

**Missouri Department of Social Services
MO HealthNet Division**

**General Instructions
Financial and Statistical Report for Nursing Facilities
(Title XIX Cost Report)**

Submittal Instructions

The MO HealthNet Division will provide each nursing facility participating in the Missouri Title XIX (Medicaid) program for Nursing Facility Services a copy of the Financial and Statistical Report for Nursing Facilities (cost report) template upon request. The completed cost report template and all required documentation is due by the first day of the sixth month following the close of the nursing facility's fiscal period. Submit to:

IRU.NursingFacility@dss.mo.gov

or

MO HealthNet Division
Institutional Reimbursement Unit
P.O. Box 6500
Jefferson City, MO 65102-6500

Following the close of business of the due date, the Division shall withhold Title XIX payments otherwise due the facility if the required cost report has not been filed. Payments that had been withheld will be released when the facility has filed a cost report which has been properly prepared in accordance with these instructions and all applicable regulations. No extension of the filing date is available. If a nursing facility's provider agreement or participation in the Title XIX program is terminated, either voluntarily or involuntarily, or if a change in ownership occurs, the provider must submit a cost report by the first day of the sixth month after the date of change of control, ownership, or termination. Such cost reports shall be for the period ending with the date of termination or change and must be fully completed in accordance with these instructions and all applicable regulations. If the Division is notified prior to the change, the remaining Title XIX payments otherwise due the selling provider will be withheld until the final cost report is filed. When the Division learns of the change after the change occurred the Division will withhold \$30,000.00 or if less, the entire payroll check from the provider of the record until the final cost report is filed.

The accuracy and validity of all cost reports filed must be certified by one (1) of the following persons (who must be authorized by the governing body of the facility to make such

certification and be able to furnish proof of such authorization): if the provider is an incorporated entity, an officer of the corporation; if the provider is a partnership, a general partner; if it is a sole owner, the owner; or for a public facility, the chief administrative officer of the facility. In addition, each cost report filed must be notarized by a licensed notary public.

General Information

All financial information included in the cost report must be reported according to Generally Accepted Accounting Principles (GAAP) unless state regulations or administrative policies specifically require another method. Revenues and expenses are to be reported on the accrual basis of accounting covering the provider's fiscal year. Governmental institutions that operate on a cash or modified cash basis of accounting may continue to use that method. All amounts are to be reported as whole dollar amounts and cents are not to be used.

The provider must retain adequate supporting documentation for all line item entries on the cost report for seven (7) years from the date the cost report was filed and must submit such documentation the Department upon request. Unless complete and current signed copies of the following documentation have previously been filed with the Division, signed copies of the following documents must be filed with the cost reports:

- a) Certified Public Accountant Audit Report and Management Letter. For the first two full fiscal years, these are required.
- b) A working trial balance;
- c) Medicare cost report, if applicable;
- d) All leases related to the activities of the facility;
- e) All management and consultant contracts;
- f) Documentation of expenditures, by line item, made under all restricted and unrestricted grants. For restricted grants, a statement must be submitted which verifies the restriction as specified by the donor; and
- g) Federal and state income tax returns, as filed, for the fiscal year, if requested by the Division.

Any cost report submitted by a nursing facility provider may be subject to a field audit by the Department of Social Services or its authorized agent.

Instructions for Completion

Front Page

Line 1	Provider	Enter the facility's name exactly as it appears on the state license.
Line 2	Provider Number	Enter the facility's provider number assigned through the state's Title XIX program.
Line 3	Address	Enter the facility's street address, city, state and zip code. Please note the correct mailing address if it differs.
Line 4	Period of Report	Enter the inclusive dates covered by this cost report.
Line 5	Fiscal Year Ends	Enter the ending date of the facility's fiscal year. This date should be the same as the date of the federal tax year end.
Line 6	Type of Control	Indicate by checking the type of ownership or auspices under which the facility is operated. Check only one.
Line 7	Accounting Basis	Indicate by checking the type of accounting basis used by the facility.
Line 8	Statistical Data	
	8-1	In column 8, enter the number of nursing facility beds licensed at the beginning of the report period.
	8-2	In column 8, enter the number of nursing facility beds licensed at the close of the report period. If this number is different from the number licensed at the beginning of the report period, NOTE THE EFFECTIVE DATE(S) OF THE CHANGE(S).
	8-3	In column 8, enter the number of nursing facility beds certified at the beginning of the report period.
	8-4	In column 8, enter the number of nursing facility beds certified at the close of the report period. If this number is different from the number certified at the beginning of the report period, NOTE THE EFFECTIVE DATE(S) OF THE CHANGE(S).

