

INSTRUCTIONS  
TO  
COST REPORT  
FOR  
NURSING HOMES PARTICIPATING  
IN THE  
FLORIDA MEDICAID PROGRAM

Information for Electronic Cost Reports for Nursing Homes may be found at:  
[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml)

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Index Attached  
COST REPORTING FOR HOMES PARTICIPATING IN THE  
FLORIDA MEDICAID PROGRAM

## GENERAL INSTRUCTIONS

Florida Medicaid is a Federal/State program administered through the State of Florida Agency for Health Care Administration (AHCA). Each provider participating in the Florida Medicaid Nursing Home program shall submit a uniform cost report and related documents required by the Florida Title XIX Long-Term Care Reimbursement Plan (Plan). For cost reports periods ending on or after December 31, 2003, cost reports must be filed using "SEXTANT", the current version of the Electronic Cost Report (ECR); the current version of the Chart of Accounts; and instructions provided by AHCA. Further, these cost reports must be filed within the timeframe specified in the Plan.

All required schedules **MUST** be completed or marked N/A. Note that Schedules I, J and J-2 are only required for providers on cost or payback reimbursement. Limited amounts of supplemental supporting documentation can be added to the Notes Schedule provided within the ECR. Additional supporting documentation or attachments may be mailed to the address provided below. All additional information and documentation, whether on the Notes Schedule or mailed separately, must be referenced to the applicable cost report schedule.

The provider cost report and home office cost report must each stand-alone. Do not indicate, "See home office cost report" on any schedule in lieu of completing the schedule.

All schedules must be completed with all applicable information each year. Do not reference a prior year report as containing the information requested in lieu of completing the schedule in the current year cost report.

In addition to submitting the ECR as per the instructions in Appendix B, one hard copy of the cost report, the certification page, supplemental schedules and attachments, and accountant's compilation reports must to be sent to:

Agency for Health Care Administration  
Audit Services  
2727 Mahan Drive, Mail Stop 23  
Tallahassee, Florida 32308

AHCA encourages providers to use two-sided printing to produce the hard copy of the cost report.

The recognized costs of the Medicaid Program will be determined in accordance with the Title XIX Long-Term Care Reimbursement Plan, and by utilizing the accrual method of accounting in accordance with generally accepted accounting principles as established by the American Institute of Certified Public Accountants (AICPA), the methods of reimbursement in accordance with Medicare (Title XVIII) Principles of Cost Reimbursement, the Centers for Medicare and Medicaid Services Provider Reimbursement Manual (CMS Pub. 15-1) except as modified by the Florida Title XIX Long-Term Care Reimbursement Plan, and State of Florida Administrative Code.

Federal publication (CMS Pub. 15-1) can be obtained by addressing requests to:

Department of Health & Human Services  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Or it can be downloaded from their website –

<http://www.cms.gov/Regulations-and-Guidance/Guidance/Manuals/Paper-Based-Manuals.html>

Access the Florida Title XIX Long-Term Care Reimbursement Plan at-  
[http://ahca.myflorida.com/Medicaid/cost\\_reim/plans.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/plans.shtml)

Access the most current ECR reporting information and instructions at  
[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml)

## FLORIDA MEDICAID PROGRAM

### NURSING HOME SERVICE PROVIDERS

### PROVIDER UNIFORM COST REPORT INSTRUCTIONS

#### INPUTTING COST REPORT DATA

The input worksheet is where the bulk of the cost report data will be entered. Enter text using proper case; please do not use all capital letters. Enter whole numbers only unless the input number is a percentage. Enter a percentage in decimal form (i.e. input .047635 for 4.7635%). Debits are entered as positive numbers and credits are entered as negative numbers unless otherwise specified.

Patient days input fields cannot be left blank; these include In-House Patient Days; Reserved Bed Days; Holding Bed Days; and Skilled, Intermediate I, and Intermediate II Medicaid Days. When appropriate it is required that zero be entered.

Other input worksheets that require the input of data are designated with a “(W)” on the worksheet tab (such as, Cover (W), B (W), B-2 (W), K (W) or L (W), etc.). “See attached” is not considered valid for Electronic Cost Reporting purposes.

Input areas have cells with a light yellow background. When a choice is required, a brown background is used with a dropdown box. Clicking on the arrow to the right of the dropdown box allows for an appropriate selection to be made. (Appropriate selections must be made from the dropdown box to avoid a validation error).

When data is entered on the input worksheet, the appropriate schedule changes can be reviewed by clicking on the schedule tab. Many schedules have validity checks built

into the system. In some instances, an error message may appear on the applicable schedule to the right side of the row being checked. In other circumstances, validation checks are a part of the applicable schedule.

When data input is completed for the entire Cost Report, the “VALIDATE” tab should be referenced to locate any remaining exceptions noted.

Sextant currently checks for potential exceptions to the Cost Report. For example Sextant will check to ensure that all required data fields contain data; that the Patient Day data on Schedule A agrees with the Patient Day data on Schedule B; that Not Applicable schedules do not contain input data (including N/A – only the box should be checked); etc.

Only those exceptions that apply to a particular cost report will appear on the “Validate” listing. To go directly to the error location, select an error message from the listing and click “GO TO”. Once an error has been corrected, the error will automatically be removed from the “Validate” listing.

#### Certification Page:

The Provider may use the “optional cost report identifier” for internal tracking purposes.

If the cost report is prepared in house choose “yes” in the dropdown box; otherwise, Choose “no” in the dropdown box.

Enter the name of C.P.A. (or firm) responsible for preparation of the cost report.

Enter the C.P.A. (or firm) license number. If not a Florida C.P.A., identify the state of licensure.

#### Cover Page and Schedule A Inputs:

Enter the Provider Name (legal name of the entity) and the Doing Business As name (the name used on the AHCA provider enrollment application).

Enter the basic six digit (excluding dashes) Provider Number assigned by AHCA.

Enter the physical and (if applicable) mailing address for the Provider.

Enter the telephone number for the Provider.

Enter the name and title of the individual (contact person) that AHCA should contact for any questions in regard to the Cost Report.

Enter the contact person’s telephone and fax number, and email address.

Choose the type of control from the dropdown box. If control is indicated to be “non-profit – other”, a separate statement that specifies the details of how the organization is controlled must be added to the Notes Schedule.

Choose the status for the Provider in regard to ownership, part of a nursing home chain, multi-facility and Home Office.

If there is a Home Office, provide the information requested.

If there is a Management Company, provide the information requested.

Provide the name of the facility administrator.

Using the drop down boxes, indicate where the financial records are located, the depreciation method used, and the level of care provided.

Enter the beginning and ending dates of the cost report period.

Using the drop down box, indicate the reimbursement method [cost, payback or fair rental value system (FRVS)] applicable to the cost reporting period. Note that the reimbursement method can be located on the status line of the prior semester FRVS portions of the rate setting calculation sheet.

Enter the statistical information requested relating to number of employees, patient days and bed capacity (Patient day statistics need to be entered at Schedule B).

Enter the number of patient days including leave days and bed holding days, applicable to each category under the Total, Medicaid, Medicare, Private and other headings. Report actual days of care for all patients. Count the day of admission but not the day of discharge or death. Medicaid patient days will be the actual days of care for which Medicaid made payments. The following definitions should be used:

a) In-house days – patient days when patients were physically present in the nursing home at midnight. If zero, it is necessary to enter zero.

B) Leave days – patient days when patients were permitted to be absent from the nursing home for one or more nights. The nursing home did not suffer any loss of revenue. If zero, it is necessary to enter zero.

c) Holding bed days – patient days when a room or bed was reserved for a patient and the nursing home received payment. Patient was not physically present in the nursing home at midnight. Reference is made to the Nursing Facility Services Coverage and Limitations Handbook for further information in regard to the rules that must be applied to the recording of bed hold days. If zero, it is necessary to enter zero.

### Schedule C Inputs:

The amount for each general ledger account for assets, liabilities and equity, net (profit)/loss, revenue and expenses should be entered in the appropriate line of the trial balance. The trial balance may be entered in the input section for Schedule C or may be merged in (See Trial\_Balance\_Merge\_File\_ instructions.doc for specific instructions).

Amounts should be entered in whole dollars with debits as positive amounts and credits as negative amounts.

For Fringe Benefits, break out FICA, Unemployment Insurance, Health Insurance, and Workers Compensation. Do not lump these amounts in Salaries or Other Fringe Benefits Paid. The Schedule F-2 lists these amounts separately and the breakdown is needed to properly complete this schedule. Other Fringe Benefits Paid does not include employee's parties, gifts, recruitment expenses, human resources, or training expenses.

The Net (Profit)/Loss, account # 543000, does not require an input. It will be calculated and inserted automatically based on the other trial balance inputs.

#### Schedule D Inputs:

Schedule D adjustments are made in the columns to the right of the Schedule C value column (c). There are 5 adjustment columns provided. If more adjustment columns are needed, click the blue "Add New Adjustments" button at the top of this input screen. Enter the explanation for the adjustment in the space provided at the top of the trial balance column (place cursor, click mouse and type; the explanation will appear on Sch. D after it is entered). Enter the amounts of the adjustment on the line of the affected accounts, either as a positive (debit) or negative (credit) number. Each adjustment column contains a total row. A valid entry occurs when a reason for the adjustment is entered in the applicable row and the entry is in balance. If the adjusting or reclassifying entry is in balance the "Validation" row at the bottom of the column will indicate "OK". If the entry is not in balance the "Variance" row at the bottom of the column will show the difference.

Medicaid Adjustments – An adjustment must be made to eliminate expenses not related to patient care except those expenses relating to either non-reimbursable cost centers or non-allowable ancillary cost centers. Adjustments are also required to eliminate expenses covered by other segments of the Florida Medicaid Program, such as, those associated with utilization review, physician's fees, etc. In addition, adjustments are required for non-allowable expenses and certain revenue offsets.

Adjustments must be made to eliminate all: (a) related party balance sheet accounts, including the intercompany transfer account and management fees payable (if related party); (b) construction in progress; (c) goodwill; (d) resident trust asset and liability accounts.

Post revenue offsets and non-allowable expense adjustments to Account 670901  
"Revenue/Expense offsets" instead of Retained Earnings or Fund Balance.

In cases where the actual cost cannot be determined or has not been segregated from allowable expense, the revenue received should be deducted as a recovery of the expense.

Offset all Medicaid Supplemental Room and Board Revenue-Medically Fragile Residents Under 21 to the direct and/or indirect Medically Fragile Under 21 - Medicaid Supplement expense accounts as appropriate. Any cost reports for periods prior to 7/1/2013 will be required to input offset for HIV/AIDS as well. However, after 7/1/2013, HIV/AIDS offsets are no longer required.

Non-allowable expenses include but are not limited to:

- 1) Patient's telephone services,
- 2) Patient's radio and T.V. services,
- 3) Patient's dry cleaning,
- 4) Cost of meals served to guests and employees which are not treated as employee fringe benefits and which are not solely for the benefit of the provider,
- 5) Costs which are not adequately documented as to their relationship to patient care,
- 6) Fund raising expenses,
- 7) Interest paid to related parties,
- 8) Compensation paid to owner-administrator above B.H.I. (Bureau of Health Insurance) Guidelines,
- 9) Expenses for promotional advertising,
- 10) Non-Medicaid bad debt expense (All bad debt expense should be removed through a Schedule D adjustment. Allowable Medicaid bad debt expense is entered below under Schedule H of the Input Worksheet),
- 11) Other expenses not appropriate in developing and maintaining adequate patient care facilities,
- 12) Any expense for services or supplies not routinely available to all patients on an as needed basis,
- 13) Federal and state income taxes,
- 14) Penalties and fines,
- 15) Contribution or donations.

Acceptable Adjustments in lieu of Segregation of Costs include the following:

Revenues from sales of goods and services for:

- 1) Employee and guest meals,
- 2) Vending machines,
- 3) Drugs and medical supplies and services sold to non-patients,
- 4) Medical records,
- 5) Scrap, waste, etc.
- 6) Rental revenues or imputed value of space reserved for rental to non-patients,
- 7) Interest and dividends,
- 8) Rental of quarters to employees and others.

Other Adjustments Required include the following:

- 1) Refunds and rebates of expenses,
- 2) Recovery of insured loss,
- 3) Quantity, time and other discounts on purchases,
- 4) Grants, gifts and income designated for specific operating expenses,
- 5) Payments to doctors, dentists, etc., for services provided individual patients, except the portion of their salaries required by other state agencies as a prerequisite for licensing.

Revenue offsets should be made against expense accounts and are not appropriate for offset to account 670901.

The areas discussed above do not represent a complete listing of items, which may require adjustment. The Title XIX Long-Term Care Reimbursement Plan, State of Florida Administrative Code, Provider Reimbursement Manual CMS Pub. 15-1, and the State's Nursing Home Reimbursement Manual should be reviewed for additional information regarding non-allowable costs and expenses.

#### Schedule E Inputs:

Schedule E reclassification entries are made in the columns to the right of the Schedule D adjustment columns. There are 4 reclassification columns provided. If more reclassification columns are needed, click the blue "Add New Reclassification" button at the top of this input screen. Enter the explanation for the reclassification in the space provided at the top of the trial balance column. Enter the amounts of the reclassification on the line of the affected accounts, either as a positive (debit) or negative (credit) number. Each reclassification column contains a total row. A valid entry occurs when the reason for the reclassification is entered in the applicable row and the entry is in balance. If the adjusting or reclassifying entry is in balance the "Validation" row at the bottom of the column will indicate "OK". If the entry is not in balance the "Variance" row at the bottom of the column will show the difference.

Medicaid Reclassifications – Reclassifications entries are made to allocate revenues and expenses to the proper cost centers. Reclassifying entries for fringe benefits must be made to the specific fringe benefit account in each costs center in order for the proper amounts to be reflected on Schedule F-2 (formerly the supplemental cost report schedule). This requires that the amounts for FICA, unemployment insurance, health insurance, workers compensation and other fringe benefits be reclassified to the correct account for each cost center.

All adjustments and reclassification entries made on Schedule C must be explained in sufficient detail to clearly state the purpose for the entry.

#### Schedule G-1 Inputs:

Enter the square footage for each cost center on the appropriate line. Use the Notes Schedule to submit an explanation that identifies the use and purpose of any square footage shown on "other" cost center row(s).

#### Schedule H Inputs:

Enter the amount of allowable Medicaid bad debts here.

Schedule I Inputs: (This schedule is required for providers on cost or payback, not required for Governmental agencies, and optional for all other providers)



Enter as the beginning equity/ (deficit), the ending amount on the previous fiscal year cost report Schedule I Column 8. If this is the first cost report, enter zero for the beginning balance.

Enter the ending amount(s) allocated by the home office for capital investments, home office gain or (loss) on sale of assets, withdrawals or dividend distributions, other increase or (decreases), increases or (decreases) due to operations

**Schedule J Inputs: (This schedule is required for providers on cost or payback, not required for Governmental agencies, and optional for all other providers)**

Enter as the beginning equity/ (deficit), the ending amount on the previous fiscal year cost report Schedule J Column 8. If this is the first cost report, enter zero for the beginning balance.

