Department of Health and Human Services (DHHS)
2021 Cost Survey – Aged and Disabled (A&D) Waiver and PAS Rate Study

Frequently Asked Questions

Updated: May 19, 2022

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GENERAL FILING QUESTIONS

1. Who do we contact for questions on completing the survey?
   - Send all questions to NECostSurvey@mslc.com. Someone will respond either via email or with a follow-up call.

2. Our agency does not provide these services outlined on the “Services” tab of the cost survey form. Am I required to complete the survey?
   - No. Contact Myers and Stauffer by e-mailing NECostSurvey@mslc.com so we have record that you will not be completing the survey.

3. The agency is no longer in business. Am I required to complete the survey?
   - Probably not. Please e-mail NECostSurvey@mslc.com and describe your situation so we can make a determination. Your e-mail will be used as your completed survey if it is deemed a survey is no longer required.

4. I opened the cost survey and received the following message:
   - Click on the “Enable Editing” button. This will allow you to enter information into the cost survey.

5. I opened the cost survey and received the following message:
   - Click on the “Enable Content” button. This will allow you the macros that are built into the cost survey to work. If you are unable to use macro enabled content, please contact us at NECostSurvey@mslc.com and we can provide assistance.

6. I have additional information relevant to the cost survey, but it is not captured anywhere. Where can I annotate this?
   - Please type this information on the “Questions” tab, item 4.

7. I have additional information that will not fit on the survey. Do I add a tab to the Excel survey or submit a document separately?
   - If you need to attach any documents to give additional information, you can submit a separate document with your completed cost survey. Do not submit any client names or wage information with employee names through the provided email address. If you
feel you need to provide this information, please email NECostSurvey@mslc.com. We will respond to you with instructions on how to transmit that information in a secure manner.

8. How long should it take to complete the survey?
   • Based on feedback from other cost surveys, it is estimated that the survey may take around 40 - 60 hours to complete.

9. As the cost surveys are being reviewed and validated, should providers expect possible follow-up questions from Myers and Stauffer?
   • Yes, we will be contacting providers if we require additional information or assistance during our review. Not all providers will be contacted.

   We will also contact providers as the surveys are received to confirm our receipt of their cost survey(s). If you do not receive a confirmation receipt from us within two business days of submitting your cost survey, please send a follow-up email without the cost survey attached to NECostSurvey@mslc.com.

10. What is the purpose of this cost survey?
    • The goal of the DHHS business plan is to establish a rate model for services provided to the Aged and Disabled. This cost survey will enable agencies to provide feedback on the cost of doing business to provide these services. The cost survey will also assist DHHS in reviewing the current reimbursement rates for these services.

11. When are cost survey submissions due?
    • DHHS extended the original deadline to submit cost surveys to June 24, 2022. The revised submission date will provide agencies with a total of six weeks to complete the cost surveys.

12. Are the question and answer training sessions recorded and publically posted?
    • Yes. The question and answer sessions held on May 18, 2022 were recorded and are available on the following webpages:
      https://dhhs.ne.gov/Pages/Medicaid-Providers.aspx
      https://dhhs.ne.gov/Pages/AD-Provider.aspx

13. Will agencies have the opportunity to access the aggregated data?
    • Stakeholders will continue to be engaged during the entire process, which includes discussing the results of the rate study.
**Provider Data Tab – General Provider Information**

14. What fiscal period should I use for completing the cost survey?
   - We are requesting all organizations to report costs and other data related to the fiscal period ended within calendar year 2021.

15. For the address, should we enter the agency’s physical address or the address of our home/main office?
   - If you are completing a survey for each facility in your chain, please enter the facility’s physical address. If you are entering the aggregated data for the entire chain on one survey, please enter the home/main office’s address.

