

2010 Ambulatory Health Care Facility (AHCF) Cost Report

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Agenda

- Centers for Medicare and Medicaid Services (CMS)
Data Requirements & Concerns
- Who is required to File an AHCF Cost Report? Is Certification required? Why is the AHCF Cost Report required?
- How to Access the Software on the Health Commerce System (HCS)
- Beginning the Report: Configuration Screen
- What is New for 2010?
- Statistical Reporting Issues
- How to find NYS Rules and Regulations
- What if a revised AHCF software is posted on the HCS? What if the facility already submitted the report?
- Finalizing the Report for Submission
- Facility Data Analysis Report
- Contacts
- Questions and Answers

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Centers for Medicare and Medicaid Services (CMS) Data Requirements & Concerns

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CMS Data Requirements

- ▶ Letter sent out on December 30, 2009 from John Ulberg, Director, Division of Health Care Financing, informing facilities of the data integrity requirements with the report submissions due to CMS concerns.
- ▶ In May 2010 New York State completed the Upper Payment Limit (UPL) demonstration for Freestanding Clinics based on calendar year 2006 data which was used for the 2009, 2010 and 2011 UPL calculation. During the process of analyzing the data concerns arose about the accuracy of cost report and claims data that had been submitted by providers.
- ▶ The Centers for Medicare and Medicaid Services (CMS) and the State agreed that the State would develop an action plan for improving the accuracy of the data going forward. It was agreed that a progress report would be submitted to CMS, using 2009 data, which documents the effort and results that have been made in improving the integrity of the cost reporting process. This report was submitted on August 2, 2011.
- ▶ The next UPL calculation is required to use 2010 data for 2012.

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CMS Data Concerns

➤ Number of non-submissions of Cost Reports

2006: Received 72% of All Facilities

2009: Received 81% of All Facilities

- BPACR mailed 95 letters to facilities for non-submissions

2010: Asking 100% compliance

Reporting Year	2006		2009	
Total Facilities	492		513	
Filed a Cost Report	352	72%	418	81%
Did NOT file a Cost Report	140	28%	95	19%
NON-SUBMISSIONS BY TYPE:				
Clinics	56	40%	77	81%
Amb Surg Centers*	84	60%	18	19%

* Amb Surg Centers were not required to file until 2008.

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CMS Data Concerns (cont'd)

- Medicaid utilization reported on the AHCF does not agree with the Medicaid Paid Claims in eMedNY
- Medicaid paid claims in eMedNY greater than Total threshold visits on AHCF
- AHCF Medicaid charge per visit should NOT equal the Medicaid rate. Facilities should have a uniform charge structure applied to all payers.

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Who is required to file an AHCF Cost Report?

Is Certification Required?

Why is the AHCF Cost Report Required?

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Who is required to file an AHCF Cost Report?

- All Article 28 Diagnostic & Treatment Centers and Ambulatory Surgery Centers that have a full year of actual costs and statistical experience. (Part 86-4.19 (b))

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Is Certification Required?

Part 86-4.4 Certification of Reports

- (a) “All financial and statistical reports shall be certified by an independent licensed public accountant or an independent certified public accountant on forms prescribed and provided by the Department. A copy of the audited financial statements shall accompany the financial and statistical reports...”
- (b) The requirements of subdivision (a) of this section shall not apply to facilities operated by units of government of the State of New York whose total operating costs are less than \$100,000.
- (c) All financial and statistical reports shall be certified by the operator of a proprietary facility, an officer of a voluntary facility or the public official responsible for the operation of a public facility, on forms prescribed and provided by the department.

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Why is the AHCF Cost Report required?

- Capital
 - Part 86-8.4 requires capital to be updated in the APG Clinic rates.
- Indigent Care
 - To be eligible, a facility must have minimum of 5% Free plus Uninsured/Self-Pay visits out of Total Clinic threshold visits.
- Fiscal Analysis
 - Due to shift to Primary Care, are receiving data requests from other agencies within the Department
 - Facility Data Analysis Report
- Upper Payment Limit (UPL)
 - Prior UPL was approved contingent on improvement of the data. Many proxies were calculated for the 2006 data.
 - Calculation uses:
 1. An average cost per visit calculated using cost report data.
 2. CMS is requesting the Department work towards developing a ratio of cost to charges using the cost report data and apply these ratios to the charges on the claim in eMedNY to determine costs.

