



# 2022 Home Care Cost Report initial outreach session



**Department  
of Health**

June 8, 2023



# 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. The New York State Department of Health (DOH) and KPMG LLP (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.
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# Agenda

| Topic   | Speaker  | Time                      |
|---|----------|---------------------------|
| 2022 Home Care Cost Report overview                       | DOH      | 10 minutes                |
| Cost report Schedules 3, 4, and 5 walkthrough and updates | KPMG     | 20 minutes                |
| Additional updates to the 2022 cost report                | KPMG     | 10 minutes                |
| Updated WR&R guidance                                     | KPMG     | 5 minutes                 |
| Next steps and helpful resources                          | KPMG     | 5 minutes                 |
| Q&A   | DOH/KPMG | 10 minutes                |
|   |          | <b>Total time: 1 hour</b> |

# Home Care Cost Report pre-recorded webinar series



## Pre-recorded webinar series

- Based on the feedback received from providers during the 2021 process, KPMG and DOH have tailored today's session to cover 2022 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 three modules available within the Tool: Home Care Cost Report overview and background, Home Care Cost Report terminology, and Web-based Tool Walkthrough.
  - KPMG and DOH plan to post the following modules to the Tool in the coming weeks:
    - Contracting Relationships Reporting Guidance
    - Allocating costs on Schedules 3 and 4
    - Cost report schedules walkthrough
    - SFTP site and supporting documentation
    - Workers' Recruitment & Retention Reporting Guidance
    - Budgeted cost report

## Useful Links

### 2022 Links

- [2022 Home Care Cost Report Instructions](#)
- [2022 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 \(24 minutes\)](#)

# 2022 Home Care Cost Report overview

# 2022 cost report timeline

| Activity  | Responsible party  | Dates                   |
|---|--------------------|-------------------------|
| Providers receive link to the 2022 Home Care Cost Report  | Providers          | June 1, 2023            |
| 2022 Home Care Cost Report initial kickoff webinar  | DOH/KPMG/Providers | June 8, 2023            |
| Live webinars as well as pre-recorded webinars will be held and 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 2023        |
| Home Care Cost Report submissions are due   | Providers          | August 30, 2023         |
| Supporting documentation is due   | Providers          | September 6, 2023       |
| DOH and KPMG to conduct an audit kickoff webinar prior to the beginning of the audit process*   | DOH/KPMG/Providers | September 2023          |
| KPMG to conduct audits of the 2022 Home Care Cost Report submissions  | KPMG/Providers     | September–December 2023 |
| 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 moved up to better align with the rate-setting timeline and will continue to move up in future cost report years.





# 2022 Home Care Cost Report overview

## 2022 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 2022 Home Care Cost Report requires the submission of actual costs incurred during the 2022 calendar year.
  - DOH created a separate budgeted cost report process for any agencies that require a budgeted rate, but the Home Care Cost Report should not include any budgeted costs.
  - For further guidance on budgeted rates and submitting a budgeted cost report, please refer to the “Budgeted Cost Report Process” webinar link within the “Useful Links” section of the Instructions tab.
- 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 term “reimbursable” is used throughout the 2022 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, Managed Care/MLTC, 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.
  - **Note that the terms “reimbursable” and “non-reimbursable” replaced the terms “allowable” and “non-allowable,” which were used in previous cost report years.** This change was made based on feedback from providers that other cost reports (including the ICR and the Medicare CHHA cost report) use the terms “reimbursable” and “non-reimbursable,” which are clearer.
- The 2022 Home Care Cost Report collects data that will be used by DOH to set 2024 Medicaid Fee-for-service reimbursement rates.

New in  
2022

2022 Home Care Cost Report  
overview

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

Additional updates to the 2022  
cost report

Updated WR&R guidance

Next steps and helpful resources

Q&A

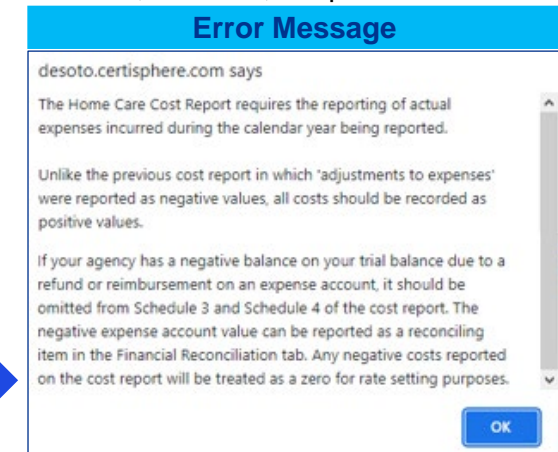


# 2022 Home Care Cost Report overview (continued)

## 2022 Home Care Cost Report

- 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.
- 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 2022 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.**

New!



2022 Home Care Cost Report overview

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

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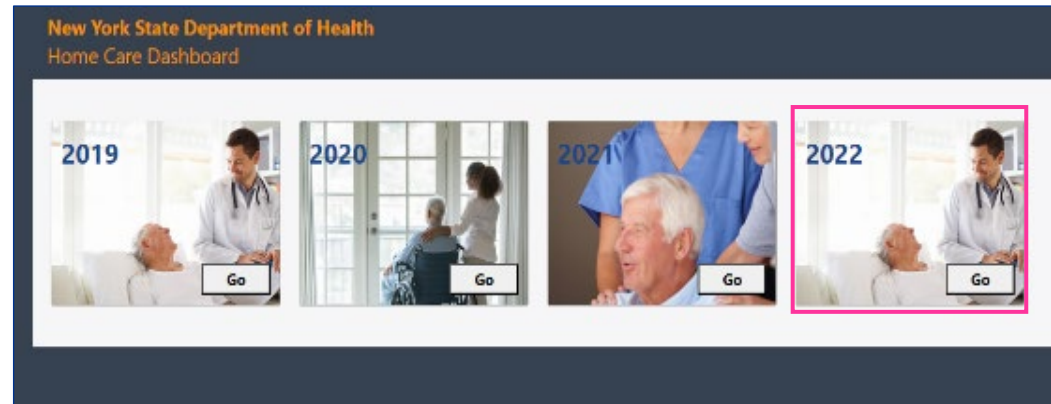




# 2022 web-based Tool

## Accessing the 2022 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 2022 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 “2022” option to access the 2022 Home Care Cost Report.



- For users who completed the 2019–2021 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](mailto: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.