- 8-5 In column 8, enter the total bed days for the report period. This should be computed on either licensed or certified beds depending on whether the revenues reported in column (3), Patient Adjusted Revenue, of Schedule A and the expenses reported in column (4), Patient Related Expenses, of Schedule B are for licensed or certified beds.
- 8-6 In column 1 - 7, enter the number for each type of patient days. These numbers should be per the facility's census log and/or records. The day of admission is included; the day of discharge or death is not to be counted. Allowable therapeutic home leave days for Medicaid patients should be included in column #1 and also reported on line 8-8.1. The sum of columns 1 - 7, reported in column 8, will equal the total patient days, or the total number of days that care was rendered to all patients for the reporting period for the bed days reported on line 8-5.
- 8-7 To determine the percent of occupancy to be entered in column 8, divide line 8-6, column 8 by line 8-5, column 8. Carry out to four decimal places.
- 8-8 Room reservation days are days during which a bed is not actually occupied but is being held for a patient who is temporarily away from the facility. Title XIX approved therapeutic home visit days should be included on line 8-6 also.
- 8-8.1 Enter the number of allowable therapeutic home visit days for each type of patient in columns 1 - 2. Title XIX patients are eligible for twelve days for the first six calendar months and twelve days for the second six calendar months.
- 8-8.2 Enter the number of other home visit days for each type of patient in columns 1-7.
- 8-8.3 Enter the number of hospital leave days for each type of patient in columns 1-7.
- 8-8.4 Enter the number of any other leave days for each type of patient in columns 1 - 7. Include any therapeutic home visit days in excess of twelve days for the first six calendar months and in excess of

twelve days for the second six calendar months.

8-9

To determine the Title XIX share of patient days, divide the total of columns 1 and 2 of line 8-6 by the total in column 8, line 8-6.

Line 9

Certification Statement

The certification statement must be completed and signed by an authorized person, as described previously in the Submittal Instructions. The signature and the cost report must be notarized by a Notary Public.

Page 2 Questions

1 Type of License

Check appropriate box(es). If the facility has RCF beds licensed, complete the number of RCF beds. Give the date of initial license and number of beds. Complete each date for each addition, replacement, or other license bed change.

2 Date of Title XIX Certification

Date of initial certification in the Title XIX program.

3 Check yes box if Medicare certified. If yes, give the date of initial certification. A copy of the current period Medicare cost report is required to be submitted.

4 Check the appropriate box.

5 Check the appropriate box.

6 Check the appropriate box.

7 Check the appropriate box.

8 Check the appropriate box. If yes, complete section with name, address and telephone number of parent company.

9 Check the appropriate box. If yes, complete section with name, address and telephone number of home office.

10 Check the appropriate box.

11 Check the appropriate box.

12 Check the appropriate box. If yes, submit a copy of the

audit report with the cost report filing.

13 Complete with name of contact person, title, telephone number, name of company and mailing address. If the Division has any questions concerning the cost report, this will be the individual the Division will contact. Please provide the appropriate individual.

14 Complete with name, title, telephone number, name of company, and mailing address of individual who completed the cost report.

Schedule A – Revenues

This schedule summarizes the facility's sources of revenue by major categories. It is to be completed in accordance with 13 CSR 70-10.015, the enclosed Line Item Descriptions for Revenues and the following instructions:

Column (1)	General Ledger	Enter the dollar amount of revenue, per the facility's accounting records, for each revenue category detailed on Schedule A;
Column (2)	Adjustments	Enter all necessary adjustments to revenues as required by regulation, including adjustments for non-related and non-certified activities from Worksheet 1, and revenue offsets;
Column (3)	Patient Adjusted Revenue	Enter the amount determined by subtracting column (2) from column (1)
Column (4)	Offset to Line # on Schedule B	Enter the line number on Schedule B – Expenditures, which corresponds to the adjustment entered in column (2). Revenues generated from billed ancillary services through Medicare Part B will be offset against the related expenditure on Schedule B. Non-patient care revenues, Other Revenues, will generally be offset against the corresponding expenditure.

