NEW YORK STATE | Department of Health | Office of Health Insurance Programs

Thank you for your Patience

The TBI & NHTD Cost Report Training webinar will begin shortly

TBI & NHTD 1915c Medicaid Waivers Cost Report Training Webinar

June 18 2018

11:00-12:30 PM

Presented By: NYS Department of Health

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Agenda

- Review Introduction to Cost Report Implementation

- Review Changes Made to Manual and Excel Template, Based on Provider Feedback

- Q&A

Cost Report Implementation

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Consolidated Fiscal Reporting (CFR)

- Approval of the applications by CMS requires the implementation of cost reporting for both the NHTD and TBI 1915c waiver programs

- The CFR is the report utilized by all governmental and non-governmental providers to communicate annual costs incurred as a result of operating 1915c waiver services

- The year end cost report is used to set rates and analyze the appropriateness of fees and contracts

- CFR Schedules 1-4a and CFR-0 for Agency contact information and CFR certification

Cost Reconciliation Process

- CMS is requiring that NYSDOH engage in a retrospective reimbursement reconciliation process using service provider cost by service compared to the final allowable Medicaid reimbursement rate

- Once the cost is received and the reconciliation is complete DOH will meet with providers to discuss results

- Cost reporting is completed using a consistent reporting methodology/format in order for data to be comparable between providers, regions and services (Please do not make changes to CFR)

- Cost reporting for 1915c waiver services will be subject to review by NYSDOH.

Cost Reconciliation Process (Continued)

- If a provider fails to file a complete and compliant annual CFR for any reporting period, the provider will be considered delinquent and out of compliance with the waiver agreement

- Similar Programs' Cost Reports were used as a basis for report creation

- The report will reflect the accumulation of all annual costs and the allocation of costs when appropriate

- The report will include information regarding shared programs

- CFR is based on all regions aggregated. If you are asked to identify county code on any CFR schedules, you should report your Corporate/Administrative county.
    - (Example, CFR-4)

Cost Reconciliation Process (Continued)

- Providers will be required to review the reporting instructions for each schedule prior to completing the schedule

- The instructions with the report will specify a standard set of rules be followed in order to provide consistent data for comparison purposes

- The CFR shall include all expenses of the service provider

Reporting Periods

- Reporting Periods are based on corporate or administrative headquarters

- Reporting begin date of July 1, 2018 is required by CMS

- Cost Report due 90 days from the end of the reporting period with a 30 day extension

- Cost Reporting Period to be initiated: July 1, 2018 - June 30, 2019 for Fiscal Year filers and July 1, 2018 – December 31, 2018 for Calendar Year filers

- After the initial Cost Report year, the reporting periods will be July 1 - June 30 for Fiscal Year filers and January 1 – December 31 for Calendar Year filers

- Both reporting periods will be reconciled to the cost of all services compared to the final allowable Medicaid reimbursement rate by service.

Changes to Manual Based on Feedback

- To avoid confusion on what accounting method should be used, Section 4- "Methods of Accounting" has been removed.
  - All Cost Reports should be prepared using the accrual basis of accounting.
- Program Manuals for TBI and NHTD can be accessed using link in Appendix G.
- Appendix "H" has been added for a list of example "Non-allowable expenses"

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Changes to Excel Template Based on Feedback

- 30 Hour Work Week Option added to CFR-4

- Option to report by multiple Provider IDs by service has been added

- CFR-4, Agency Administration- A new column titled, "Agency Administration" has been added to CFR-4.
    - Please report ALL Agency Administration (Position Title Codes 600-699) in this column.
    - The total of this column will be pulled into CFR-3 Line 1 "Total Personal Services"
    - You do not need to report Agency Administration on a separate page.

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Questions?

Going Forward

- Slides and Final Materials will be made available by email blast
- Rate Questions should not be directed to the 1915CR mailbox. Rate questions should be directed to MHRS@health.ny.gov
- Any contact updates should be sent to 1915CR mailbox

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Further questions/comments should be e-mailed to:

1915CR@health.ny.gov

Responses will be provided