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How to Access the Software on the Health Commerce System (HCS)

- HCS Account
- Access Permission to D&TC Applications
- Steps to Download the AHCF software

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How to obtain a HCS Account

- In order to access the AHCF Cost Report Software, providers must have a HCS account.
- For new facilities (or if there is no HCS coordinator at the facility), contact Mr. Peter Farr of NYS Department of Health at (518) 402-1004.
- If there is a coordinator at the facility, the coordinator can set up an HCS account for the individuals.
 - Contact NYS Department of Health Commerce Accounts Management Unit Support (CAMU) at 1-866-529-1890.
- General questions:
 - Contact Ms. Phyllis Casale of this Bureau at (518) 474-3020.
- Keep Accounts up to date
 - If a staff leaves organization, have the account deleted by calling CAMU at 1-866-529-1890.
 - The email blast for this webinar was sent to 880 email addresses and 135 were returned.

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How to obtain Permission to access D&TC Applications

- Once providers have a HCS account, they must complete a D&TC Access Application Form.
 - HCS homepage (https://commerce.health.state.ny.us/hcsportal/hcs_home.portal)
 - ⇒ Click "Applications" from the Title Bar at the top of the screen
 - ⇒ Find "D&TC Cost Report" application by clicking "D" at the top "Browse by"
 - ⇒ Click "I" in the Profile column of "D&TC Cost Report" application
 - ⇒ Scroll down to find "*BPACR D&TC Access Application Form*" in "Access Information"
 - ⇒ Print out and complete the Form
- The individual user must complete the Section I of the Form and a HCS coordinator must complete the Section II.
- Signatures for the user and the HCS coordinator on the D&TC Access Application Form must be **NOTARIZED**.
- Send the completed Form to the following address by mail since the original Form is required.
 - Mr. John W. Gahan, Jr.
Bureau of Primary & Acute Care Reimbursement
Corning Tower Building, Room 1043
Empire State Plaza
Albany, NY 12237

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Steps to Download AHCF Cost Report Software

- Start the browser and enter the URL – <https://commerce.health.state.ny.us>
 - This is a secure website and you must use *https*.
- Enter the appropriate **User Id** and **Password**, then click the **Sign In** button or hit **Enter**.
- On the HCS home page, select **D&TC Cost Report** under **My Applications** (left-hand side of the screen).

If you do not see this application under **My Applications**, from the Title Bar at the top of the screen, choose **Applications** and choose **D&TC Cost Report**. Clicking on the green + sign in the column on the right will add this application to your **My Applications** listing.
- *Click* on the available software to start your download.
- Choose *Save to Disk* when prompted (note the directory where the file is saved).
- *Double-click* on the downloaded file to install the software.

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Beginning the Report

➤ Configuration Screen

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Configuration Screen

The screenshot shows a window titled "Configure Cost Report" with the following fields and options:

- Facility: [Dropdown menu]
- Operating Certificate: [Text input field]
- Type of Clinic Services Provided (maximum 4):

<input type="checkbox"/> 01 - Comprehensive Primary	<input type="checkbox"/> 11 - MMTP
<input type="checkbox"/> 02 - Family Planning	<input type="checkbox"/> 12 - Other / One-of-a-Kind
<input type="checkbox"/> 03 - Abortion	<input type="checkbox"/> 13 - Optometric
<input type="checkbox"/> 04 - Developmental Disabled	<input type="checkbox"/> 14 - Limited Primary Care
<input type="checkbox"/> 05 - Rehabilitation Therapy	<input type="checkbox"/> 15 - County Sponsored
<input type="checkbox"/> 06 - Speech & Hearing	<input type="checkbox"/> 16 - Statewide No Group
<input type="checkbox"/> 07 - Dental	<input type="checkbox"/> 17 - Mental Health Article 31
<input type="checkbox"/> 08 - Dialysis	<input type="checkbox"/> 18 - OASAS
<input type="checkbox"/> 09 - Child Health	<input type="checkbox"/> 19 - OMRDD Article 16
<input type="checkbox"/> 10 - Drug Free	<input type="checkbox"/> 20 - Ambulatory Surgery Center
- File: [Text input field]
- Buttons: Back, Finish

- Important to select Services
- Represents the different clinic environments
- By selecting different Services, the software will make available the appropriate screens for each Service.

