



2023 Home Care Cost Report Submission Kickoff



June 13, 2024



Outreach session protocols

Protocols

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

Topic	Speaker	Time
2023 Home Care Cost Report overview	DOH	5 minutes
Cost Report Schedules 3, 4, and 5 walkthrough and updates	KPMG	15 minutes
Other Cost Report Schedules walkthrough and updates	KPMG	10 minutes
Additional updates to the 2023 Cost Report	KPMG	15 minutes
Updated Supporting Documentation Template	KPMG	5 minutes
Next steps and helpful resources	KPMG	5 minutes
Q&A	DOH/KPMG	5 minutes
		Total time: 1 hour

2023 Home Care Cost Report overview

2023 Cost Report timeline

Description	Responsible	Date
Providers receive link to the 2023 Home Care Cost Report	Providers	May 31, 2024
2023 Home Care Cost Report submission kickoff webinar	DOH/KPMG/Providers	June 13, 2024
Pre-recorded webinars may be posted throughout the summer months to communicate updates, address questions, and discuss specific components of the cost report and/or web-based tool	DOH/KPMG/Providers	June–August 2024
Home Care Cost Report submission deadline*	Providers	August 30, 2024
Supporting documentation submission deadline	Providers	September 6, 2024
DOH and KPMG to conduct an audit kickoff webinar*	DOH/KPMG/Providers	September 2024
KPMG to conduct audits of the 2023 Home Care Cost Report submissions	KPMG/Providers	September–December 2024
Lessons learned webinar to discuss successes, opportunities for improvement, and future-year suggestions	DOH/KPMG/Providers	TBD

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



2023 Home Care Cost Report overview

2023 Home Care Cost Report

- All Certified Home Health Agencies (CHHA), Licensed Home Care Services Agencies (LHCSA), and Fiscal Intermediaries (FI) providing Medicaid Fee-for-service and/or Medicaid Managed Care home care services in New York State are required to submit the annual Home Care Cost Report to DOH.
- The 2023 Home Care Cost Report requires the submission of **actual costs incurred during the 2023 calendar year**.
 - DOH created a separate budgeted projections statement process for any agencies that require a budgeted rate; the Home Care Cost Report should *not* include any budgeted projections.
 - For further guidance on budgeted rates and submitting a budgeted projections statement, please refer to the webinar link for the Budgeted process within the “Useful Links” section of the Instructions tab.
- The cost report **must also include all agency costs regardless of payor source** (e.g., Medicaid, Medicare, third-party insurance, private pay, etc.).
 - Revenue should only be reported on Schedule 19 of the cost report (Statement of Revenue and Expenses).
- The term “reimbursable” is used throughout the 2023 Cost Report instructions, cost report schedules, and guidance materials to refer to services that are reimbursed by NYS DOH through the Medicaid CHHA, Personal Care, or Consumer Directed Programs. This reimbursement can be through Medicaid FFS, Medicaid Managed Care or through a contract with NYC HRA. If a cost or service type is “non-reimbursable,” that means that the reimbursement from NYS DOH flows through a program OTHER than CHHA, Personal Care, or Consumer Directed Programs.
- The 2023 Home Care Cost Report collects data that will be used by DOH to set 2025 Medicaid Fee-for-service reimbursement rates.

2023 Home Care Cost
Report overview

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

Other Cost Report Schedules
walkthrough and updates

Additional updates to the 2023
Cost Report

Updated Supporting
Documentation Template

Next steps and helpful
resources

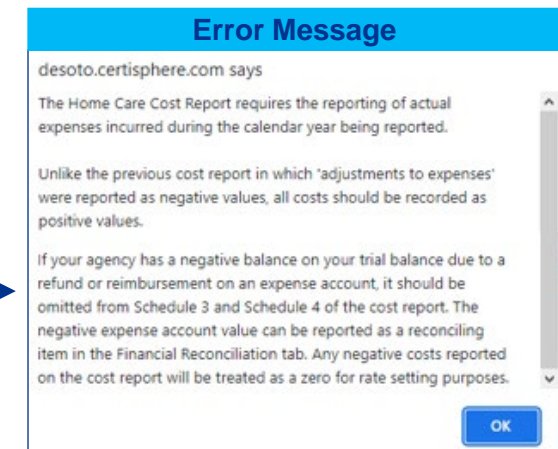
Q&A



2023 Home Care Cost Report overview (continued)

2023 Home Care Cost Report

- The Home Care Cost Report must be certified by an executive-level individual (e.g., CEO or CFO).
- CPA certification has not been required since the State engaged KPMG to conduct audits of the Home Care Cost Report submissions.
 - Although CPA certification is no longer required, agencies may continue to use a vendor to assist with Home Care Cost Report preparation and submission.
 - **DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the Agency is ultimately responsible for accurate and timely submissions.**
- The Home Care Cost Report should be completed using the accounting methodology used for your agency's audited financial statements (e.g., cash or accrual basis).
- All costs should be recorded as positive values (actual expenses). Trial balance accounts that net to a negative value due to reimbursement, refunds, or other adjustments to expenses should be omitted from Schedules 3 and 4, as they are not actual expenses incurred. Instead, the negative value can be reported as a reconciling item in the Financial Reconciliation tab.
 - The 2023 Tool will not allow negative values to be entered into Schedule 3 or 4 of the cost report. If a negative number is entered, an error message will appear.
- **Additionally, the 2023 Tool will not permit Agencies to submit a Cost Report with the same MMIS ID or Federal Tax ID that has already been entered into another 2023 Cost Report. The MMIS ID and Federal Tax ID must also be formatted correctly.** A message will appear within the web-based Tool to support the user if the incorrect format is entered.



2023 Home Care Cost Report overview

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

Other Cost Report Schedules walkthrough and updates

Additional updates to the 2023 Cost Report

Updated Supporting Documentation Template

Next steps and helpful resources

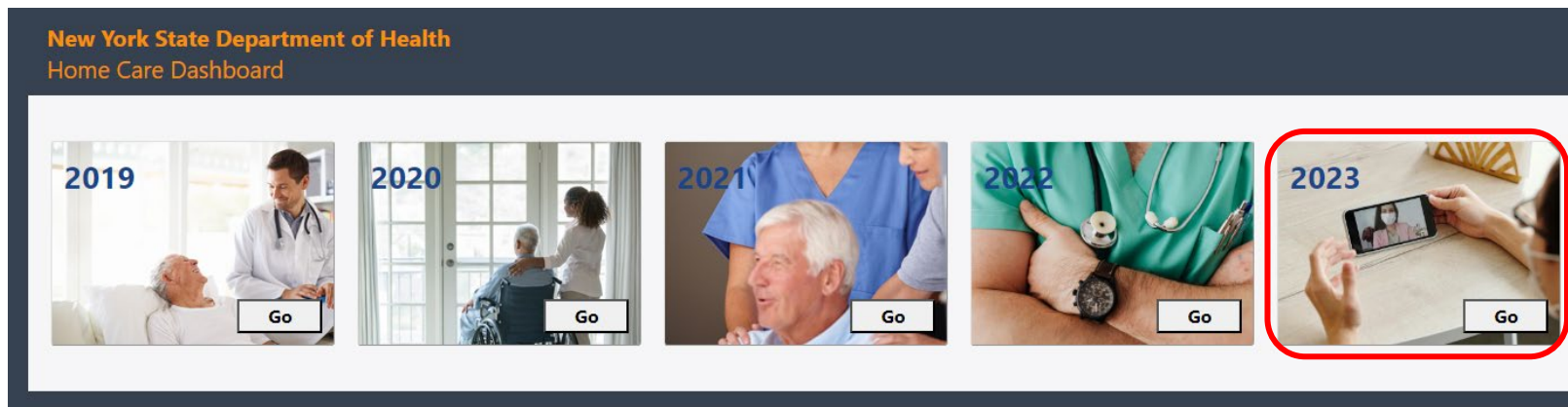
Q&A



2023 Web-based Tool

Accessing the 2023 Web-based Tool

- The Home Care Web-based Tool (the Tool) was designed to efficiently capture cost report submission data and questionnaire responses into a consolidated format that allows DOH to collect data for rate setting purposes and other analyses.
 - Because the Tool is used to capture cost report submission data, each CHHA, LHCSA, and FI operating in New York State is required to submit the annual cost report through the Tool.
- The 2023 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 “2023” option to access the 2023 Home Care Cost Report.