The following line item instructions for each type of revenue indicate the offset line number on Schedule B which will generally correspond to the line item adjustment on Schedule A, column (2). These are intended for general guidance only, however, and may not be appropriate for certain situations unique to that provider.

Routine Services

Line 10 Room and Board Enter the amount of revenue generated from room, board, and routine nursing care charges at the facility's full established rates. Adjustments would be made for non-related activities and non-certified areas and would correspond to Worksheet 1.

Ancillary Services

Enter all charges for ancillary services in column (1) for each category listed. Patient Adjusted Revenue on lines 11, 14 and 17 should be adjusted to zero since these are non-allowable items. Any Medicare Part B revenues on lines 11 - 21 must be offset against expenses. For Part B revenues received through a carrier, offset 75% of the revenue amount on Schedule B. When revenue is reported on line 21, complete Schedule A-1. Revenues included on lines 11 - 21 should be detailed according to patient classification on Schedule K.

Offset to Line Number

Line 11	Physician Service	Line 172, Schedule C, Non-allowable
Line 12	Physical Therapy	Line 73, Schedule B
Line 13	Occupational Therapy	Line 75, Schedule B
Line 14	Pharmacy	Line 172, Schedule C, Non-allowable
Line 15	Medical Supplies	Line 77, Schedule B
Line 16	Speech and Hearing	Line 79, Schedule B
Line 17	Laboratory and X-ray	Line 172, Schedule C, Non-allowable
Line 18	Inhalation Therapy	Line 82, Schedule B
Line 19	Equipment Rental	There are generally no adjustments to this line item.
Line 20	Nutritional Therapy/PEN	Line 83, Schedule B
Line 21	Other	Enter the corresponding line number from Schedule B, if applicable.
Line 22	Sub-Total	Enter the sum of lines 11 – 21.

Other Revenue

If revenue is reported on line 37, complete Schedule A-1.

Line 23	Meals Sold	Line 62, Schedule B.
Line 24	Telephone	Line 129, Schedule B.
Line 25	Purchase Discount	Enter the line number for the expense from Schedule B associated with the discounted supplies.
Line 26	Room Reservation	Line 119, Schedule B.
Line 27	Barber & Beauty Shop	Line 95, Schedule B.
Line 28	Personal Services	Enter the line number from Schedule B on which the corresponding expense was reported.
Line 29	Activity Income	Line 48, Schedule B.
Line 30	Donated Services	Enter the line number for the expense from Schedule B associated with the donated service.
Line 31	Donated Commodities	Line 62, Schedule B.
Line 32	Gifts	Lines 69, 100, and 148 based on each cost center's percentage of patient related expenses to the total patient related expenses for the patient care, ancillary and administration components.
Line 33	Rental Income	These revenues are not offset.
Line 34	Interest Income	These revenues are not offset.
Line 35	Tax Revenues	These revenues are not offset.
Line 36	Personal Laundry	These revenues are not offset.
Line 37	Other	Enter the line number for the expense from Schedule B associated with the other revenue, or line 149 if no associated expense.
Line 38	Sub-Total	Enter the sum of the lines 23-37.
Line 39	Gross Revenue	Enter the Sub-Total of lines 10, 22, and 38.

Deductions from Revenues

Lines 40-43		Adjustments to these items would be for revenue related to non-allowable items such as pharmacy, Medicare Part B charges, the non-certified area and non-related activities.
Line 44	Total Deductions	The sum of lines 40-43.
Line 45	Net Revenues	Enter the amount of line 39 minus line 44.

Schedule B – Expenditures

This schedule summarizes the facility's expenditures by four components. It is to be completed in accordance with 13 SCR 70-10.015, the enclosed Line Item Descriptions for Expenditures and the following instructions:

Column (1)	General Ledger	Enter the dollar amount of expenditures, per the facility's accounting records, for each expense line on Schedule B;
Column (2)	Non-Certified, Non-Related Expenses	Enter the dollar amount of expenditures for non-certified and non-related activities of the provider from Worksheet 1;
Column (3)	Revenue Offsets/Non-Allowable	Enter all other necessary adjustments to expenditures as required by regulation, including revenue offsets from Schedule A;
Column (4)	Patient-Related Expenses	Determine by subtracting columns (2) and (3) from column (1).

