



End User Manual V6.0

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SECTION 1 INTRODUCTION

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, Excel® Spreadsheet Template, MA, NFRP, Nursing Facility Report Portal, Required Supporting Document, Validation, Validation Report. Definitions for these terms and acronyms are found in Section 9.

ABOUT THIS MANUAL

This manual provides information and instructions pertaining to the electronic filing of the MA-11 Cost Reports by nursing facilities using the Nursing Facility Report Portal (NFRP). This system enables you to upload cost report standard files, receive feedback via the portal and upload MA-11 supporting documents.

HOW THIS MANUAL IS ORGANIZED

This user's manual is organized into nine sections and four appendices:

- Section 1, Introduction, provides general information about this manual, its organization and document conventions.
- Section 2, Quick Guide, lists the steps that must be completed for a cost report to be filed.
- Section 3, Overview, introduces the NFRP as it pertains to the submission of the MA-11 Cost Report.
- Section 4, Excel® Spreadsheet Template Data Entry, describes how to data enter cost report information into the Excel® spreadsheet template.
- Section 5, Submission and Acceptability Process, describes the four basic system functions, which include accessing the NFRP, uploading cost report standard files, retrieving and interpreting the Validation Report and Certification Report, and uploading MA-11 supporting documents and the signed Certification Report. This section also provides procedures for making corrections and completing the acceptability process.
- Section 6, MA-11 Acceptability Validations, describes the validations for the cost report fields, the supporting documents and the manual review process.

- Section 7, Alternative Standard File Methods, describes how to create a cost report standard file for users that choose not to use the Excel® spreadsheet template.
- Section 8, Helpdesk, describes how to contact the Myers and Stauffer helpdesk for support.
- Section 9, Glossary, defines some common terms and acronyms that are used in this manual.
- Appendix A, Accepted MA-11 Cost Report Data, describes how to download cost report data that has been accepted by the Department of Human Services (the Department) for any provider.
- Appendix B, Numbered Cost Report Form, contains a cost report that ties each data entry field to a sequence number in the cost report Standard File validations.
- Appendix C, Supporting Documents Naming Convention, contains the appropriate file format and file name prefix naming convention to be used for the submitted supporting documents and signed Certification Report.
- Appendix D, Issued Audit Reports, contains the audit reports that were issued by the Department for each Fiscal Year, April 1 through March 31, beginning with 04/01/2016 – 03/31/2017.

SECTION 2 QUICK GUIDE

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, Excel® Spreadsheet Template, MA, NFRP, Required Supporting Document, Validation, Validation Report. Definitions for these terms and acronyms are found in Section 9.

The following Quick Guide lists all of the steps necessary for a MA-11 cost report to be filed. **You must complete all of the steps listed below for your facility's cost report to be successfully filed.** Refer to the section of this end user manual that is listed in each step for further instructions.

- Step 1: Complete the MA-11 Cost Report using the correct forms for the filing period.
- Step 2: Create a cost report standard file in one of two ways. If using an MA-11 software program that creates the standard file for you, follow the software instructions to create the standard file. Otherwise, download the standard Excel® spreadsheet template following instructions starting in Section 4, "EXCEL® SPREADSHEET TEMPLATE DATA ENTRY" on page 7.
- Step 3: Upload the cost report standard file to the NFRP *MA-11 Cost Report Submission* folder using the instructions starting in Section 5, "NURSING FACILITY REPORT PORTAL" on page 10.
- Step 4: Review your Validation Report. If the report indicates any errors, repeat steps 2 and 3. If the report indicates that your cost report standard file was valid, go to Step 5.
- Step 5: View and print your Certification Report using the instructions starting in Section 5, "Certification Report" on page 17.
- Step 6: Gather all supporting documents indicated on the Certification Report. For each supporting document, name the individual file using the required file name prefix and file format indicated in Appendix C of this manual.
- Step 7: Upload all required supporting documents to the *Required Supporting Documentation* folder.
- Step 8: Obtain signatures for all applicable areas of the Certification Report. Scan to create an electronic document and name the scanned document "CR.PDF" Check to make sure all required supporting documents are uploaded to the *Required Supporting Documentation* folder prior to uploading the signed Certification Report to the *Signed Certification Report* folder. The signed Certification Report must be uploaded on or before the cost reporting deadline.

Step 9: After you have completed the signed Certification Report upload process and additional supporting documentation becomes available, such as Medicare cost reports or audited financial statements, name the individual document file using the required file name prefix and file format indicated in Appendix C of this manual. The document(s) must be uploaded to the *Supplemental Supporting Documentation* folder. You will be allowed to upload these types of additional documents until the MA-11 Cost Report has been assigned to an auditor.

SECTION 3 OVERVIEW

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, Excel® Spreadsheet Template, MA, Manual Review Validations, NFRP, Nursing Facility Report Portal, Medical Assistance, Nursing Facility, Standard File Validations, Text File, Validation. Definitions for these terms and acronyms are found in Section 9.

REPORTING REQUIREMENTS

The MA-11 is the Financial and Statistical Report for Nursing Facilities and Services under the Medical Assistance (MA) Program (referred to in this end user manual as the cost report). Each MA nursing facility reports on either a January 1 through December 31 or July 1 through June 30 period, as designated by the nursing facility. The reporting period may only be changed in the event of the sale of the nursing facility to a new owner. The annual reporting process requires the filing of the cost report within 120 days following the June 30 or December 31 period. No extensions are granted, except upon evidence of fraud or a breakdown in the Department's administrative process.

If the cost report is timely filed but is unacceptable, the provider is notified of the corrections needed. Corrections must be made and all supporting documents must be uploaded using the NFRP by the correction deadline as described in Section 5, "Filing Deadlines" on page 22.

MA-11 COST REPORT SUBMISSION

The process of submitting and validating cost report data, supporting documentation, and signed Certification Reports has been automated by the development of the Nursing Facility Report Portal (NFRP). Edits are completed on the uploaded data and feedback on the results of the validations process is provided. The NFRP also acts as a repository for facility cost report data submitted by the facility or their cost report preparer.

To submit a cost report standard file, the user must have an NFRP Individual User Account and needs to have been granted access to upload MA-11 Cost Reports for the applicable nursing facility. See the NFRP Instruction Manual at <https://nfrp.panfsubmit.com> for information on how to request the NFRP Individual User Account.

In addition to providing the ability to upload the cost report standard file, supporting documentation and the signed Certification Report, the NFRP home page is also accessible to the general public in order to download or view informational

documents and accepted cost report data. Follow the instructions beginning in Section 5, "NURSING FACILITY REPORT PORTAL" on page 10 to initially access the NFRP.

COST REPORT STANDARD FILE

The Department has specified a standard file format to be used when submitting cost report data. Data submitted in any other format will be rejected by the system. The cost report standard file format is best described as a column of data with each row, or record, containing the response to each question or data item on the MA-11 cost report schedules.

