



**Department  
of Health**

Office of  
Health Insurance  
Programs

# **2020 Institutional Cost Report (ICR)**

**NYS Department of Health  
Division of Finance & Rate Setting  
Bureau of Hospital & Clinic Rate Setting**

June 10, 2021

# Agenda

- **Software, Support & Filing Procedures**
- **ICR Audit Fees**
- **Health Commerce System**
- **Department of Health Public Website**
- **2020 ICR Updates**
- **Future Updates**
- **Questions?**



# Software, Support & Filing Procedures

## ➤ Obtaining Software and Support

- Software will be available for download from the Health Financial Systems (HFS) website.

*Note: The Department will provide hospitals with the URL, Username and Password using the Health Commerce System (HCS).*

- ICR problem resolution and questions:

- [Hospital.ICR@health.ny.gov](mailto:Hospital.ICR@health.ny.gov)

***Note: please do not send via secure email – DOH security prohibits these emails***

- For problem resolution, send your “four-pack” files (CR, IC, B\_, T\_) to this address. The files will then be forwarded to HFS, if necessary.



# Software, Support & Filing Procedures (Cont'd)

## ➤ Electronic Filing Procedures

- **DH file (HCS electronic submission) :**
  - Due date: Monday, August 2, 2021
- **Electronic submission of documents within 5 Business days of electronic DH file submission:**
  - Signed CFO/CEO certification
  - Edit Report (Initialed with explanations)
  - Final *Audited* Financial Statements
    - ✓ “Draft” statements cannot be used for audit purposes



# Software, Support & Filing Procedures (Cont'd)

## ➤ Electronic Filing Procedures (Cont'd)

- Email files to: [AFS@health.ny.gov](mailto:AFS@health.ny.gov)

*Note: please do not send via secure email – DOH security prohibits these emails*

- **Signed CFO/CEO Certification:**

- File named with 7-digit operating certificate number and “\_CFO”  
Example: 1234567\_CFO

- **Edit Report (initialed with explanations):**

- File named with 7-digit operating certificate number and “\_Edits”  
Example: 1234567\_Edits

- **Audited Financial Statements:**

- File named with 7-digit operating certificate number and “\_AFS”  
Example: 1234567\_AFS



# 2020 ICR Audit Fees

- Due at time of filing
- Same fee schedule as previous years
- Same payment process as previous years
- Email notification to be released for facility-specific fees
- Fee schedule: [http://www.health.ny.gov/facilities/hospital/audit\\_fee/](http://www.health.ny.gov/facilities/hospital/audit_fee/)



# Health Commerce System (HCS)

➤ **Website:** [https://commerce.health.state.ny.us/public/hcs\\_login.html](https://commerce.health.state.ny.us/public/hcs_login.html)

➤ **Communication Tool**

- Secure network for posting provider information
- Keep email address current
  - ❖ Facility's responsibility
  - ❖ Email blast separate from public website electronic mailing list

➤ **HCS Help Contact**

- Commerce Accounts Management Unit (CAMU) Help Desk:  
1-866-529-1890 or [camu@its.ny.gov](mailto:camu@its.ny.gov)
  - ❖ HCS accounts
  - ❖ Password resets
  - ❖ Removal of employee

➤ **HCS Access Contact**

- Hospital Fee-for-Service Rate Unit: [HospFFSunit@health.ny.gov](mailto:HospFFSunit@health.ny.gov)
  - ❖ Receiving access to the ICR (or other hospital applications)
  - ❖ Rate related questions



**Department  
of Health**

Office of  
Health Insurance  
Programs

# Department of Health Public Website

## ➤ Information posted for ICR

[http://health.ny.gov/facilities/hospital/rate\\_setting/centers/index.htm](http://health.ny.gov/facilities/hospital/rate_setting/centers/index.htm)

## ➤ Information posted for Inpatient Rates and Weights

<http://www.health.ny.gov/facilities/hospital/reimbursement/apr-drg/>

## ➤ Information posted for APG Rates and Weights

[http://www.health.ny.gov/health\\_care/medicaid/rates/apg/](http://www.health.ny.gov/health_care/medicaid/rates/apg/)

## ➤ Electronic Mailing List Subscriptions

<https://www.health.ny.gov/facilities/hospital/reimbursement/apr-drg/listserv/>

[http://www.health.ny.gov/health\\_care/medicaid/rates/listserv/](http://www.health.ny.gov/health_care/medicaid/rates/listserv/)