2022 Home Care Cost Report  
overview

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**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                         |
| <b>Cost and expenses</b>                     | <b>3a, 3b, 3c</b>         |
| <b>General service cost centers</b>          | <b>4a, 4b, 4c</b>         |
| <b>Service statistics</b>                    | <b>5a.1, 5a.2, 5b, 5c</b> |
| 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                |



# 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).

| LHCSA Name                              | LHCSA County | LHCSA 1                              |  |                             |   |                        |                            |  |                        |                |                               |          |
|---|--------------|--------------------------------------|--|-----------------------------|---|------------------------|----------------------------|--|------------------------|----------------|-------------------------------|----------|
|   |              | Albany                               |  |                             |   |                        |                            |  |                        |                |                               |          |
|   |              | 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                                  | 002  | 003                         | 004   | 005                    | 006                        | 007  | 008                    | 009            | 010                           | 011      |
| <b>Direct Care</b>                      |              |                                      |  |                             |   |                        |                            |  |                        |                |                               |          |
| PC: Level I                             | 001          | 0                                    | 0  | 0                           | 0   | 0                      | 0                          |  | 0                      |                | 0                             |          |
| PC: Level II                            | 002          | 0                                    |  | 0                           | 0   | 0                      | 0                          |  |                        |                |                               |          |
| PC: Level II - Hard to Serve            | 003          | 0                                    |  |                             | 0   | 0                      |                            |  |                        |                |                               |          |
| Live-in                                 | 004          | 0                                    |  |                             | 0   |                        | 0                          |  |                        |                |                               |          |
| Nursing Supervision                     | 005          | 0                                    |  |                             | 0   | 0                      |                            | 0  |                        |                |                               |          |
| Nursing Assessment                      | 006          | 0                                    |  |                             | 0   |                        |                            |  |                        |                |                               |          |
| Shared Aide: Level I                    | 007          | 0                                    |  |                             | 0   |                        |                            |  |                        |                |                               |          |
| Shared Aide: Level II                   | 008          | 0                                    |  |                             | 0   |                        |                            |  |                        |                |                               |          |
| <b>Subtotal (reimbursable services)</b> | <b>009</b>   | <b>0</b>                             | <b>0</b>                                       | <b>0</b>                    | <b>0</b>  | <b>0</b>               | <b>0</b>                   | <b>0</b>   | <b>0</b>               | <b>0</b>       | <b>0</b>                      | <b>0</b> |
| Other Non-Reimbursable Services         | 010          | 0                                    |  |                             | 0   |                        |                            |  |                        |                |                               |          |
| Subcontractor Services                  | 011          | 0                                    |  |                             | 0   |                        | 0                          |  |                        |                |                               |          |
| Home Health Aide                        | 012          | 0                                    |  |                             | 0   |                        |                            |  |                        |                |                               |          |
| <b>GRAND TOTAL</b>                      | <b>013</b>   |                                      |  |                             |   |                        |                            |  |                        |                |                               |          |

The following slides demonstrate the structural changes that have been made to Schedule 3 since the 2021 cost report year.



# Schedule 3 update #1: Schedules 3a, 3b, and 3c (all entities)

| LHCSA Name<br>LHCSA County               | LHCSA 1<br>Albany                            |  |                                  |  |                        |                            |   |                        |                |                                    |       |
|--|--|--|----------------------------------|--|------------------------|----------------------------|---|------------------------|----------------|------------------------------------|-------|
|  | Total Entity Costs<br>(002 + 003 + 004)<br>? | Non-Reimbursable Costs<br>(Adjustment to Expense)<br>? | Non-Reimbursable WR&R Costs<br>? | Total Reimbursable Costs<br>(Sum of 004 through 011) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services<br>? | Other |
|  | 001  | 002  | 003                              | 004  | 005                    | 006                        | 007   | 008                    | 009            | 010                                | 011   |
| <b>Direct Care</b>                       |  |  |                                  |  |                        |                            |   |                        |                |                                    |       |
| PC: Level I                              | 001  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| PC: Level II                             | 002  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| PC: Level II - Hard to Serve             | 003  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Live-in                                  | 004  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Nursing Supervision                      | 005  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Nursing Assessment                       | 006  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Shared Aide: Level I                     | 007  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Shared Aide: Level II                    | 008  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| <b>Subtotal (reimbursable services)</b>  | 009  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| <b>Other Non-Reimbursable Services</b> ? | 010  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Subcontractor Services                   | 011  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Home Health Aide ?                       | 012  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| <b>GRAND TOTAL</b>                       | 013  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |

Reimbursable service types

Non-reimbursable service types

**2022 cost report update:** The service type rows on Schedules 3a, 3b, and 3c are now separated into reimbursable and non-reimbursable service sections. The new “subtotal” row sums the total costs for the reimbursable service type rows, and the “grand total” row sums the total costs for reimbursable *and* non-reimbursable service type rows.

**Why was this update made?** During the 2020 and 2021 cost report audits, a common reporting error was agencies incorrectly reporting non-reimbursable service expenses within the reimbursable service type rows. Separating the reimbursable and non-reimbursable service type rows will help clarify that the non-reimbursable service type expenses should be reported separately in their own rows. Furthermore, this will allow providers to clearly identify their total reimbursable versus non-reimbursable expenses on Schedule 3, unlike previous years in which there was only a grand total row.

# Schedule 3 update #2: Schedules 3a, 3b, and 3c (all entities)

| LHCSA Name<br>LHCSA County              | LHCSA 1<br>Albany                            |  |                                  |  |                        |                            |   |                        |                |                                    |       |
|---|--|--|----------------------------------|--|------------------------|----------------------------|---|------------------------|----------------|------------------------------------|-------|
|   | Total Entity Costs<br>(002 + 003 + 004)<br>? | Non-Reimbursable Costs<br>(Adjustment to Expense)<br>? | Non-Reimbursable WR&R Costs<br>? | Total Reimbursable Costs<br>(Sum of 004 through 011) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services<br>? | Other |
|   | 001  | 002  | 003                              | 004  | 005                    | 006                        | 007   | 008                    | 009            | 010                                | 011   |
| <b>Direct Care</b>                      |  |  |                                  |  |                        |                            |   |                        |                |                                    |       |
| PC: Level I                             | 001  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| PC: Level II                            | 002  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| PC: Level II - Hard to Serve            | 003  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Live-in                                 | 004  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Nursing Supervision                     | 005  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Nursing Assessment                      | 006  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Shared Aide: Level I                    | 007  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Shared Aide: Level II                   | 008  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| <b>Subtotal (reimbursable services)</b> | 009  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Other Non-Reimbursable Services ?       | 010  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Subcontractor Services                  | 011  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| Home Health Aide ?                      | 012  | 0  | 0                                | 0  | 0                      | 0                          | 0   | 0                      | 0              | 0                                  | 0     |
| <b>GRAND TOTAL</b>                      | 013  |  |                                  |  |                        |                            |   |                        |                |                                    |       |

**2022 cost report update:** There is a new “Non-Reimbursable WR&R Costs” column (003) on Schedules 3a, 3b, and 3c.

**Why was this update made?** One of the common reporting errors identified during the 2020 and 2021 cost report audits was the misreporting of WR&R costs on Schedule 3. This new column was created to provide a specific location to report non-reimbursable WR&R costs covered by WR&R revenue. All other non-reimbursable costs (e.g., meal expenses and charitable contributions) should be reported in the “Non-Reimbursable Costs” Column 002.



