KPMG

2025 Home Care Cost Report Submission Kickoff

NEW YORK STATE OF OPPORTUNITY. Department of Health

June 11, 2026

Outreach session protocols

Protocols

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

Agenda

Topic	Speaker	Time
2025 Home Care Cost Report overview	DOH	5 minutes
Cost Report Schedules walkthrough and updates	KPMG	10 minutes
Reporting Hierarchy updates	KPMG	10 minutes
General Questionnaire updates	KPMG	5 minutes
Web-based Tool updates	KPMG	5 minutes
Additional updates to the 2025 Cost Report	KPMG	15 minutes
Next steps and helpful resources	KPMG	5 minutes
Q&A	DOH/KPMG	5 minutes
		Total time: 1 hour

2025 Home Care Cost Report overview

2025 Cost Report timeline

Description	Responsible	Date
Providers receive link to the 2025 Home Care Cost Report	Providers	June 1, 2026
2025 Home Care Cost Report submission kickoff webinar	DOH/KPMG/Providers	June 11, 2026
Pre-recorded webinars may be posted throughout the summer months to communicate updates, address questions, and discuss specific components of the cost report and/or web-based Tool	DOH/KPMG/Providers	June–August 2026
Home Care Cost Report submission deadline*	Providers	August 31, 2026
Supporting documentation submission deadline	Providers	September 7, 2026
DOH and KPMG to conduct an audit kickoff webinar*	DOH/KPMG/Providers	September 2026
KPMG to conduct audits of the 2025 Home Care Cost Report submissions	KPMG/Providers	September–December 2026
Lessons learned webinar to discuss successes, opportunities for improvement, and future-year suggestions	DOH/KPMG/Providers	TBD

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

2025 Home Care Cost Report overview

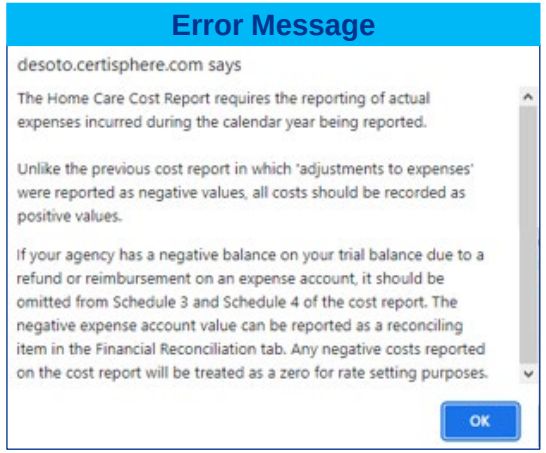
2025 Home Care Cost Report

- 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 2025 Home Care Cost Report requires the submission of **actual costs incurred during the 2025 calendar year**.
  - DOH created a separate budgeted projections statement process for any agencies that require a budgeted rate; the Home Care Cost Report should *not* include any budgeted projections.
  - For further guidance on budgeted rates and submitting a budgeted projections statement, please refer to the Budgeted Projections Statement instructions within the “Useful Links” section of the Instructions & Helpful Resources tab.
- The cost report **must also include all agency costs regardless of payor source** (e.g., Medicaid, Medicare, third-party insurance, private pay, etc.).
  - Revenue should only be reported on Schedule 19 of the cost report (Statement of Revenue and Expenses).
- The term “reimbursable” is used throughout the 2025 Cost Report Instructions, cost report schedules, and guidance materials to refer to services that are reimbursed by NYS DOH through the Medicaid CHHA, Personal Care, or Consumer Directed Programs. This reimbursement can be through Medicaid FFS, Medicaid Managed Care or through a contract with NYC HRA. If a cost or service type is “nonreimbursable,” that means that the reimbursement from NYS DOH flows through a program OTHER than CHHA, Personal Care, or Consumer Directed Programs.
- The 2025 Home Care Cost Report collects data that will be used by DOH to set 2027 Medicaid Fee-for-service reimbursement rates.

2025 Home Care Cost Report overview (continued)

2025 Home Care Cost Report

- The Home Care Cost Report must be certified by an executive-level individual (e.g., CEO or CFO).
- CPA certification has not been required since the State engaged KPMG to conduct audits of the Home Care Cost Report submissions.
  - Although CPA certification is not required, agencies may continue to use a vendor to assist with Home Care Cost Report preparation and submission.
  - **DOH would like to reiterate that it is acceptable to hire vendors to support the Home Care Cost Report submission and audit; however, the Agency is ultimately responsible for accurate and timely submissions**.
- The Home Care Cost Report should be completed using the accounting methodology used for your agency's audited financial statements (e.g., cash or accrual basis).
- All costs should be recorded as positive values (actual expenses). Trial balance accounts that net to a negative value due to reimbursement, refunds, or other adjustments to expenses should be omitted from Schedules 3 and 4, as they are not actual expenses incurred. Instead, the negative value should be reported as a reconciling item in the Financial Reconciliation tab.
  - The 2025 Tool does not permit negative values to be entered into Schedules 3, 4, **11 or 12** of the cost report. If a negative number is entered, an error message will appear.

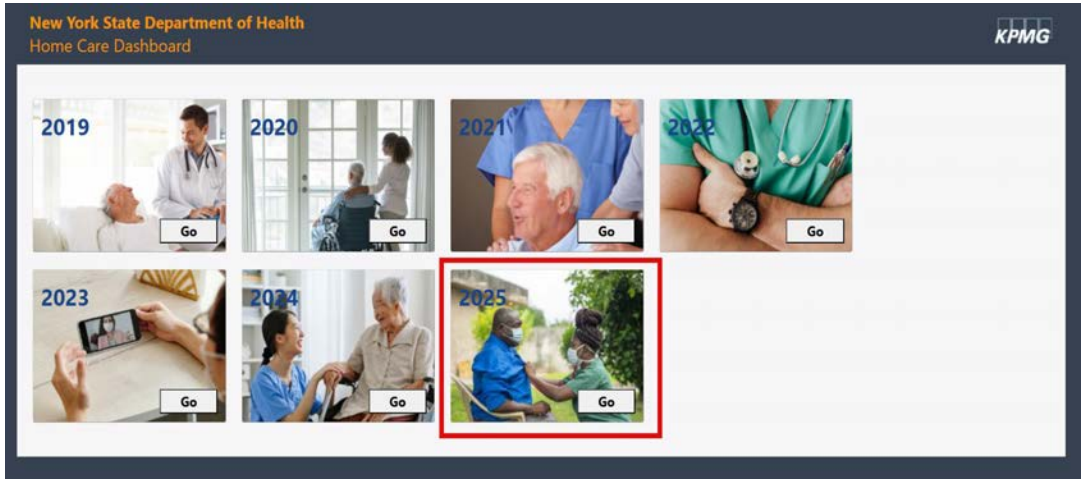


NOTE: *Schedules 11 and 12 (bolded above) have been added to the list of schedules that do not permit negative values.*

2025 Web-based Tool

Accessing the 2025 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 2025 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 “2025” option to access the 2025 Home Care Cost Report.



- For users who completed the 2019–2024 Home Care Cost Reports, your login credentials for the Web-based Tool will be the same login credentials used in previous years. If you require a new Tool account, you can contact the KPMG Home Care Cost Report mailbox at us-advrisknyshc@kpmg.com.
  - Note: Only DOH, KPMG, and the individuals at the home care agency/entity were provided login credentials. No other home care agency may access your cost report data.