16. Do I need to submit all of the source documents listed in items 15-18?
   - No. You only need to submit the financial document(s) used to complete the data requested in the cost survey. Generally, a provider will only use one of these documents to assist with completing Revenue and Expense data. We do ask that you do not submit any supporting document with client information or employee names with the cost survey. If you feel you need to provide this information, please email NECostSurvey@mslc.com. We will respond to you with instructions on how to transmit that information in a secure manner.

17. Do I need to report all of the expenses associated with my organization, including services that are not related to the A&D Waiver services or PAS?
   - Possibly. For organizations whose accounting records comingle costs of multiple businesses, operations, or services, it is required to report the expenses for every service included in your financial records. Although we are only interested in determining a cost of providing A&D Waiver services and PAS, if your financial records include other services, we will require you to report them in the "Other” column of the survey. You will be submitting your financial support and we need a check figure to know that all expenses are accounted for.

   If your accounting records separate the costs of providing A&D Waiver services and PAS, then you only need to report the costs related to those services on the cost survey. You will also need to provide supporting documentation to support the costs reported for these services.

18. Our agency provides multiple services that are not PAS or covered under the A&D waiver. How do we report these services on the cost survey?
   - On the various worksheets throughout the workbook, you will report the information related to the non-A&D waiver and PAS services under the “Other Non-Waiver Services” column.
QUESTIONS TAB – GENERAL QUESTIONS ABOUT THE AGENCY

19. In Section I, Item 1, why does it matter if the owner is the administrator?
   • We ask this question to better understand how the organization is set up. It is for informational purposes only.

20. Do I have to complete separate cost surveys if I operate in multiple locations?
   • No. The cost survey is set up to allow for you to prepare a cost survey that is easiest for you. If your accounting records are separated by location, you may want to complete a cost survey for each location. If your accounting records are combined for all locations, it may be easiest for you to complete one cost survey for all of your operations. If you choose to complete a consolidated cost survey, please identify all locations your information covers in Section I, Item 3.

   For consideration: If you have locations that provide services at a differing intensity level than all other locations, you may want to prepare a separate cost survey for that location to identify the unique costs and service delivery aspects to providing a more intense level of services.

21. Our agency operates in multiple assisted living locations. Some of them do not provide services for Medicaid participants. Do I have to report costs for these locations?
   • No. Although these locations do not provide services specifically related to Medicaid participants, it would still be good information to share with DHHS, as to the costs associated to operating an assisted living facility. If you feel that the costs for the non-Medicaid locations is different than the Medicaid locations, you can always report the Non-Medicaid location information in the “Other Non-Waiver Services” column on the various worksheets and include a note in box 4 of the “Questions” tab.

SERVICES – SUMMARY OF SERVICES PROVIDED

22. What if my organization does not provide any of the services listed on this schedule?
   • Contact Myers and Stauffer by e-mailing NECostSurvey@mslc.com. It is likely you will not have to complete a cost survey if you do not provide the services listed.

UNITS & REVENUE – SUMMARY OF SERVICE UNITS AND REVENUE

23. Am I expected to report units and revenues for all services listed?
   • No. Please only report units and revenues related to the services your organization provides.
24. My agency operates an Assisted Living facility. Do I include payments for Room & Board on Lines 1 – 12 of this schedule?
   - No. Room and Board services are not covered under the A&D Waiver payments. The revenues related to the Medicaid services should be reported in the “Non-Waiver Service Revenues” section of this schedule.

25. For non-A&D Waiver services and non-PAS revenues, do I have to break out revenues by service?
   - No. You can combine all revenues related to non-A&D Waiver services and non-PAS revenues onto one line. If you elect to do so, please provide a description of the revenue in the “Please Define” field.

   If you are using accounting records that already separate the A&D Waiver services and PAS operations from other services your organization provides, you do not need to report any revenue that relates to the non-A&D Waiver services or non-PAS operations.