Enter the facility's end of period amount(s) for capital investments, gain or (loss) on sale of assets, withdrawals or dividend distributions, other increase or (decreases).

Enter the applicable rate of return as a decimal amount. The applicable rate of return can be accessed at AHCA's web site ([http://ahca.myflorida.com/Medicaid/cost\\_reim/index.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/index.shtml))

**Schedule J-1 Inputs: (This schedule is required for providers with "interim rates" for the cost reporting period, not required for Governmental agencies, and optional for all other providers)**

Enter the difference between the total interim payments and the net cost of covered services. The net cost of covered services, are NOT to be included in the current year's Return on Equity.

**Schedule J-2 Inputs: (This schedule is required for providers on cost or payback, not required for Governmental agencies, and optional for all other providers)**

Enter the beginning equity in capital assets on the applicable lines. If this is the first cost report, enter zero for the beginning equity in capital assets. Equity in capital assets must be computed in accordance with the following definitions.

1. Capital Asset – tangible property, having an estimated useful life at the time of acquisition or completion of at least 2 years, categorized by CMS Pub.15-1, Section 104 as land, improvements, building, building improvements, building equipment, major moveable equipment or leasehold improvements, and valued in accordance with CMS Pub.15-1, Section 104.10.

2. Equity in Capital Assets- value of capital assets net of accumulated depreciation and liabilities related to capital assets.

3. Liabilities Related to Capital Assets – those liabilities or portions of liabilities, which arise directly from the acquisition or construction of a capital asset. Liabilities or portions of liabilities which arise from the acquisition or funding of assets other than those described as capital assets above are not liabilities related to capital assets, even if such liabilities or portions of liabilities arise out of transactions involving the

acquisition or construction of capital assets. For example, the portion of a liability incurred in connection with the acquisition of a capital asset, which relates to capitalized loan costs being amortized over the term of the loan is not a liability related to capital assets. Similarly, the portion of bonds payable which pertain to the recording or funding of unamortized bond expenses, unamortized bond discount, operating cash or restricted assets, such as bond reserve accounts is not a liability related to capital assets.

#### Schedules N and N-1 Inputs:

Choose the applicable dropdown box for each of the questions for this schedule. List the other duties applicable to the question of “other duties performed”.

#### Schedules O and O-1 Inputs:

If applicable, input the required information on the appropriate lines for the applicable schedule.

#### CERTIFICATION PAGE

This page is formula driven and the required information is entered on the “input worksheet” but:

The certification page is not transmitted electronically.

It must be printed and manually signed by the Administrator or Chief Financial Officer, and the C.P.A. (or firm) responsible for preparing the cost report. If the cost report is prepared by an outside C.P.A. (or firm) a manually signed compilation report for this cost report is acceptable in lieu of a manual signature for the C.P.A on the certification page.

The individual who signs the Certification page should be identified on Schedule L, with the indicated information provided.

Submit the signed certification page, and if applicable, a compilation report and supporting schedules and attachments to the address shown in the general instructions within the timeframe required by the Plan.

#### COVER PAGE

Most of this page is formula driven and the required information is entered on the “input worksheet”. Additional Information needed for this page includes the listing of facility names; provider numbers, fiscal year ends; whether each facility is owned (O), leased (L), or managed (M); and whether or not the facility is a related party.

#### SCHEDULE A – STATISTICAL DATA

This schedule is formula driven and the required information is entered on the “input worksheet”.

## SCHEDULE B – PATIENT DAYS STATISTICS

Enter patient days by months in the cells with the light yellow background, by type of patient, in the columns provided. Hold and/or leave days are included in patient days. For further explanation on the inclusion of bed hold and leave days, refer to the Nursing Facility Services Coverage and Limitations Handbook.

## SCHEDULE B-2 – MEDICAID MANAGED CARE DAYS STATISTICS (effective beginning with Sextant version 1.27)

Enter Medicaid patient days by months in the cells with the light yellow background, by Fee-for-Service or appropriate Managed Care Company, in the columns provided. Total Medicaid Schedule B days must be equal to the total Fee-for-Service days plus the Total Managed Care Company days. Hold and/or leave days are included in patient days. For further explanation on the inclusion of bed hold and leave days, refer to the Nursing Facility Services Coverage and Limitations Handbook.

## SCHEDULE C – TRIAL BALANCE

This schedule is formula driven and the required information is entered on the “input worksheet”.

## SCHEDULE C-1 TRIAL BALANCE SUMMARY

This schedule is formula driven and the required information is entered on the “input worksheet”.

## SCHEDULES D AND E – ADJUSTING & RECLASSIFICATION ENTRIES

These schedules are formula driven and the required information is entered on the “input worksheet”.

## SCHEDULE F – STATEMENT OF COSTS

This schedule is formula driven and the required information is entered on the “input worksheet”.

## SCHEDULE F-1 – SCHEDULE OF PAYROLL & RAW FOOD COSTS

This schedule is formula driven and the required information is entered on the “input worksheet”.

## SCHEDULE F-2 – SCHEDULE OF DIRECT CARE COSTS

Most of Schedule F-2 (f/k/a supplemental schedule) is formula driven but several inputs are required to complete this schedule:

Enter the productive earnings in Column B Rows 1 (RN’s), 2 (LPN’s) & 3 (CNA’s). These amounts should include only the earnings for direct patient care including shift

differentials and overtime.

Enter the nonproductive earnings in Column C Rows 1 (RN's), 2 (LPN's) & 3 (CNA's). These amounts need to include bonuses, earnings for continuing education, vacation, holiday, sick and other paid time off.

Enter the account numbers (from Schedule C) in Column H that support the earnings as reported in Rows 1 (RN's), 2 (LPN's) & 3 (CNA's).

Enter the productive hours in Column E Rows 1 (RN's), 2 (LPN's) & 3 (CNA's). These totals (by row) include only the hours for direct patient care.

Enter the nonproductive hours in Column F Rows 1 (RN's), 2 (LPN's) & 3 (CNA's). These totals (by row) include hours for bonuses, continuing education, vacation, holiday, sick and other paid time off.

Enter the number of productive agency hours purchased in Column E Rows 5 (RN's), 6 (LPN's) & 7 (CNA's).

#### **SCHEDULE F-3 – SCHEDULE OF SUPPLEMENTAL PAYMENTS (OFFSETS)**

If direct care offsets appear on Schedule F-2, Schedule of Direct Care Costs, facilities must show the breakout of earnings and hours by RN, LPN, CNA, and Agency. Enter absolute values on this schedule.

#### **SCHEDULES G AND G-1 – COST ALLOCATION STEP-DOWN AND STATISTICAL BASIS**

These schedules are formula driven. All information for these schedules is entered on the “input worksheet”.

#### **SCHEDULE H – COMPUTATION OF ALLOWABLE MEDICAID COSTS**

This schedule is formula driven. All information for this schedule is entered on the “input worksheet”.

#### **SCHEDULE I – HOME OFFICE OR RELATED ORGANIZATION RETURN ON EQUITY CAPITAL OR USE ALLOWANCE OF PROVIDERS NOT OPERATED BY GOVERNMENTAL AGENCIES.**

This schedule is formula driven and the required information is entered on the “input worksheet”. If the type of control for the facility is Governmental and this has been properly selected from the dropdown box on the Schedule A Inputs, then this schedule will be identified as being not applicable. If the type of control selected from the dropdown box is different than Governmental, then on the top of this schedule a grayed box will appear containing a check that starts as an unidentified field. To define this schedule as Not Applicable, click on this box. If a check appears in this box, then “This Schedule Does Not Apply” will appear on the top of the schedule when it is printed. If the box is clicked a second time, and left blank, this message will not appear when the

schedule is printed.

**SCHEDULE J – RETURN ON EQUITY CAPITAL OR USE ALLOWANCE OF PROVIDERS NOT OPERATED BY GOVERNMENTAL AGENCIES.**

This schedule is formula driven and the required information is entered on the “input worksheet”. If the type of control for the facility is Governmental and this has been properly selected from the dropdown box on the Schedule A Inputs, then this schedule will be identified as not applicable. In addition, this schedule will be identified as not applicable if FRVS (which must only be selected after Medicaid has made that determination and FRVS is reflected on the rate sheets) was selected as the reimbursement method in the Schedule A Inputs.

**SCHEDULE J-1 –EQUITY CAPITAL BEGINNING OF FOLLOWING COST REPORTING PERIOD**

This schedule is formula driven and the required information is entered on the “input worksheet”. Further, if no interim rate data is entered on Schedule S, then this schedule will be identified as not applicable.

**SCHEDULE J-2- RETURN ON EQUITY OR USE ALLOWANCE OF PROVIDERS NOT OPERATED BY A GOVERNMENTAL AGENCY**

Definitions for Capital Asset, Equity in Capital Assets, and Liabilities Related to Capital Assets are located in the aforementioned Schedule J-2 Inputs section.

This schedule is formula driven and the required information is entered on the “input worksheet”. If the type of control for the facility is Governmental and this has been properly selected from the dropdown box on the Schedule A Inputs, then this schedule will be identified as not applicable. In addition, this schedule will be identified as not applicable if FRVS was selected as the reimbursement method in the Schedule A Inputs.

If this schedule is applicable, note that the Ending Equity in Capital Assets input should equal Schedule J-3 Section II Equity in Capital Assets (calculated figure).

**SCHEDULE J-3- ALLOWABLE MEDICAID RETURN ON EQUITY OR USE ALLOWANCE ON EQUITY CAPITAL, NET OF EQUITY IN CAPITAL ASSETS, FOR USE IN FAIR RENTAL VALUE SYSTEM CALCULATIONS**

In Section II (A) input all amounts for Deferred Loan Costs, Amortized Deferred Loan Costs, General Notes Payable-Non-related Party, Interest Payable-Non-related Party, Long Term Notes Payable-Non-related Party, and Bonds Payable that are applicable to the Equity in Capital Assets.

The balance of this schedule is formula driven and is entered on the “input worksheet”. Note that Section II (B) is dynamically built from the adjusted balances of accounts 241000 – 259999, 338000, and 410000 – 459999 excluding construction in progress (account # 246000), Notes Payable (accounts 420000 and 420009) and Bonds Payable

(450000).

## SCHEDULE K – STATEMENT OF COSTS OF SERVICES FROM RELATED ORGANIZATIONS

This worksheet provides the computation for any needed adjustments to cost, which are applicable to services, facilities and supplies furnished to the provider by organizations related to the provider by common ownership or control. In addition, certain information concerning the related organizations with which the provider has transacted business shall be shown. See CMS Pub.15-1, Chapter 10.

Section A – Must be completed by all providers. If the answer in Part A is “No” then this schedule will be marked as not applicable. If the answer to Part A is “Yes”, Parts B and C must also be completed.

Section B – Costs applicable to all services, facilities and supplies furnished to the provider by organizations related to the provider by common ownership or control are includable in the allowable cost of the provider at the cost of the related organization; however, such cost must not exceed the amount a prudent and cost conscious buyer would pay for comparable services, facilities, or supplies that could be purchased elsewhere.

Section C – This part is used to show the interrelationship of the provider to organizations furnishing services, facilities or supplies to the provider. The requested data relative to all individuals, partnerships, corporations or other organizations having either related interest to the provider, or a common ownership of the provider as defined in CMS Pub. 15-1, Part I, Chapter 10 must be shown in Column 1 through 6, as appropriate.

If the answer to the question in Section A is yes, then for every row completed in Section B, the corresponding row in Section C must be completed. For each row completed in Section C, data must be entered in all columns, otherwise an import error will occur and the cost report cannot be imported. Column 1 – Enter the appropriate alpha symbol from the table at the bottom of Schedule K that describes the interrelationship of the provider to the related organization.

Column 2 – Enter the name of the related party in Column 2.

Column 3 – If the related party in Column 2 or the organization in Column 4 has a financial interest in the provider, enter in this column the percent of ownership in the provider.

Column 4 – Enter in this column the name of the related organization, partnership or other organization or entity.

Column 5 – If the related party in Column 2 has a financial interest in the related organization, enter the percentage of ownership in the related organization.

Column 6 – Enter the type of business in which the related organization is engaged (for example, medical supplies or laundry and linen services).

## SCHEDULE L - OWNERSHIP INFORMATION AND PAYMENTS TO

## OFFICERS, OWNERS AND OWNER'S RELATIVES

Section A - Based upon the organizational structure, as indicated on Schedule A, enter the required information for each Officer, Director, Partner and Administrator of the nursing home. In the compensation column include total compensation including wages; salaries; bonuses paid; fees paid for managerial, administrative, professional or other services; amounts paid by the nursing home for the personal benefit of owners who are Officers, Directors, Partners and Administrators of the nursing home; cost of assets and services received from the nursing home; and deferred compensation. For each row identifying an Officer, Director, Partner, and Administrator, data must be entered in all columns, otherwise an import error will occur and the cost report cannot be imported.

The individual who signs the Certification page should be identified on Schedule L, with the indicated information provided.

Section B – Enter the information requested for individuals and organizations having more than a 10 percent ownership or controlling interest in the nursing home. In addition, the major stockholders or owners of the organization must be listed with their respective stock ownership percentage.

Section C – Enter the information requested for immediate relatives of owners of the facility, (as previously identified in Section A above) including husband; wife; natural parent, child or sibling; adopted child; adoptive parent; stepparent; stepchild; stepbrother; stepsister; father-in-law; mother-in-law; brother-in-law; sister-in-law; grandparent; and grandchild.

## SCHEDULE M – INTERCOMPANY OR RELATED PARTY NOTES AND MORTGAGES RECEIVABLE AND PAYABLE

The purpose of this schedule is to identify all the mortgage and notes receivables and payables that exist between the nursing home and the employees, officers, owners, and the related parties.

On the top of this schedule is a grayed box containing a check that starts as an unidentified field. To define this schedule as Not Applicable, click on this box. If a check appears in this box, then “This Schedule Does Not Apply” will appear on the top of the schedule when it is printed. If the box is clicked a second time, and left blank, this message will not appear when the schedule is printed.

If this schedule is applicable, enter the requested information for each inter-company or related party note and mortgage receivable or payable.

## SCHEDULES N AND N-1 – COMPUTATION OF REASONABLE OWNER/ADMINISTRATOR OR OWNER/ASSISTANT ADMINISTRATOR COMPENSATION

On the top of these schedules is a grayed box containing a check that starts as an unidentified field. To define these schedules as Not Applicable, click on this box. If a check appears in this box, then “This Schedule Does Not Apply” will appear on the top of the schedule when it is printed. If the box is clicked a second time, and left blank, this

message will not appear when the schedule is printed.

These schedules are formula driven and if applicable, the required information is entered on the “input worksheet”.

### SCHEDULES O AND O-1- COMPENSATION OF OWNER/ADMINISTRATOR OR OWNER/ASSISTANT ADMINISTRATOR

The purpose of this schedule is to determine the amount, if any, of disallowance of compensation paid an owner-administrator or an owner-assistant administrator.

On the top of these schedules is a grayed box containing a check that starts as an unidentified field. To define these schedules as Not Applicable, click on this box. If a check appears in this box, then “This Schedule Does Not Apply” will appear on the top of the schedule when it is printed. If the box is clicked a second time, and left blank, this message will not appear when the schedule is printed.