If you are using the Excel® spreadsheet template option, see Section 4 for instructions on obtaining the spreadsheet template and Section 4 for data entry instructions.

The facility may submit either of two types of cost report standard files: a spreadsheet file or a text file. For the spreadsheet option, an Excel® spreadsheet template is available for download into Excel® and is set up in the standard format. The facility data enters the cost report information directly into this template and submits the file. Many cost report preparers have incorporated this template into their existing programs, negating the need to re-data enter information into the template. Alternatively, cost report preparers may incorporate a standard text file format into their existing programs. Instructions for creating a text file are included in "TEXT FILE" on page 49.

The Excel® spreadsheet template is not a program or tool to be used by a provider in completing the cost report and does not contain any formulas to aid in calculating totals or any edits to ascertain accuracy or completeness of the cost report. The template also does not contain worksheets that resemble the paper cost report schedules. It is assumed that facilities already have a program or procedures in place for completing the cost report. The Excel® spreadsheet template does not interfere with, or replace, these existing programs or procedures, but simply allows the results of a completed cost report to be submitted in a manner that is common for all providers.

MA-11 ACCEPTABILITY PROCESS

Acceptability of the MA-11 is judged at three levels. The first level is the validation of the data submitted in the standard file format. Once received, the cost report standard file is analyzed for inconsistencies and a report is generated for the provider. The analysis is based on the Standard File validations beginning on page 24. Once all the Standard File validations are met, the file is "valid" and the system produces a Certification Report for download by the provider, which delineates required supporting documents that must be submitted prior to submitting the signed Certification Report. These documents are then reviewed by the Department and must pass the Supporting Document and Manual Review validations, which are the second and third levels of acceptability. Do not upload password-protected or encrypted supporting documents, including Excel spreadsheets, Word documents and PDF files, because they cannot be processed and will not be accepted during the validation process. The Supporting Document and Manual Review validations begin on page 25. In order for the MA-11 to be accepted, all three validation types must be met. The submission of the supporting documents and the signature process is described in Section 6, ACCEPTABILITY VALIDATIONS on page 24.

Do not upload a scanned copy of the MA-11 cost report schedules to the Department.

SECTION 4 EXCEL® SPREADSHEET TEMPLATE DATA ENTRY

Glossary Terms Used In This Section: Cost Report Standard File, Excel® Spreadsheet Template, MA, NFRP, Numbered Cost Report, Standard File Validations, Text File, Validation. Definitions for these terms and acronyms are found in Section 9.

INTRODUCTION

Cost report data must be submitted in the standard file format. Some cost report preparers and/or accounting firms that have MA-11 preparation software or spreadsheets have incorporated the standard file format into their existing program. In these cases, follow the instructions provided with the MA-11 program to create the cost report standard file and skip to the next section of this manual. If programs of this type are not used to create the cost report schedules, complete the cost report schedules manually, and then enter the results into the Excel® spreadsheet template in order to create the cost report standard file. Direct data entry into the Excel® spreadsheet template is estimated to take less than two hours.

EXCEL® SPREADSHEET TEMPLATE DATA ENTRY

To use the Excel® spreadsheet template to create a cost report standard file, you must first download the template from the NFRP Home Page MA-11 Resources link at <https://nfrp.panfsubmit.com>. After you have downloaded the template, open it in Microsoft Excel®. After the file has been opened, the template will appear on the screen (Figure 4-1 on page 8).

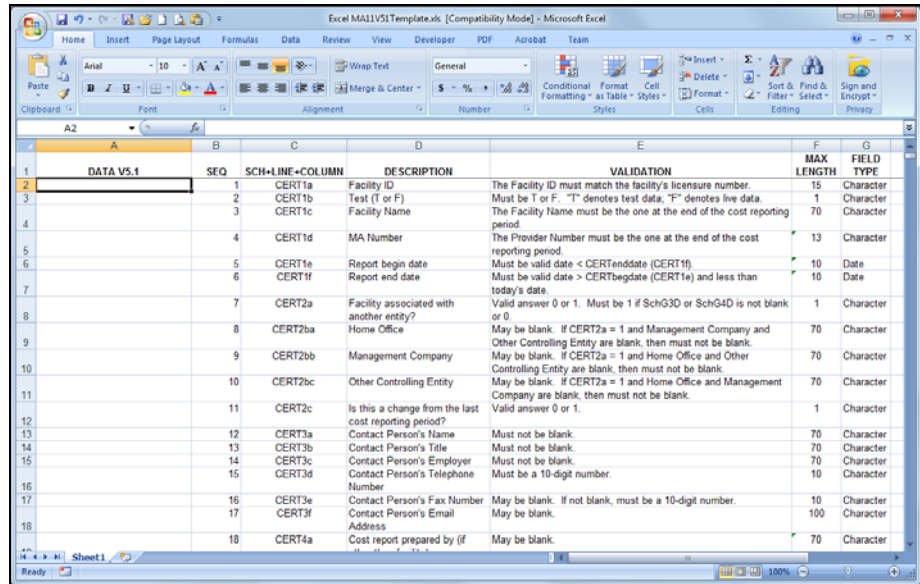


Figure 4-1 MA-11 Spreadsheet Template

The following table describes the columns that make up the Excel® template.

COLUMN NAME	DESCRIPTION
DATA V6.0	Enter data that you wish to transmit into this column.
SEQ	The sequence number that is assigned to each field on the sequentially numbered cost report schedules in Appendix B of this manual.
SCH+LINE+COLUMN	The schedule, line and column location of the field on the cost report schedule.
DESCRIPTION	The full name of the field on the cost report schedule.
VALIDATION	The computer validation that is used to determine if the value submitted for a field is valid. These are taken from the MA-11 Standard File Validations.
MAX LENGTH	The maximum number of characters that will be stored when the cost report standard file is transmitted. Although an unlimited number of characters may be entered into the template field, only the number of characters specified will be saved. The remaining characters will be ignored.

COLUMN NAME	DESCRIPTION
FIELD TYPE	<p>The type of field which the data submitted within the text file will be converted to prior to validating the data. Options are Character, Date and Numeric. Specific rules that apply to the text file for each field type are as follows:</p> <p><u>Character:</u> Do not use hyphens or parentheses for phone numbers or tax ID numbers. When an MA-11 cost report date item field type is "Character", the item will be validated in the format in which it is submitted, such as MM/DD/YYYY, MM-DD-YY or MM/YY.</p> <p><u>Date:</u> In the text file, all fields with field type "Date" must be in the format MM/DD/YYYY.</p> <p><u>Numeric:</u> In the text file, do not use hyphens, dollar signs or percent signs.</p>

To start data entry into the template, move the cursor to column A, row 2. Leave row 1 as "DATA V6.0." Enter the desired information into the field using the sequentially numbered cost report schedules in Appendix B as a guide. In general, the data is sequentially entered from the cost report forms starting at the top of the first column to the bottom of the first column, then moving to the next column of the cost report schedules. Use the Enter key or down arrow key to move the cursor from field to field. Be very careful to enter information into the correct field.

