KPMG

2021 Home Care Cost Report initial kickoff webinar

NEW YORK STATE OF OPPORTUNITY. | Department of Health

June 28, 2022

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	10 minutes
KPMG role	KPMG	2 minutes
Introduction to the web-based tool	KPMG	3 minutes
Web-based tool walk-through	KPMG	15 minutes
Cost report schedules walk-through	KPMG	40 minutes
Updates to the 2021 cost report	KPMG	20 minutes
Audit process overview	KPMG	5 minutes
Next steps	KPMG	5 minutes
Q&A Period	DOH/KPMG	10 minutes
		Total Time: 2 hours

Timeline

Activity	Responsible party	Dates
Providers receive link to the 2021 Home Care Cost Report	Providers	June 22, 2022
2021 Home Care Cost Report initial kickoff webinar	DOH/KPMG/Providers	June 28, 2022
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	July–September 2022
Home Care Cost Report submissions are due	Providers	September 20, 2022
Department of Health (DOH) and KPMG to conduct an audit kickoff webinar prior to the beginning of the audit process*	DOH/KPMG/Providers	October 2022
KPMG to conduct audits of the 2021 Home Care Cost Report submissions	KPMG/Providers	October–January 2022
Lessons learned webinar to discuss successes, opportunities for improvement, and future-year suggestions	DOH/KPMG/Providers	TBD

*The cost report submission and audit period has been moved up to better align with the rate-setting timeline and will continue to move up in future cost report years.

Overview of the cost report process

Overview

Overview and 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 DOH.
- Expanded geographic data
  - Cost report submissions are required from all agencies providing Medicaid Home Care services throughout New York State.
    - Prior to the Home Care Cost Report, many providers in NYC were not required to submit cost reports to DOH. **All providers are required to submit the Home Care Cost Report.**
    - Prior to the Home Care Cost Report, CHHA episodic information was not required to be submitted on the cost reports. **This information is required to be included on the Home Care Cost Report.**
    - Note that Assisted Living Program (ALP) ONLY agencies; private pay ONLY agencies; private duty nursing ONLY agencies; NHTD, TBI, and PACE program ONLY facilities; hospital-based CHHAs or LHCSAs; LHCSAs that contract with CHHAs and provide no other home care services; and CHHAs that provide ONLY hospice services **are not** required to complete the Home Care Cost Report.
  - All CHHAs, LHCSAs, and FIs 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 dictate 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.

Overview (continued)

Cost reporting guidance

- The Home Care Cost Report requires the submission of **actual costs only**.
  - DOH is creating 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 costs. DOH will be providing more information regarding the budgeted rate process in the coming months.
- The cost report must also include all agency costs (regardless of payor source, i.e., Medicaid, Medicare, third-party insurance, private pay, etc.).
  - Revenue figures should only be reported in Schedule 19 of the cost report (Statement of Revenue and Expenses).
- The Home Care Cost Report collects 2021 data that will be used to set 2023 Medicaid reimbursement rates.

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 basis for the allocation method recommended to be used within these schedules is Total Operating Expenses. If a provider is unable to use this approach, they should explicitly document the allocation methodology they used (e.g., Hours of Service, Square Feet Occupied, Time Study). This information will be reviewed by KPMG during the audit process.

Overview (continued)

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.
  - 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.
- Accounting Methodology
  - The Home Care Cost Report should be completed using the accounting methodology used for your agency's audited financial statements (e.g., cash or accrual basis).

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

— The county will be used as the unique identifier for LHCSA and FI entities.
  - 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.

Terminology (continued)

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.

Agency and entity clarification example

Agency “XYZ”

- ***LHCSA Operations***
  3 office locations serving 6 total NYS counties (2 counties each)
  - Office 1 County 1
  - Office 1 County 2
  - Office 2 County 3
  - Office 2 County 4
  - Office 3 County 5
  - Office 3 County 6
- ***CHHA Operations***
  2 office locations, each with their own unique Operating Certificates
  - Operating Certificate 12345A
  - Operating Certificate 67890B

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.

KPMG

Questions?

Contracting relationships

Reporting contracting service expenses

- Many agencies have contracting relationships with other agencies for the delivery of *direct care services*. For example, a CHHA might contract out home health aide services to a LHCSA.
  - Only one agency will be directly reimbursed for its costs by Medicaid, which is the agency contracting out the direct care service. Therefore, it is important that direct care contracting service expenses are reported properly on Schedule 3.
- To properly report contracting service expenses on the cost report, the agency must first understand whether they are the agency contracting out the service (contractor) or the agency delivering the service (subcontractor).
  - **The agency contracting out the direct care services** should report the associated costs as allowable on the Home Care Cost Report. These costs will be reported in Column 009 (Contracted Purchased Services) within the applicable service type row on Schedule 3.
    - Any costs that the agency paid for the contracted service(s) is the amount that should be reported in Column 009 of Schedule 3.
  - **The agency acting as a subcontractor** should *not* report these services as allowable. The subcontractor should report any costs related to performing the contract services within the "Other non-allowable services" (row 009) in "Program Aide Direct Care" (Column 005) on Schedule 3.
    - The agency acting a subcontractor should report the actual costs incurred while providing these services (e.g., paying the direct care worker for the hours worked providing the service, transportation for the worker to get to the patient to provide the subcontractor services, etc.), not the amount they were paid for those subcontracted services.
- We will be providing walk-through examples of contracting service reporting in upcoming webinars.

Allocating costs

Important information

— Agencies that operate multiple entities and/or provide multiple service types may be required to allocate their costs on certain schedules of the cost report using an allocation methodology.

— The allocation methodology used for allocating costs should be clearly documented in an allocation crosswalk within the agency's supporting documentation.

  - It should detail the steps taken to allocate costs across the agency's various entities and service types, tie back to system-generated support (e.g., third-party reports) and include specific formulas that were used to arrive at the allocation percentages.

— Agencies are required to allocate their total costs across the various entities in operation on Schedules 3 and 4. Acceptable allocation methodologies may be based on:

  - Total operating expenses (DOH's recommendation)
  - Total hours or visits of service
  - Square feet occupied
  - Time study

— All costs reported on Schedule 3 should be allocated to the appropriate service type rows for each entity. Acceptable allocation methodologies may be based on:

  - Total operating expenses
  - Percentage of total visits/hours
  - Percentage of total patients

— Please note that we will be providing examples of how to properly allocate costs in future webinars.

Workers' recruitment and retention revenue and costs

Important information

— Per PHL – S.3614 (9) and SSL 367-q, all home care agencies receive an annual WR&R rate add-on to spend on recruitment, training, and retention costs.

— To calculate their WR&R costs, agencies must sum all recruitment, training, and retention expenses from the specific cost report year. To properly report the WR&R costs on Schedules 3 and 4, the agency should subtract the WR&R revenue received in the specific cost report year from their total WR&R costs.

- The net amount of WR&R costs should be reported as allowable (in Column 004 Program Administration or Column 007 Program Staff Training), and the amount covered by the WR&R revenue should be reported as non-allowable (in Column 002 Non-allowable Costs) on Schedules 3 and 4.

— Agencies that need to estimate their WR&R revenue for the 2021 Home Care Cost Report may determine their own method of estimating the WR&R revenue for the 2021 cost report year; however, they must provide supporting documentation of how their WR&R revenue was calculated.

- If an agency is unsure of how to estimate their WR&R revenue, DOH has provided an optional approach that agencies may leverage. This method is summarized on the following slide.

Workers' recruitment and retention revenue and costs (continued)

WR&R Estimation approach

1. Assume that the WR&R rate add-on percentage in 2021 was 4.56% of your agency's Medicaid reimbursement rate.
2. Divide the reimbursement rate (dollar value) by 1.0456. Then, subtract that value from the reimbursement rate (dollar value) to arrive at the WR&R rate add-on dollar value.
3. Multiply the WR&R add-on dollar value by the units of service provided in 2021 to arrive at the total WR&R revenue dollar amount for the year.
4. If your agency provides multiple services (e.g., PC Level I and Nursing Supervision), then you will need to complete these steps for each service type and sum the total WR&R revenue dollar amounts.

— **Example:** Agency A has $200,000 dollars of WR&R costs in 2021. Agency A received a Medicaid reimbursement rate of $50 in 2021 and provided 65,000 hours of PC Level II services.