These schedules are formula driven and if applicable, the required information is entered on the “input worksheet”.

Line 2 Salary ranges can be found on the Medicaid Cost Reimbursement site at:

[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml)

Line 7 inflation factors can be found on the Medicaid Cost Reimbursement site at:

[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml) (follow the link for Owners Compensation)

Transfer any disallowance on line 13 of either Schedule O or O-1 to Schedule C adjustment column for Schedule D.

### ALL P SCHEDULES

The P Schedules are to be completed by all organizations that allocate costs to Florida Medicaid providers, whether referred to as a Home Office, Management Company or otherwise. All entities controlled or operated by the controlling organization, including non-nursing home entities, must share equitably in the controlling organization’s costs. On the top of schedule P is a grayed box containing a check that starts as an unidentified field. It is necessary to click on this box in order to turn on or off whether or not this schedule, as well as the related schedules P-1, P-2 and P-3, is applicable.

In the provider cost reports, Non-Florida facilities and entities may be grouped as one line item. Note that this is a deviation from the Home Office Cost Report in which each provider (including Non-Florida providers) must be separately identified along with the allocation basis, allocation percentage, and allocated amounts (see Appendix A for further information on Home Office Cost Reporting).

### SCHEDULE P – HOME OFFICE ORGANIZATION’S ALLOCATION OF TOTAL COSTS



This schedule is formula driven and the required information is entered on Schedules P-1 & P-2.

The chain component field is built from the chain component field from both P-1 (W) and P-2 (W). Make sure the spelling is the same for each component on Schedule P-1 (W) and P-2 (W) or they will display on different lines on Schedule P (for example Nursing Home 1 on Schedule P-1 and Nursing Homes 1 would be on separate lines on Schedule P)

{Hint – Input the chain entity (component) information on Schedule P-1 and use the copy function to input the chain entity data on Schedule P-2}.

### **SCHEDULE P-1 HOME OFFICE ORGANIZATION DIRECT ALLOCATION OF COSTS**

Enter the name of each chain entity (component) to which allowable Home Office direct costs should be allocated. When entering the chain entity name, follow the instruction for Schedule P above.

Enter in the proper cost category the amount(s) of direct cost allocated to each chain entity by the Home Office organization, for example, Administration or Home Office Costs. Add columns as needed up to ten costs categories.

The information entered on the facility's Schedule P-1 should agree with the amounts (and categories) shown on the home office(s)'s Schedule P-1, for the home office(s)'s cost reporting period(s) ending during the facility's cost reporting period.

The totals for the cost categories and the chain entity are formula driven.

### **SCHEDULE P-2 – HOME OFFICE ORGANIZATIONS INDIRECT ALLOCATION OF COSTS**

Choose the method of cost allocation from the dropdown box.

Enter the name of each chain entity (component) to which allowable Home Office indirect costs should be allocated. When entering the chain entity name, follow the instruction for Schedule P above.

Enter the amount of the basis used for allocation of allowable Home Office indirect costs; for example, total costs or patient days, by chain entity.

On the column totals line at the bottom of Schedule P-2, enter the total of indirect costs to be allocated by cost centers (Administration, Property, etc.).

The information entered on the facility's Schedule P-2 should agree with the amounts (and categories) shown on the home office(s)'s Schedule P-2, for the home office(s)'s cost reporting period(s) ending during the facility's cost reporting period.

The remainder of Schedule P-2 is formula driven.

**SCHEDULE P-3 – HOME OFFICE ORGANIZATION ALLOCATION OF EQUITY CAPITAL**

Note that the basis of allocation must be consistent. If Patient Days is chosen on P-2, it is to also be used for P-3.

Schedule P-3 is formula driven from information on Schedule P-2 except for the amount of the allowable Home Office equity capital (deficit). Enter the allowable Home Office equity capital (deficit) on the total line of the amount column at the bottom of Schedule P-3.

The information entered on the facility's Schedule P-3 should agree with the amounts (and categories) shown on the home office(s)'s Schedule P-3, for the home office(s)'s cost reporting period(s) ending during the facility's cost reporting period.

**SCHEDULE Q – SCHEDULE OF LEGAL AND ACCOUNTING FEES**

The Schedule of Legal and Accounting Fees must be completed for all legal and accounting expenses included in allowable costs.

Enter a description of services specific enough to demonstrate the nature of the expense and enter the amount in the appropriate column.

If the legal expense is in connection with a lawsuit, indicate the nature of the litigation and if it involved the Florida Agency for Health Care Administration (AHCA). If the litigation involves Florida AHCA a statement must be submitted describing the issues and whether the provider prevailed on ALL issues, rights, and causes of action in a judicial or administrative proceeding. All attorney, accountant, consultant, expert and other fees or costs incurred relating to litigation with AHCA, in which the provider has not prevailed on ALL issues, must be removed with a Schedule D adjustment. All attorney, accountant, consultant, expert and other fees or costs incurred related to litigation with AHCA that has not be concluded at the ended of the cost reporting period must be deferred.

There should be no HIPAA-protected information entered on Schedule Q.

**SCHEDULE R – LOWER OF COST OR CHARGES**

This schedule is used to determine the usual and customary daily rate charged to non-Medicaid/Medicare patients.

This schedule is formula driven. All information for this schedule is entered on the "input worksheet".

**SCHEDULE S – COMPONENT INTERIM RATES**

This schedule is used to calculate the component interim rate costs incurred. Prepare a separate schedule for each effective date of interim rate or date on which costs were first

incurred. (If you have more than one interim rate for the cost reporting period it is necessary to print a copy of this schedule and to submit it along with the certification page. The fact that this is being done can be noted on the Notes Schedule.)

On the top of this schedule is a grayed box containing a check that starts as an unidentified field. It is necessary to click on this box in order to turn on or off whether or not this schedule is applicable.

If applicable:

Line 1 – State the reason for which the component interim rate was granted; for example, hire two additional nurses.

Line 2 – Enter the date that Medicaid payments were first made or authorized for the component interim rate.

Line 3 – Enter the number of Medicaid days from the date on Line 2 to the end of the cost reporting period.

Line 4 – Enter the number of patient days from the date on Line 2 to the end of the cost reporting period.

Line 5 – Enter the date on which the component costs for which the interim rate was granted were first incurred.

Line 6 – Enter the account number that contains the costs incurred that justify receipt of the component interim rate reimbursement.

In the column labeled “Actual Allowable Cost” enter the increase in costs incurred that justify receipt of the component interim rate reimbursement and if needed, support the amount reported using the Notes Schedule of the ECR.

Line 7 – If the actual increase in costs for which the interim rate was received were incurred prior of the date on Line 2; enter the account number that contains the costs. In the column labeled “Actual Allowable Cost” enter the actual increase in costs incurred from the date first incurred. Submit a schedule to support the amount reported.

#### **SCHEDULE T - CAPITAL ADDITIONS AND IMPROVEMENT EXCLUDING REPLACEMENTS**

All providers must complete schedule T, even if the provider is currently receiving reimbursement of property costs under the Fair Rental Value System. Information reported on this schedule is used in determining the allowable property cost reimbursement for all providers.

On the top of this schedule is a grayed box containing a check that starts as an unidentified field. It is necessary to click on this box in order to turn on or off whether or not this schedule is applicable. This schedule will only be NOT applicable if there was no refinancing or there were no Capital Additions or Improvements during the cost

reporting period.

Enter the data requested in section I, part A, lines 1 through 6, for any addition of beds or any refinancing which occurred during the cost reporting period.

Enter the data requested in section I, part B, lines A through C, for any mortgage liability incurred during the cost report period which is related to capital additions and improvement listed in section II.

If there are any changes in the provider's mortgages (new or refinanced), submit the applicable documentation to support these changes along with the Certification page.

Enter the data requested in section II for each capital addition or capital improvement, excluding replacements, acquired during the cost reporting period. The asset descriptions must be specific and not be general aggregations such as "office furniture". Each original mortgage amount listed in Section I, Part B, must be referenced to specific items listed in section II through use of the reference (ref.) codes and column provided.

Equipment additions costing \$500 or more per item must be capitalized, included with fixed asset balances on the Schedule C Balance Sheet, and listed on either Schedule T or Schedule U of the Cost Report. No asset meeting the definitions of Capital Additions, Capital Improvements, or Capital Replacements can be expensed in the Cost Report.

Definitions:

1. Capital Addition - land, buildings, building equipment and major moveable equipment which have an estimated useful life at the time of acquisition of at least 2 years, a historical cost of \$500 or more per item and is not a replacement of a previously acquired asset.

2. Capital Improvement - betterment of land, buildings, building equipment, major moveable equipment or leasehold property which either extends the useful life at least 2 years beyond the original useful life of such asset or significantly increases the productivity over the original productivity of such asset, a cost of \$500 or more per item and is not a replacement of a previously acquired asset.

3. Capital Replacement - land, buildings, building equipment, major moveable equipment and leasehold improvements which would be classified as a capital addition or improvement under the above definitions, except that such asset is a replacement of a previously acquired asset. A replacement is an asset that fills the place, position or purpose once filled by an asset that has been lost, destroyed, discarded or is no longer usable or adequate.

SCHEDULE U – CAPITAL REPLACEMENTS – CURRENT PERIOD ACQUISITIONS

Each provider must complete schedule U, whether or not the provider is currently receiving reimbursement of property costs under the Fair Rental Value System.

On the top of this schedule is a grayed box containing a check that starts as an unidentified field. It is necessary to click on this box in order to turn on or off whether or not this schedule is applicable. This schedule will only be NOT applicable if there were no capital replacements during the current cost reporting period.

If applicable enter the data requested in section I (Acquisition Costs and Depreciation) for each capital replacement acquired during the cost reporting period. Note the definition of capital replacement included in the instructions to Schedule T above. Any replacement financed should be referenced to the applicable mortgage in section II.

Enter the data requested in section II (Mortgages and Interest) for financed capital replacements listed in section I.

Right side of the table contains validation checks. If there are no errors on a row, there will not be an error message.

### SCHEDULE U-1 – CAPITAL REPLACEMENTS – PRIOR PERIOD ACQUISITIONS

Each provider must complete Schedule U-1, whether or not the provider is currently receiving reimbursement of property costs under the fair rental value system.

On the top of this schedule is a grayed box containing a check that starts as an unidentified field. It is necessary to click on this box in order to turn on or off whether or not this schedule is applicable. This schedule will only be NOT applicable if there were no prior period capital replacements.

If applicable enter the data requested in section I (Acquisition Costs and Depreciation) for each capital replacement acquired during prior cost reporting periods. [Note the definition of capital replacement included in the instructions to Schedule T above]. Any prior period replacement, which was financed, should be referenced to the applicable mortgage in section II.

Enter the data requested in section II (Mortgages and Interest) for financed capital replacements acquired in prior period(s) listed in section I.

The right side of this table contains validation checks. If there are no errors on a row, there will not be an error message.

### NOTES SCHEDULE

This schedule is to be used on an as needed basis to provide additional information requested as part of the cost reporting process, or to enclose supplemental data that is required in order to fairly state or support the cost report data provided. If no data is entered on this schedule, then it will appear as not applicable.

APPENDICES  
ATTACHED

**APPENDIX A**  
**HOME OFFICE COSTS**  
**(Last Revision 8/31/14)**

Home Offices that allocate costs to providers participating in the Florida Medicaid Program, as defined by the Provider Reimbursement Manual (CMS Pub. 15-1), must submit a separate uniform cost report and related documents (prepared in accordance With these revised instructions) as required by the Plan. It is not, however, necessary for Home Offices to use the same chart of accounts as that required for provider. In addition, Home Offices are not required to submit electronic cost reports. Thus, one set (two copies) of the home office cost report certification page, supplemental schedules, attachments, and accountant's compilation report must be submitted to AHCA within the timeframe specified in the Plan. Further, such documents must not be commingled with the provider's documents.

The home office cost report shall be subject to the same requirements as those applied to providers. The general instructions for cost reports must be followed.

**Management Company (Related Organization)**

A management company related to the provider as defined in Chapter 10, CMS Pub. 15-1 is considered to be a home office for Florida cost reporting purposes and must submit a home office cost report.

The home office cost report shall contain the following forms and schedules.

- Certification page, signed in accordance with Sections I.C. and I.J. of the Plan
- Schedule A, heading and Part 1 only
- Schedule C
- Schedule C-1
- Schedule D
- Schedule E
- Schedule I
- Schedule K
- Schedule L
- Schedule M
- Schedule P, P-1, P-2, P-3
- Schedule Q

Supporting schedule and attachments should be submitted with the certification page to support costs and allocations. Supporting schedules must be referenced to the applicable home office cost report. The cost information for Florida providers must be reported on the applicable cost report schedules.

It is not acceptable to submit individual schedules from a Medicare cost report in lieu of the required Medicaid cost report schedules, as the rules regarding Medicaid allowable costs may be different.

## Allocation of Home Office Costs to Entities (Components) in Chain

- A. Procedure. Starting with total Home Office costs, including those costs paid on behalf of providers (or other entities in the chain, the home office must eliminate all costs, which are not allowable in accordance with program instructions (For example, promotional advertising, life insurance, etc.). The remaining costs (total allowable costs) will then be allocated as stated below to all of the entities- both providers and non-providers - in the chain, which received services from the home office. Thus, all entities (both Florida and Non-Florida) must be separately identified by name, allocation basis and percentage, and amounts allocated to the specific entity.

Where the home office incurs costs for activities not related to patient care in the chain's participating providers, the allocation bases used must provide for the appropriate allocation of costs, such as, rent, administrative salaries, organization costs, and other general over-head costs which are attributable to non-patient care activities, as well as to patient care activities. All activities and functions in the home office must bear their allocable share of home office overhead and general administrative costs.

- B. Costs Directly Allocable to Entities (Components). The initial step in the allocation process is the direct assignment of costs to the chain entities. Allowable costs incurred for the benefit of, or directly attributable to, a specific provider or non-provider activity must be allocated directly to the chain entity for which they were incurred. For example, costs paid by the home office for interest expense is allocated to the facility for which the loan was made; salaries are allocated to the facility to whose employees they apply; etc. Home offices may simplify the allocation of costs to the chain components in the cost allocation (finding) process by transferring the costs, which are directly allocable to the components through the inter-company accounts. These transfers should be made at the time the costs are incurred.
- C. Costs Allocable on a Functional Basis. The allowable home office costs that have not been directly assigned to specific chain components must be allocated among the providers (and any non-provider activities in which the home office may be engaged) on a basis designed to equitably allocate the costs over the chain components or activities receiving the benefits of the costs. This allocation must be made in a manner reasonably related to the services received by the entities in the chain. Chain home offices may provide certain centralized services, such as central payroll or central purchasing, to the chain components. Where practical and the amounts are material, these costs must be allocated on a functional basis. For example, costs of a central payroll operation could be allocated to the chain components based on the number of checks issued; the costs of a central purchasing function could be allocated based on purchases made or requisitions handled.