26. How do I report units and revenues in the “Waiver Service & PAS Revenues” section of the survey?
   - Some of the services have options on how the services are billed to Medicaid, such as a monthly billing or daily billing option. Units should be reported in the same manner you bill the services your agency provides. For example, if you bill on an hourly unit, then the units reported should be the total units billed for that service. The total revenues in this section should be reported based on the total amount billed to Medicaid for that service.

27. Where do I report the Medicaid participant’s share of cost revenues?
   - To report the Medicaid share of cost revenue, you can either combine this revenue with the revenue paid by Medicaid and report the total in the “Waiver Service & PAS Revenues” or you may separately report on one of the “Other Revenue” lines in the “Non-Waiver Service & Non-PAS Revenues” section. If you elect to use the latter option, please define that the revenues relate to the Medicaid share of cost in the field provided.

28. Where do I report the any COVID rate add-ons or other COVID funding received in 2021?
   - Report any revenues that relate to COVID payments in the “Non-Waiver Service & Non-PAS Revenues” section. Please define that the revenues relate to the Medicaid share of cost in the field provided.

29. Where do I report revenues received from cash paying participants?
   - Report any revenues that relate to payments received from non-Medicaid A&D waiver or PAS services in the “Non-Waiver & Non-PAS Revenues” section.
**Direct Support Employee Tab – Direct Support Professional**

**Wages and Hours**

30. What if I have a Direct Support Professional (DSP) position that is not listed in the drop-down list?

- You may type your own description in the “Employee Position” column if the pre-populated options do not match the services provided. The pre-populated options are there for suggestions and are not required to be used. There is additional guidance for the employee positions included on this worksheet.

31. Whose salaries and wages do I report on this schedule?

- This schedule is requesting the salary and wage information related to the employees of your agency who are directly providing the service for individuals. The employees reported on this schedule should be considered the “direct hands-on” service providers.

32. Is this schedule used to report non-DSP employee salary and wage information?

- In general, the answer is no. This schedule is designed to capture the wages for the employees whose main duties are to work directly with the individuals. We do realize that there is a significant staffing shortage and sometimes employees whose main job duties are other than working directly to support individuals may have to fulfill that role. If the main duties of an individual are to **not** work directly with the individuals, do not report the expense on this schedule. If the employee generally performs program support, the wages should be reported on the “Program Staff” tab. If the employee generally performs general and administrative support, those wages should be reported on line 50 on the “Expenses” tab.

If the employee’s normal duties do relate, in part, to providing direct supports to individuals, then a portion of the wages should be reported appropriately. For example, an employee spends 30% of their time providing direct support and 70% of their time performing program support. Their total wages and hours should be split to report 30% on the “Direct Support Employee” tab and 70% on the “Program Staff” tab. Do not duplicate wage reporting.

33. How do I determine what percentage of time relates to each service, if the same position provided various services?

- A couple of suggestions on how to determine the percentage of time related to each service are to ask the employee if they have an estimate of the amount of time they generally spend performing the service. You may also be able to utilize billing records to assist with this calculation. If you take this approach, make sure that service units are consistent or use a calculated equivalent. For example, if one service is billed in 15-minute increments, but the other is billed on hourly, you will need to convert one
34. How do I report employees who make different wages?
   - This worksheet will calculate a weighted average pay rate based on the total hours and wages reported. You have the option to either combine all wages and hours for all employees who work in the same position on one line, or you can report the information for the employees who make a higher hour wage on a separate line.

35. Do I report bonuses paid to direct support employees on this tab?
   - No. Please report all bonuses paid to all employees on line 1, Bonus Pay, on the “Expenses” tab.

36. Our agency only provides one service and does not have any non-A&D waiver or PAS services. How do I report the percentage of time?
   - If your agency only provides one service, then you will report 100% under that applicable service.

**Direct Support Contracted Tab – Direct Support Professional Contracted Services**

37. What if I have a contracted Direct Support Professional (DSP) position that is not listed in the drop-down list?
   - You may type your own description in the “Contracted Position” column if the pre-populated options do not match the services provided. The pre-populated options are there for suggestions and are not required to be used. There is additional guidance for the contracted positions included on this worksheet.