- Agency A assumes that the WR&R rate add-on percentage in 2021 was 4.56% of their Medicaid reimbursement rate.
- Agency A divides their Medicaid reimbursement rate by 1.0456 ($50/1.0456=$47.82). Then, Agency A subtracts that value from the Medicaid reimbursement rate to calculate their WR&R dollar value of $2.18 ($50-$47.82=$2.18).
- Agency A multiplies 65,000 units of service by the rate add-on dollar value of $2.18 to calculate their total WR&R revenue dollar value of $141,700.
- This $141,700 should be offset from total WR&R costs and reported as nonallowable in Column 002 of Schedule 3 and Schedule 4. The remaining $58,300 that is net of the WR&R revenue should be reported as allowable in Column 004 (Program Administration) or Column 007 (Program Staff Training) on Schedules 3 and 4.

KPMG role

KPMGs role

KPMGs Role

- KPMG has been engaged by DOH to perform audits of home care cost report submissions.
- KPMG will leverage our NYS-tailored audit tools, procedures, and provider relationships to 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, data analytics to drive insights, and an 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 two functions:
  - Cost Report Submission
  - Audit Procedures

— In future years, the Tool will also include a budgeted rate function for new home care agencies.

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 function dynamically, meaning that the required schedules will appear based on the general information 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 either already has, or will be given, their own unique log-in credentials.
  - The unique user name and password will be entered into the designated URL that was communicated on June 22 which will grant access to the 2021 Web-based Tool.
  - Only DOH, KPMG, and the individuals at the Home Care agency/entity given the log-in 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 walk-through

Web-based tool components

Tab names

- Home Care Web-Based Tool Links
- Instructions
- Frequently Asked Questions (FAQs)
- Reporting Hierarchy
- Cost Report Schedules
- Financial Reconciliation New
- General Questionnaire
- Cost Report Submission
- Documentation Requests
- Contact Information
- Agency Representation
- Audit/Questions
- Reporting

Home care web-based tool links

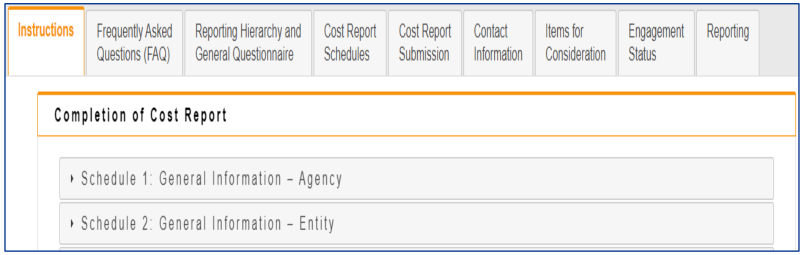
Web-page

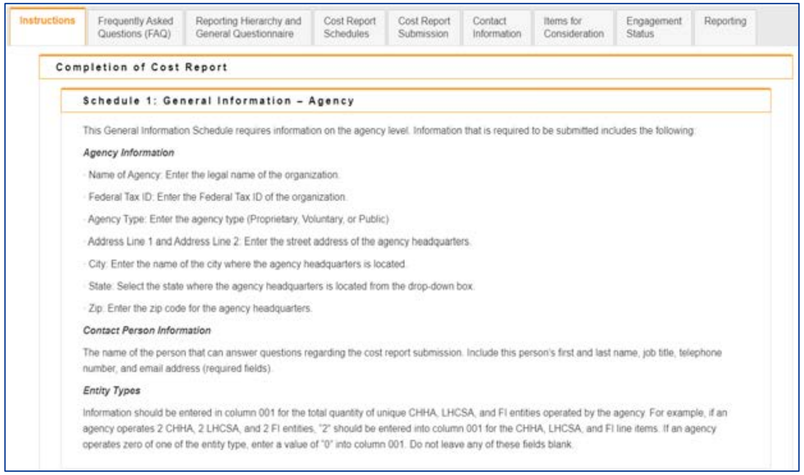
- The 2021 cost report, along with all previous cost reports submitted within the Web-based Tool, can be accessed at the following link: https://desoto.certisphere.com/doh/HomeCareDashboard.html
- Once you arrive at the Home Care Tool dashboard page (as shown below), please select the "2021" option to access the 2021 Home Care Cost Report.

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.
- 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.
- This tab is also the location where you can find guidance and reference materials for the completion of the cost report. The following materials are available in the “Useful Links” section:
  - Web-based tool walkthrough videos
  - Prior-year Home Care Cost Report outreach sessions
  - A full version PDF of the instructions
  - Supporting documentation templates (including a new cost report policy & procedure template)
  - Prior-year outreach programs

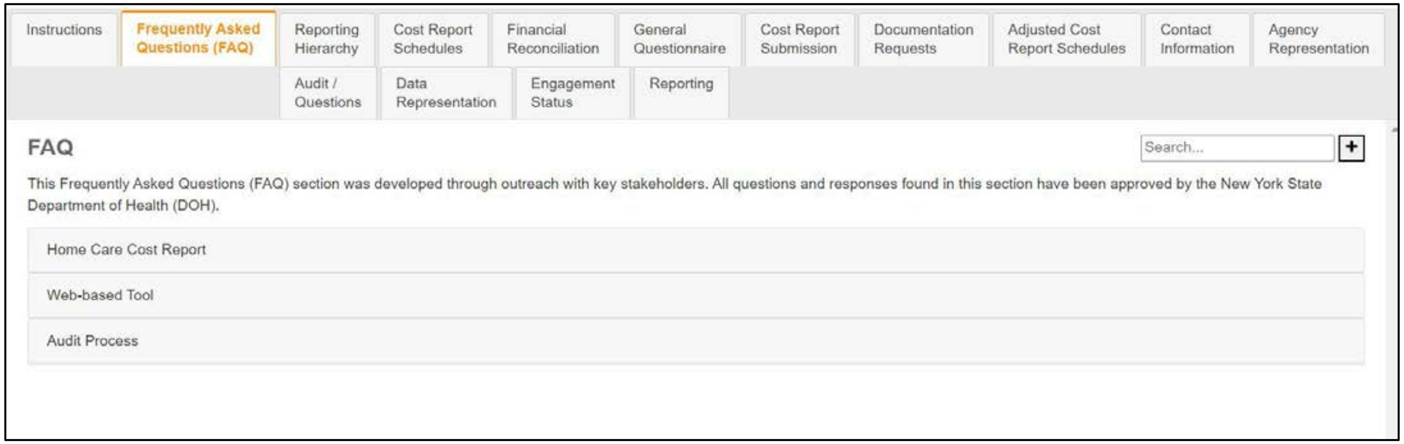




Frequently asked questions (FAQ) tab

Components

- The FAQ tab of the Tool is 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.

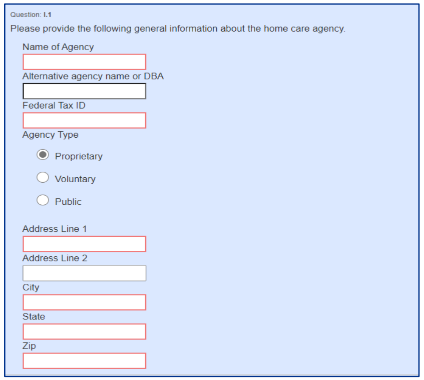


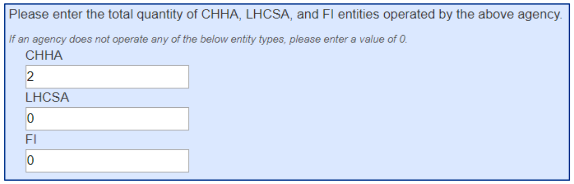
Timeline | Overview of the cost report process | Key information | KPMG Role | Introduction to the web-based tool | Web-based tool walk-through | Cost report schedules walk-through | Updates to the 2021 cost report | Audit process overview | Next steps

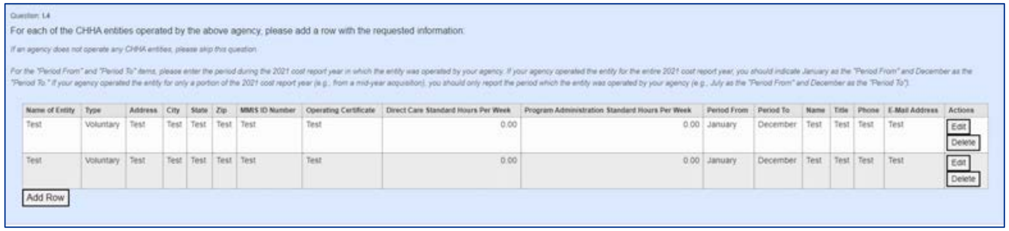
Reporting hierarchy tab

Components

- The Reporting Hierarchy tab collects general information about agencies, including the following:
  - Name of Agency, Address, Point of Contact, and number of CHHAs, LHCSAs, and FIs operated by the agency.
- This Reporting Hierarchy tab 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 completed 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. The Reporting Hierarchy must be submitted before you can access the cost report schedules.