If the costs of donated services and/or commodities are included in any line items on this schedule, and appropriate adjustment must be made in column (3) and on lines 30 and 31, Schedule A. If the facility's records are maintained so that the costs of donated services and/or commodities are not included on Schedule B, no adjustments are necessary.

If the costs of donated services and/or commodities are included in any line items on this schedule, and appropriate adjustment must be made in column (3) and on lines 30 and 31, Schedule A. If the facility's records are maintained so that the costs of donated services and/or commodities are not included on Schedule B, no adjustments are necessary.

If the costs of donated services and/or commodities are included in any line items on this schedule, and appropriate adjustment must be made in column (3) and on lines 30 and 31, Schedule A. If the facility's records are maintained so that the costs of donated services and/or commodities are not included on Schedule B, no adjustments are necessary.

Amounts reported on any lines in Schedule B as salaries should include salaries, wages and vacation pay. Payroll taxes, employee benefits and worker' compensation should be reported individually under the appropriate cost component.

Patient Care Component

Lines 46-69		Expenses associated with providing direct care to patients, activities, social services and dietary requirements of the patients. Activity revenues are offset on line 48 and meals sold revenues are offset on line 62.
Lines 59, 64, and 69	Other	Expenses reported on these lines are to be detailed on Schedule B-1.
Line 70	Subtotal	Enter sum of lines 46-69.

Ancillary Component

Lines 71 - 100		The expenses reported on lines 71 through 84 should correspond to the charges or revenues reported on lines 11-21 of Schedule A. Laundry expenses are reported on lines 85 - 89. Housekeeping expenses are reported on lines 91 - 93. Beauty and barbershop expenses are reported on lines 94 - 95. Line 96, In-Services Education, is for all employees in the departments whose salaries are reported in this component.
Line 71	Physician Service	This expense is to be billed directly by the physician and must be offset in column (3).
Line 76	Pharmacy & Drugs Sold	These expenses are to be billed directly and must be offset in column (3).
Line 80	Laboratory & X-Ray	These expenses are to be billed directly and must be offset in column (3).
Lines 84, 89, 93, and 100	Other	Expenses reported on these lines are to be detailed on Schedule B-1.
Line 101	Subtotal	Enter the sum of lines 71-89 and 91-100

Capital Component

Lines 102-109		The expenses reported on these lines all are associated with the building and equipment of the facility. <i>Any cost related to vehicles should not be included on these lines.</i>
Line 102	Amortization	Amortization must be on the straight line method over the life of the loan.
Line 103	Rent/Lease	All rental expenses for building and equipment are reported on this line.
Line 104	Depreciation	Depreciation must be on the straight line method over the life of the asset.
Line 110	Subtotal	Enter the sum of lines 102-109.

Administration Component

Lines 111-149		Expenses related to the operation of the physical plant and administration of the nursing facility.
Lines 121 – 122	Management Fees and Home Office	Related party costs should be detailed on Worksheet 3 or the Medicare Home Office Cost Report. Schedule G also reflects the related party transaction.
Line 123	Owners' Compensation	Refer to Schedule H for the computation of the maximum allowable compensation. Director fees are to be reported on his line. The maximum is \$200 per month per director.
Line 124	Legal	Attorney fees related to litigation involving the Department of Social Services and attorney's fees which are not related to the provision of nursing facility care services are non-allowable costs and should be offset to line 172, Schedule C.
Line 125	Accounting	If the cost of an audit is included on this line, copies of the audit report and the accompanying management letter from the individual/firm performing the audit must be submitted without deletions.
Line 128	Amortization	Organizational costs are to be amortized over 60 months. Organizational costs incurred during a change of ownership of a facility are generally not allowable unless the facility was constructed within five years of

the change of ownership.