Cost report Schedules walkthrough and updates

Home Care Cost Report schedules

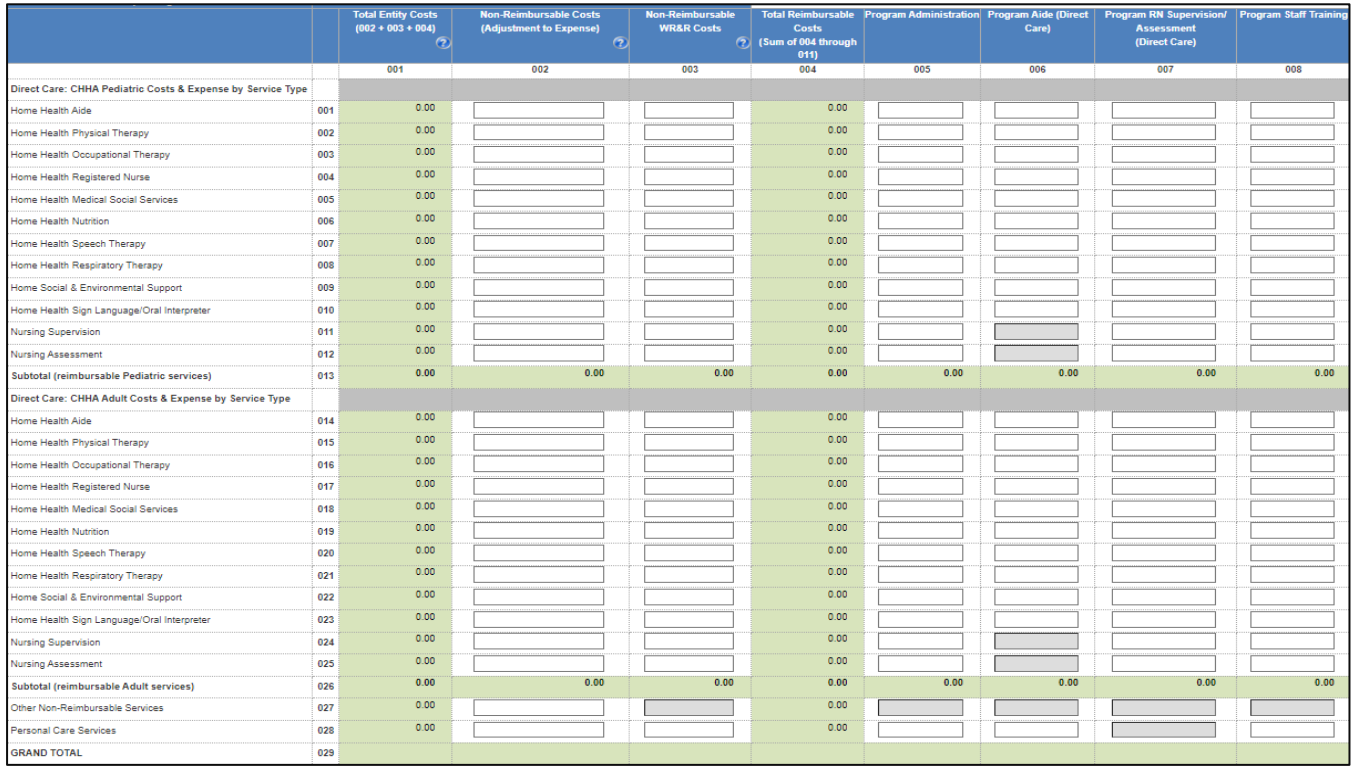
Schedule name	Schedule number
General information – Agency	1
General information – Entity	2
Cost and expenses	3a, 3b, 3c
General service cost centers	4a, 4b, 4c
Service statistics	**5a, 5b, 5c**
FI tier statistics	6
Current charge to the general public	7a, 7b, 7c
Compensation analysis – Employees	**8a,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

Please note we will be discussing new updates to the schedules in **bold** for the 2025 Cost Report.

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

Schedule 3

- The purpose of Schedule 3 is for agencies to report their total expenses (including direct care expenses, administrative expenses, nonreimbursable 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, nonreimbursable service costs such as NHTD/TBI).



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

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 personnel costs, allocated by General Service Cost Centers (e.g., rent, utilities, etc.).
- “Medical Supplies” is the only row for which direct care costs may be reported on Schedule 4. Direct care worker wages and benefits should not be reported 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	Direct Care Non-personnel Costs
		001	002
GENERAL SERVICE COST CENTERS			
Criminal Background Check & Fingerprinting	001		
Capital Related - Building & Fixtures	002		
Capital Related - Movable Equipment	003		
Plant Operations & Maintenance	004		
Rent	005		
Interest-Property	006		
Depreciation	007		
Transportation	008		
Utilities	009		
Office Supplies & Materials	010		
Insurance	011		
Administration & General	012		
Employee physicals/uniforms/immunizations	013		
Medical Supplies	014		
GRAND TOTAL	015		

Schedule 5a (CHHA), Schedule 5b (LHCSA), and Schedule 5c (FI)

Schedule 5

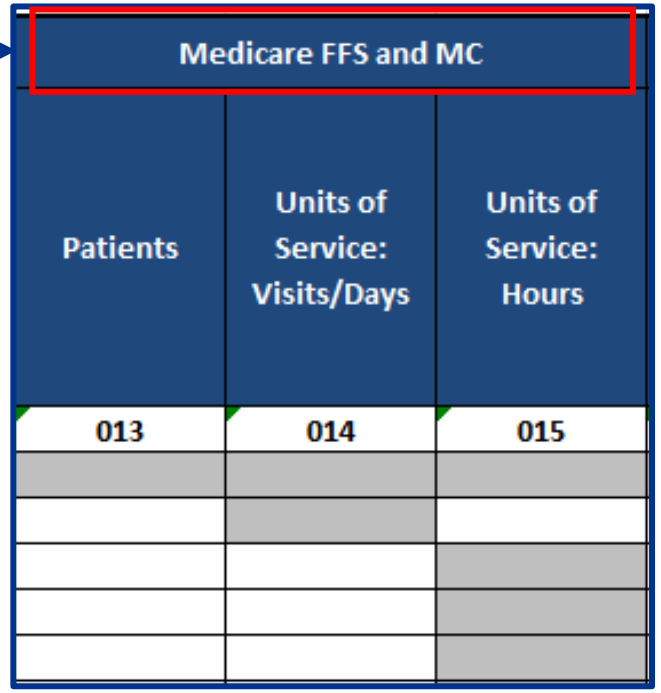
- The purpose of Schedule 5 is for agencies to report their service statistics (patient counts and units of service) by service type (Home Health Aide, PC Level I, etc.) and payor source (Medicaid, Medicare, private pay, etc.).
  - It is critical that statistics are reported properly on this Schedule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

		Medicaid									Dual-eligible			Medicare			Private Pay			Other			Total				
		FFS			MC			Total Medicaid (FFS + MC)																			
		Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Patients	Units of Service: Visits/Days	Units of Service: Hours	Total Unique Patients	Total Unique Units of Service: Visits/Days	Total Unique Units of Service: Hours	Total Entity Costs (from Schedule 3b, Column 001)	Total cost per unit (not reimbursement rate) (*)
		001	002	003	004	006	008	007	008	009	010	011	012	013	014	015	016	017	018	019	020	021	022	023	024	026	026
Direct Care																											
PC: Level I	001	0.00		24.00			224.00	0.00	0.00	248.00													0.00		248.00	511,151.00	511,399.00
PC: Level II	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	005							0.00	0.00	0.00													0.00	0.00		0.00	0.00
Nursing Assessment	006							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
Subtotal (reimbursable services)	009	0.00	0.00	24.00	0.00	0.00	224.00	0.00	0.00	248.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	248.00		
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
GRAND TOTAL	013			24.00			224.00			248.00															248.00		

Schedule 5

Schedule 5

updated header to include “FFS and MC”



2025 Cost Report update: In 2025, the Medicare column header will be updated to “Medicare FFS and MC.”

Why was this update made? During the 2025 Cost Report year, DOH approved an update to revise the Medicare column header in Schedule 5 from “Medicare (including Managed Medicare)” to “Medicare FFS and MC” to provide clearer and more concise terminology for reporting purposes and to align with the Schedule 19 update separating the Medicare row into two sub-rows.

Schedules 8 and 12

Schedules 8 and 12

Row 015 “Home Health Medical Social Services” was added to Schedule 12a

Schedule 12a: CHHA Labor Utilization		FTE
		001
Direct Care		
Personal Care Aide	001	
Nursing	002	
Nursing Supervision/Assessment	003	
Supervisor	004	
Home Health Aide	005	
Home Health Physical Therapist	006	
Home Health Occupational Therapist	007	
Home Health Registered Nurse	008	
Home Health Social Worker	009	
Home Health Nutritionist/Dietician	010	
Home Health Speech Therapist	011	
Home Health Respiratory Therapist	012	
Home Health Social & Environmental Support Worker	013	
Home Health Sign Language/Oral Interpreter	014	
Home Health Medical Social Services	015	
Program Administration		
Director	015	
Administrator	016	
Program or Site Director	017	
Office Worker	018	
Clerk	019	
Housekeeping and Maintenance	020	
Other	021	
GRAND TOTAL	022	0

2025 Cost Report updates:

- FTE data entered in Schedule 8, Column 016, will automatically populate the FTEs in Schedule 12, Column 001 for the same job type.
- Schedule 12a was updated to include a new row for “Home Health Medical Social Services” to align with the job types included in Schedule 8a.