Timeline | Overview of the cost report process | Key information | KPMG Role | Introduction to the web-based tool | Web-based tool walk-through | Cost report schedules walk-through | Updates to the 2021 cost report | Audit process overview | Next steps

General questionnaire tab

Components

- The General Questionnaire tab contains 15 questions about the overall processes and operation of the agency.
  - Note that there are three new questions on the 2021 General Questionnaire.
- The questionnaire includes both Yes/No questions as well as written response questions.
- The General Questionnaire tab must be completed before the cost report can be submitted.

Financial reconciliation tab

Components

- Per the Home Care Cost Report instructions, Schedule 3 of the Home Care Cost Report should include an agency's total costs including direct care personnel costs, administrative personnel costs, non-personnel costs, and non-allowable costs.
  - As such, the "Total Entity Costs" per Schedule 3 of the cost report schedules tab should reconcile to the total expenses per the agency's Financial Statements for the calendar year being reported.
- KPMG and DOH created a new tab within the 2021 Web-based Tool, called "Financial Reconciliation" (shown on following slide). This tab will not be accessible until after the "Cost Report Schedules" tab is completed.
- The purpose of this tab is to reconcile the total entity costs reported on Schedules 3a, 3b, and/or 3c to the agency's Financial Statement documentation, to help ensure that all appropriate costs were included on Schedule 3.
  - In this tab, agencies will enter the total expenses per their financial statements along with any reconciling items that may cause a variance between Schedule 3 and the agency's financial statements.
  - The Tool will then automatically calculate any remaining variance between Schedule 3 "Total Entity Costs" and the agency's financial statements.
    - If there is a significant variance, the agency should review their Schedule 3 costs to confirm that all costs were properly reported prior to submitting the cost report.
- The completion of this tab is optional for all agencies. However, any agencies selected by DOH for audit procedures will be required to compete this tab. For that reason, we encourage all agencies to complete this tab.

Financial reconciliation tab (continued)

Components

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

documentation, to help ensure that all appropriate costs were included on Schedule 3. Please note that the completion of this tab is optional for all agencies, however, any agencies selected by DOH for audit procedures will be required to compete this tab. For that reason, we encourage all agencies to complete this tab.

Please complete the reconciliation table below by:

- Entering the dollar amount in the "Total expenses per CY 2021 Financial Documentation" row which should tie to the total expenses per your Financial Statements.
- Selecting a "reconciling item" from the drop down menu below. If the item does not fall into one of the pre-populated categories, select the "Other" option.
- Entering a description of the reconciling item.
- Entering the name of the supporting documentation where the reconciling item can be located in the supporting documentation provided, including a tab, column, or page number.
- Entering the dollar amount of the reconciling item in 2021.

If there are multiple reconciling items, please use the "add reconciling item" button to add another row. Once all reconciling items have been entered, the sum of the "Reconciling items included in Financial Documentation, but not in the data reported on Schedule 3" and "Reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation" amounts will be subtracted from "Total expenses per CY 2021 Financial Documentation" to calculate the value in the "Total expenses adjusted for reconciling items" row. This calculation shows an adjusted total expense amount which reflects the reconciled expenses.

Please note that the value populated within the "Schedule 3 Total Entity Costs" row is auto-populated from the "Total Entity Cost" amount on Schedules 3a, 3b, and/or 3c in the "Cost Report Schedules" tab. After calculating the "Total expenses adjusted for reconciling items" and "Total entity costs per Schedule 3 of Cost Report Schedules tab", the tool will calculate the variance (in dollars and percent) of the Unreconciled amounts.

For any additional comments or explanations, please enter them in the cell for "Additional Comments."

Financial Statement Reconciliation

Total expenses per CY 2021 Financial Documentation:				**Dollar Value**	**Supporting Documentation File Location**
				100000	
Reconciling items included in Financial Documentation, but not in the data reported on Schedule 3: Add reconciling item...					
Item Number	**Reconciling Item**	**Description of Reconciling Item**	**Supporting Documentation File Location**	**2021 Dollar Value**	**Additional Comments**
1	Bad Debt Expense	test	test	10000	test
Reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation: Add reconciling item...					
Item Number	**Reconciling Item**	**Description of Reconciling Item**	**Supporting Documentation File Location**	**2021 Dollar Value**	**Additional Comments**
Sum of reconciling items included in Financial Documentation, but not in the data reported on Schedule 3				$10,000	
Sum of reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation				$0	
Total expenses adjusted for reconciling items				$90,000	
Total entity costs per Schedule 3 of Cost Report Schedules tab				$90,000	
Unreconciled dollar value				$0	
Unreconciled percentage				0.00 %	

Cost report submission tab

Components

— The Cost Report Submission tab is required to be signed and submitted after the completion of the General 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):	

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW.

CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S)

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.

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 equivalent level.

Name: Title:

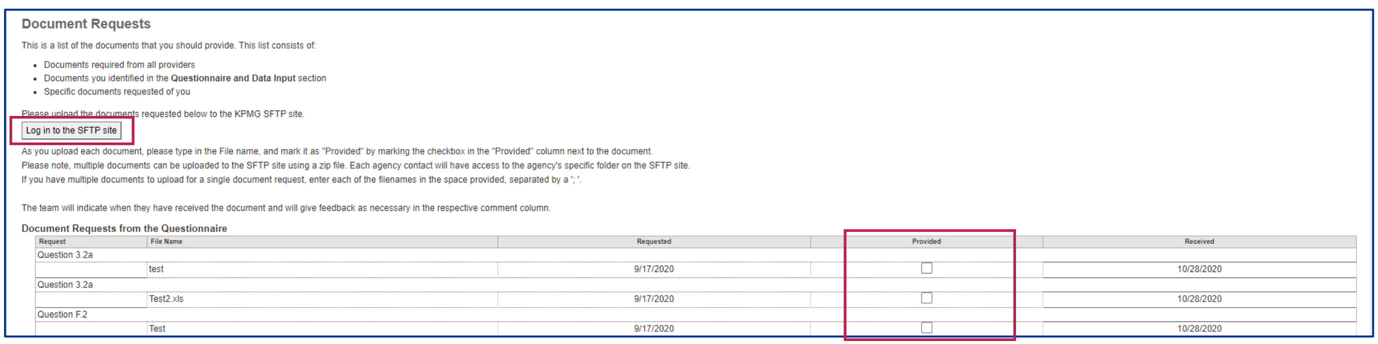
Your Cost Report is not complete. Please complete the Cost Report Schedules section before submitting.