**Department  
of Health**

Office of  
Health Insurance  
Programs

# 2020 ICR Updates

## ➤ **Psychiatric Services**

- **Inpatient Dual-Diagnosis Psychiatric (NEW for 2020)**
  - Cost Center 378 (Medicare line 40.01)
  - Exhibit 32/52 – Medicaid Service Code (MSC) 204
  - Exhibit 46 – report revenue for new service
- **Comprehensive Psychiatric Emergency Program (CPEP) Observation**
  - Effective 4/1/2020 – OMH Fee-for-Service outpatient rate code 4049
  - 2020 ICR – accommodates based on effective billing periods
  - Exhibit 32 – MSC 202 prior to 4/1/2020
  - Exhibit 33/52 – MSC 293 effective 4/1/2020
  - Exhibit 46 – NEW Line 015, routine charges



# 2020 ICR Updates

## ➤ Clinic Services

- **Federally Qualified Health Center / Rural Health Center**
  - Exhibit 1 – “Are any hospital FQHC / RHC sites paid by APGs? Y/N”
    - ❖ FQHC rate – all inclusive federal rate
    - ❖ APG rate – physicians are carved out (billed separately)
  - FQHC / RHC cost centers are excluded from Medicaid only automated ICR physician’s adjustment (Line 633)
    - ❖ FQHC’s / RHC’s that opt into APG’s may require Medicaid only physician’s adjustment on Exhibit 14 if carve out was not automatically done



# 2020 ICR Updates

## ➤ Clinic Services

- **Chemical Dependency Clinic/Rehab**
  - Cost Center 291 – Header updated
  - Exhibit 33 – only hospital-based visits should be reported
  - Use Medicaid Service Code (MSC) 248 “Other OASAS Programs”
  - ICR Schedules – distinctly reported (no longer reported under MSC 235 General Clinic)



# 2020 ICR Updates

## ➤ Out-of-State Sites

- **Services provided outside New York State**

- Out-of-State sites are not certified or monitored by New York State
- Exhibit 1 – “Does this hospital provide services at any site outside New York State?” Y/N
  - ❖ List of services – check box
  - ❖ “Other” provide short description
- Distinct cost center
- Medicaid Service Code 959 for associated costs or adjust on Exhibit 14 – MA only
- No utilization should be reported on Exhibits 32, 33 or 34
- Out-of-state payments are based on upstate and downstate average rates from NYS hospitals



# 2020 ICR Updates

## ➤ Exhibits

- **Exhibit 14 - Adjustments**

- Article 31 Hospitals – excluded from automated Medicaid only physician's adjustment
  - ❖ No longer requires manual add-back of physician's expenses

- **Exhibit 30 – Inpatient & Swing Bed Statistics**

- Non-fatal edit when dual-eligible days/discharges are left blank or have 0's
- Combined Medicaid Primary & Dual-eligible (excludes service areas not part of inpatient hospital definition, such as Transitional Care Units)



# 2020 ICR Updates

## ➤ Exhibits (Cont'd)

- **Exhibit 31A – Transfer Statistics**
  - Prior Year - Charge-based statistic
    - ❖ Will not allow change to visits (1) if charges (0) are already being used
    - ❖ Service column closed to data entry
- **Exhibit 32 – Inpatient Days & Discharges**
  - New – Dual-Diagnosis Psychiatric
  - Will display as “N/A” for hospitals not certified



# 2020 ICR Updates

## ➤ Exhibits (Cont'd)

- **Exhibit 33 – Outpatient Visits**

- CPEP Observation Beds (NEW)
  - ❖ Report **days** versus visits (rate code 4049)
  - ❖ MSC 293
- Chemical Dependency Clinic/Rehab
  - ❖ See slide 11 for MSC change
- Header changes
  - ❖ PROS to PROS Monthly (Personalized Recovery Oriented Services)
  - ❖ CPEP to CPEP Emergency
  - ❖ Alcohol/Chemical Dependency Clinic to Chemical Dependency Clinic/Rehab



# 2020 ICR Updates

## ➤ Exhibits

- **Exhibit 40 – Detail of Capital Expenses**
  - Modified non-projectable capital
    - ❖ Line 004, Real Estate Taxes – Buildings and Fixtures
    - ❖ Line 088, Real Estate Taxes – Movable Equipment\*
    - ❖ Line 005, Property Insurance – Buildings and Fixtures
    - ❖ Line 089, Property Insurance – Movable Equipment