- For users who completed the 2019–2022 Home Care Cost Reports, your login credentials for the Web-based Tool will be the same login credentials used in previous years. If you require a new Tool account, you can contact the KPMG Home Care Cost Report mailbox at us-advrisknyshc@kpmg.com.
 - Note: Only DOH, KPMG, and the individuals at the home care agency/entity were provided login credentials. No other home care agency may access your cost report data.

2023 Home Care Cost Report overview

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

Other Cost Report Schedules walkthrough and updates

Additional updates to the 2023 Cost Report

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Next steps and helpful resources

Q&A

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

Home Care Cost Report schedules

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

Please note we will be discussing new updates to the schedules in **bold** for the 2023 Cost Report.



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

Schedule 3

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

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

The following slides demonstrate the structural changes that have been made to Schedule 3 since the 2022 Cost Report year



Schedule 3 update #1: Schedule 3a (CHHA)

CHHA Pediatric Costs & Expenses

CHHA Episodic Costs & Expenses

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

2023 Cost Report update: Schedule 3a will now capture both CHHA Pediatric and Episodic costs. The top portion of this schedule will be used to capture CHHA Pediatric costs and the bottom portion will be used to capture CHHA Episodic costs. Either both or only one portion of the schedule will appear based on the agency's response to question I.5 in the Reporting Hierarchy. Agencies that have Pediatric and Episodic costs will be required to allocate costs between Pediatric and Episodic, if not able to directly assign costs.

Why was this update made? This update will allow agencies to report the breakdown of their CHHA Pediatric and Episodic costs to align with the updates to the CHHA service statistics on Schedule 5a as shown in the upcoming slides.

Schedule 3 update #2: Schedules 3a (CHHA) and 3b (LHCSA)

Schedule 3b: LHCSA Costs & Expenses by Service Type		Program RN Supervision/Assessment (Direct Care)	Program RN Supervision/Assessment (Direct Care)
		007	007
Direct Care			
PC: Level I	001		001
PC: Level II	002		002
PC: Level II - Hard to Serve	003		003
Live-In	004		004
Nursing Supervision	005		005
Nursing Assessment	006		006
Shared Aide: Level I	007		007
Shared Aide: Level II	008		008
Subtotal (reimbursable services)	009	0	009 0
Other Non-Reimbursable Services	010		010
Subcontractor Services	011		011
Home Health Aide	012		012
GRAND TOTAL	013	0	013 0

2023 Cost Report update: Schedule 3a and 3b, Column 007 (Program RN Supervision/Assessment (Direct Care)), all reimbursable rows have been “un-greyed” to allow data entry for all reimbursable service type rows in column 007.

Why was this update made? This update was made to allow agencies to report any direct care services provided and billed under procedure codes T2024 (Nursing Supervision) and T1001 (Nursing Assessment) for Managed Care and rate codes 2742 (Nursing Supervision) and 2787 (Nursing Assessment) for FFS in the Nursing Supervision and Nursing Assessment rows, and to allow agencies to report any costs related to the ongoing supervision, training, assessment of the aides not billable under procedure codes T2024 and T1001 and rate codes 2742 and 2787, which should be allocated among the applicable service types.

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

Schedule 4

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

Schedule 4a: CHHA General Service Cost Centers		Program Administration	Direct Care Non-personnel Costs
GENERAL SERVICE COST CENTERS: PEDIATRIC SERVICES COSTS			
Criminal Background Check & Fingerprinting	001		
Capital Related - Building & Fixtures	002		
Capital Related - Movable Equipment	003		
Plant Operations & Maintenance	004		
Rent	005		
Interest-Property	006		
Depreciation	007		
Transportation	008		
Utilities	009		
Office Supplies & Materials	010		
Insurance	011		
Administration & General	012		
Employee physicals/uniforms/immunizations	013		
Medical Supplies	014		
GENERAL SERVICE COST CENTERS: EPISODIC ADULT SERVICES COSTS			
Criminal Background Check & Fingerprinting	015		
Capital Related - Building & Fixtures	016		
Capital Related - Movable Equipment	017		
Plant Operations & Maintenance	018		
Rent	019		
Interest-Property	020		
Depreciation	021		
Transportation	022		
Utilities	023		
Office Supplies & Materials	024		
Insurance	025		
Administration & General	026		
Employee physicals/uniforms/immunizations	027		
Medical Supplies	028		
Grand Total	029	0	0

The following slides demonstrates the structural changes that have been made to Schedule 4 since the 2022 Cost Report.



Schedule 4 updates #1-3: Schedule 4a, 4b, and 4c (all entities)

2023 Cost Report update: Schedule 4 general cost center rows 005 to 007 for Rent-Buildings, Rent-Furnishings, and Rent-Vehicles was consolidated into one “Rent” row, and rows 009 to 011 for Depreciation-Plant, for Depreciation-Equipment & Furnishings, and Depreciation-Vehicles was consolidated into one “Depreciation” row.

Why was this update made? After examining the rate calculation and other DOH analyses, it was determined that it was not necessary to capture this level of detail for these two categories of expenses. As such, to reduce the burden on the providers and create efficiencies, these rows were consolidated.

2023 Cost Report update: Schedule 4 general cost center row 019 (Other) was consolidated into one row that captures both these costs and Administration & General in row 016.

Why was this update made? Based on a review of the expenses historically captured in these two rows, they were generally observed to be minimal and similar. As such, to reduce the burden on the providers and create efficiencies, these rows were consolidated.

Schedule 4a

Schedule 4a: CHHA General Service Cost Centers		Program Administration	Direct Care non-personnel Costs
		001	002
GENERAL SERVICE COST CENTERS: PEDIATRIC SERVICES COSTS			
Criminal Background Check & Fingerprinting	001		
Capital Related - Building & Fixtures	002		
Capital Related - Movable Equipment	003		
Plant Operations & Maintenance	004		
Rent-Building	005		
Rent-Furnishings	006		
Rent-Vehicles	007		
Interest-Property	008		
Depreciation-Plant	009		
Depreciation-Equipment & Furnishings	010		
Depreciation-Vehicles	011		
Transportation	012		
Utilities	013		
Office Supplies & Materials	014		
Insurance	015		
Administration & General	016		
Employee physicals/uniforms/immunizations	017		
Medical Supplies	018		
Other	019		
Subtotal: Pediatric General Service Costs	020	\$ -	\$ -

(Image represents Pediatric portion of the schedule for demonstration purposes only)

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

Schedule 5

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

	Medicaid						Dual-eligible						Medicare						Private Pay						Other						Total			
	FFS		MCO		Total Medicaid (FFS + MCO)		Dual-eligible		Medicare		Private Pay		Other		Total Unique Patients		Total Unique Units of Service		Total Unique Hours		Total Entity Costs (from Schedule 5b, Column 901)		Total cost per unit (not reimbursement rate)											
	001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018	019	020	021	022	023	024	025	026	028							
Direct Care																																		
PC: Level I	0.00		24.00			224.00	0.00	0.00	248.00														0.00		248.00	511,151.00	511,399.00							
PC: Level II							0.00	0.00	0.00														0.00		0.00	0.00	0.00							
PC: Level II - Hard to Serve							0.00	0.00	0.00														0.00		0.00	0.00	0.00							
Live-in							0.00	0.00	0.00														0.00	0.00		0.00	0.00							
Nursing Supervision							0.00	0.00	0.00														0.00	0.00		0.00	0.00							
Nursing Assessment							0.00	0.00	0.00														0.00	0.00		0.00	0.00							
Shared Aide: Level I							0.00	0.00	0.00														0.00		0.00	0.00	0.00							
Shared Aide: Level II							0.00	0.00	0.00														0.00		0.00	0.00	0.00							
Subtotal (reimbursable services)	0.00	0.00	24.00	0.00	0.00	224.00	0.00	0.00	248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.00									
Other Non-Reimbursable Services							0.00	0.00	0.00														0.00	0.00	0.00	0.00	0.00							
Subcontractor Services							0.00	0.00	0.00														0.00	0.00	0.00	0.00	0.00							
Home Health Aide							0.00	0.00	0.00														0.00	0.00	0.00	0.00	0.00							
GRAND TOTAL			24.00			224.00			248.00																248.00									

The following slides demonstrate the structural changes that have been made to Schedule 5 since the 2022 Cost Report.