Documentation requests tab

Components

— 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 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 entered will flow through to the Documentation Requests tab.
  - This tab serves 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 Secure File Transfer Protocol (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 seven calendar days of your cost report submissions (same timeframe 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	☐	10/28/2020
Question 3.2a				
	Test2.xls	9/17/2020	☐	10/28/2020
Question F.2				
	Test	9/17/2020	☐	10/28/2020

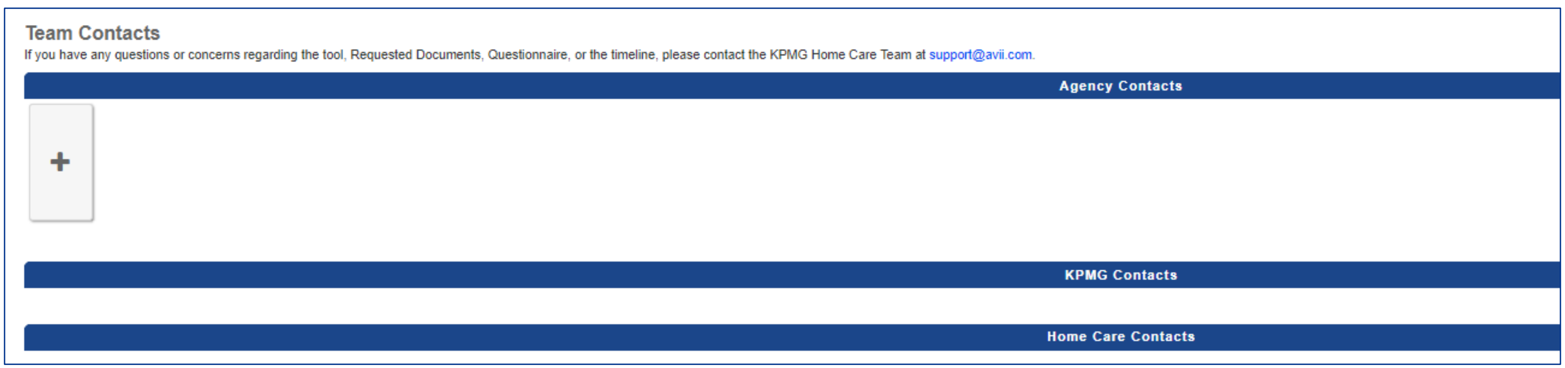
Contact information tab

Components

— The Contact Information tab will contain the relevant contact information for the following parties:

- Home Care Agency/Entity
- Department of Health
- KPMG

— The individuals listed in the “Contact information” tab will receive automatic emails when comments are published within the Tool.



Agency representation tab

Components

— To gain comfort that the information being presented is true and accurate to the best of your knowledge, KPMG and DOH require that agency management provide certain representations upon kickoff of the audit.

— The representations are to be submitted by an authorized representative of the agency via the Tool in the Agency Representation tab.

— DOH requires that the certification included as part of the 2021 Home Care Cost Report must come from an officer of the agency or a member of the agency's senior management team, as is the case for submission of the Home Care Cost Report itself. It is strongly recommended that this individual be the agency's CEO, CFO, VP of Finance, or equivalent.

The intention of the agency representation statement is to verify that the information provided to KPMG through the 2020 Home Care Cost Report Tool and other means (electronic documentation submission via the SFTP site) is complete and accurate.

These representations will be submitted electronically within the Tool. It is not necessary to submit a hard copy. You will have the opportunity to agree or disagree with the representations within the Tool and provide comments; however, please note that disagreement with or failure to submit the representations will likely result in the noting of scope limitation in the final report.

The Department requires that the certification included as part of the Home Care Cost Report 2020 Audit Tool must come from an officer of the home care agency or a member of the home care agency's senior management team, as is the case for submission of the Home Care Cost Report itself. It is strongly recommended that this individual be the agency's CEO, CFO, VP of Finance, or equivalent.

We at Test Organization 2 confirm, to the best of our knowledge and belief, the following representations as they relate to the Home Care Cost Report Audit for Report Year 2020:

1. We have read and understand the timeline, home care agency responsibilities and protocols outlined in the Home Care Agency notification package.
2. Information and data provided to KPMG LLP (KPMG) as part of the Home Care Cost Report Audit and other submissions are complete and accurate.
3. To the extent the Agency has uncovered any illegal acts or fraud we have provided you a summary of the impact of such activity to the Agency.
4. To the extent available we have provided you a copy of any reports (internal audit, etc.) that have been completed during the 2020 cost report year and for the 12 months prior.
5. For the period under audit, we have made available to you the requested financial records, reports and related data as instructed.
6. Detailed support exists for the amounts reported in the Home Care Cost Report and can be provided upon request, if not already done so.
7. Except as disclosed to you in writing, there have been no communications from the New York State Department of Health, or other regulatory agencies, concerning rulings made by The Department and/or noncompliance with, or deficiencies in, our Home Care Cost Report submissions.
8. There were no significant deficiencies, material weaknesses, or management letter comments noted that relate to the system(s) or process(es) that support the Home Care Cost Report submissions presented by the Test Organization 2 independent auditors for the period covered by this audit.
9. We believe that the effects of any data or documentation not provided as part of this request were not pertinent to KPMG's audit effort.

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

Please provide the name and title of the official taking responsibility for the confirmation.

Name: Title:

Please respond accordingly.

- I agree with the assertions above.
- I do not agree with the assertions above and take exception as noted below.

Submit

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 the SFTP site.
- ***Follow-up subtabs:*** Location where audit follow-up questions, documentation, and communication will occur. There are six specific follow-up question subtabs designated for each section of the cost report Tool where KPMG and the agency can have direct communication that will remain here for future reference.
- ***Potential Findings:*** Location where potential audit findings identified will appear.
- ***Provider Questions:*** Location where provider questions will appear. KPMG and the agency can have direct communication in this location that will remain here for future reference.

— More details regarding the Audit/Questions tab will be covered during the audit workshop scheduled to occur in advance of the audit kickoff.

Reporting tab

Components

- The Reporting tab is the location where various reports can be generated.

- The available reports include the following:
  - ***Cost report printout:*** PDF printout of the cost report schedules. Due to the high volume of data in the cost report, the print outs are broken down into "Schedules 1 and 2," "CHHA Schedules," "LHCSA Schedules," "FI Schedules" and "Schedules 15-19."
  - ***Questionnaire printout:*** A PDF printout of the reporting hierarchy and general questionnaire responses.
  - ***Cost Report Questionnaire Printout:*** A PDF printout of the schedule-specific questionnaire responses.
  - ***Cost Report Schedules Download Excel Format:*** A full Excel download of the cost report schedules.

Questions?

Cost report schedules walk-through

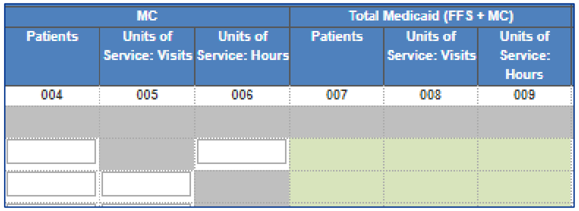
Home care cost report schedules

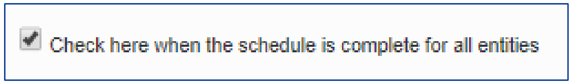
Schedule name	Schedule number
General Information – Agency	1
General Information – Entity	2
Cost and Expenses	3a, 3b, 3c
General Service Cost Centers	4a, 4b, 4c
Service Statistics	5a.1, 5a.2, 5b, 5c
FI Tier Statistics	6
Current Charge to the General Public	7a, 7b, 7c
Compensation Analysis – Employees	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

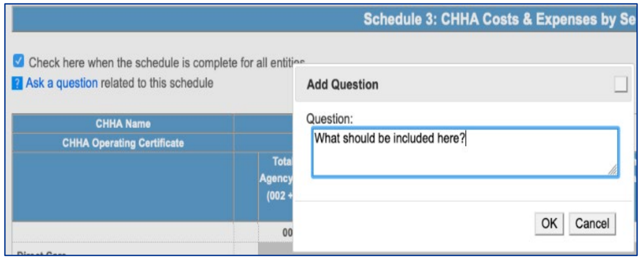
Tool features to note for cost report schedules

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 predetermined formula. No information can be entered in these cells, but the values that appear are derived from information entered into other cells (e.g., 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.
  - 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.
  - The question will flow through to the "Audit/Questions" tab in the "Provider Questions" subtab. Here KPMG will provide a response to your questions.
  - A repository of questions with answers will be retained within the "Provider Questions" tab.







Data source documentation examples

Schedule name	Schedule number	GL Detail	Trial Balance	Payroll register	FTE Report	FS to GL Reconcil-iation	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																✓

Agency: Schedule 1

Agency information

- Schedule 1 will automatically populate with the agency information entered in the Reporting Hierarchy tab.
- 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 unlock the Reporting Hierarchy tab by selecting the “unlock” button on the top right corner of the tab, edit the information, and re-submit the Reporting Hierarchy.