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

|  | Total Entity Costs<br>(002 + 003 + 004) | Non-Reimbursable Costs<br>(Adjustment to Expense) | Non-Reimbursable WR&R Costs | Total Reimbursable Costs<br>(Sum of 004 through 011) | Program Administration | Program Aid (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                           | 011   |
| <b>Direct Care</b>                         |   |   |                             |  |                        |                           |   |                        |                |                               |       |
| Home Health Aide                           | 001                                     | 0   | 0                           | 0  | 0                      | 0                         |   | 0                      | 0              | 0                             | 0     |
| Home Health Physical Therapy               | 002                                     | 0   | 0                           | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Occupational Therapy           | 003                                     | 0   | 0                           | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Registered Nurse               | 004                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Medical Social Services        | 005                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Nutrition                      | 006                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Speech Therapy                 | 007                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               | 0     |
| Home Health Respiratory Therapy            | 008                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Social & Environmental Support        | 009                                     | 0   | 0                           | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Home Health Sign Language/Oral Interpreter | 010                                     | 0   |                             | 0  | 0                      | 0                         |   | 0                      | 0              | 0                             |       |
| Nursing Supervision                        | 011                                     | 0   |                             | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Nursing Assessment                         | 012                                     | 0   |                             | 0  | 0                      | 0                         |   | 0                      |                |                               |       |
| <b>Subtotal (reimbursable services)</b>    | 013                                     | 0   | 0                           | 0  | 0                      | 0                         | 0   | 0                      | 0              | 0                             | 0     |
| Other Non-Reimbursable Services            | 014                                     | 0   | 0                           | 0  | 0                      | 0                         |   |                        |                |                               |       |
| Personal Care Services                     | 015                                     | 0   | 0                           | 0  | 0                      | 0                         |   | 0                      | 0              | 0                             | 0     |
| <b>GRAND TOTAL</b>                         | 016                                     |   |                             |  |                        |                           |   |                        |                |                               |       |

**2022 cost report update:** On Schedule 3a, four types of changes were made: (1) the previous “PC: Level I,” “PC: Level II,” and “PC: Level II – Hard to Serve” rows were replaced with a new “personal care services” row; (2) the “Live-In,” “Shared Aide: Level I,” and “Shared Aide: Level II” rows were removed; (3) the “Other non-reimbursable services” row was added; and (4) the “Program RN Supervision/Assessment” Column 007 was grayed out in all rows except for “Nursing Supervision,” “Nursing Assessment,” and the “Home Health Registered Nurse” rows.

**Why was this update made?** Per DOH, CHHAs are not reimbursed for the LHCSA service types that were previously included on Schedule 3a (PC: Level I, PC: Level II, PC: Level II – Hard to Serve, Live-In, Shared Aide: Level I, and Shared Aide: Level II). As such, these rows were removed and replaced with a new non-reimbursable “personal care services” row for any CHHA entities providing personal care services.

Additionally, Column 007 should only include Nursing Supervision and Assessment expenses. As such, all nonnursing service type rows were grayed out to prohibit incorrect data entry in Column 007.

# Schedule 3 update #4: Schedule 3b (LHCSA)

| LHCSA Name<br>LHCSA County              | LHCSA 1<br>Albany                                  |  |   |   |                           |                               |   |                           |                |  |       |
|---|--|--|---|---|---------------------------|-------------------------------|---|---------------------------|----------------|--|-------|
|   | Total Entity<br>Costs<br>(002 + 003 +<br>004)<br>? | Non-<br>Reimbursable<br>Costs<br>(Adjustment to<br>Expense)<br>? | Non-<br>Reimbursable<br>WR&R Costs<br>? | Total<br>Reimbursable<br>Costs<br>(Sum of 004<br>through 011) | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervision/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services<br>? | Other |
|   | 001  | 002  | 003                                     | 004   | 005                       | 006                           | 007   | 008                       | 009            | 010                                      | 011   |
| <b>Direct Care</b>                      |  |  |   |   |                           |                               |   |                           |                |  |       |
| PC: Level I                             | 001  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| PC: Level II                            | 002  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| PC: Level II - Hard to Serve            | 003  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Live-in                                 | 004  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Nursing Supervision                     | 005  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Nursing Assessment                      | 006  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Shared Aide: Level I                    | 007  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Shared Aide: Level II                   | 008  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| <b>Subtotal (reimbursable services)</b> | 009  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Other Non-Reimbursable Services ?       | 010  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Subcontractor Services                  | 011  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| Home Health Aide ?                      | 012  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |
| <b>GRAND TOTAL</b>                      | 013  | 0  | 0                                       | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0  | 0     |

**2022 cost report update:** A new “subcontractor services” row was added to Schedule 3b, with all columns grayed out except Program Aide (Direct Care) Column 006. Additionally, a new “Home Health Aide” row was added to Schedule 3b. All columns were grayed out except the “Non-reimbursable Costs” Column 002 for the “Other non-reimbursable services” and “Home Health Aide” rows.

**Why was this update made?** Previously, the “Other *non-allowable* services” row on Schedule 3b was used to report direct care subcontractor costs *and* costs for other non-reimbursable services, such as Nursing Home Transition and Diversion (NHTD) and Traumatic Brain Injury (TBI) services (in either Column 006 for direct care or 002 for non-reimbursable). Since *subcontractor* costs should be reported in the “Program Aide (Direct Care)” Column 006, and all other non-reimbursable service costs should be reported in “Non-reimbursable Costs” Column 002, KPMG received feedback that the reporting instructions were confusing since there was different reporting guidance for the same service type row. Reporting subcontractor service expenses in its own row will help providers distinguish between the different types of non-reimbursable services being reported on Schedule 3.