Why was this update made?

- To reduce duplicate data entry and streamline the reporting process when reporting FTE data in the cost report.
- To improve consistency between Schedules 8a and 12a by ensuring that Home Health Medical Social Services are reported consistently across related schedules, improving the accuracy and completeness of reporting

Schedule 19

Schedule 19

New sub rows 004a and 004b on Schedule 19

Schedule 19: Statement of Revenue and Expenses		
		001
Home Care Service Revenue:		
Medicaid	001	0
Fee-for-service	002	
Managed Care	003	
Medicare	004	
Prospective Payment System (Fee-for-Service)	004a	
Managed Care	004b	
Private Pay	005	
Commercial	006	
Other Government Programs	007	
Other	008	
TOTAL HOME CARE SERVICE REVENUE	009	0

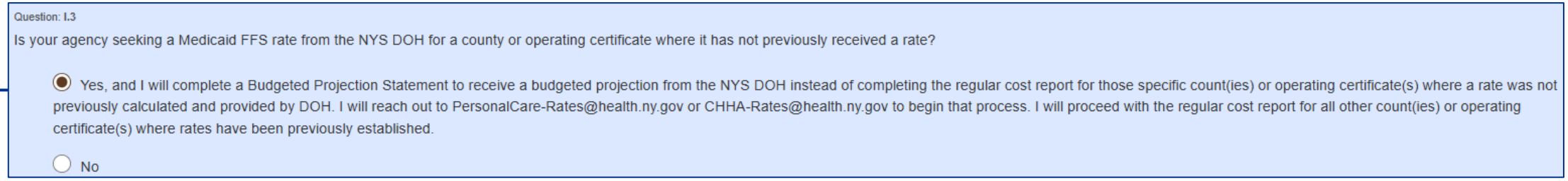
2025 Cost Report update: In 2025, Row 004 (Medicare) in Schedule 19 will be separated into two sub rows. The sub rows will be 004a (Prospective Payment System (Fee-for-Service) and 004b (Managed Care).

Why was this update made? During the 2025 Cost Report year, DOH approved an update to add a row to Schedule 19 that would allow providers to separately report Medicare revenue, and distinguish between Medicare Fee-for-Service (FFS) and Managed Care.

Reporting Hierarchy updates

Reporting Hierarchy tab

updated question I.3 in Reporting Hierarchy



If the agency selects "yes," the following message will appear on the screen.

Please note that you have selected "Yes" to question I.3, indicating that your agency will complete a Budgeted Projections Statement. If this is correct, please reach out to PersonalCare-Rates@health.ny.gov to begin that process. If this was selected in error, please change the response to "No" at question I.3 and proceed with the Cost Report submission process.

2025 Cost Report update: Question I.3 in the Reporting Hierarchy will be updated with a new popup message for providers who select "Yes" and who need to submit a Budgeted Projection Statement.

Why was this update made? During the 2025 Cost Report year, DOH approved an update to add a popup message to help direct agencies to the appropriate email address to begin that process, and to help ensure agencies don't complete a regular cost report when only seeking a budgeted rate.

Reporting Hierarchy tab

New column in items I.5, I.6, I.7 within the Reporting Hierarchy

New column added to item I.5, I.6, and I.7 within the Reporting Hierarchy tab

Name of Entity	Address	City	State	Zip	County Served	MMIS ID Number	Locator Code	License Number	Did the agency bill FFS, MC, both, or neither?	Did the agency provide services in the calendar year?	Did the agency provide nonreimbursable services only?
test lhcsa 1	x	x	x	x	Bronx	12345698		x	Both	Yes	Yes
test lhcsa 2	x	x	x	x	Bronx	05162950		x	Neither	No	No

Information button language:

"This column is used to indicate whether there were costs and statistics to report for this specific entity during the given cost reporting year. The agency should report all entities operated by the agency in the Reporting Hierarchy here, even when no services are provided in a given year. If the agency did not provide any services for a given entity, the agency will not be required to complete cost report schedules for those entities."

2025 Cost Report update: A new column was added to items I.5, I.6, I.7 that asks agencies whether they provided services in the calendar year for the specific entity.

Why was this update made? Providers expressed the need for a solution to address situations where an agency operates in a county but does not provide services in a given year. DOH approved the addition of a new column within the Reporting Hierarchy to allow agencies to indicate whether they provided services in that county during the calendar year. *Agencies are still required to report all entities they operate within the Reporting Hierarchy, even when no services are provided; however, they will not be required to complete cost report schedules for those entities.*

Reporting Hierarchy tab

New column in items I.5, I.6, I.7 within the Reporting Hierarchy

New column added to item I.5, I.6, and I.7 within the Reporting Hierarchy tab

Name of Entity	Address	City	State	Zip	County Served	MMIS ID Number	Locator Code	License Number	Did the agency bill FFS, MC, both, or neither?	Did the agency provide services in the calendar year?	Did the agency provide nonreimbursable services only?
test lhcsa 1	x	x	x	x	Bronx	12345698		x	Both	Yes	Yes
test lhcsa 2	x	x	x	x	Bronx	05162950		x	Neither	No	No

Information button language:

"This column is used to indicate whether the agency operated any 'Nonreimbursable Only' entities in the calendar year. The agency should report all entities operated by the agency; however, for these entities if you select "Yes"" no reimbursable costs should be reported for that entity. If reimbursable costs are entered, a warning message will appear, preventing submission of the Home Care Cost Report. Please refer to the Home Care Cost Report Instructions for a chart listing nonreimbursable services."

2025 Cost Report update: A new column was added to items I.5, I.6, I.7 that asks agencies whether they provided **nonreimbursable services only** in the calendar year for the specific entity.

Why was this update made? During past audits, agencies were identified as operating in active counties/entities where only nonreimbursable services (e.g., NHTD/TBI) were provided. Based on current guidance, providers are still required to report these entities to help ensure costs are appropriately allocated and reconciled to total agency expenses. However, this resulted in automatic validation checks being triggered for items not applicable to entities with no reimbursable services. To address this, a new column was added to the Reporting Hierarchy for Questions I.5, I.6 and I.7, allowing agencies to indicate whether only nonreimbursable services were provided in a given county/entity during the reporting year. **If an agency selects "Yes," they will still be required to report that entity, but warning messages for that specific entity will be disabled throughout the cost report schedules. If "No" is selected, all existing Tool functionality will remain unchanged.**

Reporting Hierarchy tab

New column in items I.6, I.7 within the Reporting Hierarchy

New column added to item I.6 and I.7 within the Reporting Hierarchy tab

Name of Entity	Address	City	State	Zip	County Served	MMIS ID Number	Locator Code	License Number	Did the agency bill FFS, MC, both, or neither?	Did the agency provide services in the calendar year?	Did the agency provide nonreimbursable services only?
test lhcsa 1	x	x	x	x	Bronx	12345698		x	Both	Yes	Yes
test lhcsa 2	x	x	x	x	Bronx	05162950		x	Neither	No	No