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What is new for 2010?

- Eliminations
- Improvements (No Facility Interaction)
- New Data Requirements

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2010 AHCF Cost Report Changes

- Refer to Page 1 of the 2010 AHCF Instructions. List of what is new and instruction enhancements.
- **ELIMINATIONS:**
 - The “-1” at the end of AHCF has been eliminated as it has no valid reference.
 - Exhibit I, Part B (Fee Schedules & Other 3rd Party Reimbursement): This has been eliminated from the report.

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2010 AHCF Cost Report Changes (cont'd)

➤ IMPROVEMENTS (NO FACILITY INTERACTION):

- Improved instructions with enhanced definitions including when to report procedures or visits.
 - Review the instructions for enhancements.
- Exhibit I, Part D: 'Medicaid' header has been changed to display 'Medicaid Fee-for-Service'.
 - Key lines 001 thru 004. Software will sum line 100.
- Exhibit I, Part D: Moved the Total Line (960) to be before Ordered Ambulatory versus after it. Ordered Ambulatory is not to be included in the Total and have moved the Total Line to accurately represent its value.

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2010 AHCF Cost Report Changes (cont'd)

➤ IMPROVEMENTS (NO FACILITY INTERACTION) cont'd:

- Exhibit III, Part A: Added columns to display Net Costs (Total Costs less Adjustments).
 - Provides a visual of Total Costs per category. Software will subtract the Adjustments columns.
- Due to some facilities reporting multiple services, 'summary screens' have been developed that will show the summation of a facility's services for Exhibit I, Part C (sections 1 thru 4), Exhibit I, Part D, and Exhibit IV, Part A.
 - Due to multiple types of services being reported on the AHCF, the Summary Screens provide an easier access to the data for the Department. Software will provide the calculations.
 - If only 1 service reported, summary screens will display the data for the 1 service. If multiple services reported, summary screens will display the summation of the multiple services.
- Added a 'Table of Contents' to instructions (last page of instructions).

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2010 AHCF Cost Report Changes (cont'd)

➤ NEW DATA REQUIREMENTS:

- Exhibit I, Part C, Section 6: Added a column for Locator Code address and separated FQHC and non-FQHC locations.
- Exhibit I, Part D: Added lines for distributions received for Indigent Care (line 076) and United Cerebral Palsy (UCP) Distribution (Line 077).
- Exhibit III, Part A: Added 3 sections to capture the details of the adjustments that are included in the 'Adjustments' columns.
- Exhibit IV, Parts B, C and D have been changed to collect data that coincides with the report period versus a 2 week period that includes October 1st.
- Aids Adult Day Health Centers data should be reported under One-of-a-Kind.

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New Data Requirements – Further Discussion

- Exhibit I, Part C, Section 6: Added a column for Locator Code address, and separated FQHC and non-FQHC locations.
 - Previously Reported:
 - A. MMIS Provider Number
 - B. Locator Code
 - C. Reported Locator Code as a 2 digit number
 - For 2010:
 - A. MMIS Provider Number
 - B. Address of the Locator
 - C. Locator Code separated between Non-FQHC and FQHC approved locations
 - D. Report Locator Code as a 3 digit number
 - E. Provide HRSA approval documentation of an FQHC site
 - Copy of Notice of Grant Award (NGA)
 - Copy of Electronic Handbook (EHB)

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New Data Requirements (Cont'd)

- Exhibit I, Part D: Added lines for distributions received for Indigent Care (Line 076) and United Cerebral Palsy (UCP) Distribution (Line 077).
 - Previously Reported:
 - A. No discrete area to report so no consistency among providers.
 - For 2010:
 - A. Under header “Other Revenue from Distributions/Payments”, Additional lines created to report Indigent Care and UCP distributions.