During the 2021 audit, it was determined that LHCSAs may provide Home Health Aide (HHA) services directly (i.e., not as a subcontractor to a CHHA). Because Medicaid FFS does not reimburse LHCSAs for HHA services, they are considered non-reimbursable on the cost report. The “Home Health Aide” row was added to the non-reimbursable service type section of Schedule 3b so LHCSAs could capture these costs. If the HHA services are provided as a subcontractor to another agency, they should still be reported within the “subcontractor services” row.

# Schedule 3 update #5: Schedule 3c (FI)

| FI Name                                    | Test Org                                     |  |                                  |  |                        |                            |   |                        |                |                                    |          |
|--|--|--|----------------------------------|--|------------------------|----------------------------|---|------------------------|----------------|------------------------------------|----------|
| FI County                                  | Albany                                       |  |                                  |  |                        |                            |   |                        |                |                                    |          |
|  | Total Entity Costs<br>(002 + 003 + 004)<br>? | Non-Reimbursable Costs<br>(Adjustment to Expense)<br>? | Non-Reimbursable WR&R Costs<br>? | Total Reimbursable Costs<br>(Sum of 004 through 011) | Program Administration | Program Aide (Direct Care) | Program RN Supervision/Assessment (Direct Care) | Program Staff Training | Transportation | Contracted Purchased Services<br>? | Other    |
|  | 001  | 002  | 003                              | 004  | 005                    | 006                        | 007   | 008                    | 009            | 010                                | 011      |
| <b>Direct Care</b>                         |  |  |                                  |  |                        |                            |   |                        |                |                                    |          |
| CDPAS: Individual - Basic                  | 001  | 0  | 0                                | 0  | 0                      | 0                          | 0   |                        |                | 0                                  |          |
| CDPAS: Individual - Hard to Serve/Enhanced | 002  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| CDPAS: Individual - Live-In                | 003  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| CDPAS: Multiple - Basic                    | 004  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| CDPAS: Multiple - Hard to Serve            | 005  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| CDPAS: Multiple - Live-In                  | 006  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| <b>Subtotal (reimbursable services)</b>    | <b>007</b>                                   | <b>0</b>   | <b>0</b>                         | <b>0</b>   | <b>0</b>               | <b>0</b>                   | <b>0</b>  | <b>0</b>               | <b>0</b>       | <b>0</b>                           | <b>0</b> |
| Other Non-Reimbursable Services            | 008  | 0  |                                  |  | 0                      |                            |   |                        |                |                                    |          |
| <b>GRAND TOTAL</b>                         | <b>007</b>                                   |  |                                  |  |                        |                            |   |                        |                |                                    |          |

**2022 cost report update:** A new “Other non-reimbursable services” row was added to Schedule 3c.

**Why was this update made?** KPMG and DOH received provider feedback from FI agencies that they provide non-reimbursable services, such as NHTD services; however, there was previously no location to report those non-reimbursable service expenses on Schedule 3c. As such, KPMG and DOH added this row for non-reimbursable FI services.

# 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” and “Other” are the only two rows 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.

|  |            | Program Administration<br>001 | Direct Care Non-personnel Costs<br>002 |
|--|------------|-------------------------------|--|
| <b>GENERAL SERVICE COST CENTERS</b>        |            |                               |  |
| Criminal Background Check & Fingerprinting | 001        | 0                             |  |
| Capital Related - Building & Fixtures      | 002        |                               |  |
| Capital Related - Movable Equipment        | 003        | 0                             |  |
| Plant Operations & Maintenance             | 004        | 0                             |  |
| 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        | 0                             |  |
| Employee physicals/uniforms/immunizations  | 017        |                               |  |
| Medical Supplies                           | 018        |                               |  |
| Other                                      | 019        |                               |  |
| <b>GRAND TOTAL</b>                         | <b>020</b> |                               |  |

The following slides demonstrates the structural changes that have been made to Schedule 4 since the 2021 cost report.



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

**Old Schedule 4 from 2021 cost report**

| Schedule Totals<br>(Sum of all like columns from each table) |              | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through<br>010) | Program Administration<br>(?) | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment<br>(Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other |
|--|--------------|-----------------------------------|--|--|-------------------------------|-------------------------------|--|------------------------|----------------|----------------------------------|-------|
| LHCSA Name   | LHCSA County | LHCSA 1                           |  |  |                               |                               |  |                        |                |                                  |       |
|  |              | Total Entity Costs<br>(002 + 003) | Non-Allowable Costs (Adjustment<br>to Expense) | Allowable Costs<br>(Sum of 004 through<br>010) | Program Administration<br>(?) | Program Aide (Direct<br>Care) | Program RN Supervision/<br>Assessment<br>(Direct Care) | Program Staff Training | Transportation | Contracted Purchased<br>Services | Other |
|  |              | 001                               | 002  | 003  | 004                           | 005                           | 006  | 007                    | 008            | 009                              | 010   |
| <b>GENERAL SERVICE COST CENTERS</b>                          |              |                                   |  |  |                               |                               |  |                        |                |                                  |       |
| 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  |                               |                               |  |                        |                |                                  |       |
| Rent-Vehicles  | 007          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Interest-Property  | 008          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Depreciation-Plant   | 009          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Depreciation-Equipment & Furnishings                         | 010          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Depreciation-Vehicles  | 011          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Transportation   | 012          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| Utilities  | 013          | 0                                 |  | 0  |                               |                               |  |                        |                |                                  |       |
| 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  |                               |                               |  |                        |                |                                  |       |
| <b>GRAND TOTAL</b>   | <b>020</b>   |                                   |  |  |                               |                               |  |                        |                |                                  |       |

**New Schedule 4 from 2022 cost report**

|  |            | Program Administration<br>(?) | Direct Care Non-personnel Costs |
|--|------------|-------------------------------|---------------------------------|
|  |            | 001                           | 002                             |
| <b>GENERAL SERVICE COST CENTERS</b>        |            |                               |                                 |
| Criminal Background Check & Fingerprinting | 001        | 0                             |                                 |
| Capital Related - Building & Fixtures      | 002        | 0                             |                                 |
| Capital Related - Movable Equipment        | 003        | 0                             |                                 |
| Plant Operations & Maintenance             | 004        | 0                             |                                 |
| 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        | 0                             |                                 |
| Employee physicals/uniforms/immunizations  | 017        |                               |                                 |
| Medical Supplies                           | 018        |                               |                                 |
| Other                                      | 019        |                               |                                 |
| <b>GRAND TOTAL</b>                         | <b>020</b> |                               |                                 |

**2022 cost report update:** These columns were removed from Schedule 4 on the 2022 cost report.

**Why was this update made?** Providers requested that KPMG and DOH streamline Schedule 4 reporting by removing columns for which data should not be entered (e.g., “Transportation” column).