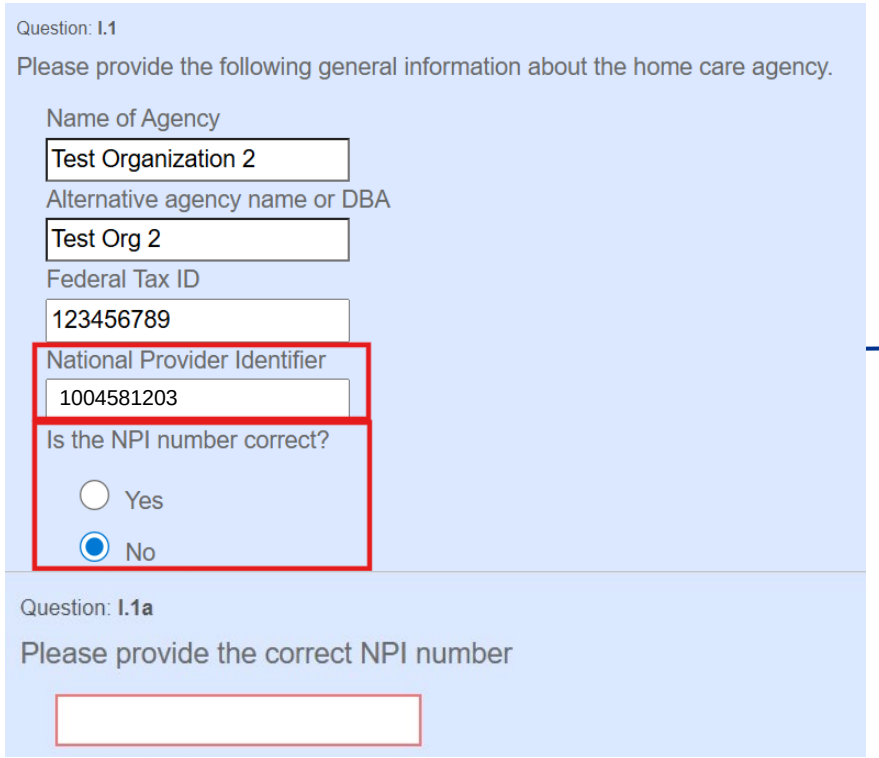
2025 Cost Report update: A new column was added to items I.6 and I.7 to indicate the agency's billing type, i.e., FFS, MC, Both, Neither.

Why was this update made? This update was made to capture the payor type billed by each entity during the calendar year, i.e., Fee-for-Service (FFS), Managed Care (MC), both, or neither. This update will help align cost report information to Medicaid billing data retained by DOH.

Reporting Hierarchy tab

updated question I.1 within the Reporting Hierarchy

updated question I.1 within the Reporting Hierarchy



If the agency answers "no" to the verification question, a sub question will appear as I.1a that asks the agency to provide the correct NPI number.

This example shows the NPI added to question I.1 within the Reporting Hierarchy tab. The 10-digift NPI number will auto-populate.

2025 Cost Report update: Question I.1 was updated to include the "National Provider Identifier" (NPI) field within the Reporting Hierarchy.

Why was this update made? The National Provider Identifier (NPI) is a 10-digit unique identification number assigned to healthcare providers and organizations in the United States. It is used to identify healthcare providers in standard transactions and is regulated by CMS. The NPI number will be pre-populated based on TIN and MMIS ID information, when available. If the NPI is pre-populated, agencies will be required to confirm that is correct. If an NPI is not pre-populated, agencies must enter the NPI if one has been assigned. This update will provide another unique identifier for Home Care agencies within the cost report.

Reporting Hierarchy tab

Three columns removed within the Reporting Hierarchy

Question: **I.6**

For each of the LHCSA entities operated by the above agency, please add a row with the requested information:

If an agency does not operate any LHCSA entities, please skip this question.

For the "Period From" and "Period To" items, please enter the period during the 2024 cost report year in which the entity was operated by your agency. If your agency operated the entity for the entire 2024 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 2024 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").

REMOVE REMOVE REMOVE

Name of Entity	Type	Address	City	State	Zip	County Served	MMIS ID Number	Locator Code	License Number	Direct Care Standard Hours Per Week	Program Administration Standard Hours Per Week	Period From	Period To	Name	Title	Phone	E-Mail Address	Actions
test lhcsa 1	Proprietary	x	x	x	x	Bronx	12345698		x	1.00	1.00	January	December	x	x	x	x	
test lhcsa 2	Proprietary	x	x	x	x	Bronx	12345698		x	1.00	1.00	January	December	x	x	x	x	

2025 Cost Report update: Three columns (Type, Direct Care Standard Hours Per Week, and Program Administration Standard Hours Per Week) have been removed from the Reporting Hierarchy tab at questions I.5, I.6, and I.7 as these were determined to be unnecessary.

Why was this update made? These columns were removed because the information was not deemed necessary to collect by DOH.

General Questionnaire updates

General Questionnaire tab

New question within the General Questionnaire

New Question for 2025

New Question G.18 in the General Questionnaire
Question G.18 Does the agency belong to, or is it affiliated with, any New York State health system? If yes, please select the applicable NYS hospital or provider system(s) from the list below.
Drop-down menu of NYS Health Systems
Montefiore Health System (AKA Montefiore Medical Center - Health System)
Mount Sinai Health System (FKA Mount Sinai Medical Center)
NewYork-Presbyterian Healthcare System
Northwell Health (AKA North Shore Long Island Jewish Health System)
NYC Health and Hospitals (FKA New York City Health and Hospitals Corporation)
Rochester Regional Health System
University of Rochester Medical Center (AKA UR Medicine)
VA New York/New Jersey VA Health Care Network - VISN 2 (FKA VA Health Care Upstate New York)
Westchester Medical Center Health Network

2025 Cost Report update: Question 18 will be added to the General Questionnaire tab to asks agencies whether they belong to or are affiliated with any New York State health systems.

Why was this update made? This update was made to capture whether home care agencies are affiliated with New York State health systems, as requested by DOH to support data collection and analysis.

General Questionnaire tab

updated question G.4 within the General Questionnaire

updated question G.4 in the General Questionnaire

Question: **G.4**

For the 2025 cost report year and for the 12 months prior, were there any internal or external audits or reviews performed on your agency?

Yes, the audits/reviews noted below were performed on our agency.

If yes, in the text box below please provide a summary of the results, as well as soft copies of the draft or final report(s).

n/a

Question: **G.4a**

Does your agency have audited financial statements?

Yes

If yes, please provide the name of the financial auditor

Danex Financial Audits, LLC

New question G.4a

2025 Cost Report update: Question G.4 was updated to include a new sub-question G.4a, which asks agencies whether they have Audited Financial Statements and if yes, to provide the name of the financial statement auditor.

Why was this update made? This update was made to collect information on whether agencies have audited financial statements and to identify the auditor, improving transparency and supporting the review and validation of reported financial data during the cost report audits. If a provider answers yes to this question, auditors expect to receive audited statements as part of the supporting documentation.

General Questionnaire tab

updated question G.15 within the General Questionnaire

A new drop-down menu has been added to improve ease of response for providers

updated question G.15 in the General Questionnaire

Question: G.15

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

Drop-down menu of reports
Statewide Certified Home Health Care Agency (CHHA) and Long-Term Home Health Care Program (LTHHCP) Annual Statistical Report
Licensed Home Care Services Agency (LHCSA) Statistical Report
Assisted Living Program (ALP) Licensed Home Care Services Agency (LHCSA) Statistical Report
Health Electronic Response Data System (HERDS) Survey
(PCP) Health Facility Cash Assessment Program Reporting Form for Personal Care Service Provider
(LTHHCP) Health Facility Cash Assessment Program Reporting Form for Article 36 Long Term Home Health Care Provider
(CHHA) Health Facility Cash Assessment Program Reporting Form for Article 36 Certified Home Health Agency
New York Residential Health Care Facility (RHCF) Medicaid Cost Report (RHCF-2/4)
Nursing Home Transition and Diversion (NHTD)/Traumatic Brain Injury (TBI) Waiver Cost Report
Other

2025 Cost Report update: Question G.15 was updated to include a drop-down list of reports submitted by providers to DOH, which was previously a free-text field.

Why was this update made? During past cost report years, Question G.15 captured whether agencies submit other reports to DOH, with responses collected through a free-text field. As a result, a wide variety of responses were received due to differences in formatting, spelling, and level of detail, which made the data difficult to standardize and analyze. This update was made to improve consistency and enhance the usability of responses.