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New Data Requirements (Cont'd)

- Exhibit III, Part A: Added 3 sections to capture the details of the adjustments that are included in the ‘Adjustments’ columns.
 - Previously Reported:
 - A. Lump sum adjustment value was directly reported on the Expenditure Statement for Salary & Wages, Purchased & Contracted Services and Non-Salary Costs.
 - For 2010:
 - A. Separately report the Adjustments for Salary & Wages on the Adjustment Screen for Salary & Wages. The Total from this screen will be brought forward to the Expenditure Statement Screen by the software.
 - B. Separately report the Adjustments for Purchased & Contracted Services on the Adjustment Screen for Purchased & Contracted Services. The Total from this screen will be brought forward to the Expenditure Statement Screen by the software.
 - C. Separately report the Adjustments for Non-Salary Costs on the Adjustment Screen for Non-Salary Costs. The Total from this screen will be brought forward to the Expenditure Statement Screen by the software.
 - D. If data is reported in the “Misc” column on the Adjustment screen, on the notepad, give a description of the data.

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New Data Requirements (Cont'd)

- Exhibit IV, Parts B, C and D have been changed to collect data that coincides with the Report Period versus a 2 week period that includes October 1st.
 - Previously Reported:
 - A. Data that coincided with a 2 week period that included October 1st.
 - For 2010:
 - A. Data that coincides with the Report Period:
 - January 1 thru December 31st
 - July 1 thru June 30th

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New Data Requirements (Cont'd)

- Aids Adult Day Health Centers data should be reported under One-of-a-Kind.
 - Previously Reported:
 - A. Reporting was not consistent among providers.
 - For 2010:
 - A. When selecting services on the configuration screen, One-of-a-Kind should be selected to report Aids Adult Day Health Center data.

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Statistical Reporting Issues

- How to report Visits or Procedures

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How to report Visits or Procedures

- Ambulatory Surgery Centers and facilities that bill for Abortion and Dialysis services should report using the “Total Procedures” column on Exhibit I, Part D.
- MMTP facilities should report *weekly visits* under the “Total Visits” column on Exhibit I, Part D.
- If *Procedures* are reported, do not report *Visits*.
- If *Visits* are reported, do not report *Procedures*.

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How to report Visits or Procedures (Cont'd)

- PCAP, HIV and PAC visits (Exhibit I, Part D):
 - All Article 28 non-FQHC providers and those Article 28 FQHC providers who have “Opted In” to receive payment using the Ambulatory Patient Group (APG) method (Chapter 484 of the Laws of 2009 amended the Public Health and social services Law), these rates have been subsumed by APG rates and providers should include visits for these claims as “Regular Clinic” visits.
 - For Article 28 FQHC providers who have “Opted Out” of APGs and receive payments using their FQHC rate, these facilities should report these visits separately.

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How to find the NYS Regulations on the Department of Health’s Website

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Steps to finding the NYS Rules and Regulation on the Department's Website:

- Go to: <http://www.health.ny.gov/>
- On the right hand side of the screen under "Site Contents", click on 'Laws & Regulations'
- Top of List under "Rules and Regulations", click on 'Title 10 (Health)'
- Click on "Search Title 10"
- Type in Search Box: 86-4
- Click on the "Search" button

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**What if a revised AHCF
software is posted on the HCS?**

**What if the facility already
submitted the report?**

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What if a revised AHCF software is posted on the HCS?

- An email will be sent to all individuals that have access to the “DTC Cost Report” application on the HCS advising of the new software posted and the purpose of the revision.
- Save your file first (will have a .doh extension)
- Install the software ***IN THE SAME DIRECTORY*** that you have currently been working by downloading from the HCS as previously done.
- Reopen your file in the new downloaded software.
- A log will be kept and posted on the HCS with the date of the software revision and purpose.

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What if your facility already submitted the AHCF Report?

- Instructions will be given in the email regarding the purpose of the change and the responsibilities of the facility for resubmitting.

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Finalizing the Report Submission

- Uploading an AHCF Cost Report
- Filing Certifications and Audited Financial Statements (F/S)

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Uploading an AHCF Cost Report

- Finalizing the AHCF Cost Report
 - Once the AHCF cost report is completed, click “Action” in the top menu bar and click “Finalize”, then DCN# will be automatically created.
 - Save the Cost Report in your computer.
 - Go to HCS website (<https://commerce.health.state.ny.us/hcsportal>) and upload the Cost Report.
- Uploading the AHCF Cost Report
 - Logon to the HPN
 - Click “D&TC Cost Report” application
 - Click “Finalized AHCF1 files”.
 - Select the Facility Name for which you are submitting data. (Applies only to individuals who are authorized to submit data for more than one facility.)
 - Click the *BROWSE* button to select the file you intend to upload.
 - ❖ **Important: To see your file** in the Browse window you may need to change the “Files of Type” to “All Files (*.*)”.
 - Select your “**doh file**” (i.e. **some_ahcf1_2010.doh**).
 - Click the *UPLOAD* button.