Lines 133 – 135	Vehicle Depreciation, Interest and Expenses	Expenses associated with vehicles should be reported on these lines. The maximum allowable is one vehicle per 60 licensed beds.
Lines 119, 148-149	Other	Expenses reported on these lines are to be detailed on Schedule B-1.
Line 150	Subtotal	Enter the sum of lines 111-149.

Other

Lines 151-158		Expenses listed on these lines are non-reimbursable and/or non-allowable items. Additional expenses listed by the provider on these lines should be limited to non-allowable expenses.
158	Other	Expenses reported on this line are to be detailed on Schedule B-1.
Line 159	Subtotal	Enter the sum of lines 151-158.
Line 160	Total Expenses	Enter the sum of lines 70, 101, 110, 150 & 159.

Schedules A-1 and B-1

Revenues reported on lines 21, 37, and 43 of Schedule A are to be detailed on this schedule. A detailed breakdown of revenues reported on lines 34 and 335 of Schedule A should also be reported on this schedule. Expenses reported on lines 59, 64, 69, 84, 89, 93, 100, 119, 148, 149, 157 and 158 of Schedule B are to be detailed in this same area.

Schedule C – Revenues

Line 161	Patient Days	Enter the patient days for each category as reported on lines 8-6, page 1, less allowable Medicaid therapeutic home leave days.
Line 162	Routine Service	Enter in column (8) the routine services amount reported on line 10, Schedule A. Enter the amounts charged for each category of patients in columns 1-7.
Line 163	Per Patient Day	Divide line 162 by line 161 for each column.
Line 164	Ancillary Chargers	Enter in column (8) the amount of ancillary chargers

reported on line 22, column (3) of Schedule A. Enter the amounts charged for each category of patients in columns 1-7.

Line 165	Per Patient Day	Divide line 164 by line 161 for each column.
Lines 166-169	Room Reservations Revenue	Enter the room reservation days in each column as reported on page 1, lines 8-8-1 through 8-8-4. Room reservation revenue for allowable therapeutic home visits, other home leave, hospital leave and other leave days are to be broken down by patient category.
Line 170	Contractual Allowance	Enter the breakdown of contractual allowances, as reported on line 41, column (3) of Schedule A, by patient category.
Line 171	Bad Debts	Enter a breakdown of bad debts, as reported on line 41, column (3) of Schedule A, by patient category.
Line 172	Non-Reimbursable Non-Allowable Costs	Record non-reimbursable/non-allowable costs from Schedule B and identify the line number. Non-reimbursable non-allowable costs are those that are not covered under the State's Medicaid Program or are in amounts in excess of what is covered and/or allowable.

Schedule D – Asset, Vehicle Depreciation, and Amortization Schedules

Asset Schedule - This schedule details and reconciles the asset purchases and retirements during the fiscal period per the provider's records. This schedule is to be completed as follows:

- a) The balance at the beginning of the year for equipment and building should be the ending balance from the balance sheet of the prior year.
- b) Purchases of equipment during the fiscal period should be detailed with a description of purchases and amounts for each. If necessary, attach schedules. Building improvements during the fiscal period should be detailed with a description and amount for each. If necessary, attach schedules.
- c) Total purchases and total improvements are the sum of equipment purchases and building improvements for the fiscal period.
- d) Disposals during the year are the total amount of equipment and building improvements sold or written off the books of the provider.
- e) Balance at end of year is the sum of the balance at beginning of the year, purchases or improvements, and less disposals during the year.

Vehicle Depreciation Schedule – This schedule details the vehicles owned by the facility. All columns in this schedule are to be completed as follows:

- a) Description – Give the vehicle model and year.
- b) Cost – Original acquisition of the cost asset.
- c) Date Acquired – Month and year the vehicle was purchased.
- d) Useful Life – The length of time the facility is writing off the vehicle. The regulation allows four (4) years.
- e) Prior Accumulated Depreciation – Total accumulated depreciation allowable in years prior to the reporting period.
- f) Book Depreciation Expense – Amount of depreciation expenses recorded in the provider’s general ledger.
- g) Straight Line Depreciation – Amount of depreciation expense on the vehicles calculated on the straight line method over a four (4) year life.