Any residual allowable home office costs remaining after a functional costs allocation has been completed must be included as pooled costs and allocated as described in subsection D below. The functions, or cost centers used to allocate home office costs, and the unit bases used to allocate the costs, including those for



the pooled costs described in subsection D, must be used consistently from one home office accounting period to another.

However, if the home office wishes to change its allocation bases and believes the change will result in more appropriate and more accurate allocations, the home office must make a written request, with its justification, in accordance with CMS Pub. 15-1, §2312, to AHCA for approval of the change no later than 120 days after the beginning of the home office accounting period to which the change is to apply.

In those instances where the request for a change in allocation bases is approved, the change must be applied to the accounting period for which the request was made, and to all subsequent home office accounting periods unless AHCA approves a subsequent request for change by the home office. The effective date of the change will be the beginning of the accounting period for which the request was made.

- D. Pooled Costs in Home Office. In each home office there will be a residual amount, or “pool”, of costs incurred for general management or administrative services which cannot be allocated on a functional basis.
- a. Pooled home office costs must be allocated on the basis of inpatient days, provided the entire chain consists solely of comparable inpatient health care facilities; for example, the entire chain is composed solely of skilled nursing facilities, where this situation exists, each facility in the chain would share in the pooled costs in the same proportion that its total inpatient days bears to the total inpatient days of all the facilities in the chain.
  - b. Pooled home office costs must be allocated to all chain components on the basis of total costs if the chain is composed of either unlike health care facilities; for example, a combination of short-term hospitals, long-term hospitals, and home health agencies or a combination of health care facilities and non-health care facilities; that is, facilities engaged in activities other than the provision of health care. Under this allocation basis, all chain entities will share in the pooled home office costs in the same proportion that the total costs of each entity, excluding home office costs (including related party management fees) and the nursing home quality assessment bear the total costs of all components in the chain. Any other adjustments to total costs should be explained on the Notes Schedule. Total costs are costs before Medicaid adjustments are made.

Where a chain consists of health care facilities and organizations carrying on other types of activities, pooled costs can be initially allocated to the health care facilities and non-health care facilities on an appropriate basis depending upon the organization of the chain, subject to AHCA’s approval as explained in the following paragraphs:

After the initial allocation has been performed, the pooled costs allocated to the health care facilities must then be distributed to the chain entities in accordance

with the above requirements as appropriate.

If evidence indicates that the use of a more sophisticated allocation basis would provide a more precise allocation of pooled home offices costs to the chain entities, such basis can be used in lieu of allocating on the basis of either inpatient days or total costs. However, AHCA's written approval, based on the fact that the change in allocation basis meets the requirements of Chapters 21 and 23 of CMS Pub.15-1, must be obtained before any substitute basis can be used. The home office must send a written request for approval of the change, to the AHCA no later than 120 days after the beginning of the home office accounting period to which the change is to apply. This request must include the justification for the change.

Where AHCA approves the home office request, the change must be applied to the accounting period for which this request was made, and to all subsequent home office accounting periods, unless AHCA approves a subsequent request for change by the home office. The effective date of the change will be the beginning of the accounting period for which the request was made.

- E. Inclusion in Provider Costs. Home office costs directly allocated to the providers shall be included in the appropriate accounts of the provider's trial balance and then allocated through the provider's cost allocation (finding) process. For example, the allocated share of the home office's allowable interest is to be included in the provider's adjusted trial balance with the provider's own allocable interest cost. Home office costs, which are not directly allocated to the provider but are allocated on a functional or pooled basis, shall be included in the provider's cost report as a part of the provider's general and administrative cost. The allocated costs shall be entered as one amount and designated under an appropriately descriptive heading such as "home office costs."

Although the share of the home office costs allocated to each provider may thereby become allowable costs under the program, the allowed costs of providers in a chain shall not exceed the cost allowed for similar institutions not so affiliated. Thus, the costs of a chain provider, including any allowable home office costs, are not recognized or allowed to the extent they are found to be out of line with similar institutions in the same area.

- F. Inter-period Allocation of Home Office Costs. When the home office accounting period differs from the cost reporting period of a chain provider, the allowable home office costs of the provider for the period covered by the home office cost statement shall be included in the provider's cost report as indicated above and then allocated through the cost allocation process. An amount of allowable home office costs and equity capital for the providers for the portion of its reporting year not covered by the home office statement will be tentatively projected at a rate not in excess of the previous year's home office costs and equity capital as set forth in the applicable home office cost statement. See CMS Pub 15-1, §2150.3.G. for further details.

Most providers should use the allocations on the P Schedules of the home office for the reporting period, which ends within the provider's reporting period. Where a

facility has a cost reporting period less than 12 months, and the home office does not have a cost report ending during the facility's short fiscal year, the facility should generally use the most recently filed (and accepted) home office cost report to determine home office costs to be allocated to the facility.

The information entered on the facility's Schedule P-series should agree with the information shown on the home office's Schedule P-series. Any differences related to the interperiod allocation should be reflected when the home office costs are entered on Schedule K. The interperiod allocation calculation should be included as an attachment to the cost report and/or described on the Notes page.

### HOME OFFICE EQUITY CAPITAL

Computation. Where the chain provider received services from the home office and the program recognizes the costs of such services for reimbursement purposes, the provider must include in its equity capital computation its proportionate share of the equity capital of the home office, which is related to patient care. In the determination of home office equity capital, assets and liabilities not related to patient care activities are excluded from the computation.

The equity capital of the home office is generally computed in the same manner as that of the providers. That is, a calculation is made at the end of the home office's accounting period to analyze the equity capital and changes therein during the period, to determine the amounts of home office equity capital at the end of each month in that fiscal period. Note that all amounts shown in the home office equity capital balance for any given month, whether negative or positive, must be included in the provider's average equity capital.

#### Exclusions

Loans and Other Inter-company Transfers. Where interest payments are not allowable, loans to or from the home office or other entities of the chain, from or to the provider, cannot be considered as assets or liabilities in computing the equity capital of the home office or the provider. In addition, amounts due to or from the home office or other entities in the chain, from or to the provider, as a result of transfers of assets between the entities of the chain, or as a result of other inter-company transactions, are not includable in the computation of equity capital of the home office or the provider.

- B. Assets Leased from Home Office. Loans and other inter-company transactions cannot be considered as assets or liabilities in computing the equity capital for either the Home Office of the Provider. Interest payments on such inter-company transactions are not allowable. "Due -to" and "due-from" amounts also are not allowable when computing equity capital.
- C. Investment in Capital Stock of Provider. The home office's investment in the capital stock of the provider or of any other entity in the chain, and loans made to finance the purchase of such investments are not includable in the equity capital of the home office.

## Allocation of Home Office Equity Capital

After the home office equity capital is determined, the home office equity capital must be allocated to the providers and other entities in the chain, including non-health care areas, which receive services from the home office. Any assets and liabilities on the financial records of home office that are includable in equity capital of the home office, and are directly attributable to a particular provider or other entity in the chain, must be allocated directly to the particular provider or other entity in the chain and included in that entity's capital. For example, where the home office purchases equipment and transfers it to a provider, the equity in that equipment must be directly allocated to the specific provider. In the same manner, if the home office borrowed funds to finance the purchase of the equipment, the liability must also be allocated directly to the provider and included in the provider's equity capital computation.

Where borrowed and internally generated funds are transferred by the home office to the providers or other entities in the chain and the funds have become so commingled as to preclude separate identification, the liability for the borrowed funds shall be allocated to the providers and other entities in the chain in the proportion to the funds received by that provider or other entities to the total funds disbursed.

The equity in those assets and liabilities, which are directly allocable to a particular provider, must be included in the computation of the average equity capital of the provider on a monthly basis. The effect of this would be the same as if the provider owned the assets and owed the liabilities. Home offices can simplify the computation of home office equity capital and the allocation of equity capital to the chain components in the cost allocation process by transferring the assets and liabilities, which are directly allocable to the components through the inter-company accounts. Such transfers shall be made at the time the assets and/or liabilities become directly allocable.

The remaining home office equity capital, or "pooled" equity capital, related to patient care must be allocated to each provider and other entity in the chain. The basis used for the allocation of pooled equity capital is the ratio that the portion of home office costs allocated to each provider or other entity bears to the total home office costs. Home office cost which are directly allocable to a provider or other entity in the chain, should be excluded from the allocation base used to allocate "pooled" equity. The ratio developed for the allocation of home office equity capital found in Schedule P-3 must be applied to the amount of equity capital computed at the end of each month in the computation of average equity capital of the home office found in Schedule I. In effect, the home office equity capital is considered as a group of net assets to provide services to the providers and other entities in the chain.

## SCHEDULE I – HOME OFFICE OR RELATED ORGANIZATION RETURN ON EQUITY CAPITAL OR USE ALLOWANCE OF PROVIDERS NOT OPERATED BY GOVERNMENTAL AGENCIES.

Column 1 - List each of the months or periods included in the cost reporting period.

Column 2 – Enter the equity capital as of the beginning of the cost reporting period, as computed on the previous year’s schedule I, column 7. This amount will be the same for all months or periods during the cost reporting period. Make sure any applicable prior year’s audit adjustments to equity capital are reflected in the beginning equity capital.

Column 3 – List by month or period the capital investments made during the cost reporting period. Capital investments include cash and other property contributed by owners, and proceeds from issuance of corporate stocks. Do not include loans from owners here. The amount entered on the appropriate line in column 3 is carried forward to subsequent months in the period, and is increased by additional contributions in the months or periods in which such contributions are made.

Column 4 – Enter in this column, the amounts withdrawn by owners or disbursed for the personal benefits of owners; any amounts paid as dividends to corporate stockholders are also entered. This column includes the cumulative amount for the period; that is, if withdrawals occur on the average of \$600 per month or period, the first month or period of the cost reporting period will show \$600, the second \$1,200, etc.; however, if withdrawals are made and are reflected in the profit or loss for the period, for example, as salaries, that should not be entered here.

Column 5 – Enter other changes in equity capital such as loans from owners made after July 1, 1966 as increases and repayments of loans as decreases. Unrestricted donations and contributions are also entered in this column. Beginning with the first month or period in which a transaction occurs, the applicable amount is carried forward to subsequent months or periods and is increased by additional loans or decreased by repayment of loans.

Column 6 – Equity capital increases or decreases as income is earned or as losses are incurred in operations of the provider during the cost reporting period.

The net amount of the change in equity capital that results from operations is determined by analyzing the difference between equity capital at the beginning of the period and equity capital at the end of the period. From this increase or decrease in equity capital are added or subtracted the amounts included under the other categories of changes on this worksheet, Columns 3 through 6. The balance then will represent the increase or decrease due to operations and should equal the amount in Column 1, Line 6, and Schedule C-1.

Enter the amount from Column 1, Line 6, and Schedule C-1 in Column 6 on the line representing the last month in the cost reporting period. For example, if the cost report were for a twelve-month calendar year period, the entry would be made on Line 13, which would represent December. This increase or decrease due to operations is considered to have been experienced uniformly during each of the months or period and to have affected equity cumulatively. Therefore, if the net increase due to profits for 12 months is \$24,000, as entered in Column 6, Line 13, there would be \$2,000 entered on Line 2, \$4,000 entered on Line 3, etc.

Column 7 – Enter on the line representing the last month in the cost-reporting

period the ending equity, which is the sum of Lines 3 and 6, Column 1, Schedule C-1. For each month or period within the cost reporting period, enter the net total of Columns 2 through 6. Negative amounts should be included. Add the individual month's equity and enter the total of column 7 on Line 15. The amounts in Column 7 will be allocated per Schedule P-3, if applicable, and then transferred to schedule J in accordance with instruction for that schedule.

APPENDIX B  
(Last Revision 3/22/05)

INSTRUCTIONS FOR USING THE ELECTRONIC COST REPORT (ECR)  
PROVIDED BY THE FLORIDA AGENCY FOR HEALTH CARE  
ADMINISTRATION

System Requirements:

- Pentium II (or better) based computer with 128mg RAM or higher. 256mg of RAM is recommended.
- Screen resolution 800 x 600 is recommended.
- Microsoft Excel® version 97 or higher. Compression utility such as WinZip or pkzip. Evaluation copies are freely available at: <http://www.winzip.com/> and <http://www.pkware.com/>. Windows XP supports zipped files.

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Topics:

1. Opening the Zip File
2. Opening the Excel File
3. Inputting Cost Report Data
4. Creating separate Merge Sections
5. Verifying your Data
6. Printing your Cost Report
7. Exporting and Submitting your Cost Report
8. Restoring a Cost Report

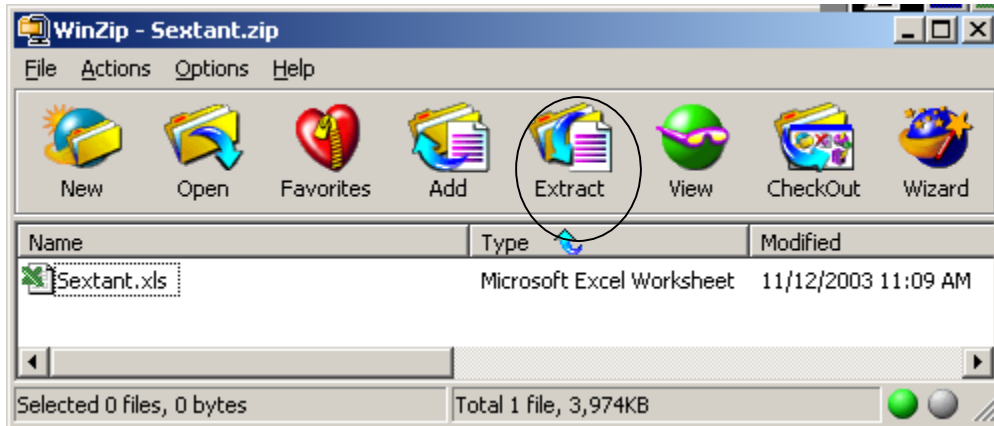
Information for Electronic Cost Reports for Nursing Homes may be found at:

[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml)

## Opening the Zip File

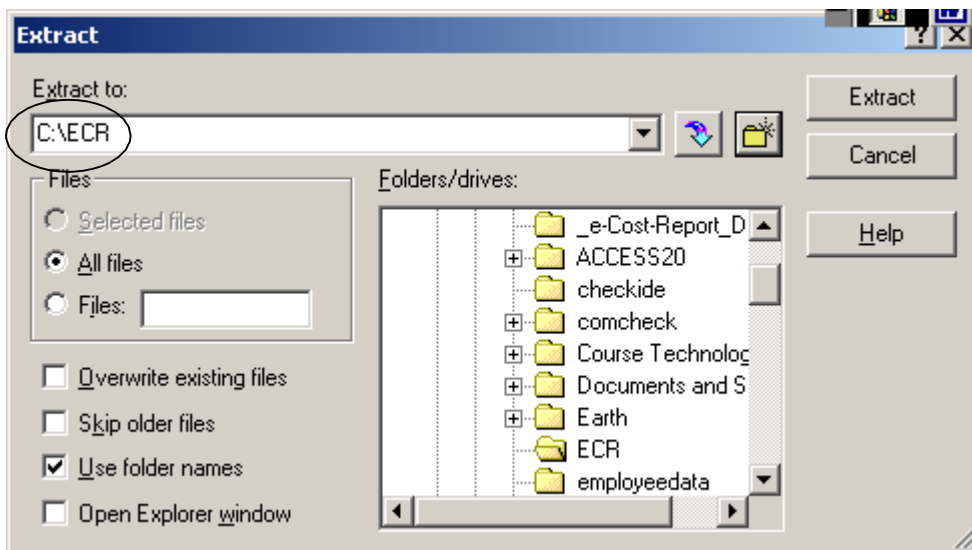
Double click on the zip file. This will invoke your compression program on your computer. If you receive a message asking you what program to associate with “.zip” you do not have a compression utility installed on your computer. Download an evaluation copy or purchase one (see System Requirements above).