The numbers contained in the SEQ column do not match the row numbers on the spreadsheet. To make data entry less confusing, you may remove the row and column headers on an Excel® spreadsheet by following the instructions provided by Microsoft for the version of Excel® you are using.

All fields, except for those that are to be left blank, have to be data entered into the template, including total fields. No fields are calculated. If you use formulas to calculate totals during data entry, you must convert the formulas to values prior to submitting the template. If the template is submitted with formulas in column A DATA V6.0, the file may not be valid.

Any special data entry instructions for a field are contained in the Instructions for Financial and Statistical Report – Form MA-11. Refer to these instructions for guidance when data entering the cost report information into the template.

Be sure to save each template created for a cost report period with a different name. Data entry will be easier if the original template is left blank.

SECTION 5 SUBMISSION AND ACCEPTABILITY PROCESS

Glossary Terms Used In This Section: Assigned File Name, Certification Report, Cost Report Standard File, Department, Invalid Cost Report Standard File, MA, Manual Review Validations, Nursing Facility Report Portal (NFRP), Public Use Area, Rejected Cost Report Standard File, Required Supporting Document, Standard File Validations, Test Cost Report Standard File, Text File, Valid Cost Report Standard File, Validation, Validation Report. Definitions for these terms and acronyms are found in Section 9.

NURSING FACILITY REPORT PORTAL

In order to submit MA-11 cost reports and supporting documents, each user performing this function must obtain access to the Nursing Facility Report Portal (NFRP). Directions on how to obtain an individual user account may be found in the NFRP Instruction Manual at <https://nfrp.panfsubmit.com>. Your request for an individual user account should be made at least two weeks prior to needing access to NFRP.

NFRP HOME PAGE OPTIONS

The NFRP Home Page (Figure 5-3 on page 11) at <https://nfrp.panfsubmit.com> may be accessed by the general public and is a source of information for MA-11 Cost Report information.

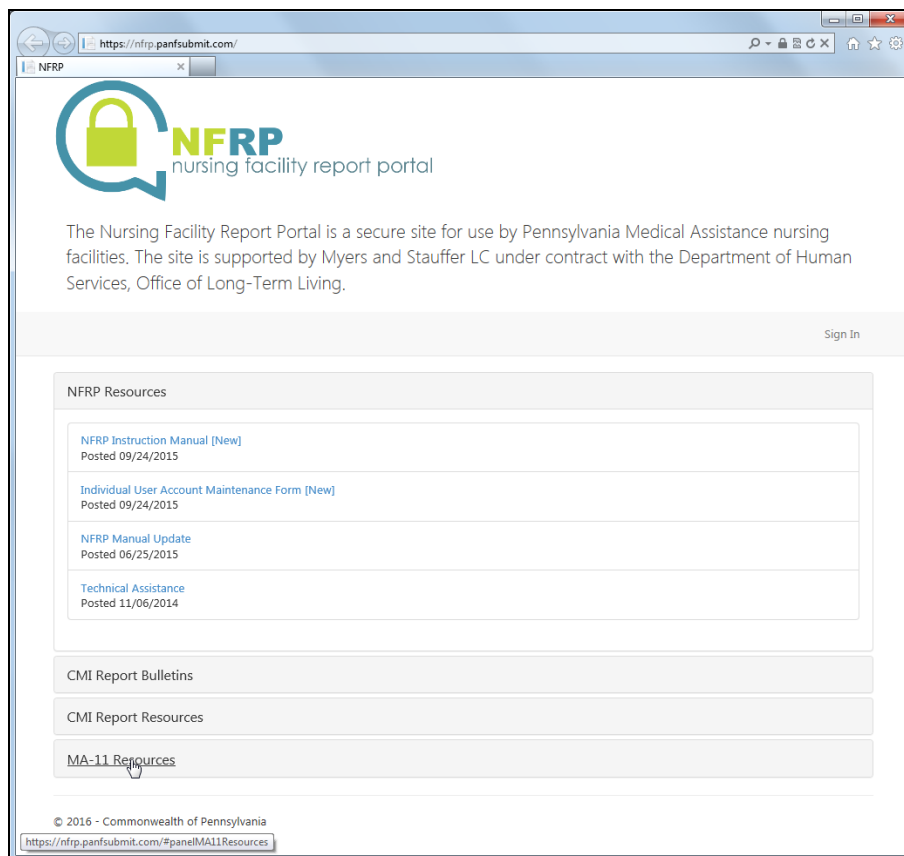


Figure 5-3. NFRP Home Page

The options that are available by clicking on MA-11 Resources include:

- **MA-11 Cost Report Submission End User Manual V6.0** – contains the information and instructions pertaining to the electronic filing of the MA-11 Cost Report using the NFRP.
- **Excel® Spreadsheet Template V6.0** – contains the standard spreadsheet template for the submission of the MA-11 Cost Report.
- **Suggested Sch. C, Line 32 Supporting Documentation Format** – contains the suggested template to be submitted as a required supporting document for Sch. C, Line 32.
- **Suggested Sch. C, Line 40 Column A Supporting Documentation Format** – contains the suggested template to be submitted as a required supporting document for Sch. C, Line 40 Column A.
- **Suggested Sch. K Supporting Documentation Format** – contains the suggested template to be submitted as a required supporting document for Sch. K.

The options that are available by clicking on Accepted Cost Reports include:

- **Accepted Cost Reports** – contains the individual cost report data that has been accepted for each individual facility and for all facilities with the same cost reporting periods, including short period cost reports with beginning and ending periods within the assigned cost reporting period. Refer to Appendix A for instructions on how to download this data.

Additional options may become available in the future. You may point and click on the option to obtain the desired file.

SUBMITTING COST REPORT STANDARD FILES

To upload MA-11 Cost Reports, the following conditions must be met:

- Your NFRP Individual User Account needs to have been granted access to upload MA-11 Cost Reports for the applicable facility.
- The Excel® standard file template or alternate format file needs to be completed and saved using a file name of your choice.

Sign into NFRP using your Individual User Account information.

Click on the *MA-11 Cost Reports* Folder (Figure 5-4 on page 12).

