

TO REPORT COVID-19 PHE RELATED REVENUE AND EXPENSES. INSTRUCTIONS FOR COMPLETING REPORTING SCHEDULES

Please read all instructions carefully before completing these forms.

Purpose

Assembly Bill (AB) 81 (Chapter 13, Statutes of 2020) and Welfare and Institutions Code section 14126.032 require DHCS to audit Freestanding Skilled Nursing Facilities (FS/NF-B) and Adult Freestanding Subacute Facilities (FSSA/NF-B) expenses and revenues that are associated with the COVID-19 Public Health Emergency (PHE) to determine whether a facility has adequately used increased Medi-Cal payments associated with the COVID-19 PHE to support the delivery of patient care. DHCS may recoup any amounts of the increased Medi-Cal payments associated with the COVID-19 PHE that DHCS finds were not used for allowable expenses. At this time, DHCS will audit COVID-19 PHE-related expenses and revenues for the period of March 1, 2020 through December 31, 2023.

The Medi-Cal COVID-19 PHE Reporting Schedules for the period of January 1, 2023, through December 31, 2023, are due August 15, 2026. DHCS reserves the right to take any available remedial actions, including but not limited to initiating the recoupment process pursuant to Welfare & Institutions Code Section 14126.032(c) for expenditures that were not used to support the delivery of patient care. Interest may be assessed where applicable.

Process for Completion of Medi-Cal COVID-19 PHE Reporting Schedules

- » Submit an e-File of Medi-Cal COVID-19 PHE Reporting Schedules for each licensed facility.
- » You must complete all required pages in accordance with the instructions below.
- » Do not change the Line or Column descriptions under any circumstances.

- » Report all dollar amounts in whole dollars. Do not include cents.
- » All financial records supporting the report should follow generally accepted accounting principles and rules, CMS Publication 151, California Administrative Code, CCR Title 22 requirements, and Medi-Cal Provider Manual for Long-Term Care.
- » All completed Medi-Cal COVID-19 PHE Reporting Schedules must be submitted as an Excel document. The Excel Reporting Schedules must include a signed Certification Statement located on Schedule 1.
- » Submit completed Medi-Cal COVID-19 PHE Reporting Schedules and Certification Statements to PHEAudits@dhcs.ca.gov with the subject line "COVID-19 PHE Reporting Schedules – HCAI ID (e.g 206xxxxxx)".
- » Naming convention of Medi-Cal COVID-19 PHE Reporting Schedules for submission:
 - Provider Name_HCAI ID_COVID-19 PHE Reporting Schedules_Submission Date
- » *Example:*
 - *ABC Nursing Care_206xxxxxx_COVID-19 PHE Reporting Schedules_MMDDYY*

E-File Submission Requirements

- » The date when e-File submissions are received will be used in lieu of the postmark date for establishing the beginning of the 36-month audit limitation period in accordance with Welfare and Institutions Code section 14170.
- » All COVID-19 PHE Reporting Schedules must be submitted as an individual, stand-alone Excel file document.

For assistance/questions, please contact the Long Term Care System Development Unit at PHEaudits@dhcs.ca.gov with the subject line "COVID-19 PHE Reporting Schedules".

Change of Ownership (CHOW)

The original recipient of the increased Medi-Cal payments associated with the COVID-19 PHE is responsible for submitting the Medi-Cal COVID-19 PHE Reporting Schedules.

Medi-Cal COVID-19 PHE Reporting Schedules correspond to the cost report period submitted to the Department of Health Care Access and Information (HCAI). When the

filed cost report was submitted due to a CHOW, include CHOW information on Schedule 2 – Questionnaire Related to COVID-19 PHE Services, Question 2, for review by DHCS. Individual CHOW circumstances will be considered by DHCS during the PHE Reporting Schedule Audit.

Schedule 1 – General Information and Certification

- » Section A – Facility Information
 - Fill out information for provider name, facility address, HCAI ID (e.g 206xxxxxx), and National Provider Identifier (NPI).
 - Providers with multiple facilities will need to complete separate COVID-19 PHE Reporting Schedules for each facility.
- » Section B – Contact Information
 - Provide the contact information for a facility administrator or other authorized person, including name, title, phone number, e-mail address, and date submitted.
- » Section C – Certification
 - Provide the signature of the authorized person filling out the form, their title, and date.

Schedule 2 – Questionnaire Related to COVID-19 PHE Services

- » Provide detailed answers to all the questions on this schedule to disclose COVID-19 PHE related information. Put “N/A” if not applicable.
- » NOTE: If additional lines are needed for any of the questions on Schedule 2, attach a separate schedule along with the Reporting Schedules.

Schedule 3 – Days and Detail of Funds Received Related to COVID-19 PHE

- » Section I – Days
 - Complete Section I on Schedule 3 to report Medi-Cal Fee-For-Service (FFS) days, Medi-Cal Managed Care days, and total days.
 - Use line 1 to report the Skilled Nursing Care Medi-Cal FFS days by **Period** (see ****** below), based on Medi-Cal payment data. If the reporting Period covers 12 months of the Fiscal Year, then the Skilled Nursing Care Medi-Cal FFS days should agree with the Medi-Cal days per provider’s MC 530 cost report, page 4.1, line 5, column 2.