Schedule 1: General Information - Agency

Check here when the schedule is complete for all entities

Ask a question related to this schedule

		001
Agency Information		
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
Contact Person:		
Name	009	John Smith
Title	010	Fiscal Manager
Telephone Number	011	518-555-5555
E-Mail address	012	johnsmith@abc.com
Entity Types(Enter total quantity of CHHA, LHCSA, and FI entities operated by the above agency):		
Certified Home Health Agency	013	0
Licensed Home Care Service Agency	014	0
Fiscal Intermediary	015	2

KPMG

Agency: Schedule 2

Agency information

- Schedule 2 will automatically populate with the entity information entered in the Reporting Hierarchy tab.
- 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 unlock the Reporting Hierarchy tab by selecting the “unlock” button on the top right corner of the tab, edit the information, and re-submit the Reporting Hierarchy.

Schedule 2: General Information - Entity

Check here when the schedule is complete for all entities

Ask a question related to this schedule

		001
Entity Information		
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
Contact Person:		
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 (Direct Care)
- 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 (continued)

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

Schedule Totals (sum of all like columns from each table)		Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other

CHHA Name	Test										
CHHA Operating Certificate	12345678										
		Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 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											
Home Health Aide	001	0	0	0	0	0				0	
Home Health Physical Therapy	002	0		0							
Home Health Occupational Therapy	003	0		0							
Home Health Registered Nurse	004	0	0	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		0	0				
Home Social & Environmental Support	009	0		0							
Home Health Sign Language/Oral Interpreter	010	0		0							
PC: Level I	011	0		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							
GRAND TOTAL	019										

KPMG

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, Office Supplies & Materials, Insurance, Administration & General, Employee Physicals/Uniforms/Immunizations, Medical Supplies, Other

General service cost centers (continued)

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

Schedule Totals (sum of all like columns from each table)	Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services	Other

CHHA Name	Test
CHHA Operating Certificate	12345678

		Total Entity Costs (002 + 003)	Non-Allowable Costs (Adjustment to Expense)	Allowable Costs (Sum of 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
GENERAL SERVICE COST CENTERS											
Criminal Background Check & Fingerprinting	001	0	0	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	0							
Rent-Vehicles	007	0		0							
Interest-Property	008	0		0							
Depreciation-Plant	009	0	0	0							
Depreciation-Equipment & Furnishings	010	0		0							
Depreciation-Vehicles	011	0		0							
Transportation	012	0		0							
Utilities	013	0		0							
Office Supplies & Materials	014	0		0							
Insurance	015	0		0							
Administration & General	016	0		0							
Employee physicals/uniforms/immunizations	017	0		0							
Medical Supplies	018	0		0							
Other	019	0		0							
GRAND TOTAL	020										

KPMG

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 (continued)

Schedule 5a.1 (CHHA pediatric), schedule 5a.2 (CHHA episodic), schedule 5b (LHCSA), and schedule 5c (FI) (continued)

Schedule Totals (sum of all like columns from each table)		Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	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
LHCSA Name	Test																								
LHCSA County	Bronx																								
		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	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
		001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018	019	020	021	022	023	024
Direct Care																									
PC: Level I	001	0.00			0.00		0	0.00	0	0													0.00		0
PC: Level II	002							0.00	0	0													0.00		0
PC: Level II - Hard to Serve	003	0.00						0.00	0	0													0.00		0
Live-in	004	0.00	0					0.00	0	0													0.00	0	
Nursing Supervision	005							0.00	0	0													0.00	0	
Nursing Assessment	006							0.00	0	0													0.00	0	
Shared Aide: Level I	007							0.00	0	0													0.00		0
Shared Aide: Level II	008	0.00						0.00	0	0													0.00		0
Other non-allowable services	009							0.00	0	0													0.00	0	0
GRAND TOTAL	010																								

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	Reference materials
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	— 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 (continued)

Schedule 6: FI Tier Statistics

Schedule not completed

Add a follow-up question related to this schedule

FI Name		Test								
FI MMIS ID Number		Test								
		Medicaid								
		FFS			MC			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)

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 Health Social & Environmental Support, Home Health Sign Language/Oral Interpreter, Skilled Nursing – General, Private Duty Nursing, AIDS Nursing Services, Telehealth Service, 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)

CDPAS: Individual - Basic, CDPAS: Individual - Hard to Serve/Enhanced, CDPAS: Individual - Live-In, CDPAS: Multiple – Basic, CDPAS: Multiple - Hard to Serve/Enhanced, CDPAS: Multiple - Live-In

Current charge to the general public (continued)

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

Schedule 7a: CHHA Current Charge to the General Public			
CHHA Name	Test Organization 1		
CHHA Operating Certificate	49812734		
		Unit of Service	Current Charge to the General Public
			001
Direct Care			
Home Health Aide	001	Full hour/visit	0.00
Home Health Physical Therapy	002	Visits	0.00
Home Health Occupational Therapy	003	Visits	0.00
Home Health Registered Nurse	004	Full hour/visit	
Home Health Medical Social Services	005	Visits	
Home Health Nutrition	006	Visits	
Home Health Speech Therapy	007	Visits	0.00
Home Health Respiratory Therapy	008	Hours	
Home Health Social & Environmental Support	009	Visits	
Home Health Sign Language/Oral Interpreter	010	Hours	
Skilled Nursing - General	011	Visits	0.00
Private Duty Nursing	012	Visits	
AIDS Nursing Service	013	Visits	
Telehealth Service	014	Months	
HHA Shared Aide	015	0.25 hour units	
Other	016		

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 completed for the applicable job title headers (Supervisors, Nurses, Aides, Clinical/Therapy, and Other) of employees who perform home care service related duties.

Schedule 8a (CHHA) and Schedule 8b (LHCSA)

— FTE
— Salary
— Employee Benefits

The below inputs should be entered for assistants and other of employees who perform home care service related duties

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

KPMG

Compensation analysis – Employees (continued)

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

Schedule 8a: CHHA Compensation Analysis -Employees

Schedule not completed

Add a follow-up question related to this schedule

CHHA Name	Test
CHHA Operating Certificate	Test

		Supervisors			Nurses			Aides			Clinical/Therapy			Other			Total		
		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 should be completed for the applicable job title headers (Supervisors, Nurses, Aides, Clinical/Therapy, and Other) of contracted staff who perform home care service related duties:

- FTE
- Compensation

Note: Contracted staff who perform job duties for your agency that are not related to home care services should not be included in Schedule 9a or Schedule 9b.

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 (continued)

Schedule 9a (CHHA) and schedule 9b (LHCSA) (continued)

Schedule 9b: LHCSA Compensation Analysis - Contracted Staff

Schedule not completed

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
GRAND TOTAL	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 (continued)

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

Schedule 10a: CHHA WR&R and Staff Turnover

Schedule not completed

? Add a follow-up question related to this schedule

CHHA Name	Test							
CHHA Operating Certificate	Test							
		WR&R Costs to Entity (Public Health Law 3614, Section 8)	WRT&R Costs to Entity (Public Health Law 3614, Section 9)	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
		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							

KPMG

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. The information in these schedules should be completed for employees who perform home care service related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 11a, Schedule 11b, or Schedule 11c.

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 (continued)

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

Schedule 11a: CHHA Labor Costs

Schedule not completed

? Add a follow-up question related to this schedule

CHHA Name	Test
CHHA Operating Certificate	Test

		Base Wages for Hours Worked	In-Service Wages	Travel Wages	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
		001	002	003	004	005	006	007	008	009	010	011	012	013	014
Direct Care															
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
Program Administration															
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
GRAND TOTAL	022														

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. The information in these schedules should be completed for employees who perform home care service related duties. Employees who perform job duties for your agency that are not related to home care services should not be included in Schedule 12a, Schedule 12b, or Schedule 12c.

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 (continued)

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

Schedule 12a: CHHA Labor Utilization

Schedule not completed

Add a follow-up question related to this schedule

CHHA Name	Test						
CHHA Operating Certificate	Test						
		FTE	Base Hours Worked	Overtime Hours Worked	Travel Time - Hours	Holiday Hours	Total Hours Worked
		001	002	003	004	005	006
Direct Care							
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
Program Administration							
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
GRAND TOTAL	022						

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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 on Schedules 11 and 12.