Amortization Schedule - This schedule details organizational costs, loan costs, bond costs and other items that are amortized. All columns in this schedule are to be completed as follows:

- a) Description – Describe the type of costs that are being amortized.
- b) Cost – Original acquisition cost of the asset.
- c) Date complete – Date the item was completed.
- d) Period – Number of years over which cost is being written off. Loan cost is based on the length of loan. Organizational cost is sixty (60) months.
- e) Prior Accumulated Amortization - Total accumulated amortization prior to this reporting period.
- f) Book Expense - Amount of amortization expense recorded in the provider’s general ledger.
- g) Straight Line - Amount of amortization calculated on a straight line method.
- h) Number of Acres - The number of acres that the facility is situated on.
- i) Total Facility Square Footage - The square footage of the entire facility, including nursing facility beds and RCF beds.

Schedule E – Comparative Balance Sheet

Each nursing facility provider is to complete Schedule E.

Report the assets, liabilities and equity of the facility per the general ledger for the current reporting period and the immediately preceding reporting period. Enter the appropriated amounts on lines with titles that correspond to the facility's account titles. If Schedule E does not have a line item that corresponds to a facility's account(s), place that entry on the appropriate line titled "Other" and attach a schedule identifying the item and the dollar amount.

Schedule F – Reconciliation of Owner's Equity

This schedule is to be completed as follows:

- a) Balance Beginning of Period - Enter the ending total equity balance per the facility's balance sheet for the prior reporting period.
- b) Increases – Enter the amount reported on line 45, column (1) of Schedule A. Also, enter any other amounts, with a description, which increases the equity.
- c) Decreases - Enter the amount reported on line 160, column (1) of Schedule B. Also, enter any other amounts, with a description, which decrease the equity.
- d) Balance at End of Period - Enter the sum of balance at beginning of period, total increases, and less total decreases. The amount entered should be the same as that entered on the "Total Equity" line on Schedule E, page 10.

Schedule G – Transactions with Related Organizations

Part 1:

The question is to be answered by each nursing facility provider. For purposes of completing this schedule, the definition of a related party found in State Regulation 13 CSR 70-10.015 is to be used. If this question is answered "yes", then the actual costs incurred by the related organization must be reported. If the related party transaction is for management services or home office, Worksheet 3 or Medicare Home Office cost report is to be completed; if the transaction is for the lease of the facility, Worksheet 2 is to be completed. The remainder of this schedule, if question 1 was answered "yes", is to be completed as follows:

Part 2:

- a) Enter the full name of the related organization or party.
- b) Enter a description of the expense item, the schedule, and the line number where that expense item is reported.
- c) Amount of Expense – Enter the actual expense incurred by the nursing facility for the goods and services received from the related party.
- d) Cost Incurred by Related Party or Organization -0 Enter the cost actually incurred by the related party to provide the goods or services.
- e) Difference as Adjustment – Enter the difference between the “amount of expense” column and the “cost incurred by related party or organization” column.

Part 3:

Enter the names of all related organizations or parties, their percentage of ownership in the facility, and the facility’s percentage of ownership in the related organization or party.

Schedule H – Statement of Owners/Directors Compensation

This schedule is to identify all compensation the provider pays to owners and directors of the facility and should be completed as follows:

- a) The first five columns are self-explanatory and should be completed fully.
- b) Other Compensation - This includes amounts paid by the provider for the personal benefit of the owner, cost of assets and services which the owner received from the provider at no charge, director fees, etc.
- c) Total Compensation – Enter the sum of the amounts reported as “salaries and wages” and “other compensation.”
- d) Maximum Allowable Compensation - Enter the amount of maximum allowable compensation based on the facility’s bed size and the duties performed by the owner/director. The maximum allowable compensation is based on guidelines for this region published by Commerce Clearing House, Inc. and updated yearly. The following table is for calendar year 1995 and is based on the Division’s estimate. The 1995 figures are based on the 1990 figures per the provider reimbursement manual as published by Commerce Clearing House, Inc., increased by 4.9% for 1991, 4.5% for 1992, 4% for 1993, 4% for 1994 and 4% for 1995. The maximum allowable

compensation for an owner-licensed administrator will be the “high” figure, while a non-administrator will be the “median” figure.