If you do have a compression utility on your computer, it will open up showing Sextant.xls.



Extract the file from the archive. To do this, select the Extract button on the menu bar.

Select a location to download the excel file to and note the location so you can retrieve it. C:\ECR in picture below.





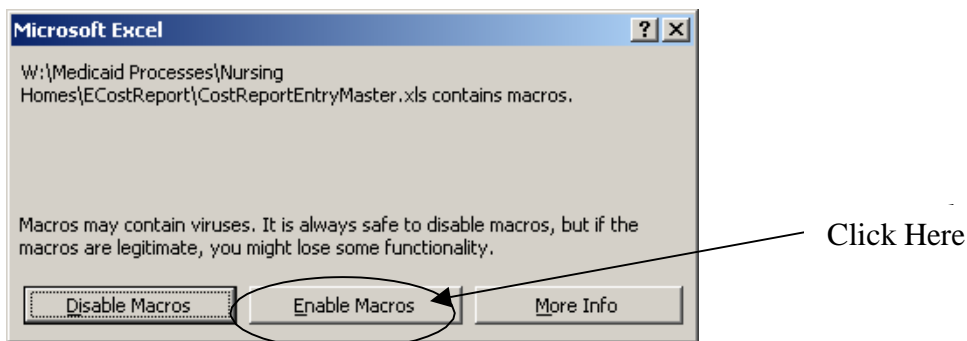
## Opening the Excel File

### Setting Options in Excel

If the status bar and formula bar are not displayed, click Status Bar and Formula Bar on the View menu. These are used in this application.

Disable AutoSave or increase the amount of minutes between saves. In Office97 and Office2000 if AutoSave is not found under the Tools Menu item it is already disabled. In OfficeXP AutoSave is found under Tools – Options. Disable AutoSave here. Disabling AutoSave or increasing the time between AutoSaves will improve the performance of the application because the AutoSave momentarily uses all of the computers resources while it saves.

Navigate to the location where you extracted the excel file to and open it. Upon opening the file you will be asked whether to enable or disable macros:



Please Enable Macros – this will enable the schedules to be created from user input. We guarantee that the macros used do not contain viruses.

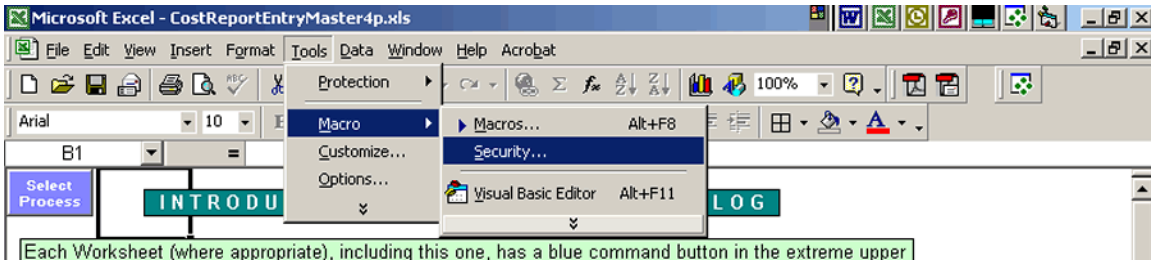
If you do not get a message similar to this, check the security setting in Excel.

In Excel97:

Select Tools Æ Options Æ General tab. Check Macro virus protection. This will bring up the dialog box above when you open the excel file. If this is unchecked, all macros are allowed (you are not protected from potentially unsafe macros).

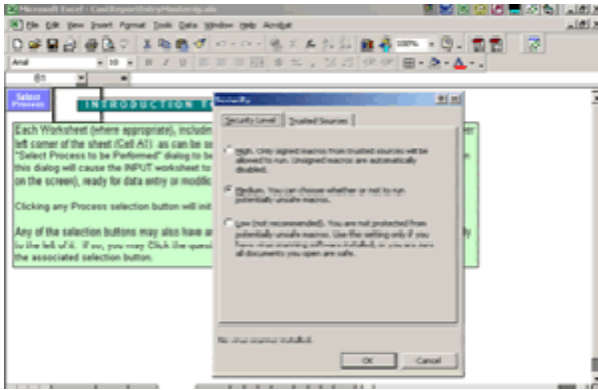
In Excel2000 and Excel2002 (in OfficeXP):

Go to Tools Æ Macro Æ Security and then click Medium or Low. The Medium setting will ensure you are prompted when opening a file with macros and Low will enable all macros. If you change the setting to Medium, you will see this popup. If the setting is on High – macros are disabled.



Each Worksheet (where appropriate), including this one, has a blue command button in the extreme upper

Click Security ... then Medium

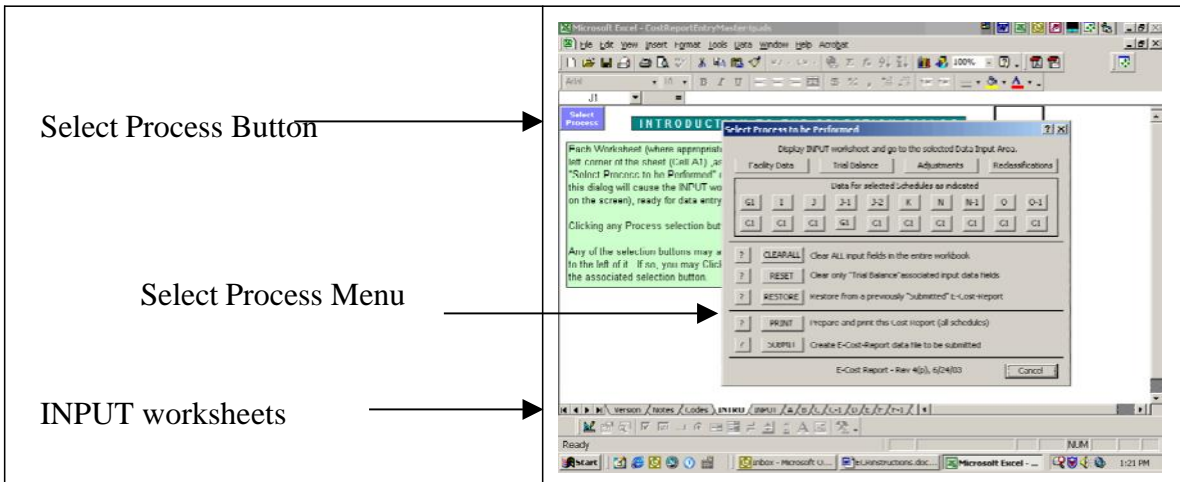


If you made a change to the Security setting while Sextant is open, close Sextant after the change and then reopen Sextant. This will implement the new Security setting.

Open the Excel file (Sextant).

Sextant is a large file and requires up to 1 minute to open. This is a very slow action. Sextant is not ready or input until the Select Process Menu appears over the INTRO worksheet.

The opening screen will look like this ...



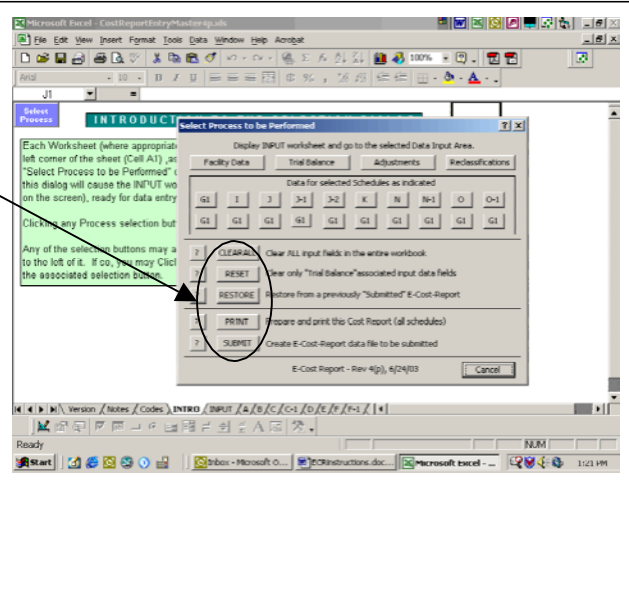
Select Process Button

Select Process Menu

INPUT worksheets

The Select Process Menu enables:

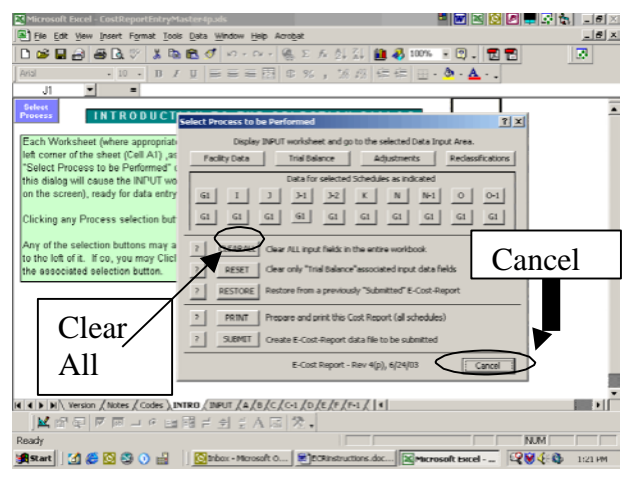
- CLEAR ALL (entire cost report)
- RESET (clears trial balance only)
- RESTORE (open a saved cost report)
- VALIDATE (navigates to VALIDATE worksheet)
- PRINT (entire cost report)
- SUBMIT (prepare export submission and certification page)



Each button on the top will take you that specific the area to input data.

To clear data:

- Click on the blue Select Process button at the top left part of any worksheet.
- Click CLEAR ALL. You will be asked if you are sure you want to do this.
- Click OK. The process of clearing the ECR will take up to 2 minutes.



Click Cancel to exit Select Process.

After you have opened the file for the first time, select File - Save As and rename the file using the following convention:  
 MedicaidProvider#\_FYE.xls

This way if you have to enter multiple cost reports you will have separate submission files. (Note: The default name of the submission file is the excel file name).

### Inputting Cost Report Data - Refer to page 3.

### Creating separate Merge sections

If you are inputting several cost reports and one or more sections have similar data on all the cost reports, create a separate merge file for that data.

To do this:

1. Open a new Electronic Cost Report
2. Clear All (via the Select Process button)
3. Input the data that is the same – this is the data you want to merge in so that you do not have to type it in again.
4. Submit (via the Select Process button)

5. Name the file so that you know what it is. Ex: Pdata.C\_R.
6. After that close the Electronic Cost Report and do not save changes. You don't need the changes because you have created the merge file you want to import later.

See Appendix C for specific instructions for merging in a trial balance.

Note: If you are exporting adjustments or reclassifications from another program, adjustments begin with offset 2 (i.e. Adjustment 1 offset is 1, 2). For reclassifications, the offset is the reclassification number as a negative (i.e. Reclassification 1 offset is 1, -1).

A Schedule U Merge Utility is available to easily create U and U-1 merge files for Sextant.

## Verifying your Data

Most schedules have validation built into them. If an error appears on a schedule, it will also appear on the VALIDATE worksheet. This VALIDATE worksheet is the second printed page of the cost report. To correct an error, click anywhere on the line to select the listed condition and then click the “Go To” button. This will take you to the input area for correction. Once the error is corrected, it will no longer appear on the VALIDATE worksheet. Appendix D lists the error messages and the resulting fix.

On the trial balance (INPUT sheet), if debits do not equal credits the word Validation will be shown in a red font. For adjustments, the word Adjustment at the top of that adjustments' column (row 2) will appear in a black font when the column contains no data. The font color will change to red if the adjustment in that column is out of balance. If the explanation cell (first active row above account 111100) is left blank, the word Adjustment will appear in the color magenta. Reclassifications have the same process in place. Also, at the top of the Schedule C area on the INPUT sheet the same color scheme is used with better descriptions. If the adjustment or reclassification contained no errors, these rows will display OK in blue font. If the entry is out of balance, these rows will display IMBALANCE in red font. If the adjustment or reclassification explanation was not filled in, EXPLAIN will display in magenta font. The table below illustrates these points.

### After entering Trial Balance – Check

Adjusted Balance and Trial Balance columns are in balance. After trial balance is inputted or merged, check Adjusted Balance (columns after Adjustments and Reclassifications) to verify.

- “Adjusted Balance” on Rows 2 and 3 are formatted in Blue
- “OK” formatted in Blue

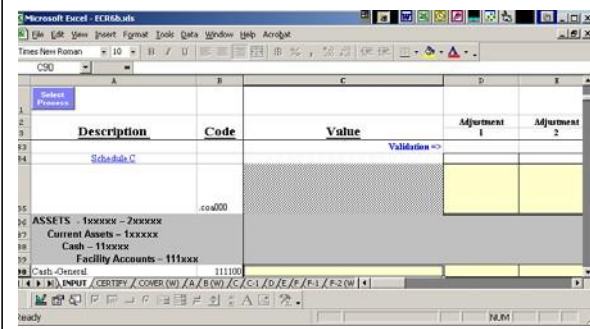
1	2	3	4	5	6
	Description	Code	Reclassification	Total of Adjustments	Total of Reclassifications
414	Non-Nursing Home Costs	999027			
415	Dues/Funeral Expenses	999028			
416	Other Non-allowable Expenses	999090			
417	Contributions/Lobbying Expense	999100			
418					
419					
420					
421	Schedule G-1				
422	Allowable Ancillary Cost Centers:				
	Physical Therapy Cost Center Square				
423	Footage	e501			

After entering Adjustments and Reclassifications – Check

The following examples reflect the state of Column D (Adjustment 1) in the following examples. These examples pertain to all adjusting and reclassification entries.