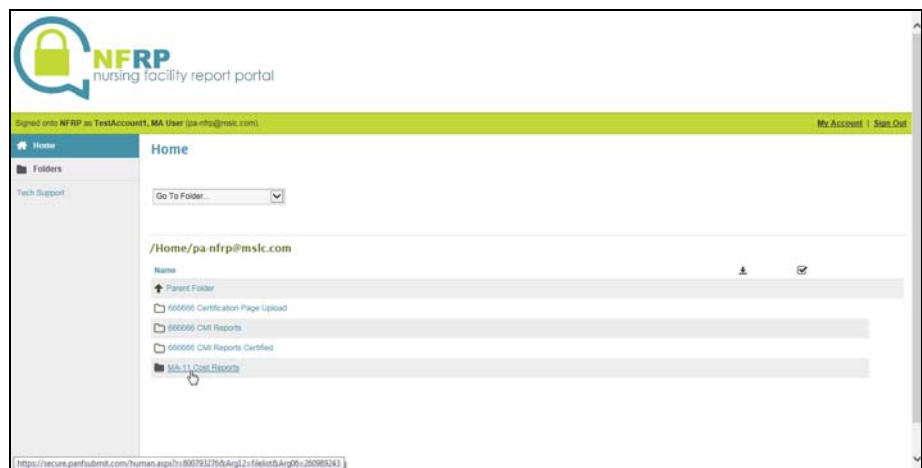


Figure 5-4. MA-11 Cost Report Folders.

Click on the folder containing the facility PROMISE™ number for which a cost report is being filed (Figure 5-5 on page 12).

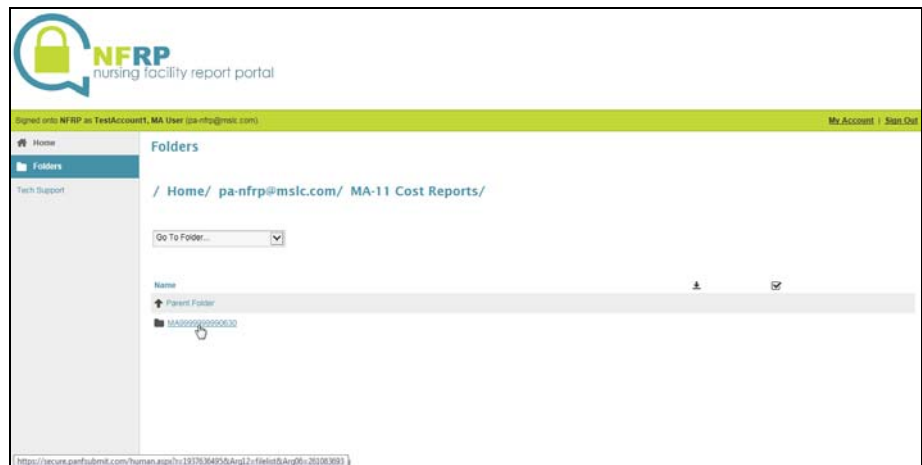


Figure 5-5. MA-11 Facility Folder.

At the beginning of a cost reporting period, the NFRP administrator creates MA-11 reporting period folders for each nursing facility (Figure 5-6 on page 13). The folders are named based on the cost reporting year: for example, the folder for both cost

reporting periods 07/01/2014 – 06/30/2015 and 01/01/2015 – 12/31/2015 is named 2015.

Select the correct folder for the cost reporting period.

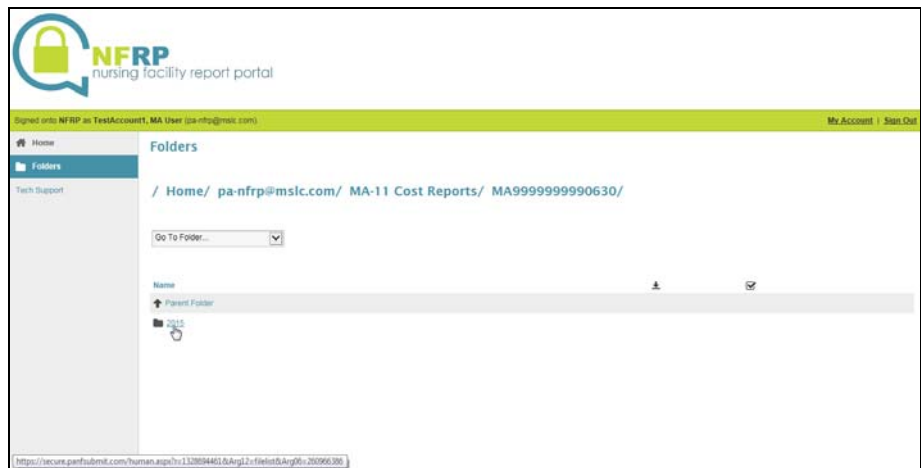


Figure 5-6 MA-11 Reporting Period Folders.

Select the MA-11 Cost Report Submission Folder (Figure 5-7 on page 13) .

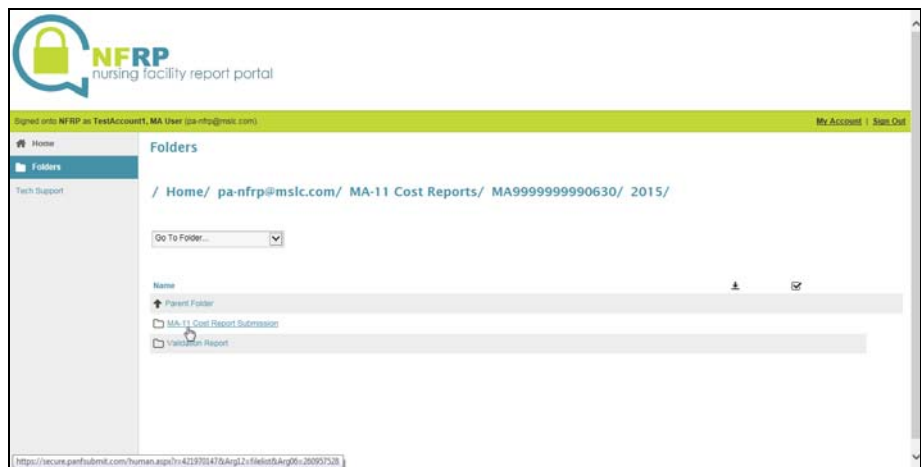


Figure 5-7 MA-11 Cost Report Submission Folder.

Select Browse (Figure 5-8 on page 14). Find and select the cost report file containing the cost report data and click on “Open.” The path and file name should appear in the “Choose a file” area. It is not necessary to complete the “Enter any notes” area. Select Upload to submit the cost report standard file.