Schedule 5 update #1: Schedule 5a

CHHA Pediatric Service Statistics

CHHA Episodic Service Statistics

Schedule 5a: CHHA Service Statistics		Medicaid									Dual-eligible			Medicare		
		FFS/EPS			MC			Total Medicaid (FFS/EPS + 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						
001	002	003	004	005	006	007	008	009	010	011	012	013	014	015		
CHHA Pediatric Direct Care																
Home Health Aide	001						0.00	0.00	0.00							
Home Health Physical Therapy	002						0.00	0.00	0.00							
Home Health Occupational Therapy	003						0.00	0.00	0.00							
Home Health Registered Nurse	004						0.00	0.00	0.00							
Home Health Medical Social Services	005						0.00	0.00	0.00							
Home Health Nutrition	006						0.00	0.00	0.00							
Home Health Speech Therapy	007						0.00	0.00	0.00							
Home Health Respiratory Therapy	008						0.00	0.00	0.00							
Home Social & Environmental Support	009						0.00	0.00	0.00							
Home Health Sign Language/Oral Interpreter	010						0.00	0.00	0.00							
Nursing Supervision	011						0.00	0.00	0.00							
Nursing Assessment	012						0.00	0.00	0.00							
SUBTOTAL (reimbursable Pediatric services)	013	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
CHHA Adult Episodic Direct Care																
Home Health Aide	014						0.00	0.00	0.00							
Home Health Physical Therapy	015						0.00	0.00	0.00							
Home Health Occupational Therapy	016						0.00	0.00	0.00							
Home Health Registered Nurse	017						0.00	0.00	0.00							
Home Health Medical Social Services	018						0.00	0.00	0.00							
Home Health Nutrition	019						0.00	0.00	0.00							
Home Health Speech Therapy	020						0.00	0.00	0.00							
Home Health Respiratory Therapy	021						0.00	0.00	0.00							
Home Social & Environmental Support	022						0.00	0.00	0.00							
Home Health Sign Language/Oral Interpreter	023						0.00	0.00	0.00							
Nursing Supervision	024						0.00	0.00	0.00							
Nursing Assessment	025						0.00	0.00	0.00							
SUBTOTAL (reimbursable Adult services)	026	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other non-reimbursable services	027						-	-	-							
Personal care services	028						-	-	-							
GRAND TOTAL	029	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

2023 Cost Report update: Only one Schedule 5a will appear for CHHA Agencies for the reporting of pediatric and adult episodic service statistics in one entity table by service type rows. Agencies will no longer be required to enter data into two CHHA sub-schedules, 5a.1 and 5a.2. Either both or only one portion of the schedule will appear based on the agency's response to question I.5 in the Reporting Hierarchy.

Why was this update made? This update will consolidate the prior CHHA sub-schedules, 5a.1 and 5a.2, to allow agencies to report their CHHA Pediatric and Episodic service statistics in one distinct table instead of two tables, making it easier for CHHAs to identify the breakdown of their total statistics in one place. This update also aligns with the changes made to CHHA Schedule 3a.

Schedule 5 update #1: Schedules 5a, 5b, and 5c (all entities)

Schedule 5b: LHCSA Service Statistics	Total			Total Entity costs (from Schedule 3b, Column 001)	Total cost per unit (not reimbursement rate)	Total Cost per unit - Prior Year (not reimbursed rate)	Year-over-Year (YoY) Change
	Total Unique Patients	Total Unique Units of Service: Visits/Days	Total Unique Units of Service: Hours				
	022	023	024	025	026	027	028
Direct Care							
PC: Level I	001	0	0	0	0	0	0
PC: Level II	002	0	0	0	0	0	0
PC: Level II - Hard to Serve	003	0	0	0	0	0	0
Live-In	004	0	0	0	0	0	0
Nursing Supervision	005	0	0	0	0	0	0
Nursing Assessment	006	0	0	0	0	0	0
Shared Aide: Level I	007	0	0	0	0	0	0
Shared Aide: Level II	008	0	0	0	0	0	0
Subtotal (reimbursable services)	009	0	0	0	0	0	0
Other Non-Reimbursable Services	010	0	0	0	0	0	0
Subcontractor Services	011	0	0	0	0	0	0
Home Health Aide	012	0	0	0	0	0	0
GRAND TOTAL	013	0	0	0	0	0	0

New columns in 2023 to help Agencies quickly identify potential mistakes in reported costs or units of service

2023 Cost Report update: Two new columns have been added to Schedules 5a, 5b, and 5c in 2023. These columns are Column 027, the Total Cost per unit from the Prior year, and Column 028, Year-over-Year (YOY) change. Column 028 (YOY change) calculates the change in cost per unit from the prior year to the current year as a percentage.

Why was this update made? This update will allow agencies to more easily determine whether there are any significant variances YOY in their cost per unit, which may reveal potential mistakes in costs or units of service reported.

**Other Cost Report
Schedules
walkthrough and
updates**

Schedule 11 Update #1: Schedules 11a, 11b, and 11c (all entities)

Schedule 11

2023 Cost Report update: Updates were made to Schedule 11 for the 2023 Cost Report year, which can be categorized into three groups:

1. Two columns were added:
 - a) **“Sick/Safe Leave” (Column 006)** – the amount paid by the employer for sick/safe leave. Depending on the size of the organization, these hours and wages are tracked separately to help ensure compliance with NYS Labor Laws. For more information, including Safe Leave, refer to [NY Sick Leave](#).
 - b) **“Premium Pay” (Column 010)** – the total amount paid to employees that did not directly correspond to service hours provided. Examples are included in the Cost Report Instructions, such as Spread of Hours, Call-in pay, uniform maintenance, and bonuses (shift differentials should be reported in 009).
2. Two column headers were updated:
 - a) “Jury Duty & Bereavement – Dollars” was changed to **“Leave of Absence Wages” (Column 007)** – see definition below.
 - b) “Weekend & Mutual Differentials – Dollars” was changed to **“Shift Differentials and Higher-pay Shifts Wages” (Column 009)** – see definition below.
3. The definition of each wage type was clarified within the Home Care Cost Report instructions as needed, primarily:
 - a) **“Leave of Absence Wages” (Column 007)** – the total amount paid to employees for Jury Duty, Bereavement, Parental, Military, Disability, FMLA, Personal, Caregiver, and Sabbatical. Wages paid by the agency to the employee as a benefit for maternity/paternity leave or disability that is not paid by an insurance company, may also be included in this column. *Benefits paid by an insurance company to an employee should not be reported in this cost report.*
 - b) **“Shift Differentials and Higher-pay Shifts Wages” (Column 009)** – the total amount of wages paid to employees for working during non-standard times, typically paid at a higher rate to incentive employees to accept these shifts. Examples include the Weekend, Overnight, Second, and Third Shifts, Live-in, Continuous Care (Split Shift), and Multiple Clients. This could also include a higher pay rate for working on a holiday. The amount reported should include total wages paid for working these shifts, not only the incremental difference paid above the employee’s regular pay.