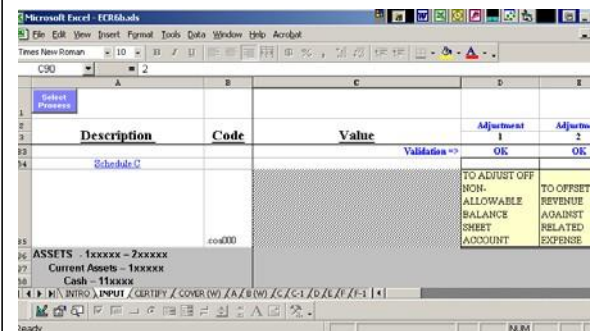
Adjustment 1 column appearance on ECR that has no adjusting entry:

- “Adjustment” in Row 2 formatted in Black
- “Validation” formatted in Blue



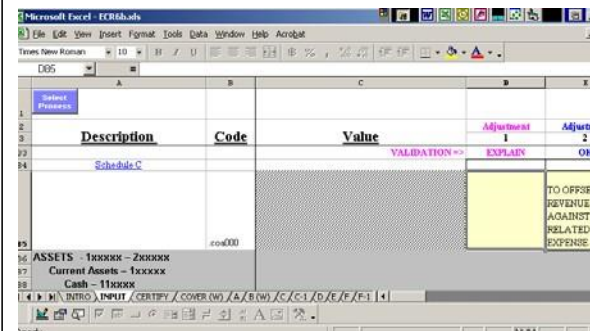
Adjusting entry balances and contains an Explanation. Meets criteria for a valid adjustment.

- “Adjustment” in Row 2 formatted in Black
- “OK” formatted in Blue
- “Validation” formatted in Blue



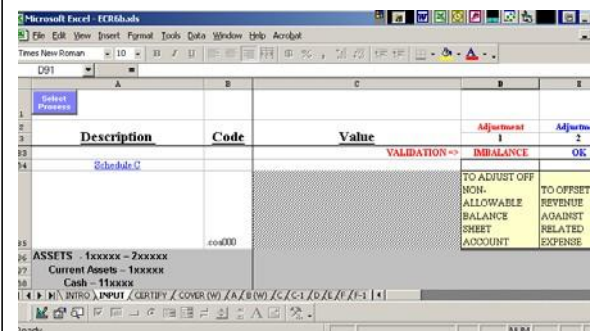
Adjusting entry balances, but does not contain adjustment explanation.

- “Adjustment” in Row 2 formatted in Magenta
- “EXPLAIN” formatted in Magenta
- “VALIDATION” formatted in Magenta



Adjusting entry is out of balance. Same font colors will be present if the adjustment is out of balance and missing the adjustment explanation.

- “Adjustment” in Row 2 formatted in Red
- “IMBALANCE” formatted in Red
- “VALIDATION” formatted in Red

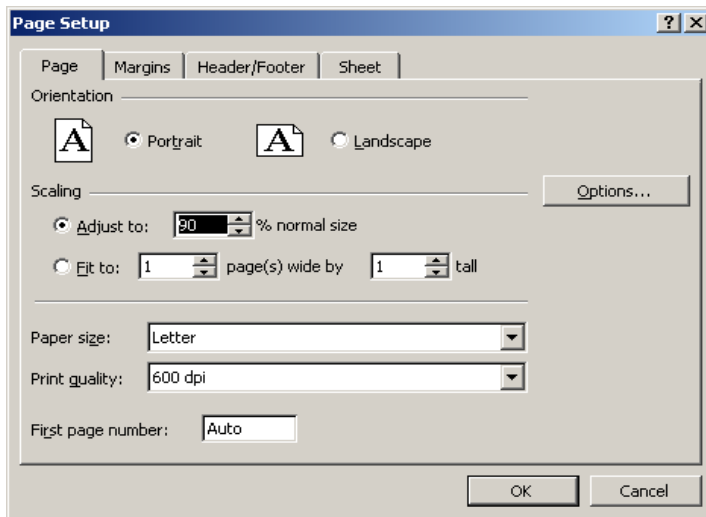


## Printing Your Cost Report

- Click on the blue Select Process button found on the upper left side of any worksheet.
- Click the Print button found on the lower part of the Select Process Menu. This will perform calculations on all the schedules and display all schedules in the print range in Print Preview mode.
- Click on the Print button.
- Note the ECR Control Code at the top of the Cover Page. This code must match the ECR Control Code on the Certification Page. To get these codes to match, Print the cost report (from Select Process) and then submit the cost report with no changes to data in between. Submitting and then Printing will also produce the same ECR Codes as long as no data have been changed.

### What to do if any of the schedules overflow into a second page?

The printer setup determines how the cost report is going to appear when printed out. If a schedule does not fit on one page because it is too wide, an adjustment can be made to the Page Setup to force it to fit. To do this, go to the schedule that is overflowing into a second page. Click on Print Preview on the Menu Bar (or File – Print Preview). In the Page Setup dialog, Page tab in the Scaling section, decrease the % of normal size until the schedule fits on one page. See the picture below:

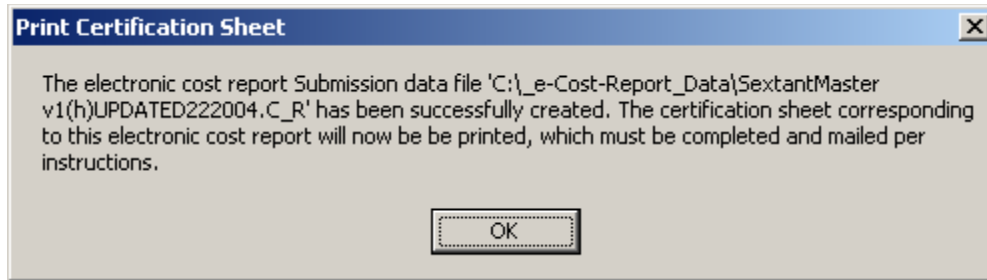


Do this for each schedule that does not fit on one page. Another way is to select Print from the Select Process dialog. This will put all schedules in Print Preview at the same time. Click on Setup to change the Page Setup for all schedules that are overflowing.

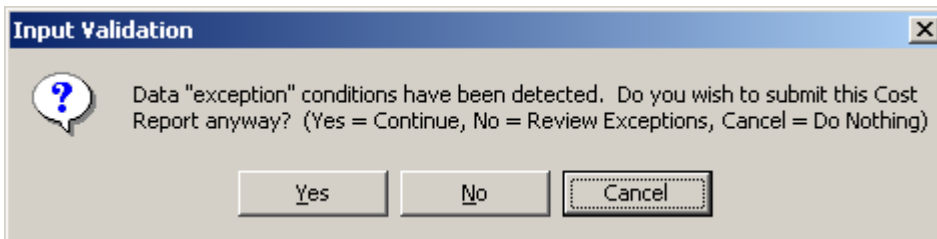
At this point, even if there are validation errors, the cost report may be submitted. The validation checks have been provided to enhance the usefulness of the data provided.

## Exporting and Submitting your Cost Report

When you are ready to submit (export) your cost report data, click on the blue Select Process button. When the Select Process menu comes up, click on the bottom button labeled “SUBMIT”. This will create a subdirectory “C:\e\_Cost-Report\_Data”. If you have not renamed the excel file, a text file will be created with the name "Sextant.C\_R". If you did rename the excel file, then the file name will begin with your new name and end with “.C\_R”. After the SUBMIT button is pressed, the following message will appear if the cost report contains no errors:



If there are Exception conditions detected on the VALIDATE worksheet, this message will display:



“Yes” will resume the submission.

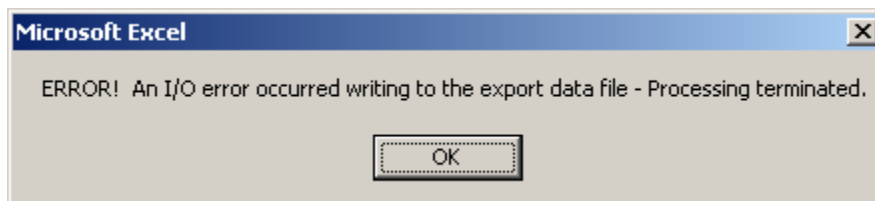
“No” will bring you to the VALIDATE worksheet to correct Exception conditions.

“Cancel” will cancel the submission.

Note: If you are on the VALIDATE worksheet and submit you will not receive this message.

Press OK, and the Certification Page appear in print preview mode. Print this page and sign it accordingly.

{Note: The submission process creates a read-only file. If you have previously submitted a file under the same name, you will get the error shown below:



Submit again, but change the name of the file. }

The certification sheet will contain a unique identifier, the “Submitted ECR Control Code”. It is found in the top portion of the certification page. In the example cost report, the unique identifier is:

2000000	1312003	02012002	09172003	160533
Provider #	FYE	FYB	Date Submitted	Time Submitted

This ECR control code is made up of the provider number, FYE, FYB, date submitted, and system time submitted. This code will be part of the text file created from clicking the submit button.

Please ensure the Certification Page and Cover Page has matching ECR Control Codes before sending your submission to Audit Services.

The Certification Page should be printed and signed by the Chief Financial Officer or Administrator of the Provider. Additionally, there is a signature required by the C.P.A. if they operate in house.

Next step is to email the text file (having the extension .C\_R). An email address has been setup to receive electronic cost reports. It is:

[MNHC\\_Reports@ahca.myflorida.com](mailto:MNHC_Reports@ahca.myflorida.com)

To submit your electronic cost report via email, simply use the email program of your choice (AOL, Outlook, etc.). Begin a new email message with the subject “Cost Report Submission” and include the provider name, provider number, FYE, Home Office and/or Management Company. Next insert the cost report text file by navigating to “C:\e\_Cost-Report\_Data”. Choose the file you have created and send your email. You will receive an acknowledgement that your cost report has been received.

One hard copy of the cost report, the certification page, supplemental schedules and attachments, and accountant’s compilation reports must to be sent to:

Agency for Health Care Administration  
Audit Services  
2727 Mahan Drive, Mail Stop 23  
Tallahassee, Florida 32308

If you encounter any problems or have suggestions, please contact:

Zainab Day  
Phone: (850) 412-4080  
E-mail:  
[zainab.day@ahca.myflorida.com](mailto:zainab.day@ahca.myflorida.com)

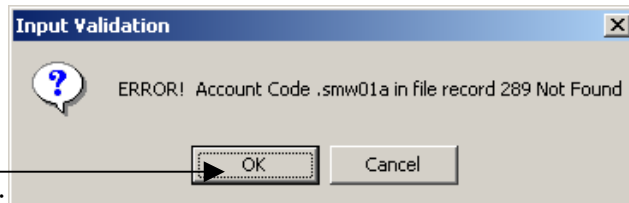


## Restoring a Cost Report

To open (restore) a cost report, select the Select Process button and then choose RESTORE. This process will clear all input areas before beginning to restore the saved file. The process may take as long as 20 minutes for a very large cost report on a slower computer.

Note: If you leave Excel once you begin the RESTORE, the screen may be all white when you return. This may happen if Sextant is not through restoring the cost report you have selected.

Sextant will produce the following errors from restoring a cost report that was submitted from an earlier version of Sextant. Sextant files with an effective date earlier than 2/4/2004 will produce errors on the RESTORE process. Account Codes .smw01a - .smw25b and .smw101 are no longer used. If the cost report contained Schedule M input, you will encounter these errors. Schedule M has been changed to ease exporting data.



Click OK for each Error message:

If you have entered a cost report in a Sextant version earlier than 2/4/2004 and it contained Schedule M data, some of your original Schedule M data will restore into the current version of Sextant. After the restore into the current version is completed, delete any Schedule M information and reenter. Refer to a printed copy of Schedule M from your earlier submission to reenter this data.

As of 9/24/2004 in version 1(n), Managed or Managed – Related Party are no longer choices for Ownership on the INPUT worksheet. If a cost report is restored into a version newer than 1(m), these choices will produce an Invalid Selection message on the VALIDATE worksheet.

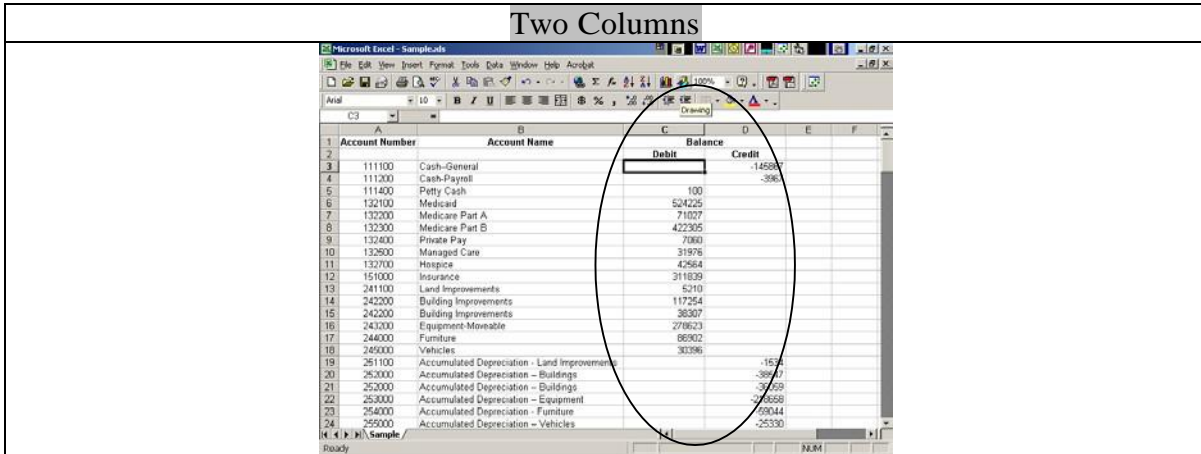
Note: If you are submitting this cost report and the provider is in the process of a related party change of ownership/operator – consult with the Medicaid Analyst who handles changes of ownership for guidance.

## TRIAL BALANCE MERGE FILE INSTRUCTIONS

You can create a merge file from trial balance data. Account balances may be in one or two columns.

The following instructions refer to the figures below.

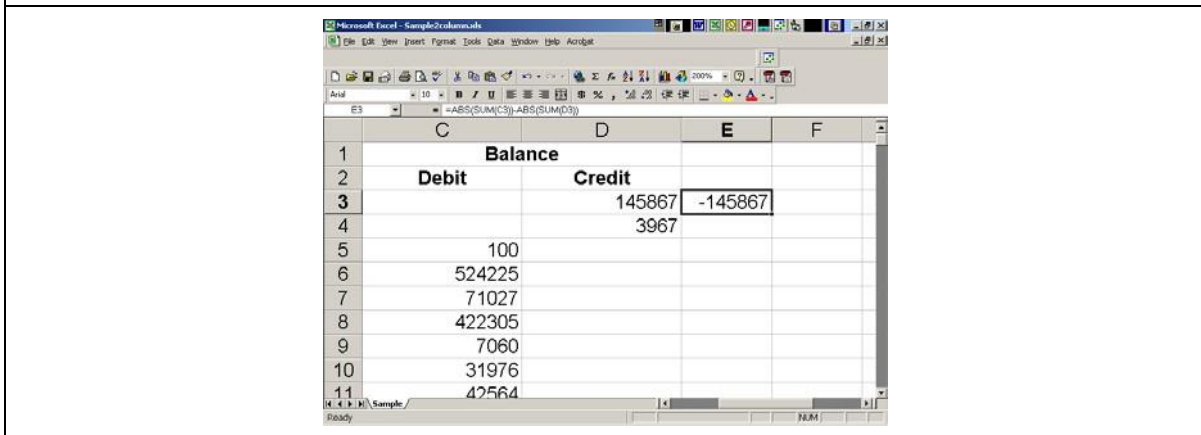
If your data is not formatted this way, change the cell references accordingly.