Data inputs

- *Average Base Hourly Wage*
  - **Formula:** Base Wages for Hours Worked (Schedule 11, Column 001) / Base Hours Worked (Schedule 12, Column 002)
- *Average Total Hourly Compensation*
  - **Formula:** Total Wages (Schedule 11, Column 014) / Total Hours Worked (Schedule 12, Column 002)
- *Average Fringe*
  - **Formula:** Sum of Column 008 through 013 on Schedule 11 / FTE (Schedule 12, Column 001)

Reference materials

- N/A

Average compensation (continued)

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

Schedule 13b: LHCSA Average Compensation

Schedule not completed

? Add a follow-up question related to this schedule

LHCSA Name		Test		
LHCSA License Number		Test		
		Average Base Hourly Wage	Average Total Hourly Compensation	Average Fringe
		001	002	003
Direct Care				
Personal Care Aide	001			
Personal Care Nurse	002			
Nursing Supervision/Assessment	003			
Supervisor	004			
Program Administration				
Director	005			
Administrator	006			
Program or Site Director	007			
Office Worker	008			
Clerk	009			
Housekeeping and Maintenance	010			
Other	011			

KPMG

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 (continued)

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

Schedule 14a: CHHA Live-In

Schedule not completed

? Add a follow-up question related to this schedule

CHHA Name	Test
CHHA Operating Certificate	Test

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

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
Direct Care							
Supervisor	001						
Other	002						
Other	003						
Other	004						
Other	005						
Other	006						
Other	007						
Other	008						
Other	009						
Other	010						
Other	011						
Program Administration							
Chief Executive Officer	012						
Chief Financal 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						
GRAND TOTAL	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 (continued)

Schedule 16 (continued)

Schedule 16: Top 10 Highest Paid Administrative Officials

Schedule not completed

Add a follow-up question related to this schedule

Top 10 Highest Paid Administrative Officials		
		001
1 - Officer - Name	001	
Position	002	
Salary Compensation	003	
Fringe Benefits	004	
Bonuses	005	
Other Compensation	006	
2 - Officer - Name	007	
Position	008	
=Salary Compensation	009	
Fringe Benefits	010	
Bonuses	011	
Other Compensation	012	

KPMG

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 and 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 Government Programs, Other), **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		
		001
Assets		
Current Assets		
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	
TOTAL CURRENT ASSETS	011	
Fixed Assets		
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	
TOTAL FIXED ASSETS	025	
Other Assets		
Investments	026	
Mortgage Expense	027	
Less: Accumulated Amortization	028	
Organizational Expense	029	
Less: Accumulated Amortization	030	
Other assets	031	
TOTAL OTHER ASSETS	032	
TOTAL ASSETS	033	

Balance sheet (Liabilities)

Schedule 18

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

Statement of revenue and expenses

Schedule 19

Schedule 19: Statement of Revenue and Expenses		
		001
Home Care Service Revenue:		
Medicaid	001	
Fee-for-service	002	
Managed Care	003	
Medicare	004	
Private Pay	005	
Commercial	006	
Other Government Programs	007	
Other	008	
TOTAL HOME CARE SERVICE REVENUE	009	
TOTAL OTHER OPERATING REVENUE*	010	
TOTAL OPERATING REVENUE	011	
Operating Expenses:		
Non-Revenue Support Services	012	
Ancillary Service Revenue Centers	0123	
Program Services Revenue Centers	014	
TOTAL OPERATING EXPENSES	015	
Excess (Deficiency) of Operating Revenues Over Expenses	016	
Nonoperating Revenue:		
Income from Investments:	017	
Interest Income	018	
Gain on Sale of Fixed Assets	019	
Other Nonoperating Revenue	020	
TOTAL NONOPERATING REVENUE	021	
Nonoperating Expenses:		
Federal, State and Local Taxes	022	
Other Nonoperating Expenses	023	
TOTAL NONOPERATING EXPENSES	024	
Excess (Deficiency) of Non-Operating Revenues over Non-Operating Expenses	025	
Excess of Total Revenues over Total Expenses (Expenses over Revenues) Before Extraordinary Gain (Loss)	026	
Extraordinary Gain (Loss)	027	
Excess of Total Revenues over Total Expenses (Expenses over Revenues) after Extraordinary Gain (Loss)	028	

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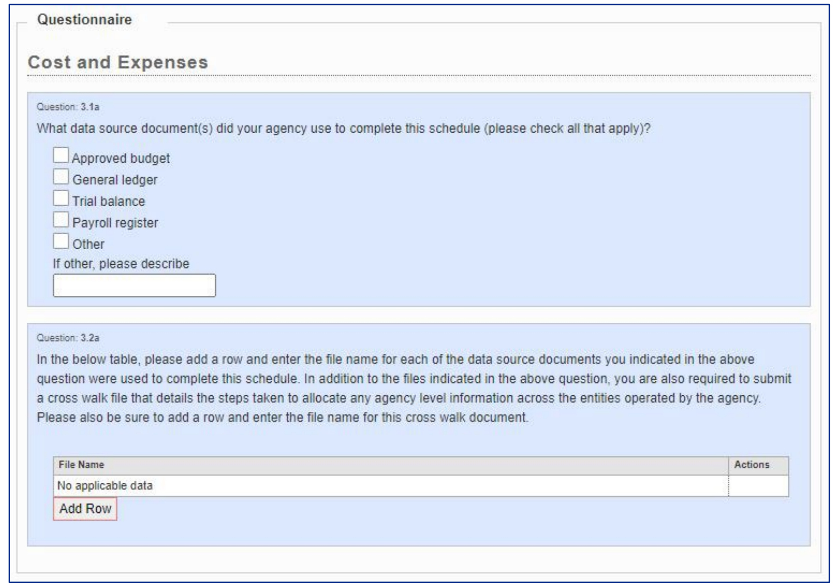
Schedule-specific questionnaire

Features

— Within each Schedule tab, there are a series of questions that need to be answered in addition to the completion of the schedule.

— These questions will ask entities to provide information about the supporting documentation used to gather and enter the data found in that particular cost report schedule.

— Note that the supporting documentation names entered into the schedule-specific questionnaire will flow through to the Documentation Requests tab.


Questionnaire

Cost and Expenses

Question: 3.1a

What data source document(s) did your agency use to complete this schedule (please check all that apply)?

- Approved budget
- General ledger
- Trial balance
- Payroll register
- Other

If other, please describe

Question: 3.2a

In the below table, please add a row and enter the file name for each of the data source documents you indicated in the above question were used to complete this schedule. In addition to the files indicated in the above question, you are also required to submit a cross walk file that details the steps taken to allocate any agency level information across the entities operated by the agency. Please also be sure to add a row and enter the file name for this cross walk document.

File Name	Actions
No applicable data	

Add Row

Updates to the 2021 cost report

Updates to the 2021 cost report

Structural cost report updates

— Reporting hierarchy:
  - Added a data entry field for “Alternative agency name or DBA”

— Schedules 3a, b, and c:
  - Grayed-out Column 005 “Program Aide (Direct Care)” for the “Nursing Supervision” and “Nursing Assessment” rows on Schedules 3a and 3b to prohibit data entry
  - Grayed-out Column 006 “Program RN Supervision/Assessment (Direct Care) to prohibit data entry on Schedule 3c
  - Updated row 002 on Schedule 3c to “CDPAS: Individual–Hard to Serve/Enhanced”

— Schedules 4a, b, and c:
  - Renamed “Supplies & Materials” (row 014) to “Office Supplies & Materials”
  - Added row for “Medical Supplies” (row 018)
  - Grayed-out rows 002–016 under Column 009 “Contracted Purchased Services” to prohibit data entry

Updates to the 2021 cost report (continued)

Structural cost report updates (continued)

— Schedules 5a.1 and 5a.2:
  - Grayed-out the “hours” columns (003, 006, 009, 012, 015, 018, 021, 024) for the Home Health Registered Nurse row (004) to prohibit data entry
  - Opened the “visits/days” columns (002, 005, 008, 011, 014, 017, 020, 023) for data entry and grayed-out the “hours” columns (003, 009, 012, 018, 021, 024) for the Home Health Sign Language/Oral Interpreter row 010

— Schedules 7b and c
  - Updated service type rows to match Schedules 3b and 3c

— Schedule 19:
  - Added row 007 “Other Government Programs” and row 008 “Other” under the Home Care Service Revenue section

Updates to the 2021 cost report (continued)

New general questionnaire questions

— There are three new questions on the General Questionnaire (G.2, G.7, and G.12).