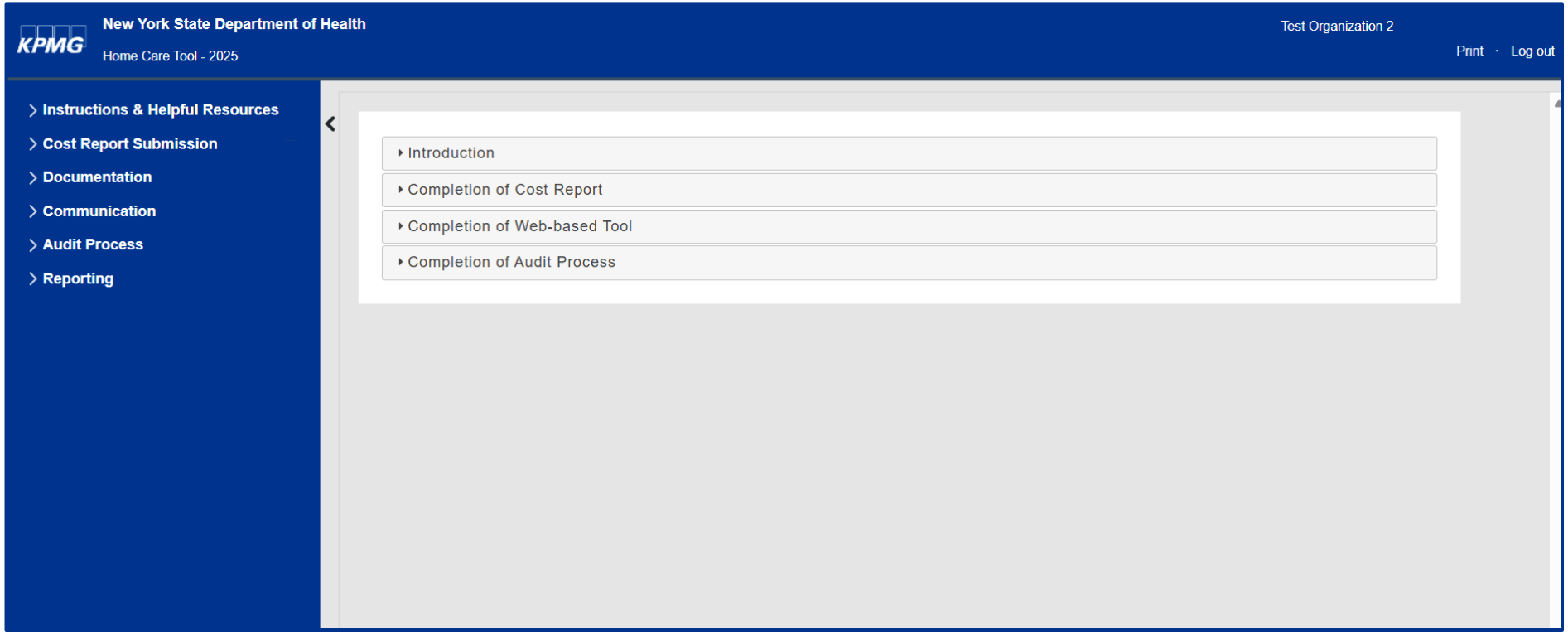
Web-based Tool updates

Web-based Tool update

New Tool platform

2025 Cost Report update: New Tool platform implementation.

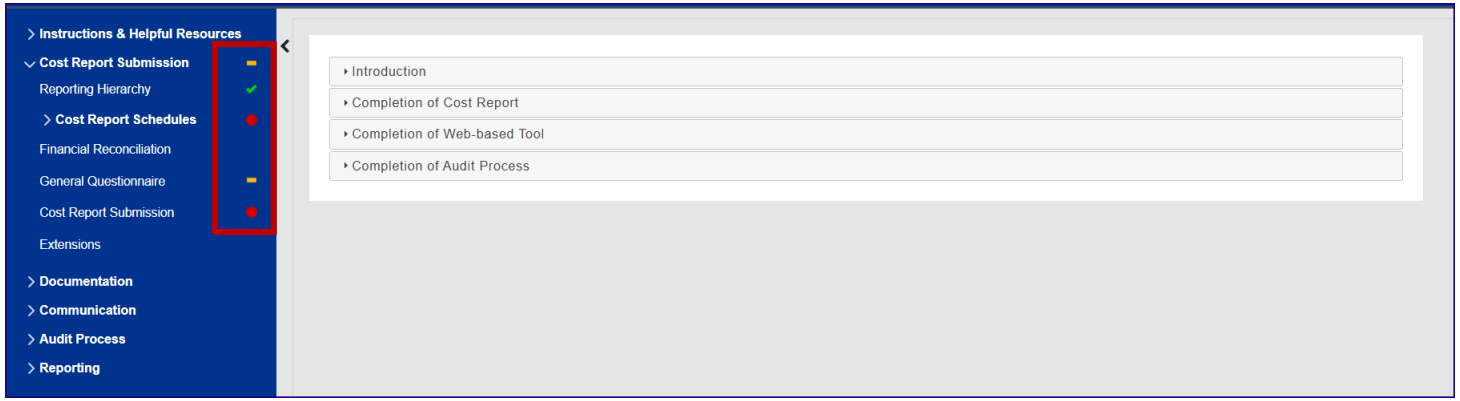
Why was this update made? DOH and KPMG implemented a new Tool platform view beginning with the 2025 Cost Report year. This updated structure is intended to improve provider usability.



Web-based Tool update (continued)

New Tool platform

- These updates include, but are not limited to:
  - Consolidated navigation using drop-down tabs on the left-hand side (vs. multiple tabs across the top)
    - Tabs have been consolidated into a drop-down format on the left-hand side, reducing horizontal scrolling and making navigation more streamlined
  - All submission components accessible in one location (i.e., the “Cost Report Submission” drop-down option)
    - All required tabs for submission will be housed within a single drop-down menu, allowing providers to access all reporting sections in one place without navigating across multiple screens
  - New progress “spotlight” indicators
    - Stoplight indicators have been added to visually show providers progress tab-by-tab, helping users quickly identify completion status and outstanding items



Important note:

All Cost Report schedules and reporting requirements remain the same. There are no changes to the underlying data fields, schedules, or submission requirements – only improvement to the Tool’s navigation and user interface.

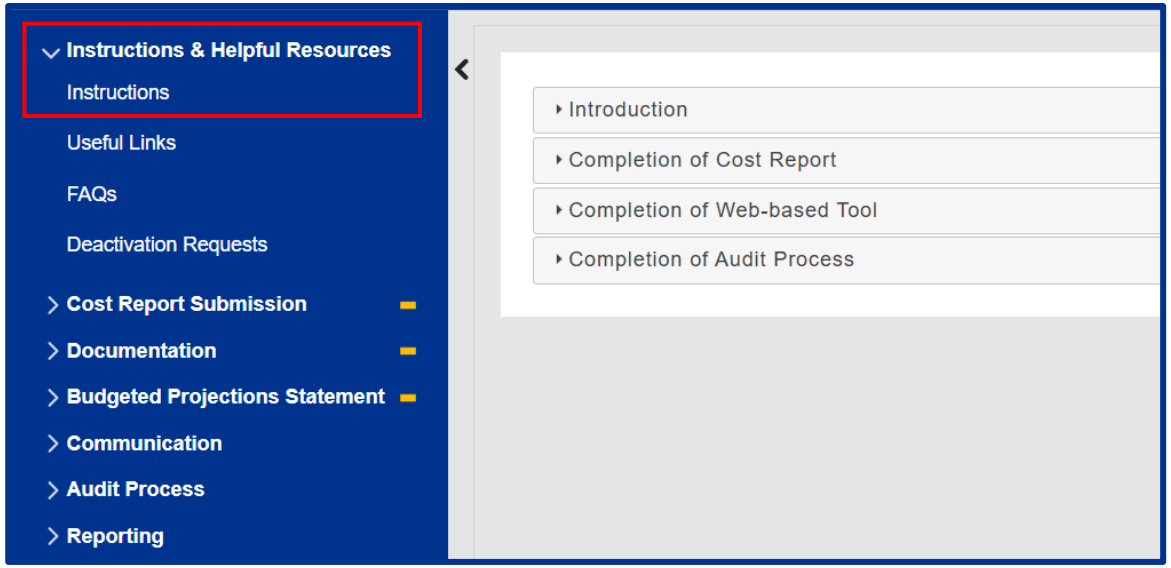
Additional updates to the 2025 Cost Report

Instructions document updates

Instructions Document

- Based on updates made to the 2025 Tool and provider feedback received during the 2024 Home Care Cost Report submission and audit process, KPMG and DOH made several updates to the Home Care Cost Report Instructions. The new instructions can be found within the “Useful Links” section within the “Instructions & Helpful Resources” tab of the web-based Tool, as well as on the DOH website.