Why was this update made? This update will better align the wages and hours between Schedules 11 and 12 to help ensure all wages and hours being tracked by the agencies are being captured in the cost report in a most efficient manner.

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Schedule 11 Update #1: Schedules 11a, 11b, and 11c (all entities)

		Base Wages for Hours Worked <small>?</small>	Overtime Wages <small>?</small>	Travel Wages <small>?</small>	Holiday Wages <small>?</small>	Personal Time Off (PTO) - Dollars <small>?</small>	Sick/Safe Leave Wages <small>?</small>	Leave of Absence Wages <small>?</small>	In-Service Wages <small>?</small>	Shift Differentials and Higher- pay Shifts Wages <small>?</small>	Premium Pay <small>?</small>	Other Wages <small>?</small>	Total Wages <small>?</small>	Non-taxable Fringe - Dollars <small>?</small>	FICA Taxes <small>?</small>	Disability/ Unemployment/ Workers Compensation Taxes <small>?</small>	Other Fringes <small>?</small>
		001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016
Direct Care																	
Personal Care Aide	001												0				
Nursing	002												0				
Nursing Supervision/Assessment	003												0				
Supervisor	004												0				
Program Administration																	
Director	005												0				
Administrator	006												0				
Program or Site Director	007												0				
Office Worker	008												0				
Clerk	009												0				
Housekeeping and Maintenance	010												0				
Other	011												0				
GRAND TOTAL	012																

Column additions

Column headers updated

Column additions



Schedule 12 Update #1: Schedules 12a, 12b, and 12c (all entities)

Schedule 12

2023 Cost Report update: Similar to Schedule 11, updates were made to Schedule 12 for the 2023 Cost Report year to align to the Schedule 11 wage updates, which can be categorized into two groups:

1. Six columns were added:

- a) **“Personal Time-Off (PTO) Hours” (Column 006)** – employee PTO hours.
- b) **“Sick/Safe Leave Hours” (Column 007)** – hours incurred by the employee for sick/safe leave. Depending on the size of the organization, these hours are tracked separately to help ensure compliance with NYS Labor Laws. For more information, including Safe Leave, refer to [NY Sick Leave](#).
- c) **“Leave of Absence Hours” (Column 008)** – the total number of hours for leave of absences provided by the Agency, including Jury Duty, Bereavement, Parental, Military, Disability, FMLA, Personal, Caregiver, and Sabbatical.
- d) **“In-Service Hours” (Column 009)** – hours worked by employees incurred on employer sponsored trainings, such as continuing education or other mandated activities, for which employees are paid for the time spent completing.
- e) **“Shift Differentials and Higher-pay Shifts Hours” (Column 010)** – hours worked by employees incurred during non-standard times, typically accepted by employees as an incentive for a higher pay rate. Examples include the Weekend, Overnight, Second, and Third Shifts, Live-in, Continuous Care (Split Shift), and Multiple Clients. This could also include hours worked during a holiday for a higher pay rate.
- f) **“Other Hours” (Column 011)** – hours worked by employees other than the defined categories listed in Schedule 12. If hours are entered into this column, an explanation/description may be required to indicate the nature of the hours.

2. The definition of each labor hour type was clarified within the 2023 Home Care Cost Report instructions as needed.

Why was this update made? This update will better align the wages and hours between Schedules 11 and 12 to help ensure all wages and hours being tracked by the agencies are being captured in the cost report in a most efficient manner.

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Schedule 12 Update #1: Schedules 12a, 12b, and 12c (all entities)

Column additions

		FTE [?]	Base Hours Worked [?]	Overtime Hours Worked [?]	Travel Time - Hours [?]	Holiday Hours [?]	Personal Time-Off (PTO) Hours [?]	Sick/Safe Leave Hours [?]	Leave of Absence Hours [?]	In-Service Hours [?]	Shift Differentials and Higher-pay Shifts Hours [?]	Other Hours [?]	Total Hours Worked [?]
		001	002	003	004	005	006	007	008	009	010	011	012
Direct Care													
Personal Care Aide	001												0
Nursing	002												0
Nursing Supervision/Assessment	003												0
Supervisor	004												0
Program Administration													
Director	005												0
Administrator	006												0
Program or Site Director	007												0
Office Worker	008												0
Clerk	009												0
Housekeeping and Maintenance	010												0
Other	011												0
GRAND TOTAL	012												

New Minimum Wage Schedule 20: Minimum Wage Law Certification

Minimum Wage Law Certification

Public Health Law § 3614f increased the minimum wage for home care aides in New York State. According to the Law, "home care aide" means a home health aide, personal care aide, home attendant or other licensed or unlicensed person whose primary responsibility includes the provision of in-home assistance with activities of daily living, instrumental activities of daily living or health-related tasks; provided, however, that home care aide does not include any individual (i) working on a casual basis, or (ii) who is a relative through blood, marriage or adoption of: (1) the employer; or (2) the person for whom the worker is delivering services, under a program funded or administered by federal, state or local government.

Home care aides may be owed extra pay in addition to minimum wage rates for:

- Overtime - Home care aides must be paid 1½ times their regular rate of pay for weekly hours over 40 (or 44 for residential employees).
- Call-in pay - If home care aides go to work as scheduled and their employer sends them home early, they may be entitled to extra hours of pay at the minimum wage rate for that day.
- Spread of hours - If a home care aides workday lasts longer than ten hours, they may be entitled to extra daily pay. The daily rate is equal to one hour of pay at the minimum wage rate.
- Uniform maintenance - If home care aides clean their own uniform, they may be entitled to additional weekly pay.

The only time an employer may reduce wages below minimum wage is to claim a limited allowance for meals and lodging, provided they do not charge for those services. For additional information about the minimum wage for home care aides, please see the [Home Care Aide Minimum Wage fact sheet \(P105\)](#).

Using the options below, please certify whether your agency was in compliance with Public Health Law § 3614f Home Care Minimum Wage for the 2023 Cost Report Year. If your agency indicates that it was not in compliance, it must provide an explanation and provide a corrective action plan.

The Department requires that the certification be completed by an officer of the home care agency or a member of the home care agency's senior management team. It is strongly recommended that this individual be the agency's CEO, CFO, VP of Finance, or equivalent. Please provide the name and title of the official certifying compliance with the Minimum Wage Law.

Name:

Title:

Email Address:

Please respond and submit:

I certify that Test Organization 2 was in compliance with the New York State Minimum Wage Law § 3614f for the 2023 Cost Report Year.

I certify that Test Organization 2 was in not compliance with the New York State Minimum Wage Law § 3614f for the 2023 Cost Report Year and provided the following explanation and corrective action plan.

Minimum Wage Certification submitted on 5/21/2024. Please proceed to Schedule 20 below, which requires the reporting of wages and hours for a sample of home care aides. The Schedule begins with five questions. Thank you.

Three Sections:

- 1. Attestation**
2. Questionnaire
3. Employee Sample Data

2023 Cost Report update: Schedule 20 is a new schedule that will require Agencies to complete three sections to help verify compliance with New York State's Minimum Wage Law § 3614f for home care aides. These will include an attestation, a set of Minimum Wage Questions, and a data submission using a sample of 30 Direct Care employees within a table within the Schedule. Supporting documentation, such as a payroll register containing wage and hour details for all agency employees, will be required along with the agency's cost report submission. In this first year of data collection, the Department is requesting a sample of 30 employees; this is subject to change in future submissions. The questionnaire and associated schedule for data is presented on the next two slides.