YEAR	BED SIZE	LOW	HIGH	MEDIAN
2017	0 - 74	52,810	94,835	67,576
	75 - 99	39,742	96,529	68,142
	100 - 149	56,790	114,703	73,819
	150 - 200	59,061	115,837	90,857
	200+	68,142	170,357	93,691

- a) Compensation in Excess of Maximum Allowable - Enter the difference between the amounts reported as “Total Compensation” minus “Maximum Allowable Compensation”. This amount is to be reported as a non-reimbursable cost adjustment on Schedule B, under column 3. If total compensation is less than the maximum allowable, enter zero in this column.
- b) Description of Duties Performed - Provide a description of duties performed in capacity of the position held during the cost report period.

Schedule I – Statement of Organization and Ownership

This schedule is to be completed as follows:

- a) Enter the full corporate or partnership name and the date of incorporation.
- b) List all corporate officers, their titles, and percentage of ownership.
- c) List all stockholders owing more than five percent (5%) of the stock in the facility and their percentage of ownership.
- d) List all partners and their percentage of ownership in a partnership of the sole proprietor.

Statement of Interest in Other - List names of all related providers and describe the nature and extent of the relationship. Attach additional pages if necessary.

Schedule J – Statement of Loans Outstanding

This schedule is to provide data concerning the indebtedness of the facility and is to be completed as follows:

- a) Description - For each outstanding loan, provide the name of the lender, whether the lender is a related party, and the purpose of the loan (working capital, equipment purchase, vehicle, building improvement, etc.) and if the lender is a related party.

- b) Original Date of Loan - Enter the month and year the loan was originally obtained.
- c) Maturing Date of Loan - Enter the month and year the loan matures.
- d) Original Amount of Loan - Enter the original dollar amount of the loan.
- e) Interest Rate - Enter the interest rate of the loan.
- f) Current Maturity - Enter the amount of principal to be repaid one year beyond the current fiscal year end.
- g) Long Term - Enter the amount of principal to be repaid more than one year beyond the current fiscal year end.
- h) Interest Expense for Reporting Period - Enter the amount of interest expense reported in the cost report for each loan obligation.
- i) Total columns 4 and 6-8.

Schedule K

This schedule details staff hours associated with salary and wage expenses detailed in Schedule B.

Number of Staff Hours

- a) Total Hours - Report the total number of staff hours for the salary expense reported on Schedule B. The hours reported should correlate to the expenses reported under the "General Ledger" column (column 1) on Schedule B. Staff hours should be obtained from time cards or payroll records.
- b) Patient Related Hours - If adjustments are made for non-related or non-certified areas, then the hours reported should relate to the salary expense of the "Patient-Related" column (column 4) on Schedule B. If no adjustments are made for non-related or non-certified areas, then the hours reported for the "Total Hours" column and the "Patient Related Hours" column are the same.
- c) Salaries Patient Related - Report the patient related salaries from Schedule B that correspond to the line numbers in the first column of this Schedule. If necessary, change or insert the appropriate line number in the first column of this schedule so that they correspond to the salaries reported on Schedule B.

Ancillary Service Revenue and Deductions From Revenues

Revenues reported on lines 11 - 21, and deductions from revenue reported on lines 40 - 43, Schedule A, should be detailed according to patient classification.

Schedule M - Nurse Aide Training

Nurse aide training cost incurred after October 1, 1990, are non-allowable. The cost of nurse aide training needs to be removed from allowable cost. Nurse aide training cost includes, but is not limited to, the following: RN salaries for instructor, supervisor salaries for the 100 hours on-the-job training, books, supplies, contracted costs such as vocational schools, RN instructor, etc. Nurse aide training cost does not include aide salary during training and testing, aide salary for the 100 hours on-the-job training, and any indirect allocated costs such as utilities, depreciation, etc. Each facility may have unique circumstances that may need to be addressed individually.

- a) Record the expense on this schedule and on the appropriate line in the non-allowable column (3) on Schedule B. Record the line item in column 1 associated with the expense located on Schedule B.
- b) Record the number of aides that attended training through the reporting period.
- c) Record the number of aides receiving certification during the reporting period. This number and the number above probably will not match.
- d) Record the number of staff hours for the RN and LPN associated with the salary reported for nurse aide training. These hours should be excluded from the patient related hours on Schedule K.