- These updates include, but are not limited to:
  - updates on Automatic Tool Checks
  - updates on background information on Information Buttons.
  - updates on Schedule 1 to include the National Provider Identifier (NPI) number
  - updates to Schedule 2 to remove the Type column as well as the Direct Care Standard Hours Per Work Week and Program Administration Standard Hours Per Week at questions I.5, I.6, and I.7
  - additional guidance on reporting Schedule 3 and Nonreimbursable costs on the Home Care Cost Report
  - added code G0162 for Nursing Supervision to Schedule 3 guidance
  - new guidance on reconciling total operating expenses in the Financial Reconciliation tab
  - added sub-rows 004a and 004b for Medicare revenue reporting on Schedule 19



  - additional guidance on Schedule 20 Column 002 Unique Employee ID
  - updates on Appendix A - Universal Billing Codes
  - updates on when to complete the Budgeted Projection Statement instead of the Home Care Cost Report

Additional updates to the 2025 Cost Report

Financial Reconciliation tab

Financial Statement Reconciliation

Total expenses per CY 2025 Financial Documentation (Schedule 19, Row 015):				Dollar Value	Supporting Documentation File Location
				$327,319,485.00	
Reconciling items included in Financial Documentation, but not in the data reported on Schedule 3:					
Item Number	Reconciling Item	Description of Reconciling Item	Supporting Documentation File Location	2025 Dollar Value	Additional Comments
1	Other	Cost Related to a separate entity that is managed byTest Organization	Cost Report Template	11720449	
Reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation:					
Item Number	Reconciling Item	Description of Reconciling Item	Supporting Documentation File Location	2025 Dollar Value	Additional Comments
Sum of reconciling items included in Financial Documentation, but not in the data reported on Schedule 3				$11,720,449.00	
Sum of reconciling items included in the data reported on Schedule 3, but not in the Financial Documentation				$0.00	
Total expenses adjusted for reconciling items				$315,599,036.00	
Total entity costs per Schedule 3 of Cost Report Schedules tab				$295,570,087.98	
Unreconciled dollar value				$20,028,948.02	
Unreconciled percentage				6.35 %	

Data will flow from the Total Agency Operating Expenses (Row 015) on Schedule 19, thereby eliminating manual entry.

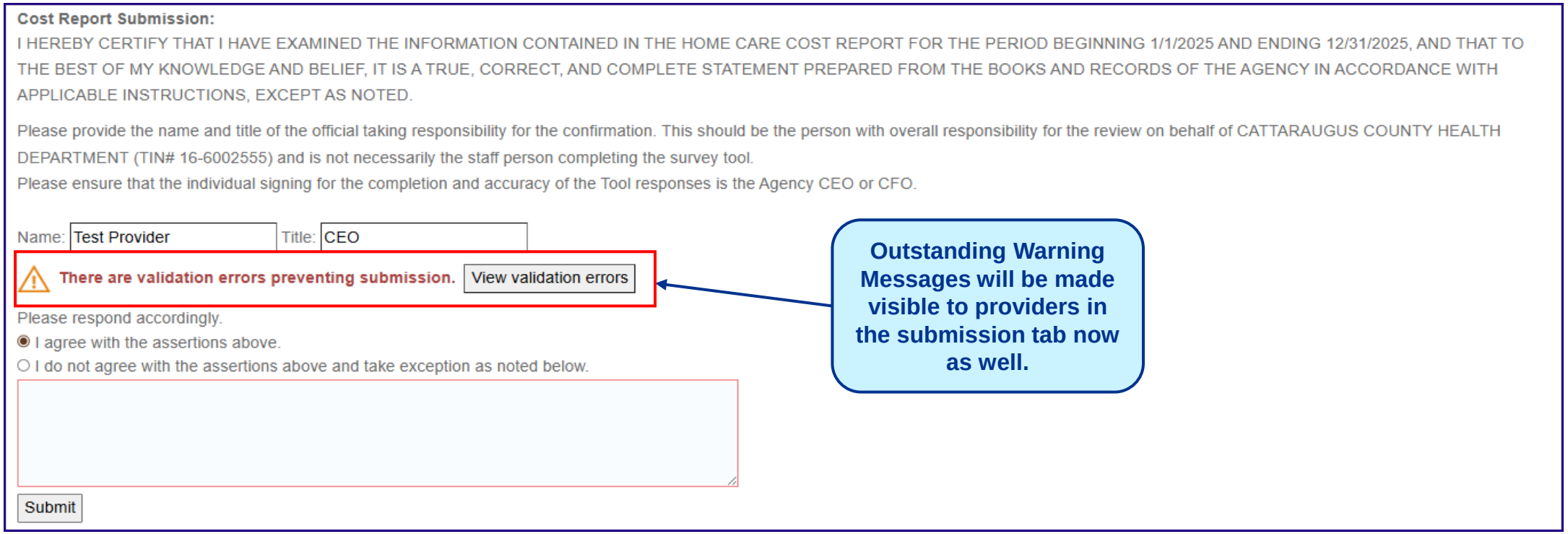
Agencies will be requested to resolve variances exceeding 5% between the Total Operating Expenses from Schedule 19 and the Total Entity Costs reported on Schedule 3.

2025 Cost Report update: The Financial Reconciliation tab was updated to include the automatic flow of data from the Total Agency Operating Expenses (Row 015) on Schedule 19 (eliminating manual entry of this amount in the Financial Reconciliation tab), and to add a new check requiring agencies to resolve any variance greater than 5% between the Total Operating Expenses from Schedule 19 and the Total Entity Costs reported on Schedule 3. The Financial Reconciliation tab will populate once both Schedule 3 and Schedule 19 have been completed. Agencies will continue to enter any applicable reconciling items within the tab, as needed.

Why was this update made? These updates were made to improve data accuracy and streamline the financial reconciliation process. Previously, agencies manually entered total operating expenses into the Financial Reconciliation tab, which could lead to discrepancies and increased follow-up during audits. The automatic flow from Schedule 19 of Total Operating Expenses, along with the new variance check will help ensure that reported costs on Schedule 3 align with total expenses, reduce errors, and improve overall data reporting.

Additional updates to the 2025 Cost Report

Cost Report Submission tab



2025 Cost Report update: Validation warning messages that prevent submission will now appear on the Cost Report Submission along with a warning triangle to help agencies more easily identify outstanding errors.

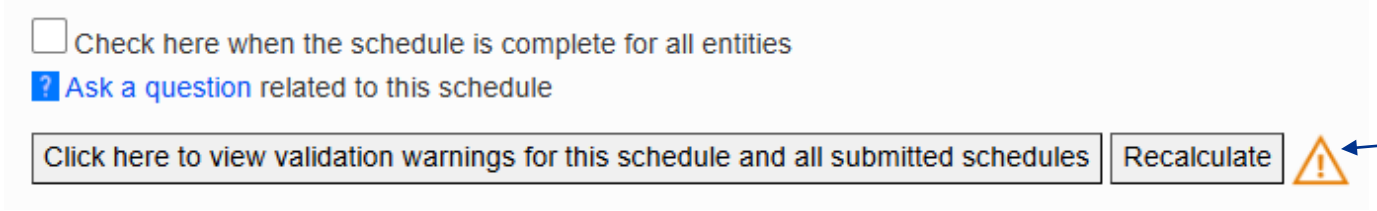
Why was this update made? This update was made to improve the visibility of validation warnings and submission issues. Beginning in 2025, the Submit button will remain available, and validation warning messages will be displayed on the Submission tab when issues preventing submission are present, allowing agencies to more easily identify and resolve outstanding issues.

Automatic check updates

Additional Tool checks will be implemented in 2026

Cost report automatic checks

- In the 2025 Cost Report Tool, KPMG and DOH implemented **13** new automatic checks in the Tool to help providers identify potential errors in their cost report prior to submission. **There are now 55 automatic checks in the 2025 Cost Report Tool.**
  - Of the 13 new checks, **8** of them will prevent submission if not resolved by the agency. These are in bold in the following slides.
  - Note: 3 checks that were “recommended only” in the 2024 Home Care Cost Report, have been elevated to “required” in the 2025 Cost Report. These are in bold and italics on the following slides.
- If a potential error is identified, a warning message will appear when the agency attempts to mark the schedule as complete. This will direct the agency to the “View Validations” button. Once clicked, the warning messages will appear. The warning messages will describe the potential error and provide helpful guidance on how the agency can correct the potential error. If there are several errors, the agency will see a warning message for each error. Once the agency has corrected the error, the warning message will no longer appear.