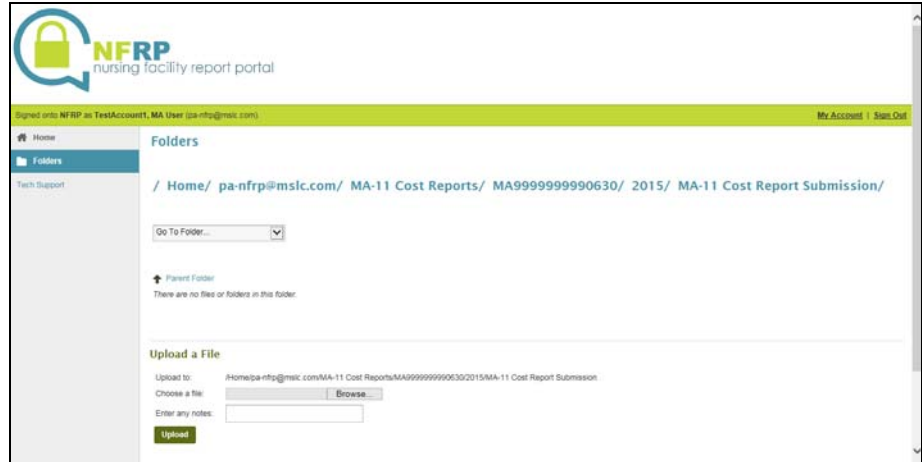


Figure 5-8. MA-11 Cost Report Submission Folder

The next section provides more detailed information about the validation process and reports.

VALIDATION REPORTS

The validations are itemized in Section 6 of this manual.

Once the cost report standard file is received, the file is validated for file structure and data content. These validations are based on the MA-11 Acceptability Validations. The system generates a Validation Report, which provides a detailed account of any errors found during the validation of the submitted cost report standard file or provides information concerning the rejection of the cost report standard file. After a cost report standard file has been successfully submitted and all data has passed the validations, a Certification Report is generated.

Validation Report Generation

The Validation Report will be generated after the submission of a cost report standard file and is available for download after selecting the *Validation Report* folder (Figure 5-9 on page 14).

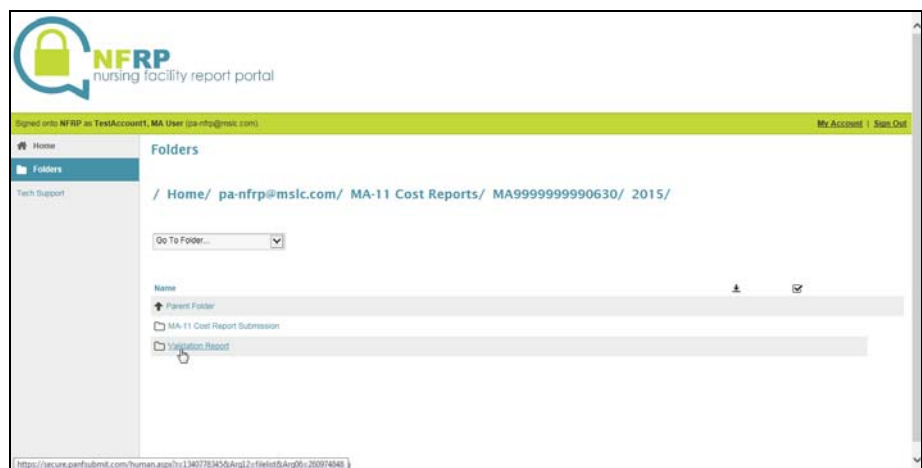


Figure 5-9 Validation Report

The list of Validation Reports in the *Validation Report* folder begins with the most recently generated report. The reports are identified by the Assigned File Name followed by "FINAL" for Validation Reports and "CERT" for Certification Reports. In order to access a report, simply point and click on the file name (Figure 5-10 on page 15).

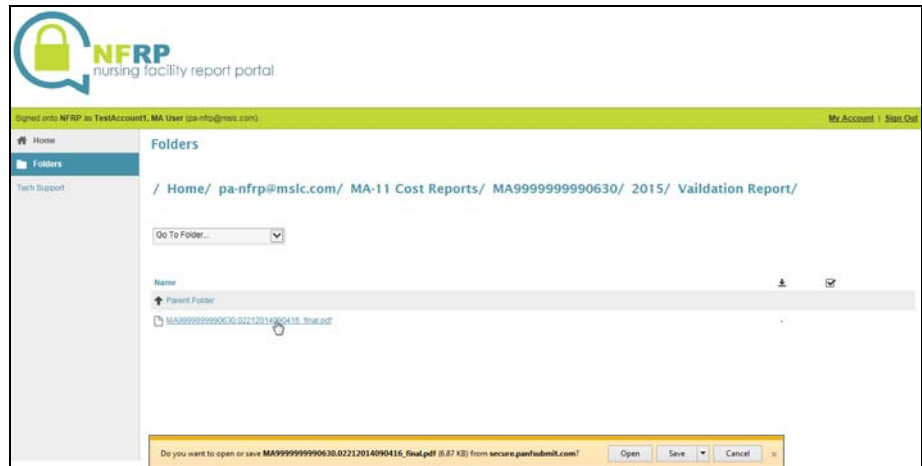


Figure 5-10 Validation Report Listing Window

The actual time it takes to generate the Validation Report may depend on system activity; therefore, it is not necessary for you to remain signed in to NFRP. If the cost report standard file was rejected, this will be clearly indicated in the detail section of the Validation Report. You will need to make corrections to the cost report standard file, save the corrected file and resubmit it. Examples of rejection criteria include corrupted file structure, invalid facility identification or incorrect cost report begin and end periods. In these cases, no data will be extracted. Your Validation Report will indicate the rejection error(s) and no further validation will take place.

If the cost report standard file is not rejected, the detail section of the Validation Report indicates the type and number of errors encountered in the cost report standard file that was submitted.

Interpreting Validation Reports

Each report begins with a header that displays general information, followed by a report detail section that describes each error encountered in the cost report standard file. The items on each line are tab delimited. The format of the validation reports are as follows:

COST REPORT VALIDATION REPORT

Facility ID	XXXXXXXX
Current Facility Name	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Cost Report Period	mm/dd/yyyy – mm/dd/yyyy
Validations Version	5.1
Assigned Audit Number	yy-XXX
Assigned File Name	MAXXXXXXXXXXXXXmmdyyyyhhmmss
Submission ID	XXXX
Production/Test Status	Production or Test

Report Date/Time mm/dd/yyyy hh:mm:ss
 Submission Date/Time mm/dd/yyyy hh:mm:ss
 Status Submission Received/Invalid or Submission Received/Valid or Submission
 Received/Rejected

Sequence # XXX
 Field xxxxxx
 Description xxxxxxxxxxxxxxxxxx
 Invalid Data xxxxxxxxxxxxxxxxxx
 Error(s) xx