Why was this update made? In accordance with section 4.(a) of Public Health Law § 3614f, the Department is authorized to request wages paid to home care aides, including individually identifiable data and payroll reports. Employers are required to provide any documents or materials in the employer's possession to support or verify the employer's submission. Schedule 20 serves as the Department's request. **In lieu of a separate process and request, the Department is leveraging the existing Home Care Cost Report given its overlap with the employers required to comply with this law.**

New Minimum Wage Schedule 20 (continued)

Schedule 20

Test Organization 2 [Select new organization] [Log out]

Instructions	Frequently Asked Questions (FAQ)	Reporting Hierarchy	Cost Report Schedules	Financial Reconciliation	General Questionnaire	Cost Report Submission	Budgeted Cost Report Schedules	Budgeted Cost Report Submission	Budgeted Agency Representation	Documentation Requests
Agency Representation	Extensions	Adjusted Cost Report Schedules	Contact Information	Audit / Questions	Data Representation	Rate Certification	Provider Questions	Reporting		

Schedule 10c	✓	
Schedule 11a	✓	
Schedule 11b	✓	
Schedule 11c	✓	
Schedule 12a	✓	
Schedule 12b	✓	
Schedule 12c	✓	
Schedule 13a	✓	
Schedule 13b	✓	
Schedule 13c	✓	
Schedule 14a	✓	
Schedule 14b	✓	
Schedule 14c	✓	
Schedule 15	✓	

Minimum Wage Questions

In accordance with section 4.(a) of Public Health Law § 3614f, the Department is authorized to request wages paid to home care aides, including individually identifiable data and payroll reports. Employers shall provide any documents or materials in the employer's possession to support or verify the employer's submission. Schedule 20 serves as the Department's request. This Schedule requires the reporting of wages and hours for a sample of 30 hourly paid (non-exempt) direct care employees. The agency may select the sample of employees. Information entered is subject to audit. Supporting documentation must be provided for 100% of the agency's employee population for the 2022 Cost Report Year along with the Cost Report submission, such as a detailed payroll register. If your agency did not employ at least 30 non-exempt direct care workers, please respond to question #1 accordingly and enter the requested information in Schedule 20 for all non-exempt direct care employees at your agency. Note that the sample size of 30 is subject to change at the discretion of the Department.

Minimum Wage Questions

Question: 1.

Did your agency employ at least 30 FTE or PTE direct care hourly paid employees during the 2023 Cost Report Year? (For CHHAs, this does not include Direct Care employees with a Job Type of "Nursing Supervision/Assessment," "Supervisor," "Home Health Registered Nurse," "Home Health Nutritionist/Dietician," "Home Health Speech Therapist, or "Home Health Social & Environmental Support Worker" as these are not available Job Types in the drop-down menu in Schedule 20.)

Yes, and I selected a sample of 30 employees to include in Schedule 20.

No, but I included 100% of all FTE and PTE direct care hourly paid employees in Schedule 20.

Question: 2.

In the sample of employees selected, did your agency include an employee who worked in two different minimum wage locations for this cost report year? If yes, please enter this employee on two separate rows with the same employee ID using the wages and hours from the two different minimum wage locations. One location includes employees who served New York City, Long Island, or Westchester and the second location includes employees who served the remainder of New York State.

Three Sections:

1. Attestation
2. Questionnaire
3. Employee Sample Data

New Minimum Wage Schedule 20 (continued)

- Three Sections:
1. Attestation
 2. Questionnaire
 - 3. Employee Sample Data**

Agency enters employee data for selected sample here. The sample size of 30 is subject to change at the discretion of the Department.

Minimum Wage Cost Report Schedule 20: Sample of 30 Hourly (Non-Exempt) Direct Care Employees								Minimum Wages	
No.	Unique Employee ID (no PII, e.g. SSNs)	Entity Type	Direct Care Job Type	Total Employee Base Wages (does not include OT, Call-in Pay, Spread of Hours Pay, or Uniform Maintenance Pay) A	Total Employee Base Hours (does not include OT Hours) B	Employee Average Hourly Pay Rate C = A/B	Employee's Location	Was employee paid minimum wage?	Minimum Wage for Home Care Aides
1		-- Select a type --	-- Select a type --				-- Select a type --		
2		-- Select a type --	-- Select a type --				-- Select a type --		
3		-- Select a type --	-- Select a type --				-- Select a type --		
4		-- Select a type --	-- Select a type --				-- Select a type --		
5		-- Select a type --	-- Select a type --				-- Select a type --		
6		-- Select a type --	-- Select a type --				-- Select a type --		
7		-- Select a type --	-- Select a type --				-- Select a type --		
8		-- Select a type --	-- Select a type --				-- Select a type --		
9		-- Select a type --	-- Select a type --				-- Select a type --		
10		-- Select a type --	-- Select a type --				-- Select a type --		
11		-- Select a type --	-- Select a type --				-- Select a type --		
12		-- Select a type --	-- Select a type --				-- Select a type --		
13		-- Select a type --	-- Select a type --				-- Select a type --		
14		-- Select a type --	-- Select a type --				-- Select a type --		
15		-- Select a type --	-- Select a type --				-- Select a type --		
16		-- Select a type --	-- Select a type --				-- Select a type --		
17		-- Select a type --	-- Select a type --				-- Select a type --		
18		-- Select a type --	-- Select a type --				-- Select a type --		

Additional updates to the 2023 Cost Report

“General Questionnaire” tab

New/updated general questionnaire questions

- The General Questionnaire tab contains a series of questions about the overall processes and operation of the agency that help DOH to better understand the provider population. The General Questionnaire must be completed before the cost report may be submitted.
 - **On the 2023 Cost Report, there were two changes to the General Questionnaire tab**, which are summarized on the following slides.
- 1. G.7 (Non-reimbursable Services)**
 - During the 2022 Cost Report process, there were questions related to the reimbursable nature of the Office of the Aging (OFA) Expanded In-home Services for the Elderly Program (EISEP). KPMG and DOH have updated question G.7 to include EISEP as a non-reimbursable service type on the 2023 Cost Report.

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-reimbursable services, the costs related to those services should be reported within Column 002 (Non-reimbursable Costs) of Schedule 3. Note that subcontractor costs for the provision of direct care services are also considered non-reimbursable, but should be reported within the “Subcontractor Services” row within Column 006 (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
- Office of the Aging (OFA) Expanded In-home Services for the Elderly Program (EISEP) ← **New non-reimbursable service type added to Question 7 in 2023**
- Other non-allowable service
- None

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“General Questionnaire” tab (continued)

New/updated general questionnaire questions

2. G.17 (NYS Personal Care Rate Codes)

- KPMG and DOH have added a question to the General Questionnaire, question G.17, to identify the population of agencies who believe they have rates set by NYC HRA and/or NYS DOH.
- Question G.17 is a two-part question that asks agencies if they contract with the NYC Human Resources Administration (HRA) Department of Social Services for Personal Care and/or CDPAP services. The second part of the question asks agencies if they also have rates that are set by the NYS Department of Health (DOH) for Personal Care and/or CDPAP, for counties outside of NYC.

Question: **G.17**

Does your agency contract with the NYC Human Resources Administration (HRA) Department of Social Services for Personal Care and/or CDPAP services?

Yes

No

Question: **G.17a**

Does your agency also have rates that are set by the NYS Department of Health (DOH) for Personal Care and/or CDPAP, for counties outside of NYC?