1. If your trial balance account balances are in one column, skip down to the One Column Section. If not, we need to get the trial balance into one column. It doesn't matter if the numbers in the Credit column are positive or negative. Select the first free column on the right (Column E in picture above). Next, click the cell of the first row of the trial balance (below the headings). Enter the following formula:

$$=ABS(SUM(C3))-ABS(SUM(D3))$$

This operation will look like this:



2. Select the cell that has the formula again. Copy the formula all the way down the trial balance. To do this, use your mouse to hover over the lower right side of the cell. When the mouse pointer changes to a black + sign, hold the left mouse button down and drag it all the way down to the end of the trial balance.
3. Select the entire new column so that it is highlighted. To do this, click in the column heading of that column. Select Edit – Copy. Then, Edit – Paste Special – Values. This will leave the numbers as values and not the result of a formula.
4. Delete the original two columns. To do this, select the two columns that you summed by clicking in the column header of Column C and holding the mouse button down while you slide over to Column D. This will select both columns.

After you have done this, the screen will look like this:

Account Name	Balance	
	Debit	Credit
Cash-General		-145907
Cash-Payroll		-3907
Petty Cash	100	
Medicaid	524225	
Medicare Part A	71027	
Medicare Part B	422305	
Private Pay	7080	
Managed Care	31976	
Hospice	42564	
Insurance	311659	
Land Improvements	5210	
Building Improvements	117254	
Building Improvements	38307	
Equipment-Moveable	278623	
Furniture	88902	
Vehicles	30396	
Accumulated Depreciation - Land Improvements		-1534
Accumulated Depreciation - Buildings		-38647
Accumulated Depreciation - Buildings		-36059
Accumulated Depreciation - Equipment		-218658

5. From the Menu bar, select Edit – Delete.

Now you have one column of trial balance data.

### One Column

Account Number	Account Name	Balance
111100	Cash-General	-145907
111200	Cash-Payroll	-3907
111400	Petty Cash	100
132100	Medicaid	524225
132200	Medicare Part A	71027
132300	Medicare Part B	422305
132400	Private Pay	7080
132500	Managed Care	31976
132700	Hospice	42564
151000	Insurance	311659
241100	Land Improvements	5210
242200	Building Improvements	117254
242300	Building Improvements	38307
243200	Equipment-Moveable	278623
244000	Furniture	88902
245000	Vehicles	30396
251100	Accumulated Depreciation - Land Improvements	-1534
252000	Accumulated Depreciation - Buildings	-38647
253000	Accumulated Depreciation - Buildings	-36059
253000	Accumulated Depreciation - Equipment	-218658
254000	Accumulated Depreciation - Furniture	-59044
255000	Accumulated Depreciation - Vehicles	-25330
261000	Deposits -Rines	2380

6. Delete the column headings. To do this, select the rows that have the headings. From the Menu bar, select Edit – Delete. This will delete the selected rows.
7. Delete the Account Name field (Column B in our example). To do this, select the entire column that has the account names. From the Menu bar, select Edit – Delete. This will delete the selected column.
8. Insert a column on the left side of the Account numbers. To do this, click in any of the cells in the leftmost column (A1, B1, etc.). From the Menu bar, select Insert – Columns. Now you have a blank column, an account number, and a balance column.

It will look like this:

	A	B	C	D
1		111100	-145867	
2		111200	-3967	
3		111400	100	
4		132100	524225	
5		132200	71027	
6		132300	422305	
7		132400	7060	
8		132500	31976	
9		132700	42564	
10		151000	311839	
11		241100	5210	
12		242200	447254	

9. Type  $\$^\$$  (Dollar sign, carat, dollar sign). To get ^, type [SHIFT] 6.
10. Copy the  $\$^\$$  all the way to the end of the trial balance plus one extra row.
11. On the extra row, in Column B, type \*\*\*\* (4 asterisks). To get \*, type [SHIFT] 8.

It should look like this (bottom of file):

	A	B	C	D
190	$\$^\$$	941510	5967	
191	$\$^\$$	943510	126785	
192	$\$^\$$	998300	87	
193	$\$^\$$	999090	0	
194	$\$^\$$	****		
195				
196				
197				
198				
199				
200				

NOTE: In the column to the right of the 4 asterisks, you may put in an optional message. It is not needed, but may be helpful.

12. Save the file as comma delimited.

To do this:

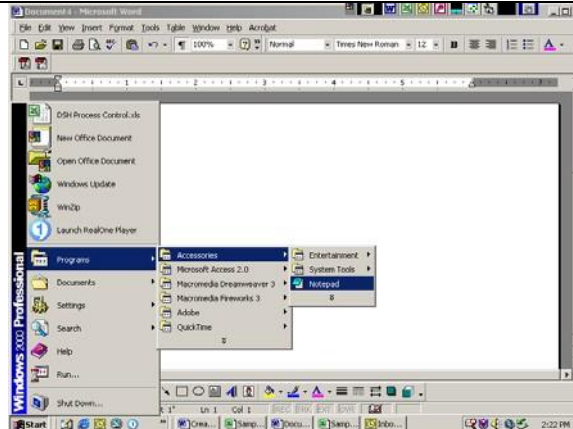
Select File – Save As –

In the Save As Type dropdown, select  
CSV (comma delimited) (\*.csv).

Note the name and directory you have saved this under.

You will be asked if you want to keep the workbook in this format. Choose Yes.

Close the file. You do not need any files open in Excel at this point.



Now, use the Notepad program or any other ascii text editor to open the comma delimited file you have created. In this example, Notepad is used because

Notepad is found by selecting Start – Programs – Accessories – Notepad.

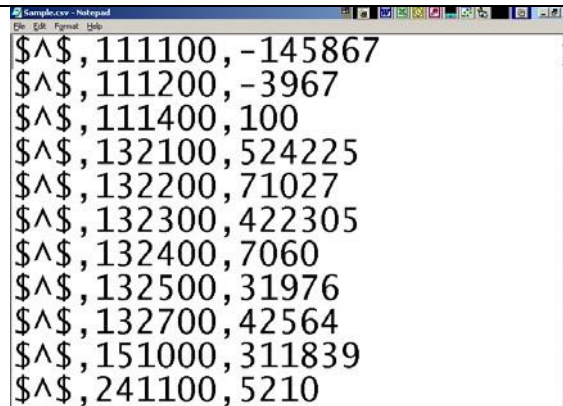
In Notepad:

13. Navigate to the folder where you saved the comma-delimited file.

14. In the Files of type dropdown, select All files.

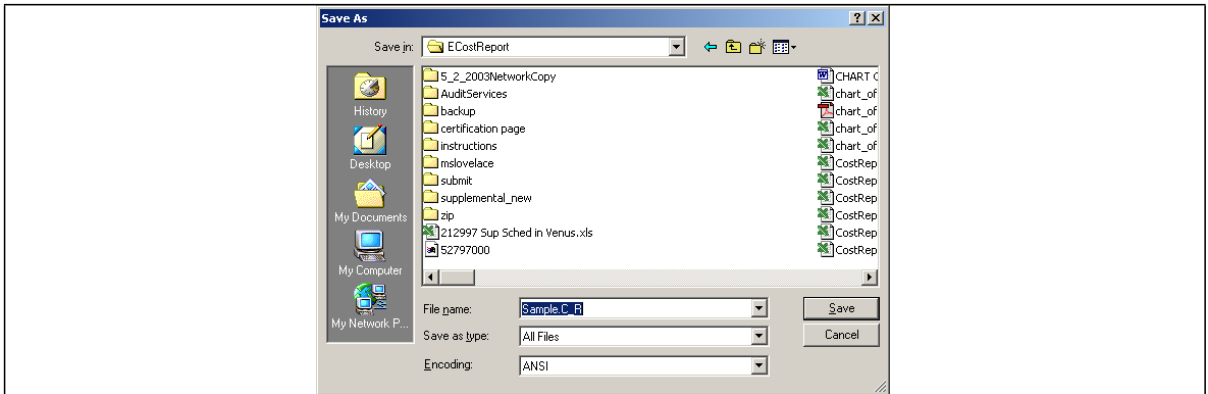
15. Open the comma-delimited file.

The file should look like this:



16. Re-Save the document with an extension of (.C\_R). To do this, select File – Save As. Under the Save as type dropdown, select All Files. In the File Name text box above, replace the extension of csv to .C\_R

It will look like this:



You're done creating the merge file.

Go back into the ECR and hit Select Process button, Merge button, and navigate to your merge file.

**APPENDIX D (Last Revision 3/22/05)**

Validations appear on the VALIDATE worksheet and on selected schedules. Some edits appear because of required data elements and others because of conditions present from other entries. Listed below are validations that are being checked:

- VALIDATE worksheet edits that may appear:

Validations detected because required fields are missing data:

Worksheet

Name	Section	Field Description / Condition Detected
INPUT	Certification	Is the Cost Report Prepared in house? (.cr0024) / Required
INPUT	Certification	C. P. A. Name (.cr0025) / Required
INPUT	Certification	C. P. A. License Number (cr0026) / Required
INPUT	Schedule A	Provider Name (.fac001) / Required
INPUT	Schedule A	Provider Number (.fac002) / Required
INPUT	Schedule A	Doing Business As - Facility Name (.fac003) / Required
INPUT	Schedule A	Physical Street Address (.add001) / Required
INPUT	Schedule A	City (.add003) / Required
INPUT	Schedule A	State (.add004) / Required
INPUT	Schedule A	Zip Code (.add005) / Required
INPUT	Schedule A	Facility Telephone Number (.fac004) / Required
INPUT	Schedule A	Cost Report Contact Person (.fac005) / Required
INPUT	Schedule A	Cost Report Contact Person Title (.fac030) / Required
INPUT	Schedule A	Type of Control (.fac006) / Required
INPUT	Schedule A	Ownership (.fac007) / Required
INPUT	Schedule A	Part of Nursing Home Chain (.fac008) / Required
INPUT	Schedule A	Multi-Facility (.fac009) / Required
INPUT	Schedule A	Nursing Home Administrator (.fac026) / Required
INPUT	Schedule A	Depreciation Method (.fac010) / Required
INPUT	Schedule A	Level of Care Provided - Skilled (.fac011) / Required
INPUT	Schedule A	Level of Care Provided - Intermediate (.fac012) / Required
INPUT	Schedule A	Level of Care Provided - Intermediate II (.fac013) / Required
INPUT	Schedule A	Cost Report From (.cr0001) / Required
INPUT	Schedule A	Cost Report To (.cr0002) / Required
INPUT	Schedule A	Applicable Reimbursement Method (.cr0028) / Required
INPUT	Schedule A	F/Y Beginning - Full Time FTE's on Payroll (.cr0003) / Required
INPUT	Schedule A	In House Patient Days - Medicaid (.cr0007) / Required
INPUT	Schedule A	In House Patient Days - Medicare (.cr0008) / Required
INPUT	Schedule A	In House Patient Days - Private (.cr0009) / Required
INPUT	Schedule A	In House Patient Days - Other (.cr0010) / Required
INPUT	Schedule A	Reserved Bed Days - Medicaid (.cr0011) / Required
INPUT	Schedule A	Reserved Bed Days - Medicare (.cr0012) / Required
INPUT	Schedule A	Reserved Bed Days - Private (.cr0013) / Required
INPUT	Schedule A	Reserved Bed Days - Other (.cr0014) / Required
INPUT	Schedule A	Holding Bed Days - Medicaid (.cr0015) / Required
INPUT	Schedule A	Holding Bed Days - Medicare (.cr0016) / Required
INPUT	Schedule A	Holding Bed Days - Private (.cr0017) / Required
INPUT	Schedule A	Holding Bed Days - Other (.cr0018) / Required
INPUT	Schedule A	Skilled Medicaid Days (.cr0019) / Required
INPUT	Schedule A	Intermediate Medicaid Days (.cr0020) / Required
INPUT	Schedule A	Intermediate Medicaid II Days (.cr0021) / Required
INPUT	Schedule A	Cost Report Contact Person - Method (.Fac027,31,32) / at least 1 Required
INPUT	Schedule C	Net Profit/Loss (543000) Trial Balance / Required
Sch. K	A	Any Related Party Costs? / Select - Required
Sch. L	A	List of Owning or Controlling Individuals / Required
Sch. P-2	Control	Basis of Allocation (selection) / Required - schedule is applicable

Validations appearing because of conditional situations:

Worksheet

Name	Section	Field Description / Condition Detected
------	---------	--

INPUT	Schedule A	Provider Number (.fac002) / Not a 6-digit number
-------	------------	--

The Provider Number must be a six-digit number.

INPUT	Schedule A	Cost Report From/To (.cr0001, .cr0002) / Invalid data
-------	------------	---

Cost Report To and/or Cost Report From dates are not valid.

INPUT	Schedule A	F/Y Beginning/Ending FTE's on Payroll (.cr0003-.cr0006) / Invalid data
INPUT	Schedule A	In House Patient Days (.cr0007-.cr0010) / Invalid data
INPUT	Schedule A	Reserved Bed Days (.cr0011-.cr0014) / Invalid data
INPUT	Schedule A	Holding Bed Days (.cr0015-.cr0018) / Invalid data
INPUT	Schedule A	Medicaid Days (.cr0019-.cr0021) / Invalid data

One or more fields in each group contain non-numeric entries.

INPUT	Schedule A	Have Home Office? (.fac014) / Conditional Select - Required
-------	------------	---

Do you have a Home Office? (Sch P) was not answered, but one or more related home office questions (.fac017, .fac018, .fac019, .fac020, .fac028, .fac029) were.

INPUT	Schedule A	Home Office Name (.fac017) / Conditional - Required
-------	------------	---

Do you have a Home Office? (Sch P) was answered “Yes”, but no Home Office Name was given.

INPUT	Schedule A	Home Office Mail Address (.fac018) / Conditional - Required
-------	------------	---

Do you have a Home Office? (Sch P) was answered “Yes”, but no Home Office Mail Address was given.

INPUT	Schedule A	Home Office Mail City, State, Zip (.fac020) / Conditional - Required
-------	------------	--

Do you have a Home Office? (Sch P) was answered “Yes”, but no Home Office Mail City, State, Zip was given.

INPUT	Schedule A	Home Office Contact Person (.fac028) / Conditional - Required
-------	------------	---

Do you have a Home Office? (Sch P) was answered “Yes”, but no Home Office Contact Person was given.

INPUT	Schedule A	Home Office Contact Person Tel. No. (.fac029) / Conditional - Required
-------	------------	--

Do you have a Home Office? (Sch P) was answered “Yes”, but no Home Office Contact Person Tel. No. was given.

INPUT	Schedule A	Have Management Company? (.fac015) / Conditional Select - Required
-------	------------	--

Do you have a Management Company? (.fac015) was left blank, while an entry was made in one or more of the following fields; .fac021 - .fac025.

INPUT	Schedule A	Management Company Name (.fac021) / Conditional -
-------	------------	---



Required

Do you have a Management Company? (.fac015) was answered "Yes", but no entry was made in Management Company Name.