Warning Triangle Message:
“There are outstanding errors on this schedule. Please click on the “view validation warnings” button below this icon to view all errors preventing submission.”

2025 Cost Report update: In the 2025 Cost Report year, several new checks were added.

Why was this update made? As seen during previous Cost Report years, the implementation of automatic Tool checks have helped catch reporting errors during the submission process for all agencies, not just those subject to audit. This update was made to implement additional checks that may help identify more errors and improve overall data accuracy.

NOTE: DOH may review the automatic Tool checks, including the number of warnings and errors identified within submitted Cost Reports. Providers should review all flagged items carefully and make corrections, as appropriate, prior to submission.

Automatic check updates (continued)

8 new Checks were added for the 2025 Cost Report year

Cost report automatic checks

- **35 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. An MMIS ID reported in the Reporting Hierarchy has not already been submitted in another cost report submission
  3. Operating Certificates entered within the Reporting Hierarchy are seven or eight digits (CHHA only).
  4. The Federal Tax ID entered within the Reporting Hierarchy has not already been reported on another Home Care Cost Report submission.
  5. The Schedule-Specific Questionnaire on each cost report schedule is completed before the schedule is marked as complete.
  6. Entity tables are not blank on Schedule 3, 4, 5, 6, 8, 11, and 12.
  7. Costs were entered in Program Administration (Column 005) on Schedule 3.
  8. Costs were entered in Program Aide (Column 006) or Program RN Supervision/Assessment (Column 007) on Schedule 3.
  9. Costs were entered in Program Administration (Column 001) on Schedule 4.
  10. Program Administration totals on Schedule 3 (Column 005) and Schedule 4 (Column 001) are equal at the agency and entity levels.
  11. ***Total costs on Schedule 3 are greater than total costs on Schedule 4.***
  12. Service type rows for statistics reported on Schedule 5 match to the service type rows for the corresponding costs reported on Schedule 3.
  13. Schedules 3 and 5 do not have duplicates input across all entities.
  14. Response to General Questionnaire G.13 is consistent with the Medicaid FFS and Medicaid MC reporting on Schedule 5.
  15. Medicaid FFS and Medicaid MC reporting is consistent between inputs on Schedules 5 and 19.
  16. Entity types reported on General Questionnaire G.13 matches to the entity types reported on question I.4 of the Reporting Hierarchy.
  17. Response to General Questionnaire G.12a is consistent with the reporting of contracting service expenses in Column 010 on Schedule 3.
  18. Patient counts reported under each payor type on Schedule 5 have corresponding units of service for each service type within each payor type, and vice versa.
  19. Service statistics for Live-In (Row 004) reported on Schedule 5b were also reported in Row 001 on Schedule 14b for that same service type.
  20. On Schedule 5, service statistics entered in “Dual-Eligible” (Columns 010 to 012) for a specific service type row, were also entered into “Medicare” (Columns 013 to 015) or “Medicaid” (Columns 001 to 006) for that same service type, and that the Dual-Eligible amount is equal or lower than the sum of the Medicaid and Medicare columns.

Automatic check updates (continued)

Cost report automatic checks

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

21. Cost and service statistics reported on Schedule 3 for a specific job type, should be corresponding to wages and hours reported on Schedules 11 and 12 for the same job type(s).
22. Costs were reported in the Contracted Purchased Services Column 010 on Schedule 3 and also reported on Schedule 9 for Contracted Staff.
23. Total Wages (Column 012) were entered on Schedule 11 for a specific job type and Total Hours (Column 012) and FTEs (Column 001) were entered on Schedule 12 for that specific job type, and vice versa.
24. ***Service type rows reported on Schedule 7 match the reported service type rows on Schedule 5, and vice versa.***
25. The Schedule 20 certification was completed.
26. The Schedule 20 questionnaire was completed. If applicable based on the agency's response to the certification.
27. ***If amounts were reported in the "Other" Column 001 on Schedule 3, the agency is required to provide an explanation in the comment box within the schedule validation warnings***
28. **The Unique Employee ID column in the Schedule 20 data entry did not contain "0" or "N/A".**
29. **The following columns in the Schedule 20 data entry did not contain blank data entry cells (for the applicable number of employees): Unique Employee ID, Entity Type, Direct Care Job Type, Total Employee Base Wages, Total Employee Base Hours, and/or Employee's Location**
30. **A sample of employee data was provided in Schedule 20 if the agency certified that they were in compliance with the Minimum Wage Law in the certification on Schedule 20, and confirmed the agency had sufficient Direct Care employees in Question #1 in Schedule 20**
31. **Private Pay statistics reported in Schedule 5, Columns 016–018, matched the corresponding service types and entities reported on Schedule 7**
32. **Negative values were not reported on Schedules 3, 4, 11, or 12**
33. **Information was reported in Row 012 "Chief Executive Officer", including the "FTE" and "Salary" Columns 001 and 002 on Schedule 15.**
34. **Information was reported for at least one officer on Schedule 16, including the "Officer Name", "Position", and "Salary Compensation" rows**
35. **The number of officers reported on Schedule 16 matches the amount entered in Question 16.3 of the Schedule 16 questionnaire**

Next steps and helpful resources

Next steps

Provider login credentials for the Web-based Tool

- For users who completed the 2019–2024 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 reach out to the Home Care mailbox (us-advrisknyshc@kpmg.com) to request assistance with a password reset.
- For users who did not complete the 2019, 2020, 2021, 2022, 2023 or 2024 Home Care Cost Report and require a new Web-based Tool account, please send the request to the designated KPMG Home Care Cost Report mailbox below:
  - KPMG Home Care Cost Report mailbox: us-advrisknyshc@kpmg.com
  - Please include your agency's name, and the full name and email addresses of the individuals who should have access to the Tool as part of your request.
- If a provider would like to request additional login credentials for an individual who is part of their agency or for an outside consultant who will access the web-based Tool on their behalf, please send the request to the KPMG Home Care Cost Report mailbox (us-advrisknyshc@kpmg.com).
  - Please include the individual's full name and email address as part of the request.
- All supporting documentation will be uploaded via the SFTP site. Please note that this site is separate from the web-based Tool where the cost report submission occurs. (KPMG SFTP)
  - **KPMG is in the process of resetting all SFTP passwords and will reach out with further information in the coming weeks.**

Next steps (continued)