REPORT FIELD	DESCRIPTION	VALUES
Facility ID	A unique identifier for the facility submitting the cost report standard file. This identifier is the facility's licensure number.	Numeric
Current Facility Name	The name of the facility for which the cost report standard file is being submitted.	Text
Cost Report Period	The period of time covered by the cost report standard file.	Date
Validations Version	The data specifications version used for the Cost Report Period.	Current Version Number
Assigned Audit Number	The identifier that will be used to track an accepted cost report in the audit process.	Numeric
Assigned File Name	The file name assigned to the cost report standard file by the NFRP. Each cost report standard file submitted will be assigned a unique file name. This is the facility's PROMISE™ number followed by the Date and the Time to the nearest second.	Alphanumeric
Submission ID	A unique identification number for this uploaded file assigned by the NFRP. This is a statewide sequential number tracking the number and order of cost report standard files that are submitted to the NFRP.	Integer
Production/Test Status	Indication of whether the cost report standard file was submitted as a test or if it is a production file in which the data is stored by the system.	Production or Test
Report Date/Time	The date and time the report was generated by the NFRP.	Date and Time to the nearest second
Submission Date/Time	The date and time the cost report standard file was uploaded to the NFRP by the facility.	Date and Time to the nearest second
Status	Indication of whether the submitted cost report standard file was received successfully and, if received successfully, whether the cost report standard file was invalid, valid or rejected.	Submission Received/Invalid, Submission Received/Valid or Submission Received/Rejected

REPORT FIELD	DESCRIPTION	VALUES
Sequence #	The cost report sequence number of each error found in the cost report standard file. These correlate with the numbered cost report beginning on page 59.	Numeric
Field	The code for the field in error.	Form Location Code
Description	A text description of the field in error.	Text
Invalid Data	The actual data value submitted.	Varies
Error(s)	Text information about the error(s) that were encountered for the corresponding field. If the cost report standard file was rejected, the report will clearly state FILE REJECTED and provide the reasons for the rejection.	Text

The error messages that can appear in the detail section of the Validation Report are contained in Section 6 of this manual. Any errors that appear on the Validation Report must be corrected for the cost report standard file to be valid.

Certification Report

If no errors are found in a submitted cost report standard file, the Validation Report will state this finding and prompt the facility to view the Certification Report, which may be accessed by selecting the *Validation Reports* folder (Figure 5-11 on page 17).

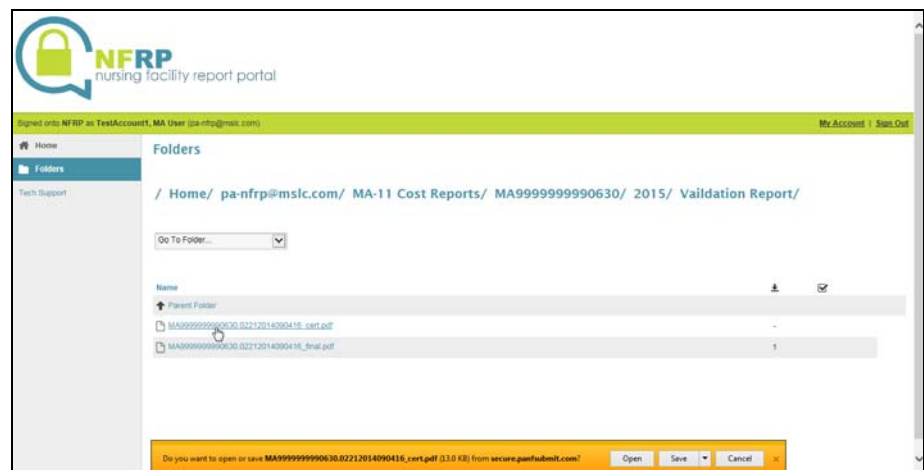


Figure 5-11 Validation Reports Folder

The Certification Report will be produced only for cost report standard files that have a status of Received/Valid on the Validation Report or that the Department has deemed to be valid. The report will provide the necessary signature areas for the administrator and list all supporting documents that are required, according to the responses in the cost report standard file, for the cost report to be acceptable. For instance, all Certification Reports will have a Trial Balance as a required supporting document. However, only Certification Reports for cost report standard files that indicate a Medicare rate on Schedule MA-58 will require a supporting document that ties to this rate.

The list of reports in the *Validation Reports* folder begins with the most recently generated report. The reports are identified by the Assigned File Name followed by "FINAL" for Validation Reports and "CERT" for Certification Reports. In order to access a report, simply point and click on the file name. The Certification Report must be printed, since it must be completed and submitted after submitting the required supporting documents.

The Certification Report consists of five areas plus the report header information. While all sections will appear on every Certification Report, not all sections will require action by the facility. The sections that require action are based on the data submitted in the cost report standard file. These items are described in the following table.

SECTION	DESCRIPTION	FACILITY ACTION
Header	This is general information for the cost report standard file that was submitted. This header will match the header of the Validation Report generated for the cost report standard file.	No action is required.
Administrator Signature, Contact Person, and Preparer Signature	This is the Part V Certification Statement area of the Certification Schedule concerning the accuracy of the data. This will appear on all Certification Reports.	The facility officer or administrator must complete this section. The preparer must sign, when applicable.
Private Pay Rate Signature	In cost report standard files that indicate that the answer to Schedule MA-58, Line 1a is No, this section will be active. If the cost report standard file indicates that the answer to Schedule MA-58, Line 1a is Yes, this section will indicate NO SIGNATURE REQUIRED.	If an active signature block appears in this section, the facility officer or administrator must complete this section. If this section is marked NO SIGNATURE REQUIRED, no action is required.
Medicare Rate Signature	In cost report standard files where the answer to Schedule MA-58, Line 2a is not blank or zero, this section will be active. If the cost report standard file indicates that the answer to Schedule MA-58, Line 2a is blank or zero, this section will indicate NO SIGNATURE REQUIRED.	If an active signature block appears in this section, the facility officer or administrator must complete this section. If this section is marked NO SIGNATURE REQUIRED, no action is required.
Required Supporting Documents	This section lists all supporting documents necessary to support the cost report standard file that was submitted to the NFRP. The provider is reminded to name all supporting documents based on the File Name Prefix and use the File Format identified in	All of the supporting documents listed in this section must be submitted prior to submitting the signed Certification Report. Name each supporting document based on the File Name Prefix and use the File Format identified in Appendix C.

If you are unsure why a document was required, contact the Myers and Stauffer helpdesk.

	Appendix C.	
Additional Supporting Documents	This section lists other supporting documents that must be submitted by the provider, when applicable, but the data within the cost report standard file cannot be used to indicate if the provider should be submitting the document.	Each of the additional supporting documents in this section must be submitted, when applicable. Name each additional supporting document based on the File Name Prefix and use the File Format identified in Appendix C.

Amending Submitted Cost Report Standard File Data

Immediately following the submission of a valid cost report standard file, the *MA-11 Cost Report Submission* folder becomes read-only, and, no more cost report standard files for that cost report period can be uploaded. If the facility discovers an error in a valid cost report standard file before any required supporting documents and a signed Certification Report have been uploaded, contact the Department so that the submission status of the cost report standard file can be changed to allow for the submission of another valid cost report standard file.