INPUT	Schedule A	Mgt. Co. a Related Party? (.fac022) / Conditional - Required
-------	------------	--

Do you have a Management Company? (.fac015) was answered "Yes", but the question 'If yes, is the Management Company a Related Party?' was left blank.

INPUT	Schedule A	Mgt. Co. Mail Address (.fac023) / Conditional - Required
-------	------------	--

Do you have a Management Company? (.fac015) was answered "Yes", but the question 'Management Company Mailing Address' was left blank.

INPUT	Schedule A	Mgt. Co. Mail City, State, Zip (.fac025) / Conditional - Required
-------	------------	---

Do you have a Management Company? (.fac015) was answered "Yes", but the question 'Management Company Mailing City, State Zip' was left blank.

INPUT	Schedule C	Net Adjusted Trial Balance not Zero / Conditional - Data
-------	------------	--

The Adjusted Balance column validation on row 1454 on the INPUT worksheet is not zero. The trial balance or one or more adjustments or reclassifications are out of balance.

INPUT	Schedule C	One or more 'Net' Trial Balance Adjustments not Zero / Conditional - Data
-------	------------	---

Row 1454 in one or more of the adjustments contains a variance, resulting in one or more of the Adjustments out of balance.

INPUT	Schedule C	One or more 'Net' Trial Balance Reclassifications not Zero / Conditional - Data
-------	------------	---

Row 1454 in one or more of the reclassifications contains a variance, resulting in one or more of the Reclassifications out of balance.

INPUT	Schedule C	General - Receivables - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 133109 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Long-Term - Investments - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 220009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Long-Term - Receivable - Related Party / Adjusted Balance Not Zero
-------	------------	--

Account 231109 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Current - Trade Accounts Payable - Related Party / Adjusted Balance Not Zero
-------	------------	--

Account 331009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Current - Notes Payable - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 332009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Current - Interest Payable - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 333009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Current - Rent Payable - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 334009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Long-Term - Mortgage Payable - Related Party / Adjusted Balance Not Zero
-------	------------	---

Account 410009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Long-Term - Notes Payable - Related Party / Adjusted Balance Not Zero
-------	------------	--

Account 420009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Long-Term - Lease Payable - Related Party / Adjusted Balance Not Zero
-------	------------	--

Account 430009 adjusted balance is not zero. An adjusting or reclassifying entry is needed.

INPUT	Schedule C	Med. Supp. Room & Board - Medic. Fragile Rev. / Not Equal to Corresp. Exp.
-------	------------	---

Account 601102 is not equal to the sum of accounts 870997 and 911997.

INPUT	Schedule C	Med. Supp. Room & Board - HIV Rev. / Not Equal to Corresp. Exp.
-------	------------	--

Account 601103 is not equal to the sum of accounts 870998 and 911998.

INPUT	Schedule C	Trial Balance, Adjustment, or Reclassification Non-Zero (See Indicator Msgs)
-------	------------	---

Non-numeric data has been entered. Look for "Non-numeric" on row 1454 To find the row, go the column after the Audited Balance column and look for Non-numeric.

Cover	IV	List of Other Florida Nursing Homes / Incomplete or Invalid Data
-------	----	---

If any part of a row has data, all elements are required for that row.

Current Medicaid Number must contain a number, FYE must be a valid date, Owned, Managed, or Leased must contain O, M, or L. Related Yes/No must contain Y, or N.

An error message in red text will appear on the row on the right side

Sch. B	Details	Patient Day Statistics
--------	---------	------------------------

One or more rows on Schedule B input area contain non-numeric or negative entries. An error message in red text will appear on the row on the right side.

Sch. B	Totals	Grand Total of Medicaid Days / Not equal To Corresp. Schedule A Tot.
--------	--------	---

The Schedule B Grand Total of Medicaid Days does not equal the sum of:

- In House Patient Days – Medicaid (.cr0007)
- Reserved Bed Days – Medicaid (.cr0011)
- Holding Bed Days – Medicaid (.cr0015)

Sch. B	Totals	Grand Total of Medicare Days / Not equal To Corresp. Schedule A Tot.
--------	--------	---

The Schedule B Grand Total of Medicare Days does not equal the sum of:

- In House Patient Days – Medicare (.cr0008)
- Reserved Bed Days – Medicare (.cr0012)
- Holding Bed Days – Medicare (.cr0016)

Sch. B	Totals	Grand Total of Private Days / Not equal To Corresp. Schedule A Tot.
--------	--------	--

The Schedule B Grand Total of Private Days does not equal the sum of:

- In House Patient Days – Private (.cr0009)
- Reserved Bed Days – Private (.cr0013)
- Holding Bed Days – Private (.cr0017)

Sch. B	Totals	Grand Total of 'Other' Days / Not equal To Corresp. Schedule A Tot.
--------	--------	--

The Schedule B Grand Total of Other Days does not equal the sum of:

- In House Patient Days – Other (.cr0010)
- Reserved Bed Days – Other (.cr0014)
- Holding Bed Days – Other (.cr0018)

Sch. B	Totals	Grand Total of 'Skilled' Days / Not equal To Corresp. Schedule A Tot.
--------	--------	--

The Schedule B Grand Total of Skilled Days does not equal Skilled Medicaid Days (.cr0019) on the INPUT worksheet.

Sch. B	Totals	Grand Total of 'Inter I' Days / Not equal To Corresp. Schedule A Tot.
--------	--------	--

The Schedule B Grand Total of Inter I Days does not equal Intermediate I Medicaid Days (.cr0020) on the INPUT worksheet.

Sch. B	Totals	Grand Total of 'Inter II' Days / Not equal To Corresp. Schedule A Tot.
--------	--------	---

The Schedule B Grand Total of Inter II Days does not equal Intermediate II Medicaid Days (.cr0021) on the INPUT worksheet.

Sch. C-1	Totals	Un-Adjusted Total (col. 1) / Not Zero
----------	--------	---------------------------------------

The sum of Total Net Assets + Total Liabilities + Total Capital + Net Revenues + Expenses in the Unadjusted Totals of Schedule C-1 does not equal zero.

Sch. C-1	Totals	Adjusted Total (col. 2) / Not Zero
----------	--------	------------------------------------

The sum of Total Net Assets + Total Liabilities + Total Capital + Net Revenues + Expenses in the Adjusted Totals of Schedule C-1 does not equal zero.

Sch. F-2	Column D	Total Salaries - All Departments / Not Equal to Net Trial Bal. Amounts
----------	----------	---

The sum of RN, LPN, and CNA Productive and Non-Productive salaries does not equal the Adjusted Balance of accounts 810110 – 810199.

Sch. F-2	Inputs	Data Input Fields / Invalid Data Format
----------	--------	---

A non-numeric entry has been made in Sch F-2 input area. Non-text entries are formatted in left aligned red text. There is also an error message on the end of the row containing the non-numeric entry.

Sch. F-2	Columns E, F	Employee Salaries reported without corresponding
----------	--------------	--

Hours

On Sch F-2, employee salaries (columns B and C) contained data, but employee hours (columns E and F) did not.

Sch. F-2 Columns H Employee Hours reported without any corresponding Account Numbers

On Sch F-2, employee hours (columns E and F) contained data, but cost report account numbers (column H) did not.

Sch. F-2 Column E Agency Staff Costs reported without corresponding Hours

The sum of the adjusted balances of accounts 810510 – 810549 was greater than 0, but on Sch F-2, agency staff hours (column E) did not contain numeric data. Please enter the corresponding hours for Agency staff.

Sch. F-2 Column E Agency Staff Hours reported without corresponding Costs

On Sch F-2, agency staff hours (column E) contained data, but the sum of the adjusted balances of accounts 810510 – 810549 was not greater than 0.

Sch. F-3 Inputs Data Input Fields / Invalid Data Format

A non-numeric entry has been made in Sch F-3 input area. Non-text entries are formatted in left aligned red text. There is also an error message on the end of the row containing the non-numeric entry.

Sch. F-3 Pediatric Total of Pediatric Direct Care Expenses / Not Equal to Allocation

The Sch F-3 RN, LPN, and CNA Pediatric staff salaries does not equal account 810997 adjusted balance.

Sch. F-3 AIDS Total of AIDS Direct Care Expenses / Not Equal to Allocation

The Sch F-3 RN, LPN, and CNA AIDS staff salaries does not equal account 810998 adjusted balance.

Sch. F-3 D. C. Salary Pediatric Employee D. C. Salaries reported without corresponding Hours

Sch. F-3 D. C. Salary AIDS Employee D. C. Salaries reported without corresponding Hours

On Sch F-3, Pediatric and/or AIDs employee salaries contained data, but Pediatric and/or AIDs hours were not entered. Please enter the hours for the corresponding hours.

Sch. F-3 D. C. Salary Pediatric Employee D. C. Hours reported without corresponding Salaries

Sch. F-3 D. C. Salary AIDS Employee D. C. Hours reported without corresponding Salaries

On Sch F-3, Pediatric and/or AIDs employee hours contained data, but Pediatric and/or AIDs salaries were not entered. Please enter the hours for the corresponding salaries.

Sch. F-3 D. C. Salary Pediatric Agency Staff D. C. Salaries reported without corresponding Hours

Sch. F-3 D. C. Salary AIDS Agency Staff D. C. Salaries reported without corresponding Hours

On Sch F-3, Pediatric and/or AIDs agency salaries contained data, but Pediatric and/or AIDs hours were not entered. Please enter the hours for the corresponding hours.

Sch. F-3 D. C. Salary Pediatric Agency Staff D. C. Hours reported without corresponding Salaries

Sch. F-3 D. C. Salary AIDS Agency Staff D. C.

Hours reported without corresponding Salaries

On Sch F-3, Pediatric and/or AIDs agency hours contained data, but Pediatric and/or AIDs salaries were not entered. Please enter the hours for the corresponding salaries.

Sch. J-3 II (A) Applicable Amount / Invalid Data Format

Sch J-3 Section II(A) contains one or more non-numeric entries.

Sch. K A Any Related Party Costs? / Select - Inconsistent

Sch K, Section A question was answered “No” and Section B contained data. Either change Section B to “Yes” or delete data in Section B.

Sch. K B Details of Related Party Costs / Incomplete or Invalid Data

Sch K, Section B contains one or more rows with incomplete or invalid data. Refer to error messages in on applicable rows.

Sch. K B Details of Related Party Costs / Conditional - Required

Sch K, Section A question was answered “Yes” and Section B contained no data. Either change Section A to “No” or input related data in Section B.

Sch. K C Details of Related Organizations / Incomplete or Invalid Data

Sch K, Section C contains incomplete or invalid data on applicable rows.

Sch. K C Details of Related Organizations / Conditional - Required

Sch K, Section A question was answered “Yes” and Section C contained no data. Either change Section A to “No” or input related data in Section C.

Sch. L A List of Owning or Controlling Individuals / Required

Sch L, Section A did not contain data.

Sch. L A List of Owning or Controlling Individuals / Incomplete or Invalid Data

Sch L, Section A contains incomplete or invalid data on applicable rows.

Sch. L B List of Other Major Controlling Entities / Incomplete or Invalid Data

Sch L, Section B contains incomplete or invalid data on applicable rows.

Sch. L C Compensation paid to Relatives of Owners / Incomplete or Invalid Data

Sch L, Section C contains incomplete or invalid data on applicable rows.

Sch. M Control Schedule is Not Applicable / Conflict - Schedule contains Data

Sch M, Schedule NOT applicable is checked and the schedule contains data. Either uncheck the checkbox for Schedule NOT applicable or delete the data in the rows below.

Sch. M Inputs Intercompany/Related Party notes and mortgages / Incomplete or Invalid Data

Sch M contains incomplete or invalid data on applicable rows.

Sch. P Control Schedule is Not Applicable / Conflict - Schedule P-1 or P-2 contains Data

On Sch P, Schedule NOT applicable is checked and Schedule P-1 or P-2 contains data. Either uncheck the checkbox on for Schedule NOT applicable on Schedule P or delete the data in Schedules P-1 or P-2.

Sch. P-1	Inputs	Direct Allocation of Costs / Incomplete or Invalid Data
----------	--------	--

Sch P-1 contains incomplete or invalid data on applicable rows.

Sch. P-2	Inputs	Indirect Allocation of Total Costs / Incomplete or Invalid Data
----------	--------	--

Sch P-2 contains incomplete or invalid data on applicable rows.

Sch. P-2	Control	Basis of Allocation (selection) / Required - schedule is applicable
----------	---------	--

On Sch P, Schedule NOT applicable is not checked. The basis of allocation on schedule P-2 is required if Schedule P is applicable.

Sch. Q	Inputs	Schedule of Legal and Accounting Fees / Incomplete or Invalid Data
--------	--------	---

Sch Q contains incomplete or invalid data on applicable rows.

Sch. S	Control	Schedule is Not Applicable / Conflict - Schedule contains Data
--------	---------	---

Sch S, Schedule NOT applicable is checked and the schedule contains data. Either uncheck the checkbox for Schedule NOT applicable or delete the data in the rows below.

Sch. S	1 through 5	Interim Rate Information / Incomplete or Invalid Data
--------	-------------	--

Sch S contains data in numbers 1 5, but not all. Please complete all 5 inputs.

Sch. S	6	Act. adj. Allow. costs subj. to subseq.settlement / Incomp. or Inv. Data
--------	---	---

On Sch S, number 6 contains invalid or incomplete data on applicable row.

Sch. S	7	Act. adj. Allow. costs attrib. to interim rate items / Incomp. or Inv. Data
--------	---	--

On Sch S, number 7 contains invalid or incomplete data on applicable row.

Sch. T	II	Other Capital Additions and Improv. / Incomplete or Invalid Data
--------	----	---

Sch T, Section II contains invalid or incomplete data on applicable row.

Sch. T	Control	Schedule is Not Applicable / Conflict - Schedule contains Data
--------	---------	---

Sch T, Schedule NOT applicable is checked and the schedule contains data. Either uncheck the checkbox for Schedule NOT applicable or delete the data in the rows below in either Section I or II.

Sch. U	I	Acquisition Costs and Depreciation / Incomplete or Invalid Data
--------	---	--

Sch U, Section I contains invalid or incomplete data on applicable row.

Sch. U	II	Mortgages and Interest / Incomplete or Invalid Data
--------	----	--

Sch U, Section II contains invalid or incomplete data on applicable row.

Sch. U	Control	Schedule is Not Applicable / Conflict - Schedule contains Data
--------	---------	---

Sch U, Schedule NOT applicable is checked and the schedule contains data. Either uncheck the checkbox for Schedule NOT applicable or delete the data in the rows below in either Section I or II.

Sch. U-1	I	Acquisition Costs and Depreciation / Incomplete or Invalid Data
----------	---	--

Sch U-1, Section I contains invalid or incomplete data on applicable row.

Sch. U-1	II	Mortgages and Interest / Incomplete or Invalid Data
----------	----	--

Sch U-1, Section II contains invalid or incomplete data on applicable row.

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These instructions and other Electronic Cost Report information for Florida Nursing Homes receiving Medicaid reimbursement may be found at:

[http://ahca.myflorida.com/Medicaid/cost\\_reim/ecr.shtml](http://ahca.myflorida.com/Medicaid/cost_reim/ecr.shtml)