**2022 cost report update:** The “Criminal Background Check & Fingerprinting” and “Employee physicals/uniforms/immunization” rows are only open for data entry in the “Program Administration” column.

**Why was this update made?** These costs are required to be reported as program administration costs for rate setting purposes.

**2022 cost report update:** The “Direct Care Non-personnel expenses” column was added to Schedule 4 on the 2022 cost report.

**Why was this update made?** There are some non-personnel direct care expenses that should be reported on Schedule 4, such as medical supplies. As such, one direct care non-personnel column was added to account for these expenses.

# 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 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 MLTCs/MCOs (e.g., Fidelis, United Healthcare, Healthfirst, AgeWell, Aetna Better Health, etc.).

|   | Medicaid    |                                 |                           |             |                                 |                           | Dual-eligible |                                 |                           |             |                                 |                           | Medicare    |                                 |                           |             |                                 |                           | Private Pay |                                 |                           |                          |   |   | Other                                 |   |  |  |  |  | Total |  |
|---|-------------|---------------------------------|---------------------------|-------------|---------------------------------|---------------------------|---------------|---------------------------------|---------------------------|-------------|---------------------------------|---------------------------|-------------|---------------------------------|---------------------------|-------------|---------------------------------|---------------------------|-------------|---------------------------------|---------------------------|--------------------------|---|---|---------------------------------------|---|--|--|--|--|-------|--|
|   | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients      | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Patients    | Units of Service<br>Visits/Days | Units of Service<br>Hours | Total Unique<br>Patients | Total Unique<br>Units of Service<br>Visits/Days | Total Unique<br>Units of Service<br>Hours | Total Entity Costs<br>(Line Item 001) | Total cost per unit<br>reimbursed<br>(\$) |  |  |  |  |       |  |
| <b>Direct Care</b>                      | 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                                       |  |  |  |  |       |  |
| PC Level I                              | 0.00        |                                 | 24.00                     |             |                                 | 224.00                    | 0.00          | 0.00                            | 248.00                    |             |                                 |                           |             |                                 |                           |             |                                 |                           |             |                                 |                           | 0.00                     |   | 248.00                                    | \$11,151.00                           | \$11,399.00                               |  |  |  |  |       |  |
| 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                                      |  |  |  |  |       |  |
| Livest                                  |             |                                 |                           |             |                                 |                           | 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                                      |  |  |  |  |       |  |
| <b>Subtotal (reimbursable services)</b> | <b>0.00</b> | <b>0.00</b>                     | <b>24.00</b>              | <b>0.00</b> | <b>0.00</b>                     | <b>224.00</b>             | <b>0.00</b>   | <b>0.00</b>                     | <b>248.00</b>             | <b>0.00</b> | <b>0.00</b>                     | <b>0.00</b>               | <b>0.00</b> | <b>0.00</b>                     | <b>0.00</b>               | <b>0.00</b> | <b>0.00</b>                     | <b>0.00</b>               | <b>0.00</b> | <b>0.00</b>                     | <b>0.00</b>               | <b>0.00</b>              | <b>0.00</b>                                     | <b>248.00</b>                             |                                       |   |  |  |  |  |       |  |
| 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                                      |  |  |  |  |       |  |
| <b>GRAND TOTAL</b>                      |             |                                 | <b>24.00</b>              |             |                                 | <b>224.00</b>             |               |                                 | <b>248.00</b>             |             |                                 |                           |             |                                 |                           |             |                                 |                           |             |                                 |                           | <b>0.00</b>              | <b>0.00</b>                                     | <b>248.00</b>                             |                                       |   |  |  |  |  |       |  |

The following slides demonstrate the structural changes that have been made to Schedule 5 since the 2021 cost report.





# Schedule 5 update #1: Schedule 5a.1, 5a.2, 5b, and 5c (all entities)

|   | 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 |
|   | 001      | 002  | 003  | 004   | 005  | 006    | 007                       | 008  | 009    | 010           | 011                           | 012                     | 013      | 014                           | 015                     | 016         | 017                           | 018                     | 019      | 020                           | 021                     | 022      | 023                           | 024                     |
| <b>Direct Care</b>                      |          |      |      |       |      |        |                           |      |        |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         |          |                               |                         |
| PC, Level I                             | 001      | 0.00 |      | 24.00 |      | 224.00 | 0.00                      | 0.00 | 248.00 |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 248.00                  |
| PC, Level II                            | 002      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| PC, Level II - Hard to Serve            | 003      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Sub-04                                  | 004      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Nursing Supervision                     | 005      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Nursing Assessment                      | 006      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Shared Aide: Level I                    | 007      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Shared Aide: Level II                   | 008      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| <b>Subtotal (reimbursable services)</b> | 009      | 0.00 | 0.00 | 24.00 | 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                          | 248.00                  |
| <b>Other Non-Reimbursable Services</b>  | 010      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Subcontractor Services                  | 011      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| Home Health Aide                        | 012      |      |      |       |      |        | 0.00                      | 0.00 | 0.00   |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00     |                               | 0.00                    |
| <b>GRAND TOTAL</b>                      | 013      |      |      | 24.00 |      | 224.00 |                           |      | 248.00 |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         |          |                               | 248.00                  |

Reimbursable service types

Non-reimbursable service types

**2022 cost report update:** The service type rows on Schedules 5a.1, 5a.2, 5b, and 5c are now separated into reimbursable and non-reimbursable service sections. The new “subtotal” row sums the total costs for the reimbursable service type rows, and the “grand total” row sums the total costs for reimbursable and non-reimbursable service type rows.

**Why was this update made?** The service type rows on Schedule 5 were updated to be consistent with those on Schedule 3, which was presented earlier in this session. It is expected that costs reported on Schedule 3 will have corresponding statistics for patient visits to report on Schedule 5, and vice versa.