Required Supporting Documents

Immediately following the submission of a valid cost report standard file, two additional folders appear under the cost report main folder: *Required Supporting Documentation* and *Signed Certification Report* (Figure 5-12 on page 19). These folders are not created when a cost report standard file is submitted as “test.”

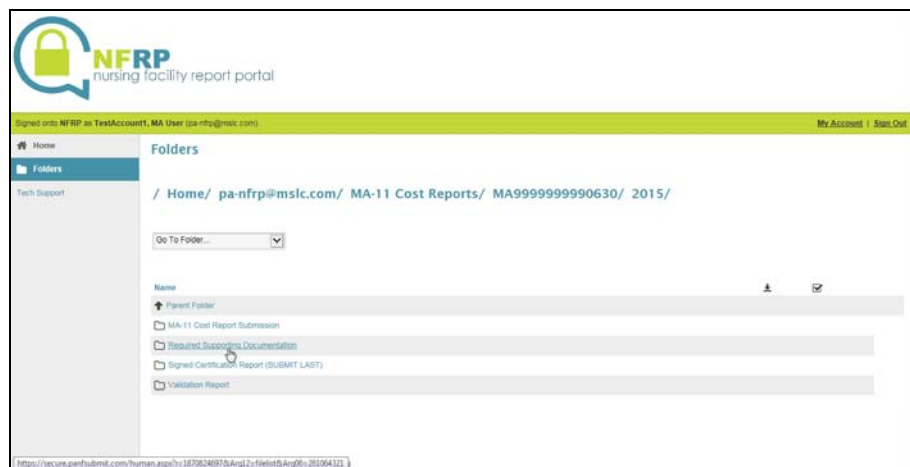


Figure 5-12 Documents Folders

To upload required supporting documents, the following conditions must be met:

- Your Individual User Account needs to have been granted access to upload MA-11 Cost Report documents for the applicable nursing facility.
- All MA-11 required supporting documents as identified on the Certification Report for the cost reporting period should be completed, and the individual files named using the required File Name Prefix and using the File Format as indicated in Appendix C.

- Do not upload password-protected or encrypted supporting documents, including Excel spreadsheets, Word documents and PDF files, because they cannot be processed and will not be accepted during the validation process.
- Take note of where the resulting files for the supporting documents are located.
- Required supporting documents **MUST BE UPLOADED PRIOR TO UPLOADING THE SIGNED CERTIFICATION REPORT.**

To upload the MA-11 information, complete the following steps:

- Select the *Required Supporting Documentation* folder.
- Select Browse and find and select the file containing the required supporting document and click on "Open." The path and file name should appear in the "Choose a file" area. It is not necessary to complete the "Enter any notes" area.

Signed Certification Report

After all required supporting documents have been uploaded, select the *Signed Certification Report* folder and upload the signed Certification Report. This step completes your submission of the MA-11 Cost Report. The Department will not accept hard copy documents after March 31, 2016 . The Department is automatically notified, when a file has been uploaded to the *Signed Certification Report* folder and the submission process is completed using the electronically submitted signed Certification Report and required supporting documents.

Amending Submitted Signed Certification Reports or Required Supporting Documents

If a provider discovers an error on the signed Certification Report or required supporting document after the signed Certification Report is uploaded, an "amended" signed Certification Report or required supporting document may be uploaded with the supplemental supporting documents.

Supplemental Supporting Documents

Immediately following the upload of the signed Certification Report, the *Required Supporting Documentation* and *Signed Certification Report* folders become read-only and one additional folder appears under the cost report main folder: *Supplemental Supporting Documentation* (Figure 5-13 on page 21).

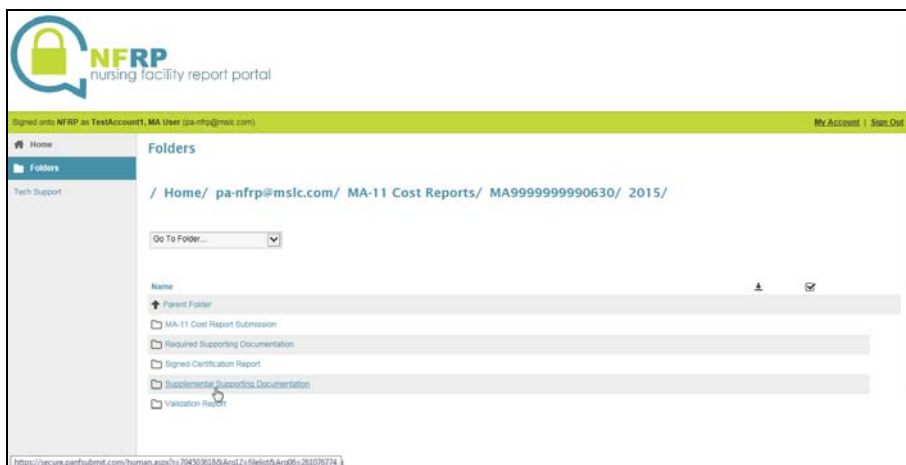


Figure 5-13 Supplemental Supporting Documentation Folder

For the purpose of uploading supplemental supporting documents that are not available during the required supporting documents upload process, the *Supplemental Supporting Documentation* folder is available, if needed. This folder is available until the MA-11 Cost Report is assigned for audit, after which the folder becomes read-only.

ACCEPTABILITY PROCESS

The signed Certification Report and all supporting documents are required to be submitted and must pass all Supporting Document and Manual Review validations for a cost report to be acceptable.

Submitting a valid cost report standard file, required supporting documents and a signed Certification Report are only part of the acceptance process. The Department must receive these documents on or before the due date. The Department will verify the supporting documents' authenticity by comparison with the accompanying signed Certification Report. The Department will also verify signatures. If the signed Certification Report and required supporting documents pass all Supporting Document and Manual Review validations, the cost report is accepted.

CORRECTION PROCESS

Correcting Required Supporting Documents

If the Department rejects the cost report because there are missing or incorrect required supporting documents, the cost report is unacceptable and a Rejection Letter will be sent by the Department.

Corrected required supporting documents cannot have an identical name as the original required supporting document.

Upon rejection, the *Required Supporting Documentation* and *Signed Certification Report* folders are changed from read-only, so that the additional or corrected documents may be uploaded.

The file name of the corrected required supporting document cannot be identical to the original file name. However, the prefix of the file name must still be identified, using the File Name Prefix as shown in Appendix C. For example, the corrected Trial Balance could be named 28-TB(1).xls.

Regardless of whether there was also an error on the signed Certification Report, after uploading the corrected required supporting documents, another signed Certification Report must also be uploaded in the *Signed Certification Report* folder as a means of notification to the Department that a correction has been made.

Correcting Signed Certification Reports

If the Department rejects the cost report because there are missing signatures or some other error on the signed Certification Report, the cost report is unacceptable and a Rejection Letter is sent by the Department with a listing of errors that must be corrected.