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Filing Certifications and Audited Financial Statements

- What should be submitted?
 - CEO Certification
 - CPA Certification
 - Audited F/S
 - New for 2010: If FQHC Designated Location – A copy of the Notice of Grant Award (NGA) or the Electronic Handbook (EHB).
- ❖ CEO and CPA certifications are the first pages of AHCF Cost Report. Providers must print out these certification pages and complete the document. Alternative certification forms will not be accepted by NYS DOH.
- ❖ County DOH Facilities whose total operating costs are less than \$100,000 are not required to submit the CPA Certification (Part 86-4.4 (b)), but still required to file CEO certification and Audited F/S.
- For the 2009 AHCF Cost Report, BPACR mailed 132 letters for non-compliance.

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Filing Certifications and Audited Financial Statements (cont'd)

- When should they be submitted?
 - The Certifications and Audited F/S should be filed within 5 business days following the electronic submission of AHCF Cost Report.
- How should they be submitted?
 - Certifications and Audited F/S should be submitted hardcopy by mail.
 - Electronic submission (i.e. email or fax) will not be accepted because original signed certifications are required.
- Where should they be submitted?
 - Address to:
 - Mr. John W. Gahan, Jr.
 - Bureau of Primary & Acute Care Reimbursement
 - Corning Tower Building, Room 1043
 - Empire State Plaza
 - Albany, NY 12237

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Facility Data Analysis Report

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Facility Data Analysis Report

- Developing a Facility Data Analysis Report that will provide facilities with information regarding their cost report.
 - Goal: To supply this report annually which facilities can use to review their cost report data they submitted to assist in determining if the data in the report accurately reflects their facility.
- Data included in Analysis report:
 - % of Visits/Procedures by Payer Source.
 - Variance of Medicaid Fee-for-Service AHCF reported visits from paid claims data reported on eMedNY.
 - Summary of Revenue and Costs & FTE data reported.
 - Balance Sheet information and Financial Ratios.
- Date to be provided to facilities to be determined.
 - 2010 AHCF taking precedence over the completion of this project.

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Contacts

- Cost Report and HCS
- Other Contacts for General Reference

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Contacts: Cost Report and HCS Accounts

- Questions regarding completing the report:
 - Call the Bureau of Primary and Acute Care Reimbursement (BPACR) at 518-474-3020 and, based on the topic of your question, your phone call will be directed to the appropriate staff.
 - Email questions or to report problems with the software to: dtcatdoh@health.state.ny.us Identify yourself in the email including the name of your facility, operating certificate number and telephone number.
- Should you experience any problems with the electronic submission, a toll-free helpline is available at 1-866-529-1890.
- HCS Accounts: Refer to the PowerPoint screen “How to obtain an HCS Account”.

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Other Contacts for General Reference

APGs:

- Questions regarding:
 - DOH Article 28 APG Policy, Rates & Weights
 - Carve Outs
 - Payment Rules, or Implementation Issues

- Contact:
 - NYS Department of Health
 - Office of Health Insurance Programs
 - Division of Financial Planning and Policy
 - email address : apg@health.state.ny.us
 - Phone : (518) 473-2160
 - APG web site;
 - http://www.health.state.ny.us/health_care/medicaid/rates/apg/

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Other Contacts for General Reference (cont'd)

Billing Questions:

- Managed Care Finance:
 - Contact Name: Nick Cioffi
 - Phone Number: (518) 474 – 5050

- Fee For Service:
 - Provider enrollment and rate code assignments:
 - Division of Provider Relations and Utilization Management
 - Phone Number: (518) 474-8161
 - Billing and Claims submissions:
 - eMedNY Call Center
 - Phone Number: 1-800-343-9000
 - eMedNY and Computer Sciences Corporation (CSC)
 - Contact Guide:
 - <https://www.emedny.org/contacts/telephone%20quick%20reference.pdf>

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Due Date for the 2010 AHCF Cost Report

“January 31, 2012”

- ❖ No Extensions
 - UPL Calculation Requirement
 - Indigent Care

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Questions?

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