Yes

No

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Instructions document updates

Instructions Document

- Based on updates made to the 2023 Tool and provider feedback received during the 2023 Home Care Cost Report submission and audit process, KPMG and DOH made several updates to the Home Care Cost Report Instructions. The new instructions can be found within the “Instructions” tab of the web-based Tool, as well as on the [DOH website](#).
- These updates include, but are not limited to:
 - Updates to capture any structural changes made to cost report Schedules 3, 4, 5, 11 and 12.
 - Clarification on Hours/Wages and new categories reported in Schedules 11 and 12.
 - New Schedule 20 guidance and instructions
 - Nursing Supervision and Assessment updates on Schedule 3.
 - Additional guidance on the source documentation necessary to complete each cost report schedule
 - Clarification on the services provided by each entity type that are considered “non-reimbursable” on the Home Care Cost Report
 - Key takeaways from the 2022 Lessons Learned Webinar
 - Information on the automatic checks within the Tool (shown on the subsequent slides)

The screenshot shows a navigation menu with the following tabs: Instructions (selected), Frequently Asked Questions (FAQ), Reporting Hierarchy, Cost Report Schedules, Financial Reconciliation, General Questionnaire, Cost Report Submission, Documentation Requests, and Agency Representation. Below the menu, the 'Instructions' section is active, displaying a list of topics: Introduction, Completion of Cost Report, Completion of Web-based Tool, and Completion of Audit Process. To the right, a 'Useful Links' section is visible, containing '2023 Links' with sub-links for '2023 Home Care Cost Report Instructions' and '2023 Home Care Cost Report Outreach Program'.

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Automatic check updates

Cost report automatic checks

- In the 2023 Cost Report Tool, KPMG and DOH implemented 9 new automatic checks in the Tool to help providers identify potential errors in their cost report prior to submission. There are now 36 automatic checks in the 2023 Cost Report Tool.
- If a potential error is identified, a warning message will appear when the agency attempts to mark the schedule as complete. This will direct the agency to the “View Validations” button. Once clicked, the warning messages will appear. The warning messages will describe the potential error and provide helpful guidance on how the agency can correct the potential error. If there are several errors, the agency will see a warning message for each error. Once the agency has corrected the error, the warning message will no longer appear.

1. Agency attempts to mark schedule as “complete” using the checkbox at the top of each schedule.

2. Agency clicks on the “View validations warnings” button for a list of potential errors.

Check here when the schedule is complete for all entities

Ask a question related to this schedule

View validation warnings for this schedule and all submitted schedules

Schedule Validation

There is one or more potential error related to the data entered in this schedule. Please select the “View validation warnings for this schedule and all submitted schedules” button below to see the potential errors before submitting this schedule.

OK

3. A list of potential errors will appear. Once the Agency has corrected the error(s), the warning message will no longer appear.

Error Correction	Related Schedule(s)	Message	Please explain why this recommendation has not been corrected
Required	Schedule 4a	Program Administration totals do not match on Schedule 3a (Column 005) and Schedule 4a (Column 001). Please note you are required to correct this error so that the program administration totals are equal at both the agency and entity level on Schedule 3 and Schedule 4 before submitting the Home Care Cost Report. For additional instructions on how to correct this error, click here.	
Recommended, but not Required	Schedule 3b and Schedule 8b	The value of direct care employee salary and benefits reported in Columns 017 and 018 on Schedule 8b is greater than the value of direct care costs reported on Columns 006 and 007 of Schedule 3b. The direct care costs reported in Schedule 3b Columns 006 and 007 should include the cost of direct care worker salary, benefits, and taxes. As such, the value on Schedule 3b (Column 006 + 007) should be equal to or greater than the value reported on Schedule 8b (Columns 017 + 018). Please correct this error before submitting your Home Care Cost Report.	
Recommended, but not Required	Schedule 3c and Schedule 8c	The value of direct care employee salary and benefits reported in Columns 008 and 009 on Schedule 8c is greater than the value of direct care costs reported on Columns 006 and 007 of Schedule 3c. The direct care costs reported in Columns 006 and 007 of Schedule 3c should include the cost of direct care worker salary, benefits, and taxes. As such, the value on Schedule 3c (Column 006) should be equal to or greater than the value reported on Schedule 8c (Columns 008 + 009). Please correct this error before submitting your Home Care Cost Report.	

4. If the warning is not applicable to the Agency, it may provide an explanation in lieu of correction in the text box provided.

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Automatic check updates (continued)

Cost report automatic checks

- **18 of the automatic checks will prevent submission if not corrected, as these are considered essential to proper reporting:**

1. MMIS ID numbers entered within the Reporting Hierarchy are eight digits.
2. Operating Certificates entered within the Reporting Hierarchy are seven or eight digits (CHHA only).
3. Entity tables are not blank on Schedule 3, 4, or 5.
4. Costs were entered in Program Administration (Column 005) on Schedule 3.
5. Costs were entered in Program Aide (Column 006) or Program RN Supervision/Assessment on Schedule 3.
6. Costs were entered in Program Administration (Column 001) on Schedule 4.
7. Program Administration totals on Schedule 3 (Column 005) and Schedule 4 (Column 001) are equal at the agency and entity levels.
8. Service type rows for statistics reported on Schedule 5 match to the service type rows for the corresponding costs reported on Schedule 3.
9. Response to General Questionnaire G.14 is consistent with the Medicaid FFS and Medicaid MC reporting on Schedule 5.
10. Medicaid FFS and Medicaid MC reporting is consistent between inputs on Schedules 5 and 19.
11. Entity types reported on General Questionnaire G.14 matches to the entity types reported on question I.3 of the Reporting Hierarchy.
12. Response to General Questionnaire G.12a is consistent with the reporting of contracting service expenses in Column 010 on Schedule 3.
- 13. Agency reported a Federal Tax ID that has been reported already on another Home Care Cost Report submission.**
- 14. Under a payor type, an agency entered patient counts for a specific service type, but no corresponding units of service for that same service type.**
- 15. Agency entered Dual-eligible statistics on Schedule 5, but no corresponding service statistics were reported under the Medicare or Medicaid column.**
- 16. Agency reported Total Wages on Schedule 11 for a specific job type but did not enter Total Hours or FTEs on Schedule 12 for that same job type, and vice versa.**
- 17. Agency reported no values in one, or multiple, of the entity tables on Schedules 6, 8, 9, 11, 12, 13, and/or 14.**
- 18. Agency reported duplicate values in multiple of the entity tables on Schedules 3 and 5.**

6 of the 18 required checks were added to the 2023 Cost Report and represented in bold here.

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Automatic check updates (continued)

Cost report automatic checks

- A new feature has been added to the automatic checks in the 2023 Cost Report year to identify potential errors that do not prevent submission (i.e., those that are recommended, but not required):
 - For any errors that are recommended, but not required, a new table will appear, as shown below, once an agency clicks the “View validation” warnings button. DOH will request an explanation from the agency to describe why the agency is not correcting the error or why it is not applicable to the agency prior to submission.

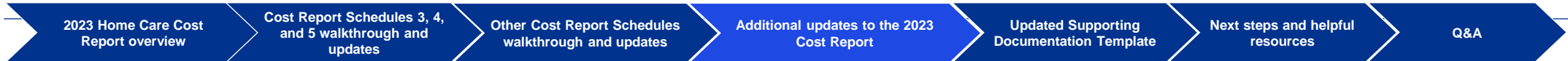
Sched

Check here when the schedule is complete for all entities

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

View validation warnings for this schedule and all submitted schedules

Error Correction	Related Schedule(s)	Message	Please explain why this recommendation has not been corrected
Required	Schedule 4a	Program Administration totals do not match on Schedule 3a (Column 005) and Schedule 4a (Column 001). Please note you are required to correct this error so that the program administration totals are equal at both the agency and entity level on Schedule 3 and Schedule 4 before submitting the Home Care Cost Report. For additional instructions on how to correct this error, click here.	
Recommended, but not Required	Schedule 3b and Schedule 8b	The value of direct care employee salary and benefits reported in Columns 017 and 018 on Schedule 8b is greater than the value of direct care costs reported on Columns 006 and 007 of Schedule 3b. The direct care costs reported in Schedule 3b Columns 006 and 007 should include the cost of direct care worker salary, benefits, and taxes. As such, the value on Schedule 3b (Column 006 + 007) should be equal to or greater than the value reported on Schedule 8b (Columns 017 + 018). Please correct this error before submitting your Home Care Cost Report.	
Recommended, but not Required	Schedule 3c and Schedule 8c	The value of direct care employee salary and benefits reported in Columns 008 and 009 on Schedule 8c is greater than the value of direct care costs reported on Columns 006 and 007 of Schedule 3c. The direct care costs reported in Columns 006 and 007 of Schedule 3c should include the cost of direct care worker salary, benefits, and taxes. As such, the value on Schedule 3c (Column 006) should be equal to or greater than the value reported on Schedule 8c (Columns 008 + 009). Please correct this error before submitting your Home Care Cost Report.	