38. What contracted services do I report on this schedule?
   - This schedule is requesting any contracted services related to providing the direct service for individuals. The contracted services reported on this schedule should be considered as providing “direct hands-on” supports.

39. How do I determine what percentage of time relates to each service, if the same contactor provided various services?
   - A couple of suggestions on how to determine the percentage of time related to each service are to ask the contractor if they have an estimate of the amount of time they generally spend performing the service. You may also be able to utilize billing records to assist with this calculation. If you take this approach, make sure that service units are consistent or use a calculated equivalent. For example, if one service is billed in service’s billed units to match the other. From there, you will be able to calculate the % of total each service is provided.
15-minute increments, but the other is billed on hourly, you will need to convert one service’s billed units to match the other. From there, you will be able to calculate the % of total each service is provided.

**Program Staff Tab – Program Related Staff Wages and Hours**

40. What if I have a program related staff position that is not listed in the drop-down list?
- You may type your own description in the “Employee Position” column if the pre-populated options do not match the services provided. The pre-populated options are there for suggestions and are not required to be used. There is additional guidance for the employee positions included on this worksheet.

41. Whose salaries and wages do I report on this schedule?
- This schedule is requesting the salary and wage information related to the employees of your agency who provide support to the direct support professional staff. The employees reported on this schedule generally perform tasks that are related to supporting the services and the DSPs working directly with the individuals. These employees provide more of a program oversight and supervisory role. The positions are required to be in place in order to be licensed to provide the service and are not considered to be a general and administrative in nature.

42. Do I need the Program Staff to calculate a percentage of time they spend providing support for each service?
- No. Rather than calculating a percentage of time the Program Staff supports, we are asking you to identify which services the position provides the support to by placing an “X” in the appropriate column. The Program Staff wages will allocate to each service based on the total Direct Support Professional and Direct Support Contracted hours.

**Productivity & Transportation Tab – Direct Support Staff Productivity, Supervision, Training, Paid Time Off and Transportation Services**

43. Why are you collecting data related to Direct Support Staff Productivity?
- Generally in home and community based services, only time spent working directly with the services is considered to be a billable unit. Often times there are duties the direct support staff perform that are not working directly with the individuals and cannot be billed, but are necessary to provide quality services. We are collecting this information so we can evaluate the amount of time related to performing these functions. This information may be used in the rate evaluation process.
44. Why are you collecting data related to Employee Turnover?
   - There are many challenges agencies face when trying to hire and retain direct support professionals. We are collecting data related to the direct support staff turnover rates to provide us with a sense of these difficulties agencies are facing.

45. Why are you collecting information related to Transportation Expenses when there is a separate Non-Medical Transportation service?
   - We are collecting information on this schedule related to any transportation services that are included with the service definition, as outlined in the Waiver. If your agency provides Non-Medical Transportation, we do ask that you complete the information requested in Section VI, Transportation Expenses Included in Direct Services, Items 1 – 4 in the “Non-Medical Transportation” column. This information will then self-populate on the “Non-Medical Transportation” tab, if applicable.

**Expenses Tab – Expenses Related to Service Delivery**

46. Do I need to report Payroll Taxes Employee Benefits for each wage category?
   - No. Payroll taxes and employee benefits should be reported in the aggregate on lines 1 – 6 of this schedule. The cost survey will automatically allocate a portion of these expenses to each wage category, based on that category’s wage as a percentage of total wages.

47. How do I report wages for an employee who performs both Administrative & General and Program Related Duties?
   - If the employee’s normal duties are to provide Program Related and Administrative & General tasks, then a portion of the wages should be reported appropriately. For example, an employee spends 30% of their time providing Program Related services and 70% of their time performing administrative and general services. Their total wages and hours should be split to report 30% on the “Program Staff” tab and remaining 70% of their wages should be reported on this schedule on line 50, “Administrative Salaries and Wages.”