- Use line 2 to report the Subacute Care Medi-Cal FFS days by **Period** (see ****** below), based on Medi-Cal payment data. If the reporting Period covers 12 months of the Fiscal Year, then the Subacute Care Medi-Cal FFS days should agree with the Medi-Cal days per provider's MC 530 cost report, page 4.1, line 25, column 2.
- Use line 3 to report the Skilled Nursing Care Medi-Cal Managed Care days by **Period** (see ****** below), based on provider's census record.
- Use line 4 to report the Subacute Care Medi-Cal Managed Care days by **Period** (see ****** below), based on provider's census record.
- Use line 5 to report the Skilled Nursing Care Total days by **Period** (see ****** below), based on provider's census record. If the reporting Period covers 12 months of the Fiscal Year, then the Skilled Nursing Care Total days should agree with the Total days per provider's MC 530 cost report, page 4.1, line 5, column 6.
- Use line 6 to report the Subacute Care Total days by **Period** (see ****** below), based on provider's census record. If the reporting Period covers 12 months of the Fiscal Year, then the Subacute Care Total days should agree with the Total days per provider's MC 530 cost report, page 4.1, line 25, column 6.
- ****** Revenue received during the PHE period from 1/1/2023 to 12/31/2023 is divided into **2** reporting Periods:
 - Column 1 – "**Period 1**" is for FY 2023 – Begin date: 1/1/2023; End date: should coincide with facility's MC530 cost report fiscal period end date for fiscal year 2023. If FYE is 12/31/2023 do not use Period 2. ○
 - Column 2 – "**Period 2**" is for CY 2023 – Begin date after "**Period 1**" to End date of 12/31/2023.
- Examples:
 - *If facility's regular Fiscal Year end is 12/31, then Period 1 should be 1/1/2023 - 12/31/2023; Skip "Period 2". If facility's regular Fiscal Year end is 3/31, then Period 1 should be 1/1/2023-3/31/2023; Period 2 should be 4/1/2023-12/31/2023.*
 - *If facility's regular Fiscal Year end is 6/30, then Period 1 should be 1/1/2023-6/30/2023; Period 2 should be 7/1/2023-12/31/2023.*
 - *If facility's regular Fiscal Year end is 9/30, then Period 1 should be 1/1/2023-9/30/2023; Period 2 should be 10/1/2023-12/31/2023.*

- *If facility's regular Fiscal Year end is 10/31, then Period 1 should be 1/1/2023-10/31/2023; Period 2 should be 11/1/2023-12/31/2023.*
- » Section II – Detail of Medi-Cal Revenue Received Related to COVID-19 PHE
 - Use Section II on Schedule 3 to report the revenues related to COVID-19 PHE received from Medi-Cal.
 - Use lines 7 through 16 to report in detail the COVID-19 PHE revenue received from Medi-Cal, by **Period** (see ** above), to include G/L Account Number, Account Description, Revenue Amount, and Explanation. See the Examples provided in Section II of **Schedule 3**.
- » Section III – Detail of Other Revenue Received Related to COVID-19 PHE
 - Use Section III on Schedule 3 to report the revenues related to COVID-19 PHE received from funding sources other than Medi-Cal, including, but not limited to: any grant, loan, payment or other revenue received by the facility pursuant to any federal or state law related to the COVID-19 PHE, such as Provider Reimbursement Fund (PRF), Payroll Protection Program (PPP) loans, and other programs.
 - Use lines 18 through 39 to report in detail the COVID-19 PHE revenue received from other funding sources, by **Period** (see ** above), to include G/L Account Number, Account Description, Revenue Amount, and Explanation. See the Examples provided in Section III of **Schedule 3**.

Schedule 4 – Detail of Expenses Incurred for COVID-19 PHE Services

- » Complete Schedule 4 to report COVID-19 PHE expenses incurred for the PHE period of 1/1/2023 to 12/31/2023.
- » Per Welfare and Institutions Code section 14126.032, “allowable costs shall include patient care, additional labor costs attributable to the COVID-19 Public Health Emergency including, but not limited to, increased wages or benefits, shift incentive payments, staff retention bonuses, pay differential for workers employed by more than one facility, and overtime payments to nonmanagerial workers, and other appropriate costs that support the delivery of patient care, including, but not limited to, personal protective equipment, COVID-19 testing for any workers regardless of whether they are symptomatic or asymptomatic, infection control measures and equipment, and additional staff training.”
- » Use lines 1 through 80 to report in detail the expenses incurred for COVID-19 PHE related services, excluding Non-Program expenses, by **Period** (see **

above), to include Cost Center No. (in which the expenses were grouped when filing MC530 cost report), G/L account number, Account Description, Expense Amount, and Explanation. Use Column 4 to indicate the amount claimed against a Funding Source other than Medi-Cal. For each COVID-19 PHE related services expense item reported on lines 1 through 80, use Column 5 to indicate the Funding Source associated with that expense by noting the corresponding line number from the "Covid-19 PHE Related Revenue" reported in Schedule 3, Sections II and III, Column 4. See the Examples provided in **Schedule 4**. If an expense has more than one Funding Source, please break the expense item into multiple lines on Schedule 4 so that each line captures expenses mapped to one Funding Source. Use Column 6 to provide an explanation of the related expense. Please indicate if the expense is related to direct care.

- » If additional lines are needed, attach a separate schedule along with the Reporting Schedules and use line 81 to indicate the total expenses (included in the separate schedule) that are not included in lines 1 to 80. In addition, the separate schedule should entail Cost Center No. (in which the expenses were grouped when filing MC530 cost report), G/L account number, Account Description, Expense Amount, Explanation, and Funding Source.