1. G.2 (Affiliate agencies)
   - During the 2019 and 2020 cost report audits, KPMG identified several agencies that had affiliate or parent organizations for which they submitted a separate cost report. Question G.2 was added to better understand any relationships with other home care agencies that your agency has.
   - Using the chart in G.2, complete the requested information for any affiliate agency (or agencies).

Question: **G.2**

Does your agency have any affiliate or parent agencies for which you submitted a separate Home Care Cost Report?

If yes, please complete the chart below related to the affiliate agency (or agencies) for which you submitted a separate cost report.

- (●) Yes
- ( ) No

Affiliate Agency Name	Affiliate Agency Federal Tax ID	Entity types that affiliate operates	Actions
No applicable data			

Add Row

Updates to the 2021 cost report (continued)

New general questionnaire questions

2. G.7 (Non-allowable services)
   - Question G.7 was added to better understand the non-allowable services provided by your agency.

Question: **G.7**

Does your agency provide any of the below services? Please check all that apply.

If your agency provides any of the listed non-allowable services, the costs related to those services should be reported within Column 002 (Non-allowable Costs) of Schedule 3. Note that subcontractor costs for the provision of direct care services are also considered non-allowable, but should be reported within the "Other Non-allowable Services" row within Column 005 (Program Aide Direct Care).

- [ ] Nursing Home Transition & Diversion waiver program
- [ ] Programs of All–Inclusive Care for the Elderly (PACE) program
- [ ] Traumatic Brain Injury waiver program
- [ ] Hospice services
- [ ] Hospital-based services
- [ ] Private duty nursing services
- [ ] Assisted Living Program (ALP)
- [ ] Out-of-state services
- [ ] Non-home care services
- [ ] Other non-allowable service

Updates to the 2021 cost report (continued)

New general questionnaire questions

3. G.12 (Bad debt expense)
   - Per the 2019 Revenue Recognition Accounting Standards Update (ASU), bad debt expense should be treated as an offset to revenue. Therefore, bad debt expense should not be reported on Schedule 3 or Schedule 4 of the cost report, as those schedules require the reporting of costs.
   - Question G.12 was added to determine whether your agency had debt expense, and if so, what the value of the expense was.

Question: **G.12**

Did your agency have bad debt expense in this cost report year?

Per the 2019 Revenue Recognition Accounting Standards Update (ASU), bad debt expense should be treated as an offset to revenue. Therefore, bad debt expense should not be reported on Schedule 3 or Schedule 4 of the cost report, as those schedules require the reporting of costs.

- (•) Yes
- ( ) No

If yes, please enter the value of the bad debt expense:

Updates to the 2021 cost report (continued)

Updates to instructions

— Based on updates made to the 2021 Tool and provider feedback from the 2020 Home Care Cost Report submission and audit process, KPMG and DOH made a number of updates to the Home Care Cost Report Instructions. The new instructions can be found within the “Instructions” tab of the Web-based Tool, as well as on the DOH Website.

— These updates include, but are not limited to:

- Additional detail on contracting relationships and how to report contracted service expenses on Schedule 3
- Information on how to calculate WR&R expenses, report WR&R expenses on Schedules 3 and 4, and how to estimate WR&R revenue, if needed
- Updates to capture any structural changes made to the cost report schedules (e.g., new “Medical Supplies” row on Schedule 4 and new “Other” row on Schedule 19)
- Additional information on MMIS ID and Operating Certificate requirements
- Expanded list of program administration costs to be reported in Column 004 on Schedule 3 and Schedule 4
- Expanded list of non-allowable costs (e.g., charitable contributions)
- Key takeaways from the 2020 Lessons Learned Webinar
- Hours to visits conversions for select CHHA service types

Updates to the 2021 cost report (continued)

Cost report preparation policy and procedure template

- During the 2019 and 2020 audit processes, many agencies responded to G.8 of the General Questionnaire that they did not have any cost report policies and procedures in place related to the cost report preparation and submission process.

- Agencies should provide a document that clearly outlines the policies and procedures related to the preparation of their cost report. The policy and procedure document will allow for consistent year-over-year reporting compliance in the event of staff turnover.

- Based on feedback from home care agencies, KPMG and DOH created a template that providers can leverage to prepare their documented policies and procedures for the Home Care Cost Report. This template is available within the “Useful Links” section of the Web-based Tool.
  - Note that the policy and procedure document should be specific to your agency, including specific data sources, file names, individual roles and responsibilities, etc. As such, the template includes many sections in which the agency must input their own agency-specific information.

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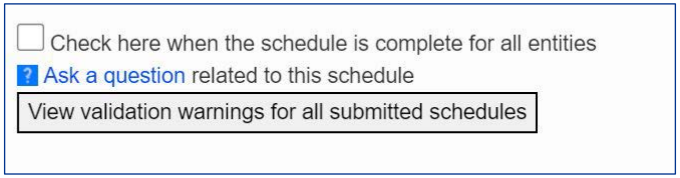
Updates to the 2021 cost report (continued)

Additional edit checks

- On the 2020 Home Care Cost Report, KPMG and DOH implemented a program administration edit check that warned providers when there was a difference between the total value of Column 004 on Schedule 3 (Program Administration) and Column 004 on Schedule 4 (Program Administration).
  - As a result of this edit check, the Audit Finding related to this error **decreased by over 93 percent.**
- KPMG and DOH have implemented **21 new edit checks** in the 2021 Tool to help providers identify potential errors in their cost report prior to submission. We will provide a live demo of a tool check on the following slide.
  - If a potential error is identified, a warning message will appear when the agency attempts to mark the schedule as complete. The warning message will describe the potential error and provide helpful guidance on how the agency can correct the potential error.
  - If there are several errors, the agency will see a warning message for each error. Once the agency has corrected the potential error, the warning message will disappear.
- At the top of each cost report schedule, there is a “view validation warnings for all submitted schedules” button (shown below). To identify any outstanding potential errors, the agency can select this button.



- While these new checks will not prevent agencies from submitting their cost report, we encourage providers to resolve all warnings that arise from these edits checks prior to submission to submit a more accurate cost report.

Tool demo

Updates to the 2021 cost report

Information buttons

- Based on feedback from providers, KPMG implemented new information buttons throughout the cost report Tool that providers can select for relevant instructions and/or guidance materials on a particular data input or schedule.
- In total, KPMG implemented **16 information buttons** in the 2021 Tool to help providers during the cost report submission period.
- Information buttons are denoted throughout the Tool with question marks, as shown in the image below.
  - We will conduct a live tool demo of how to use an information button on the following slide.

Schedule 3b: LHCSA Costs & Expenses by Service Type									
Total Entity Costs (002 + 003) ?	Non-Allowable Costs (Adjustment to Expense) ?	Allowable Costs (Sum of 004 through 010)	Program Administration	Program Aide (Direct Care)	Program RN Supervision/ Assessment (Direct Care)	Program Staff Training	Transportation	Contracted Purchased Services ?	Other

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Tool demo

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.
  - If your agency is selected by DOH for audit procedures, you will receive an Audit Notification Package from KPMG prior to the Audit Kickoff.
- 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.
- Note that audit procedures will include both desk and field audits.
  - Note that "field audit" does not imply that we will be physically at your agency site. We expect audit procedures to continue to be performed remotely for the 2021 cost report year.

Next steps

Next steps

Provider log-in credentials for the web-based tool

— For users who completed the 2020 Home Care Cost Report, your log-in credentials for the Web-based Tool will be the same log-in credentials used as last year.
  - If you forgot your password, please click the “Forgot Password?” link on the Web-based Tool log-in page. You will then be sent an email containing the steps to reset your password.

— For users who did not complete the 2019 or 2020 Home Care Cost Report and require a new Web-based Tool account, please send the request to the designated KPMG Home Care Cost Report mailbox below:
  - KPMG Home Care Cost Report mailbox: us-advrisknyshc@kpmg.com
  - Please include your agency’s name, and the full name and email addresses of the individuals who should have access to the Tool as part of your request.

— If a provider would like to request additional log-in credentials for an individual who is part of their agency or for an outside consultant who will access the Web-based Tool on their behalf, please send the request to the KPMG Home Care Cost Report mailbox (us-advrisknyshc@kpmg.com).
  - Please include the individual’s full name and email address as part of the request.