48. Do I have to separately report Program Related Non-Wage Expense by service?
   - No. Program Related Non-Wage Expense will allocate to each service based on the Program Related Wages calculated on the “Program Staff” tab. You only have to enter the total expense in the “Total Expenses per General Ledger” column.

49. My organization operates an assisted living facility. Do I report Food Expenses related to Room and Board with “Non-Payroll Program Related Expenses”, i.e., line 27 of the Expense tab?
No. The costs associated with the individual’s room and board should be reported in the “Room and Board Expenses” section of this schedule. Federal regulations do not allow for payment for room and board associated with an assisted living facility.

50. What Food expenses are allowed to be reported on line 27 of this schedule?

Any food expense that is incorporated as part of an individual’s program that is conducted outside of the individual’s living arrangement that is on a partial day basis can be reported on this line. An example would be food expenses associated with a program provided through Adult Day Services. Also, any food expense related to Home Delivered Meals may also be reported here.

51. My organization operates an assisted living facility. Do I need to manually calculate property costs related for administrative areas from the individual’s living areas, which are considered part of Room and Board?

No. The cost survey is set up to automatically calculate a portion of the allowable occupancy costs associated with the administrative areas of an assisted living facility. Report all of the building occupancy expenses in the “Room and Board Expenses” section of this schedule. You will also complete the “Allowable Square Footage Calculation” section on the “Assisted Living” tab. The allowable square footage percentage calculated on the “Assisted Living” tab will automatically populate on the “Expenses” tab on line 48. This will calculate the allowable administrative occupancy expense associated with an Assisted Living Facility.

52. Do I have to separately report Administrative and General Expenses by service?

No. Administrative and General expenses will allocate to each service based on the combined total of Direct Support Professional and Program Related expenses for that service as a percentage of the total of all Direct Support Professional and Program Related expenses for all services. You only have to enter the total expense in the “Total Expenses per General Ledger” column.

53. I cannot enter information in the grey cells on this worksheet. What should I do?

The grey areas out to the right on this worksheet are purposely locked to allow formulas to allocate costs based on other information entered into the cost survey workbook. The only column that you will have to enter information on in this tab is the “Total Expenses per General Ledger” column. Once you enter the total expense into this column, the workbook formulas will automatically calculation allocations to the various services your agency provides.

54. Is there a separate schedule to report Administrative wages?

No. All administrative wages should be reported only on the “Expenses” tab.
ASSISTED LIVING TAB – SERVICE SPECIFIC SCHEDULE ONLY
COMPLETED BY ASSISTED LIVING PROVIDERS

55. Should I report the requested information for all assisted living facility locations my agency operates on this schedule?

- The reporting of the licensed beds and occupied days on this schedule should match how you elected to complete the expenses cost survey. If you chose to prepare a single cost survey for all assisted living locations, then, yes, prepare this schedule on an aggregated basis. If you elected to prepare the cost survey for a single location, then the information on this schedule should only reflect the data applicable to the one location.

SERVICE SPECIFIC SCHEDULES – ADULT DAY HEALTH, PERSONAL CARE, RESPITE, CHORE HISTORICAL, CHORE, COMPANION, EXTRA CARE FOR CHILDREN WITH DISABILITIES, HOME AGAIN SERVICES, INDEPENDENCE SKILLS BUILDING, NON-MEDICAL TRANSPORTATION, HOME DELIVERED MEALS, & PAS

56. These schedules have a lot of detailed information that I may not have the data readily available for. How do I complete these schedules?

- We understand there is a lot of detail being requested on these schedules and that data may not be readily available to provide an accurate answer. We are asking you to do your best to provide an educated response to how your services are delivered. This information will be used to evaluate rates and when rate recommendations are provided to DHHS. Having some information available, based on the general knowledge of your operations, will assist with this analysis.