*\*Note: it is not anticipated that this line will be commonly used*



**Department  
of Health**

Office of  
Health Insurance  
Programs

# 2020 ICR Updates

- Exhibits (Cont'd)
  - Exhibit 40 – Detail of Capital Expenses

EXHIBIT 40 - Details of Specific Capital Expenses							
DETAILS RE: CAPITAL RELATED COST BUILDINGS & FIXTURES	LINE #	RECLASSIFIED BUILDINGS & FIXTURES	RECLASSIFIED MOVABLE EQUIPMENT	RECLASSIFIED TRIAL BALANCE	ALL PAYOR AND MEDICAID ADJUSTMENTS	DIRECT CHARGE CAPITAL	TOTAL CAPITAL RELATED COSTS
1	2	3	4	5	6	7	8
21045	21046	0140	0335	0404	0405	0401	0402
DEPRECIATION - NON 28B	001						
AMORTIZATION OF LEASEHOLD IMPROVEMENTS	002						
PROPERTY RENTAL	003						
REAL ESTATE TAXES - BUILDINGS AND FIXTURES	004						
REAL ESTATE TAXES - MOVEABLE EQUIPMENT	088						
PROPERTY INSURANCE - BUILDINGS AND FIXTURES	005						
PROPERTY INSURANCE - MOVEABLE EQUIPMENT	089						
INTEREST EXPENSE - CAPITAL DEBT - NON 28B	006						
OPERATING LEASES	007						
CAPITALIZED LEASES	008						

# 2020 ICR Updates

## ➤ Exhibits (Cont'd)

- **Exhibit 40 – Detail of Capital Expenses**

- Real Estate Taxes & Property Insurance
  - ❖ Each line designated as Buildings and Fixtures or Movable Equipment
  - ❖ Non-related column - closed to data entry
- Other than Real Estate Taxes or Property Insurance
  - ❖ Continue to report expenses under appropriate column
- Purpose of Change
  - ❖ Discrete reporting of All-Payor / Medicaid only Adjustments
  - ❖ Discrete reporting of Direct Charge Capital

*Note: If exhibit has been completed prior to software update, necessary changes will be required*



**Department  
of Health**

Office of  
Health Insurance  
Programs

# 2020 ICR Updates

## ➤ Exhibits (Cont'd)

- **Exhibit 46 – Hospital Service Revenue**
  - NEW Line 015, routine charges
    - ❖ Used for transfer cost calculation associated with CPEP Observation



# 2020 ICR Updates

## ➤ ICR Schedules

- **ICR Schedule 1B – Transfers by Service**
  - Based On Visits
    - ❖ Will not display when Exhibit 31A Transfer Basis = Charges
  - CPEP–Observation Beds (NEW)
    - ❖ Transfers based on charges – Exhibit 46, line 015
- **ICR Schedule 2A – Uncompensated Care Utilization & Collections (NEW)**
  - New for 2020
  - Used in the Indigent Care Pool calculation
  - Data is driven by proper MSC coding on Exhibits 32 & 33



# 2020 ICR Updates

## ➤ ICR Schedules (Cont'd)

- **ICR Schedule 3 Part 1 – Allowable Capital Costs**
  - Non-Projectable Capital - Property Tax & Insurance
    - ❖ From Exhibit 40 – Total Capital Related Costs (Col 0402)
- **ICR Schedule 3 Part 2 – Distribution of Allowable Capital**
  - Carried forward Total Reported (63200/960) from Part 1
  - Rounding Differential = Total Reported Part 1 less the sum of all distributed capital from Part 2

*Refer to ICR instructions for ICR Schedule 3*



# 2020 ICR Updates

## ➤ ICR Schedules (Cont'd)

- **ICR Schedules – All**

- New/Revised Medicaid Service Codes (MSCs)
  - ❖ 204 – Dual-Diagnosis Psychiatric
  - ❖ 293 – CPEP Observation Beds
  - ❖ 248 – Other OASAS (Chemical Dependency Clinic/Rehab)



# 2020 ICR Updates

## ➤ Edits & Instructions

### • Edits

- Several non-fatal edits have been added or modified
- List of edits will be available on the NYS ICR web page

*Note: The purpose of a non-fatal edit is to alert the provider of a potential anomaly in the data*

### • Instructions

- Instructions have been added or updated based on:
  - ❖ Changes / Additions implemented in 2020
  - ❖ Q&As incorporated from 2019
  - ❖ Additional Clarifications



# Future Updates

## ➤ **COVID Reporting – 2020 ICR**

- ICR and/or Instruction updates expected based on guidance from the Centers for Medicare and Medicaid (CMS)

## ➤ **CPEP Observation – 2021 ICR**

- Removal from Exhibit 32 (Exhibit 33 reporting only)

## ➤ **Essential Plan Reporting – 2022 ICR**

- Two new payer categories to be added to various exhibits & ICR Schedule 2
- “Essential Plans 1 & 2” and “Essential Plans 3 & 4”





# Questions?

ICR Questions: [Hospital.ICR@health.ny.gov](mailto:Hospital.ICR@health.ny.gov)



**Department  
of Health**

Office of  
Health Insurance  
Programs