Cost Report Audit Timeline (when applicable)

Cost Report Audit Timeline, if applicable:

- A new audit timeline has been implemented in the 2023 Tool to for Agencies to help manage expectations regarding audit milestone due dates. More to come in September when audits kick off.

Test Organization 2 [Select new organization] [Log out]

Instructions	Frequently Asked Questions (FAQ)	Reporting Hierarchy	Cost Report Schedules	Financial Reconciliation	General Questionnaire	Cost Report Submission	Documentation Requests	Agency Representation	Extensions	Contact Information	Audit / Questions
Data Representation	Rate Certification	Engagement Status	Provider Questions	Reporting							

Current Milestones

Milestones		
Milestone	Due Date	Date Completed
Cost Report submission due	Dates to be populated	
Agency Representation submission due		
Supporting documentation submitted to the SFTP site		
Audit Kickoff webinar (start of audit procedures)		
Audit Notification Package sent		
Agency to execute and submit any necessary adjustment(s) in the Adjusted Cost Report tab or confirmed adjustments being made (if applicable)		
Potential Findings made visible to agency		
Agency to respond to Potential Findings		
Exit Dashboard released to agency		
Agency has provided sign-off and management response on the Exit Dashboard		
Audit procedures completed		



Updated Supporting Documentation Template

Updated Supporting Documentation Template

Updated Supporting Documentation Template for Agencies:

- Last year, DOH launched an optional pilot program to help ease the level of effort in preparing supporting documentation files for the Home Care Cost Report and audit procedures. All providers who opted into the pilot and who were selected for audit, were not subject to field audit procedures as the pilot was expected to reduce the risk of reporting errors. Improvements have been made to the supporting documentation template for the 2023 cost reporting year based on the 2022 pilot program and provider feedback. All Agencies who use the 2023 supporting documentation template and are selected for audit will not be subject to additional field audit procedures, as this program is expected to reduce the risk of reporting errors. However, please note that Agencies may still be selected for desk audit procedures. **The template was distributed via email on 6/10/2024 and is available within the “Useful Links” section of the “Instructions” tab of the web-based Tool.**
- The next three slides include images of the template, including the Reporting Hierarchy, an example schedule, and the allocation tab.

Introduction

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

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

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

Important: Two types of Supporting Documentation must be provided:

1. **Source documentation** – such as financial statements, and a trial balance and statistical report that substantiates the completeness and accuracy of Schedules 3, 4, and 5, which must be provided in the “Sch 3&4 – Source Documentation” and “Sch 5 Source Documentation” tabs of the template. Examples of source documentation that may be provided to substantiate each schedule are listed in the Cost Report Instructions in the Web-based Tool and on the DOH website ([Home Care Cost Report \(ny.gov\)](https://www.health.ny.gov/home-care-cost-report)). The source documentation will need to be summarized by different categories to complete each cost report schedule.
2. **Reconciliation documentation from source support to the Cost Report** – In addition to the *source documentation*, agencies must also provide data summaries to demonstrate how the source documentation reconciles to the amounts reported on the cost report schedules (e.g., cost categorization crosswalks for Schedule 3 and Schedule 4, payor and service type crosswalks for Schedule 5, allocation calculations, reconciliations, and/or written explanations). **The supporting documentation template has been provided by the Department to help Agencies prepare this portion of the required supporting documentation.**

Updated Supporting Documentation Template (continued)

Reporting Hierarchy Excel tab:

- The template is meant to help link the Agency's source files to the Cost Report, thus creating a clear reconciliation for the preparer and reviewer. It is not a replacement for the Cost Report, nor does it include all Cost Report schedules. The purpose is to demonstrate how your agencies' source documentation ties to the data that is reported on Schedules 3, 4, and 5 on the Home Care Cost Report. It also provides guidance throughout, thus helping to ensure the proper information is reported.

Agency Name:

Question 1: Please enter the total quantity of CHHA, LHCSA, and FI entities operated by the above agency.

Submit

Total CHHA Entities (Number of Unique Operating Certificates)	<input type="text"/>
Total LHCSA Entities (Number of Unique LHCSA Counties)	<input type="text"/>
Total FI Entities (Number of Unique FI Counties)	<input type="text"/>

Question 2: For each NEW entity added above, please add a row with the requested information.

Submit

Legend:

Cell requires manual data entry

Select option from drop-down menu

After completing each question, click the "Submit" button before proceeding. Please note that the green "Submit" button applies to Question 1 and the blue "Submit" button applies to Question 2.

Name of Entity	Entity Type (CHHA, LHCSA, FI)	For each of the CHHA entities operated by the agency, please indicate the care type that is provided (Adult, Pediatric, Both)	Entity Identifier (Operating Certificate for CHHA, County for LHCSA/FI)



Updated Supporting Documentation Template (continued)

Schedule 5 Excel tab:

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

LHCSA Schedule 5b

Instructions:

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

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

Legend:	
Data entry prohibited in this cell	
Value will auto-calculate based on other inputs	
Cell requires manual entry of formula that links to source documentation	

LHCSA Name	ABC																	
LHCSA County	Rockland																	
Schedule 5b: LHCSA Service Statistics	Medicaid									Dual-eligible			Medicare			Private Pay		
	FFS			MC			Total Medicaid (FFS + MC)			Patients	Units of Service:	Units of Service: Hours	Patients	Units of Service:	Units of Service:	Patients	Units of Service:	Units of Service:
	001	002	003	004	005	006	007	008	009	010	011	012	013	014	015	016	017	018
Direct Care																		
PC: Level I	001	1.00	1000.00				1.00	0.00	1000.00									
PC: Level II	002			5.00		5000.00	5.00	0.00	5000.00									
PC: Level II - Hard to Serve	003						0.00	0.00	0.00									
Live-In	004						0.00	0.00	0.00									
Nursing Supervision	005	10.00	500.00				10.00	500.00	0.00									
Nursing Assessment	006	10.00	500.00				10.00	500.00	0.00									
Shared Aide: Level I	007						0.00	0.00	0.00									
Shared Aide: Level II	008						0.00	0.00	0.00									
SUBTOTAL (reimbursable services)		21.00	1000.00	1000.00	5.00	0.00	5000.00	26.00	1000.00	6000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other non-reimbursable services	009						0.00	0.00	0.00									
Subcontractor services	010						0.00	0.00	0.00									
Home Health Aide	011						0.00	0.00	0.00									
GRAND TOTAL	012	21.00	1000.00	1000.00	5.00	0.00	5000.00	26.00	1000.00	6000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00



Updated Supporting Documentation Template (continued)

Allocation tab:

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

We understand that a home care agency may operate multiple entities, each of which may provide multiple service types. Therefore, agencies must allocate costs across their entities and service types on Schedule 3 and 4. This tab is populated based on reporting hierarchy information and Agencies should complete the table below by linking the total hours in column E to the Schedule 5 Source Documentation.

