> .  |
| <b>Q.3.</b> Is the Home Care Cost Report different than the LHCSA statistical report?<br><b>A.3.</b> Yes, the Home Care Cost Report and LHCSA Statistical Report are two different reports.  |
| <b>Cost Reporting</b>  |
| <b>Q.4.</b> On Schedule 5, if a patient had visits under two service types, should the patient be shown as a patient in both service type rows? Or would that considered double counting the patient? For example, if a patient had on Physical Therapy (PT) visit and two Occupational Therapy (OT) visits.<br><b>A.4.</b> The 1 patient unit should either be entered into the one service type row that represents the most frequent service provided to the patient or allocated across the two service types. If the patient is entered into both service types, that would double count the patient. It is important to note that the units of service (i.e. visits or hours) should be reported in its correct service type row. Please be sure to explain how you reported this on Schedule 5 by providing an explanation or allocation crosswalk in your supporting documentation that must be uploaded to the SFTP site. |

### October Outreach Session PDF and recording

- This session's PDF and recording will be available for providers to reference within the "Instructions" tab of the Web-based Tool and on the DOH website.

# Next steps

## Next Steps



- Continue working through your Home Care Cost Report submissions due **November 15, 2021**
- Provide complete and thorough responses to all General Questionnaire and Schedule Specific Questionnaire items. Questionnaire submissions are due along with the cost report submission.
- Stay organized and maintain all third-party supporting documentation files and crosswalk files used to complete the Home Care Cost Report.
- You will be required to submit all supporting documentation through the Secure File Transfer Protocol (SFTP) site.
  - Supporting documentation is required to be submitted within 7 days of your cost report submissions, or no later than **November 22, 2021**.
- November Outreach Session
  - Note that this will be the last session prior to the Cost Report Submission Due Date.
  - If you would like specific topics covered during this session, please send the request to [us-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com).
- DOH and KPMG will be hosting an Audit Kickoff Session for all agencies that are selected for the 2020 Home Care Cost Report Audit
  - Note that this session will be open to all home care providers, although agencies not selected for audit will not be required to attend.

# Q&A Period

Thank You



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

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