— All supporting documentation will be uploaded via the SFTP site. Please note that this site is separate from the Web-based Tool where the cost report submission occurs.
  - KPMG is in the process of resetting all SFTP passwords and will reach out with further information in the coming weeks.

Next steps (continued)

Expectations and upcoming activities

- Once logged into the Tool, providers should complete the “Reporting Hierarchy” tab, which will allow them to access the “Cost Report Schedules” tab containing the cost report schedules to complete.
  - Further instructions for proper Web-based Tool navigation can be found on the “Instructions” tab of the Tool.
- Complete the Home Care Cost Report submission using 2021 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.
- Submit the 2021 Home Care Cost Report by Tuesday, September 20, 2022.
  - Submit all supporting documentation to the SFTP site by Tuesday, September 27, 2022.
- DOH will access the data submitted for the purposes of rate setting.

Useful information and reference material

Resources within the web-based tool

— In the Web-based Tool, you have access to the following resources within the Instructions Tab:
- Cost Report Instructions (Both in the Instructions Tab drop downs and as a PDF download)
- Description of the 2021 Outreach Program
- Supporting Documentation Templates
  — Providers are encouraged to review these templates and use them as guidance when putting together their supporting documentation for the 2021 cost report.
- Cost report preparation policy and procedure template
- Tutorial videos for the various components of the Web-based Tool
- An Excel template of the cost report schedules (for reference; not submission)
- PDF presentations and recordings of the 2019 and 2020 Cost Report Year outreach sessions, including the 2019 and 2020 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/.

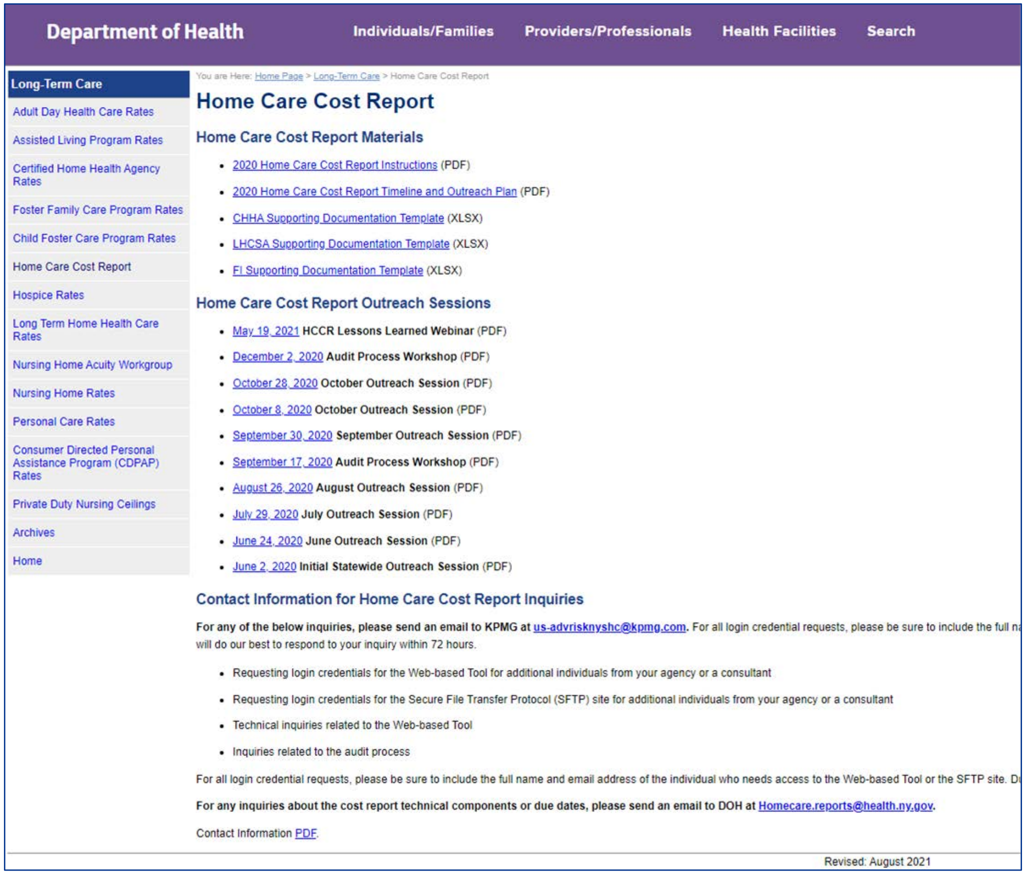
Monthly statewide provider outreach sessions

— Monthly outreach sessions will be held throughout the months of July, August, and September of 2022 to communicate updates, address questions, and discuss specific components of the cost report and/or Web-based Tool. Each will be between 60 and 90 minutes long.

— 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

Useful information and reference material (continued)

DOH website



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Long-Term Care
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- Assisted Living Program Rates
- Certified Home Health Agency Rates
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- Nursing Home Acuity Workgroup
- Nursing Home Rates
- Personal Care Rates
- Consumer Directed Personal Assistance Program (CDPAP) Rates
- Private Duty Nursing Ceilings
- Archives
- Home

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

Home Care Cost Report

Home Care Cost Report Materials

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

Home Care Cost Report Outreach Sessions

- May 19, 2021 **HCCR Lessons Learned Webinar** (PDF)
- December 2, 2020 **Audit Process Workshop** (PDF)
- October 28, 2020 **October Outreach Session** (PDF)
- October 8, 2020 **October Outreach Session** (PDF)
- September 30, 2020 **September Outreach Session** (PDF)
- September 17, 2020 **Audit Process Workshop** (PDF)
- August 26, 2020 **August Outreach Session** (PDF)
- July 29, 2020 **July Outreach Session** (PDF)
- June 24, 2020 **June Outreach Session** (PDF)
- June 2, 2020 **Initial Statewide Outreach Session** (PDF)

Contact Information for Home Care Cost Report Inquiries

For any of the below inquiries, please send an email to KPMG at us-advrisknyshc@kpmg.com. For all login credential requests, please be sure to include the full n 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

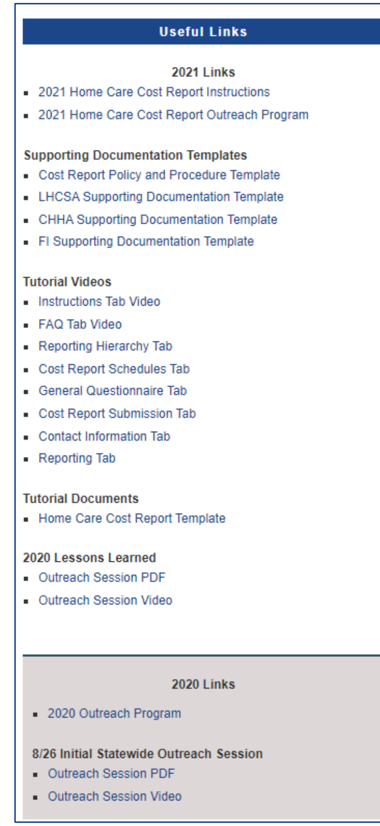
For all login credential requests, please be sure to include the full name and email address of the individual who needs access to the Web-based Tool or the SFTP site. D

For any inquiries about the cost report technical components or due dates, please send an email to DOH at Homecare.reports@health.ny.gov.

Contact Information PDF.

Revised: August 2021

Web-based Tool Instructions Tab



Useful Links

2021 Links
- 2021 Home Care Cost Report Instructions
- 2021 Home Care Cost Report Outreach Program

Supporting Documentation Templates
- Cost Report Policy and Procedure Template
- LHCSA Supporting Documentation Template
- CHHA Supporting Documentation Template
- FI Supporting Documentation Template

Tutorial Videos
- Instructions Tab Video
- FAQ Tab Video
- Reporting Hierarchy Tab
- Cost Report Schedules Tab
- General Questionnaire Tab
- Cost Report Submission Tab
- Contact Information Tab
- Reporting Tab

Tutorial Documents
- Home Care Cost Report Template

2020 Lessons Learned
- Outreach Session PDF
- Outreach Session Video

2020 Links
- 2020 Outreach Program

8/26 Initial Statewide Outreach Session
- Outreach Session PDF
- Outreach Session Video

Q&A

Thank you

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

kpmg.com/socialmedia