Instructions:

In this tab, please complete column E (Total Hours (Visits converted to hours (1 Visit = 13 hours) using the information from your pivoted summary of Schedule 5 source documentation. Please remember to link column E directly to the source documentation or summary pivot created from the source documentation. (Note: Columns B, C, and D of table are automatically pre-populated from information entered within Question 2 of the "Reporting Hierarchy" tab. Column F of table is calculated based on the information entered into column E). Once all information is entered into column E for each entity and each service type, please hit submit, which will populate the Schedule 3 and 4 Source Documentation tab.

Note: Column F may be used to allocate costs on Schedule 3 and 4 if costs are being allocated by service type. Other acceptable allocation methodologies include total operating expenses, square feet occupied, time study, payroll costs, etc. For further guidance on how to allocate, please watch the "Allocation costs on Schedules 3 and 4" pre-recorded module which is available in the "Useful Links" section of the Instructions tab in the Tool.

Note: Multiple allocation methodologies may be utilized to break out various costs on the Home Care cost report. For example, hours of service could be used to break out costs by service type and entity, but a payroll allocation may be used to break out salary costs between Direct Care and Program Administration. **Please create different tables within this tab by copying and pasting the one below, if multiple allocation methodologies are being used.**

In the chart below, the allocation percentage for each entity and service type will be calculated based on the information entered in column E.

Submit

Entity type (CHHA, LHCSA, FI)	Entity Identifier (Operating Certificate for CHHA, County for LHCSA/FI)	Service Type	Total			
			Total Hours (Visits converted to hours (1 Visit = 13 hours) *Pull from Schedule 5 tabs by Entity Type, Entity ID, and Service Type	Allocation Percentage By Entity ID	Allocation Percentage By Entity Type	Allocation Percentage For All Entities
FI	Westchester	CDPAS: Individual - Basic	1000	67%	67%	5%
FI	Westchester	CDPAS: Individual - Hard to Serve	0	0%	0%	0%
FI	Westchester	CDPAS: Individual - Live-In	500	33%	33%	2%
FI	Westchester	CDPAS: Multiple - Basic	0	0%	0%	0%
FI	Westchester	CDPAS: Multiple - Hard to Serve	0	0%	0%	0%
FI	Westchester	CDPAS: Multiple - Live-In	0	0%	0%	0%
FI	Westchester	Other non-reimbursable services	0	0%	0%	0%
LHCSA	Rockland	PC: Level I	1000	5%	5%	5%
LHCSA	Rockland	PC: Level II	5000	26%	26%	24%

Legend:
Cell requires manual data entry
Select option from drop-down menu
Value will auto-calculate based on other inputs

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**Next steps and
helpful
resources**

Next steps

Provider login credentials for the Web-based Tool

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

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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 2023 calendar year data.
 - Note that in addition to the completion of the cost report schedules, providers must complete the “General Questionnaire” and “Financial Reconciliation” tabs prior to submitting the cost report.
- Actively participate in the Home Care Cost Report Outreach Program (found under the “Useful Links” section of the “Instructions” tab) activities to maximize the support available throughout the cost report submission and audit process.
 - **Submit the 2023 Home Care Cost Report by Friday, August 30, 2024.**
- Submit all supporting documentation to the SFTP site by Friday, September 6, 2024.
- Actively respond to audit inquiries and requests throughout the entire audit process beginning in September 2024 in a timely manner.
- DOH will access the data submitted for the purposes of the 2025 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) and information buttons throughout the Tool available for guidance to providers
 - Description of the 2023 Cost Report Outreach Program
 - Pre-recorded webinar series, including topic-specific modules to assist providers with their cost report submission
 - Supporting Documentation Templates (including supporting documentation template and WR&R and R&R/RT&R revenue estimation templates)
 - Providers are encouraged to review these templates and use them as guidance when putting together their supporting documentation for the 2023 Cost Report. As previously described, the overall 2023 Cost Report supporting documentation template if used, will allow your agency to be exempt from field audit procedures if selected for audit.
 - Cost report preparation policy and procedure template
 - Tutorial videos for the various components of the Web-based Tool
 - An Excel template of the cost report schedules (for reference; not submission)
 - PDF presentations and recordings of the 2019, 2020, 2021, and 2022 Cost Report Year outreach sessions, including the 2019–2022 Lessons Learned Webinars
- Note that many of these materials are also available on the DOH website at the following link: https://health.ny.gov/facilities/long_term_care/reimbursement/hccr/.
- There are also information buttons included throughout the Tool to provide clarification on different columns, rows, and questions.

Statewide provider outreach sessions

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

Reminder Emails

- Reminder emails will be sent throughout the summer months leading up to the 2023 Home Care Cost Report Audit with available tools and resources for providers to use.



Useful information and reference material (continued)

Pre-recorded webinar series

- Based on the feedback received from providers during prior submission periods, KPMG and DOH tailored today’s session to cover 2023 Cost Report–specific topics, including updates to the cost report schedules and new web-based tool features.
- In addition to today’s live webinar, KPMG and DOH prepared a series of **pre-recorded webinars** for new home care agencies, or providers who would like a refresher on the Home Care Cost Report requirements. This webinar series includes a number of modules intended to help home care providers complete and submit the annual Home Care Cost Report.
 - Each module is categorized by topic, so providers may refer to the specific module(s) whenever they are needed. This can be accessed under the “Useful Links” section of the Instructions tab, within the “Pre-recorded webinars” section.
- Currently, there are **8 modules** available within the Tool:
 1. HCCR Overview and Background
 2. HCCR Terminology
 3. HCCR Web-based Tool walkthrough
 4. Cost report Schedules walkthrough
 5. Reporting Guidance for Contracting Relationships on Schedules 3 and 4
 6. Allocating costs on Schedules 3 and 4
 7. Supporting documentation and the SFTP site
 8. Workers’ Recruitment & Retention Reporting Guidance

Useful Links

2023 Links

- [2023 Home Care Cost Report Instructions](#)
- [2023 Home Care Cost Report Outreach Program](#)

Pre-recorded webinar

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

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Useful information and reference material (continued)

DOH website

You are Here: [Home Page](#) > [Long-Term Care](#) > Home Care Cost Report

Home Care Cost Report

[Expand All](#) [Collapse All](#)

Home Care Cost Report Access for Years 2019, 2020, 2021, and 2022

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

Home Care Cost Report Materials

- 2022 Home Care Cost Report Instructions - [\(PDF\)](#) 06.01.2023
- 2021 Home Care Cost Report Instructions - [\(Web\)](#) - [\(PDF\)](#)
- 2021 Home Care Cost Report Timeline and Outreach Plan - [\(Web\)](#) - [\(PDF\)](#)
- Home Care Cost Report Policy and Procedure Template - [\(Docx\)](#) - [\(PDF\)](#)
- 2020 Home Care Cost Report Instructions - [\(Web\)](#) - [\(PDF\)](#)
- 2020 Home Care Cost Report Timeline and Outreach Plan - [\(Web\)](#) - [\(PDF\)](#)
- CHHA Supporting Documentation Template - [\(XLSX\)](#)
- LHCSA Supporting Documentation Template - [\(XLSX\)](#)
- FI Supporting Documentation Template - [\(XLSX\)](#)

Home Care Cost Report Outreach Sessions

2023

- 2021 Home Care Cost Report Lessons Learned Webinar - [\(PDF\)](#) - 3.23.2023
 - Frequently Asked Questions - [\(Web\)](#) - [\(PDF\)](#) - 3.23.2023

Web-based Tool Instructions Tab

Useful Links

2023 Links

- 2023 Home Care Cost Report Instructions
- 2023 Home Care Cost Report Outreach Program

Pre-recorded webinar

- Module: Home Care Cost Report Overview and Background (10 minutes)
- Module: Home Care Cost Report Terminology (9 minutes)
- Module: Home Care Cost Report Web-based Tool Walkthrough (24 minutes)
- Module- Cost Report Schedules Walkthrough (53 minutes)



Q&A

Thank you



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