# Schedule 5 Update #2: Schedule 5b (LHCSA) and 5c (FI)

**Formula:** \$668,000 Total Entity Costs from Schedule 3 / 23,000 Total units of service from Schedule 5 = **\$29.04** Total Cost per Unit

| Total Entity Costs (from Schedule 3b, Column 001) | Total cost per unit (not reimbursement rate) |
|---|--|
| 025   | 026  |
| 668,000.00  | 29.04  |
| 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  | 0.00   |
| 0.00  | 0.00   |

| LHCSA County                            | Albany   |                               |                         |           |                               |                         |                           |                               |                         |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         |                       |  |                                      | Total Entity Costs (from Schedule 3b, Column 001) | Total cost per unit (not reimbursement rate) |
|---|----------|-------------------------------|-------------------------|-----------|-------------------------------|-------------------------|---------------------------|-------------------------------|-------------------------|---------------|-------------------------------|-------------------------|----------|-------------------------------|-------------------------|-------------|-------------------------------|-------------------------|----------|-------------------------------|-------------------------|-----------------------|--|--------------------------------------|---|--|
|   | FFS      |                               |                         | Medicaid  |                               |                         | Total Medicaid (FFS + MC) |                               |                         | Dual-eligible |                               |                         | Medicare |                               |                         | Private Pay |                               |                         | Other    |                               |                         | Total                 |  |                                      |   |  |
|   | 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                                  | 025   | 026  |
| <b>Direct Care</b>                      |          |                               |                         |           |                               |                         |                           |                               |                         |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         |                       |  |                                      |   |  |
| PC: Level I                             | 001      | 430.00                        |                         | 10,000.00 | 300.00                        |                         | 7,000.00                  | 730.00                        | 0.00                    | 17,000.00     |                               |                         |          |                               |                         | 120.00      |                               | 8,000.00                |          |                               |                         | 850.00                |  | 23,000.00                            | 668,000.00  | 691,000.00                                   |
| PC: Level II                            | 002      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  |  | 0.00                                 | 0.00  | 0.00   |
| PC: Level II - Hard to Serve            | 003      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  |  | 0.00                                 | 0.00  | 0.00   |
| Live-In                                 | 004      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       |                                      | 0.00  | 0.00   |
| Nursing Supervision                     | 006      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       |                                      | 0.00  | 0.00   |
| Nursing Assessment                      | 008      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       |                                      | 0.00  | 0.00   |
| Shared Aide: Level I                    | 007      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  |  | 0.00                                 | 0.00  | 0.00   |
| Shared Aide: Level II                   | 008      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  |  | 0.00                                 | 0.00  | 0.00   |
| <b>Subtotal (reimbursable services)</b> | 009      | 430.00                        | 0.00                    | 10,000.00 | 300.00                        | 0.00                    | 7,000.00                  | 730.00                        | 0.00                    | 17,000.00     | 0.00                          | 0.00                    | 0.00     | 0.00                          | 0.00                    | 120.00      | 0.00                          | 8,000.00                | 0.00     | 0.00                          | 0.00                    | 850.00                | 0.00                                       | 23,000.00                            |   |  |
| Other Non-Reimbursable Services         | 010      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       | 0.00                                 | 0.00  | 0.00   |
| Subcontractor Services                  | 011      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       | 0.00                                 | 0.00  | 0.00   |
| Home Health Aide                        | 012      |                               |                         |           |                               |                         | 0.00                      | 0.00                          | 0.00                    |               |                               |                         |          |                               |                         |             |                               |                         |          |                               |                         | 0.00                  | 0.00                                       | 0.00                                 | 0.00  | 0.00   |
| <b>GRAND TOTAL</b>                      | 013      | 430.00                        |                         | 10,000.00 | 300.00                        |                         | 7,000.00                  | 730.00                        |                         | 17,000.00     |                               |                         |          |                               |                         | 120.00      |                               | 8,000.00                |          |                               |                         | 850.00                |  | 23,000.00                            |   |  |

**2022 cost report update:** Two columns were added to Schedules 5b and 5c: (1) “Total Entity Costs (from Schedule 3 Column 001)” Column 025 and (2) “Total cost per unit (not reimbursement rate)” Column 026. The “Total cost per unit” column calculates the cost per unit for each service type by dividing the “Total Entity cost” Column 025 amount by the “Total units of service” Column 023 or 024 amount on Schedule 5. This column is not your reimbursement rate.

**Why was this update made?** KPMG and DOH received feedback that a cost per unit validation check in the Tool would be helpful to determine whether their data reporting appeared reasonable before submitting to investigate unexpected anomalies and to identify trends year-over-year. This column will serve as that “self-check” for providers.



# **Additional updates to the 2022 Cost report**

# “Reporting Hierarchy” tab

## Reporting Hierarchy

- The Reporting Hierarchy tab collects general information about the agency (e.g., agency name, Tax-ID, address, number of entities) and each entity the agency operates (e.g., entity name, MMIS ID, unique identifier).
- Previously, CHHA entities did not have the option to enter their counties served in the Reporting Hierarchy. The 2022 cost report has a new feature in question I.4 that will allow CHHAs to select all the counties they provide services in.

Question: I.4  
For each of the CHHA entities operated by the above agency, please add a row with the requested information:  
*If an agency does not operate any CHHA entities, please skip this question.*

*For the “Period From” and “Period To” items, please enter the period during the 2022 cost report year in which the entity was operated by your agency. If your agency operated the entity for the entire 2022 cost report year, you should indicate January as the “Period From” and December as the “Period To.” If your agency operated the entity for only a portion of the 2022 cost report year (e.g., from a mid-year acquisition), you should only report the period which the entity was operated by your agency (e.g., July as the “Period From” and December as the “Period To”).*

| Name of Entity | Type      | Address | City   | Counties Served   | State | Zip   | MMIS ID Number | Operating Certificate | Direct Care Standard Hours Per Week | Program Administration Standard Hours Per Week | Period From | Period To | Name          | Title  | Phone      | E-Mail Address         | Actions        |
|----------------|-----------|---------|--------|---|-------|-------|----------------|-----------------------|-------------------------------------|--|-------------|-----------|---------------|--------|------------|------------------------|----------------|
| CHHA 1         | Voluntary | 1       | Albany | Allegany, Bronx, Broome, Cattaraugus, Cayuga, Chenango, Oswego, Washington, Westchester | NY    | 12207 | 12345678       | 1234567               | 100.00                              | 100.00   | April       | December  | Test Provider | Liason | 5187452354 | Testprovider@gmail.com | Edit<br>Delete |
| Add Row        |           |         |        |   |       |       |                |                       |                                     |  |             |           |               |        |            |                        |                |

### Entity Information

Name of Entity: CHHA 1

Type: Voluntary

Address: 1

City: Albany

Counties Served:

- Allegany x
- Bronx x
- Broome x
- Cattaraugus x
- Cayuga x
- Chenango x
- Oswego x
- Washington x
- Westchester x

# “General Questionnaire” tab

## New 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 can be submitted.
  - On the 2022 cost report, there were four changes to the General Questionnaire tab, which are summarized on the following slides.