Expectations and upcoming activities

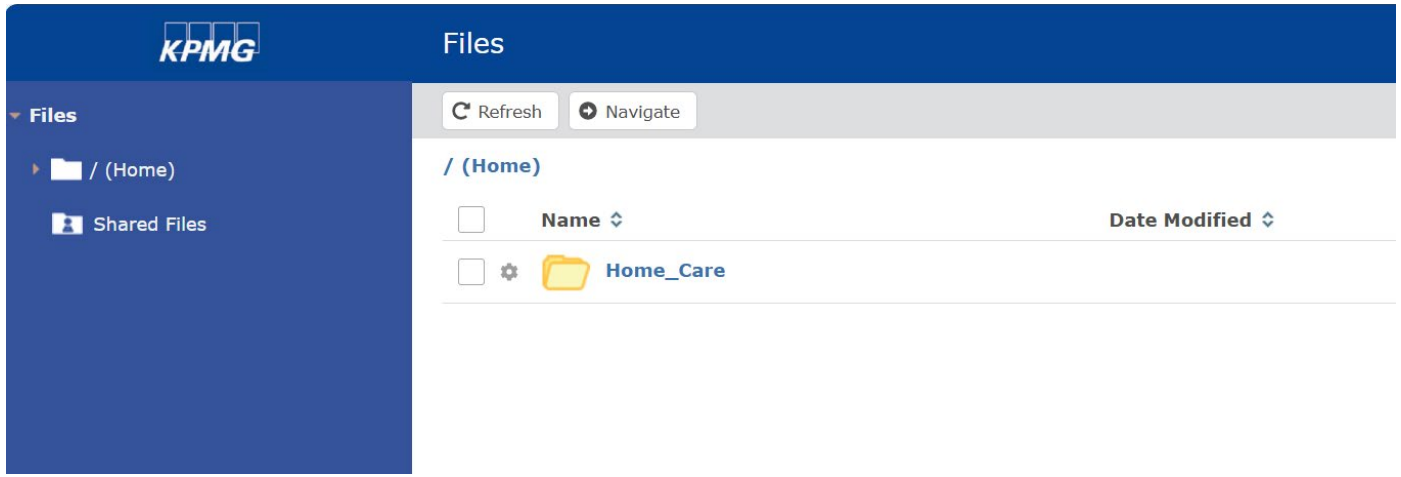
- Once logged into the Tool, providers should complete the “Reporting Hierarchy” tab, which will allow them to access the “Cost Report Schedules” tab containing the cost report schedules to complete.
  - Further instructions for proper web-based Tool navigation can be found on the “Instructions & Helpful Resources” tab of the Tool.
- Complete the Home Care Cost Report submission using 2025 calendar year data.
  - Note that in addition to the completion of the cost report schedules, providers must complete the “General Questionnaire”, “Financial Reconciliation” and “Cost Report Submission” 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 & Helpful Resources” tab) activities to maximize the support available throughout the cost report submission and audit process.
  - **Submit the 2025 Home Care Cost Report by August 31, 2026**
- Submit all supporting documentation to the SFTP site by September 7, 2026.
- Actively respond to audit inquiries and requests throughout the entire audit process beginning in September 2026 in a timely manner.
- DOH will access the data submitted for the purposes of the 2027 rate setting.

Secure File Transfer Protocol (SFTP) site

SFTP Site and Step-by-Step Guide

- The Secure File Transfer Protocol (SFTP) site is used by providers to securely upload supporting documentation when completing the the Home Care Cost Report.
- **All supporting documentation for the 2025 Home Care Cost Report must be submitted within one week of submitting the Cost Report, but no later than September 8, 2026.**
- Providers must use a two-factor authentication process with the Okta verify App and QR Code. The process will remain the same as last year. A step-by-step Guide will also be provided once SFTP passwords are reset and distributed. This guide is available in the Tool under the “Useful Links” section within the “Instructions & Helpful Resources” tab.

SFTP Website



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 & Helpful Resources Tab:
  - Cost Report Instructions (both in the Instructions Tab drop-downs and as a PDF download) and information buttons throughout the Tool available for guidance to providers
  - Description of the 2025 Cost Report Outreach Program
  - Pre-recorded webinar series, including topic-specific modules to assist providers with their cost report submission
  - Supporting Documentation Templates (including supporting documentation template and WR&R and R&R/RT&R revenue estimation templates)
    - Providers are encouraged to review these templates and use them as guidance when putting together their supporting documentation for the 2025 Cost Report. As previously described, the overall 2025 Cost Report supporting documentation template if used, will allow your agency to be exempt from field audit procedures if selected for audit.
  - Cost report preparation policy and procedure template
  - Tutorial videos for the various components of the Web-based Tool
  - An Excel template of the cost report schedules (for reference; not submission)
  - PDF presentations and recordings of the 2019, 2020, 2021, 2022, 2023 and 2024 Cost Report Year outreach sessions, including the 2019–2024 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/.
- Frequently Asked Questions (FAQs)
- There are also information buttons included throughout the Tool to provide clarification on different columns, rows, and questions.

Useful information and reference material (continued)

Statewide provider outreach sessions

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

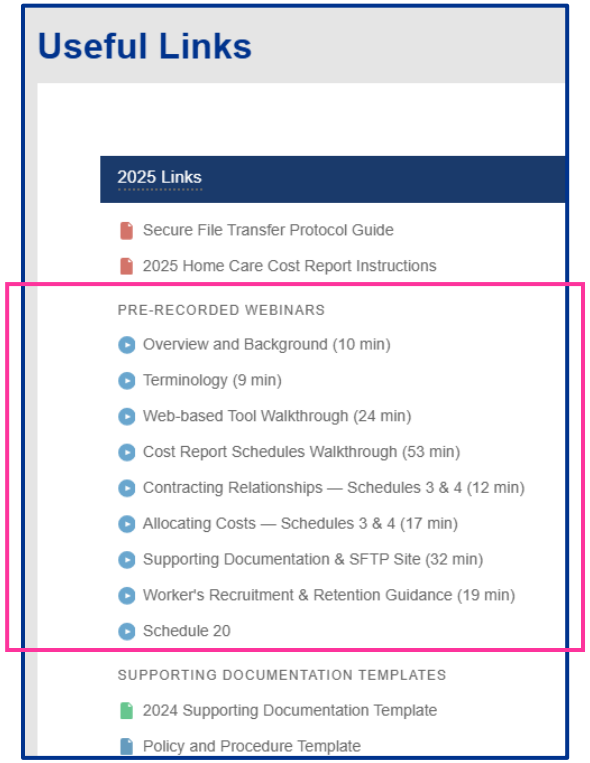
Reminder Emails

- Reminder emails will be sent throughout the summer months leading up to the 2025 Home Care Cost Report Audit with available tools and resources for providers to use.

Useful information and reference material (continued)

Pre-recorded webinar series

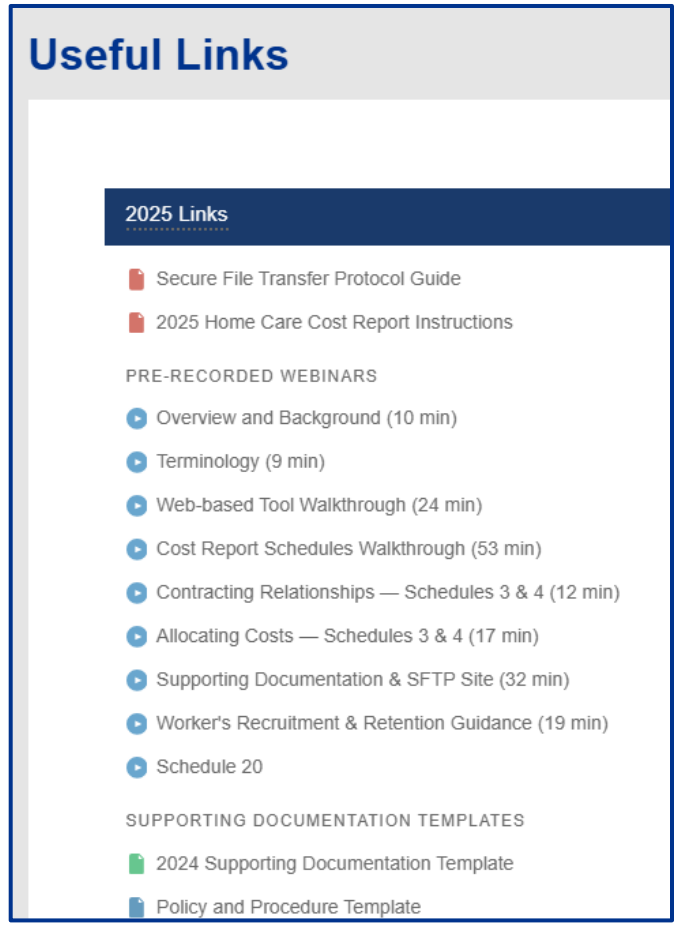
- Based on the feedback received from providers during prior submission periods, KPMG and DOH tailored today's session to cover 2025 Cost Report–specific topics, including updates to the cost report schedules and new web-based tool features.
- In addition to today's live webinar, KPMG and DOH prepared 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 **9 modules** available within the Tool:
  1. HCCR Overview and Background
  2. HCCR Terminology
  3. HCCR Web-based Tool walkthrough
  4. Cost report Schedules walkthrough
  5. Reporting Guidance for Contracting Relationships on Schedules 3 and 4
  6. Allocating costs on Schedules 3 and 4
  7. Supporting documentation and the SFTP site
  8. Workers' Recruitment & Retention Reporting Guidance
  9. Schedule 20



Useful information and reference material (continued)

DOH Website

Web-based Tool Instructions & Helpful Resources Tab



Q&A

Thank you

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