### 1. G.8 (Allocation Methodology)

- Previously, there were two questions related to allocation methodology on the General Questionnaire. KPMG and DOH have **consolidated these into one allocation question** on the 2022 cost report.

Question: G.8  
Please indicate which allocation methodology your agency used for the cost report.

*Check all that apply*

Total Operating Expenses  
 Hours of Service  
 Square Feet Occupied  
 Time Study  
 Other

If "Other," please describe:

Please enter the name of the support documentation file where your allocation methodology and calculations are documented:

Did your allocation change from previous cost report years?  
 Yes  
 No

If yes, please explain:

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# “General Questionnaire” tab (continued)

## New general questionnaire questions

### 2. G.14 (Medicaid Services)

- Question G.14 asks agencies to enter the type of Medicaid services they provide for each entity type (e.g., Medicaid Fee-for-services, Medicaid Managed Care, both, or neither).
- For any agencies that select an option including Medicaid Managed Care, a new follow-up question (G.14a) will populate, which requires agencies to identify the MCO/MLTCs they contract with, using the drop-down menu.

Question: G.14a  
Please enter the name(s) of the MCO/MLTCs you are contracted with.

| Legal Name                          | Actions  |
|-------------------------------------|--|
| Molina Healthcare of New York, Inc. | <input type="button" value="Edit"/><br><input type="button" value="Delete"/> |

**Add Row**

Legal Name:



# “General Questionnaire” tab (continued)

## New general questionnaire questions

### 3. G.15 (Wage Parity)

- Per Section 3614-C of the Public Health Law, some home care agencies are required to pay additional wages to comply with the wage parity requirements, based on the counties they provide services in.
- **Question G.15** was added to the 2022 cost report to identify whether or not the agency is subject to wage parity requirements.

Question: G.15

Does your agency operate a CHHA, LHCSA, and/or FI entity that employs home care workers who serve Medicaid beneficiaries in the Bronx, New York, Kings, Richmond, Queens, Westchester, Nassau, and/or Suffolk counties, which makes that entity subject to [wage parity](#) requirements?

Yes

No

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# “General Questionnaire” tab (continued)

## New general questionnaire questions

### 4. G.16 (Data Reports)

- KPMG and DOH have received from providers that there are other reports they are required to submit to DOH, which overlap with the data reported in the Home Care Cost Report.
- To better understand the other reports that home care agencies are required to submit to DOH that may have similar data collected, KPMG and DOH have **added Question G.16** to the 2022 cost report.

Question: G.16

Does your agency submit any other data or reports to DOH that requests similar information to the Home Care Cost Report?

Yes

No

If yes, please provide the name of the report or data submitted and approximate due date

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# Instructions document updates

## Instructions Document

- Based on updates made to the 2022 Tool and provider feedback received during the 2021 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:
  - Updates to capture any structural changes made to cost report Schedules 3, 4, and 5
  - Clarification on reporting negative values on Schedules 3 and 4 and the meaning of terms “reimbursable” and “non-reimbursable”
  - Updated guidance on how to calculate WR&R and/or R&R/RT&R expenses, report WR&R and/or R&R/RT&R expenses on Schedule 3, and estimate WR&R and/or R&R/RT&R revenue, if needed
  - 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 2021 Lessons Learned Webinar
  - Information on the automatic checks within the Tool (shown on the next page)

The screenshot shows a navigation menu with the following items: Instructions (highlighted), Frequently Asked Questions (FAQ), Reporting Hierarchy, Cost Report Schedules, Financial Reconciliation, General Questionnaire, Cost Report Submission, Documentation Requests, and Agency Representation. Below the menu, there are two rows of sub-items: Extensions, Adjusted Cost Report Schedules, Contact Information, Audit / Questions, Data Representation, Provider Questions, and Reporting. The main content area is titled "Instructions" and contains a list of links: Introduction, Completion of Cost Report, Completion of Web-based Tool, and Completion of Audit Process. To the right, there is a "Useful Links" section with "2022 Links" including 2022 Home Care Cost Report Instructions and 2022 Home Care Cost Report Outreach Program.

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# Automatic check updates

## Cost report automatic checks

- In the 2021 cost report Tool, KPMG and DOH implemented 21 new automatic checks in the Tool to help providers identify potential errors in their cost report prior to submission. There are now 27 automatic checks in the 2022 cost report Tool.
- 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 (as shown in screenshot below). To identify any outstanding potential errors, the agency can select this button.
- **12 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.

Check here when the schedule is complete for all entities

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

[View validation warnings for all submitted schedules](#)

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# Extension requests submitted within the Tool



## Cost report extension requests

- In the 2022 Tool, there is a new “Extensions” tab. This is the location where agencies can request an extension for the submission of the Home Care Cost Report. To submit an extension request, agencies will need to enter their proposed extension date and an explanation for why the extension is needed.
- Agencies will be able to see the status of the request in the “Approval Status” column.
- All requests will be approved or denied by DOH. To receive a notification when the Department of Health approves or denies your request, please enter your email address in the designated location.

The screenshot shows a navigation menu with the following tabs: Instructions, Frequently Asked Questions (FAQ), Reporting Hierarchy, Cost Report Schedules, Financial Reconciliation, General Questionnaire, Cost Report Submission, and Documentation Requests. Below the menu, the 'Extensions' tab is highlighted with a pink box. The main content area contains instructions: 'In order to request an extension for your 2022 Home Care Cost Report Submission, please click "Request an Extension". Upon clicking the button, please enter the date that you wish to have your due date extended to as well as the underlying reason for your extension request. Once you enter in the necessary information and select "Request", the Department of Health will be notified of your extension request, in order to approve or deny, and provide a final due date. To receive a notification when the Department of Health approves or denies your request, enter one or more email addresses here, separated by semicolons. Email Address(es): [input field]'. Below the instructions is a table with columns: Date of Request, Extension Date Requested, Explanation, Approval Status, Approved Due Date, and Comment. At the bottom of the instructions, a button labeled 'Request an Extension...' is highlighted with a pink box. A pink arrow points from this button to the 'Request Extension' form on the right.

The 'Request Extension' form contains the following fields and buttons:

- Requested due date: [input field]
- Reason for request: [text area]
- Save button
- Cancel button



# Updated WR&R guidance



# Workers' recruitment and retention (WR&R)

## Important information

- Per PHL – S.3614 (9) and SSL 367-q, most home care agencies receive an annual WR&R rate add-on (or R&R and RT&R rate add-ons) to spend on recruitment, training, and retention costs.
  - WR&R add-ons are included in the Medicaid rates for both Medicaid Fee-for-service and Medicaid Managed Care. WR&R costs are any costs incurred for the purposes of recruiting and retaining the agency's staff.
- On Schedule 3, only WR&R costs in excess of the WR&R revenue received through the WR&R rate add-on may be reported as reimbursable in Columns 005–011. Any portion of WR&R expenses that was covered by the WR&R rate add-on revenue should be reported as non-reimbursable in Column 003 on Schedule 3.

Schedule 3

| LICSEA Name<br>LICSEA County     | LICSEA 1<br>Albany                      |  |                                |   |                           |                               |   |                           |                |                                     |       |
|----------------------------------|---|--|--------------------------------|---|---------------------------|-------------------------------|---|---------------------------|----------------|-------------------------------------|-------|
|                                  | Total Entity Costs<br>(002 + 003 + 004) | Non-Reimbursable<br>Costs (Adjustment to<br>Expense) | Non-Reimbursable<br>WR&R Costs | Total<br>Reimbursable<br>Costs<br>(Sum of 004<br>through 011) | Program<br>Administration | Program Aide<br>(Direct Care) | Program RN<br>Supervision/<br>Assessment<br>(Direct Care) | Program Staff<br>Training | Transportation | Contracted<br>Purchased<br>Services | Other |
|                                  | 001                                     | 002  | 003                            | 004   | 005                       | 006                           | 007   | 008                       | 009            | 010                                 | 011   |
| Direct Care                      |   |  |                                |   |                           |                               |   |                           |                |                                     |       |
| PC: Level I                      | 001                                     | 0  | 0                              | 0   | 0                         |                               |   |                           |                |                                     |       |
| PC: Level II                     | 002                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| PC: Level II - Hard to Serve     | 003                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Live-in                          | 004                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Nursing Supervision              | 005                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Nursing Assessment               | 006                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Shared Aide: Level I             | 007                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Shared Aide: Level II            | 008                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Subtotal (reimbursable services) | 009                                     | 0  | 0                              | 0   | 0                         | 0                             | 0   | 0                         | 0              | 0                                   | 0     |
| Other Non-Reimbursable Services  | 010                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Subcontractor Services           | 011                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| Home Health Aide                 | 012                                     | 0  |                                | 0   | 0                         |                               |   |                           |                |                                     |       |
| GRAND TOTAL                      | 013                                     |  |                                |   |                           |                               |   |                           |                |                                     |       |

**Non-reimbursable WR&R costs:** WR&R costs covered by the WR&R revenue received

**Reimbursable WR&R costs:** WR&R costs in excess of WR&R revenue received

# Workers' recruitment and retention (WR&R)

In the 2022 Cost Report Instructions, DOH clarified WR&R reporting guidance for the different entity types and for agencies whose Medicaid FFS rates are set by the NYC HRA.

## Updated 2022 WR&R reporting guidance

- The WR&R rate add-on percentage differs by entity type. A summary of the WR&R rate add-on percentages for the 2022 Medicaid Fee-for-service rates is included below:
  - LHCSA and FI entities receive a 4.56% WR&R rate add-on.
  - CHHA pediatric entities receive a 2.25% rate add-on for R&R and 4.70% rate add-on for RT&R (6.95% total).
  - CHHA episodic entities do not receive additional WR&R revenue (0%).
- **WR&R rate add-ons are not applicable to any entities (CHHA, LHCSA, or FI) that are contracted with the City of New York** (i.e., Medicaid Fee-for-service rates are set by the NYC HRA.).
  - However, if an agency is contracted with the City of New York and also provides services in non-NYC counties\*, the agency is required to estimate and offset the WR&R revenue for its non-NYC counties.
- Agencies can identify their WR&R rate add-on on their Medicaid FFS rate sheet. DOH understands that agencies may need to estimate their WR&R revenue for the 2022 Home Care Cost Report if this amount cannot be confirmed using their rate sheet or by their MCO during the submission period, for example.
  - DOH has provided updated WR&R revenue estimation templates for the 2022 cost report, which are available in the "Useful Links" section of the Instructions tab.

### Useful links

#### 2022 Links

- 2022 Home Care Cost Report instructions
- 2022 Home Care Cost Report outreach program

#### Pre-recorded webinar

- Module: Home care cost report overview and background
- Module: Home care cost report terminology

#### Supporting documentation templates

- Cost report policy and procedure template
- LHCSA Supporting documentation template
- CHHA Supporting documentation template
- FI Supporting documentation template
- CHHA R&R/RT&R Revenue estimation template
- LHCSA WR&R Revenue estimation template
- FI WR&R Revenue estimation template

\*New York City counties include Kings, Queens, Richmond, New York, and Bronx. All other counties are considered non-NYC counties.

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# Next steps

## Provider login credentials for the web-based Tool

- For users who completed the 2019–2021 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, or 2021 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](mailto: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](mailto: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.

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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 2022 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 2022 Home Care Cost Report by Wednesday, August 30, 2023.
- Submit all supporting documentation to the SFTP site by Wednesday, September 6, 2023.
- Actively respond to audit inquiries and requests throughout the entire audit process beginning in September 2023 in a timely manner.
- DOH will access the data submitted for the purposes of the 2024 rate setting.

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# 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 2022 Outreach Program
  - Pre-recorded webinar series, including topic-specific modules to assist providers with their cost report submission
  - Supporting Documentation Templates (including 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 2022 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, 2020, and 2021 Cost Report Year outreach sessions, including the 2019–2021 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/](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 of 2023 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.

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# Useful information and reference material

## 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-advrisknyshc@kpmg.com](mailto:us-advrisknyshc@kpmg.com). Please include your agency's name, and the full name and email addresses of the individuals who should have access to the Tool as part of your request.

**Home Care Cost Report Materials**

- 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**

**2022 Links**

- 2022 Home Care Cost Report Instructions
- 2022 Home Care Cost Report Outreach Program

**Pre-recorded webinar**

- Module: Home Care Cost Report Overview and Background
- Module: Home Care Cost Report Terminology

**Supporting Documentation Templates**

- Cost Report Policy and Procedure Template
- LHCSA Supporting Documentation Template
- CHHA Supporting Documentation Template
- FI Supporting Documentation Template
- CHHA R&R/RT&R revenue estimation template
- LHCSA WR&R revenue estimation template
- FI WR&R revenue estimation 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

**2021 Lessons Learned**

- Outreach Session PDF
- Outreach Session Video
- FAQ from 2021 Lessons Learned Webinar

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**Q&A**



**Thank you**



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