Upon rejection, the *Required Supporting Documentation* and *Signed Certification Report* folders are changed from read-only, so that the corrected signed Certification Report may be uploaded.

The file name of the corrected signed Certification Report cannot be identical to the original file name of CR.PDF. The corrected signed Certification Report should be named CR(1).PDF. Additional corrected files, if necessary, should be named with incrementing numbers.

The MA-11 Cost Report submission process does not require that a scanned copy of the MA-11 Cost Report be uploaded with the signed Certification Report or required supporting documents. The Department will only use the MA-11 Cost Report submitted using the standard file. Copies of MA-11 Cost Reports will be ignored.

Filing Deadlines

The MA-11 Cost Report submission process does not alter § 1187.80 regulations concerning failure to file a cost report. The following situations are defined to illustrate this.

- If a facility has submitted a valid cost report standard file and the signed Certification Report and all required supporting documents have been submitted to the Department using the NFRP on or before the 120th day, the cost report is timely filed. The MA-11 receipt date recognized by the Department for the filing of the MA-11 is the date the signed Certification Report is uploaded to NFRP in the *Signed Certification Report* folder.
- If a facility has submitted a valid cost report standard file and the signed Certification Report and required supporting documents have been submitted to the Department using the NFRP on or before the 120th day, but the signatures and/or some supporting documents are incorrect or missing, the cost report is timely filed, but not acceptable. The facility has the latter of 30 days from the date of the "not acceptable" letter or 30 days following the due date of the cost report to correct and resubmit the signed Certification Report and all required supporting documents. If these items are not uploaded by the end of that time period and deemed acceptable by the Department, the facility's rate will be adjusted downward according to § 1187.80. The receipt date recognized by the Department is the date the signed Certification Report is uploaded to NFRP in the *Signed Certification Report* folder.
- When a provider fails to submit any cost report standard file, only a rejected cost report standard file(s) or only a test cost report standard file(s) within the first 120 days, the rate will be adjusted downward according to § 1187.80. The reduced rate period stops on the date the signed Certification Report is uploaded to the *Signed Certification Report* folder, but only after verifying that an acceptable signed Certification Report and required supporting documents were received and deemed acceptable by the Department. If the signed Certification Report is incomplete or all required supporting documents were not submitted or acceptable, the reduced rate is not lifted until all steps are

completed (valid cost report standard file, completed signed Certification Report and all required supporting documents are received and acceptable). The receipt date recognized by the Department is the date the signed Certification Report is uploaded to NFRP in the *Signed Certification Report* folder.

SECTION 6 MA-11 ACCEPTABILITY VALIDATIONS

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, MA, Manual Review Validations, NFRP, NIS+, Numbered Cost Report, Provider Number, Required Supporting Document, Standard File Validations, Supporting Document Validations, Validation, Validation Report. Definitions for these terms and acronyms are found in Section 9.

INTRODUCTION

As cost report standard files are uploaded, the fields, included in the file, are validated as a first step in determining acceptability. Instructions for uploading the cost report standard file are found in Section 5 of this manual. The validations for the cost report fields are included in this section of the manual. The validations for the manual review of the signed Certification Report and the list of required supporting documents are also included in this section of the manual beginning on page 26.

In order for a cost report to be filed, **all cost report validations must be met, all required supporting documents must be uploaded and the signed Certification Report uploaded to the *Signed Certification Report* folder** by the filing date referenced at §1187.73 for annual cost reports and §1187.75 for final cost reports. County facilities should also refer to Chapter 1189.

INSTRUCTIONS FOR USE OF STANDARD FILE VALIDATIONS

The Standard File Validations provide details for each element used in the acceptability processing of the MA-11 cost report standard file. A description of each element is contained in the following table.

Column Name	Description
SEQUENCE #	Each data element is identified with a sequence number. This determines the order that the data must be placed within the standard file and is displayed in the numbered cost report form in Appendix B. The sequence # for each version of the cost report may be different.
SCHEDULE	The cost report schedule on which the data element is found.
LINE	The line # on which the data element is found on each cost report schedule. The line # for each version of the cost report may be different.
COLUMN	The column name on which the data element is found on each cost report schedule. Fields are also identified with a combination of schedule, line and column. For example, sequence number 378 (Version 5.1) is identified as SchC40E (Schedule C, Line 40, Column E).
FIELDNAME	An abbreviated description of areas of the cost report schedules that cannot be identified solely by schedule, line and column. For example, sequence number 1323 (Version 5.1) is identified as SchL2identify (Identify allowance for accounts and notes receivable listed on Lline 2 of Schedule L).
DESCRIPTION OF COST REPORT ELEMENT	Description of the validation or the label for columns and lines as noted on the cost report schedules.
VALIDATION	Description of the acceptable response(s) to individual items.

If the validation is exactly the same for concurrent *sequence numbers*, the range of *sequence numbers* are listed for that validation in one row in order to consolidate this document.

Sequence numbers 32, 43 and 51 refer to the “available bed calculation.” An example of this calculation is as follows:

SCHEDULE	LINE	CHANGE	DATE	# DAYS
A	1a	150	1/1/2001	
A	1ba	15	3/15/2001	73
A	1bb	-3	7/16/2001	123
A	1c	162	12/31/2001	169
A	2	58,623	$=(73 * 150) + (123 * 165) + (169 * 162)$	365

INSTRUCTIONS FOR USE OF SUPPORTING DOCUMENT VALIDATIONS

The Supporting Document Validations are a list of supporting documents, schedules and worksheets that support the data submitted in the cost report standard file. Some of the items are required depending on the data submitted in the standard file and others must be submitted when applicable. All possible supporting documents are included in the list. However, only the required documents and the “when applicable” documents are listed on the Certification Report in order to help the provider determine what must be uploaded to the *Required Supporting Documentation* folder.

Each column in the Supporting Document Validations is described in the following table.

COLUMN NAME	DESCRIPTION
ORDER	Each validation is identified by an Order number. This is the number in which the File Name Prefix is predicated on.
FILE NAME PREFIX	The file name in which the supporting document must be named.
FILE FORMAT	The electronic format of the supporting document file that should be uploaded.
SHORT DESCRIPTION	The abbreviation of the cost report schedule, column and line number to which the document applies or an abbreviation of the document itself
DESCRIPTION OF DOCUMENT	The written description of the document and any qualifiers as to when it is a required document.
TYPE	An indicator if the document is required or only must be uploaded when applicable.

INSTRUCTIONS FOR USE OF MANUAL REVIEW VALIDATIONS

The Manual Review Validations are a list of requirements, signatures, dates and telephone numbers that are reviewed by the Department concerning the signed Certification Report and the supporting documents. In addition to passing the Standard File Validations and the Supporting Document Validations, the Manual Review Validations must be met in order for the cost report to be acceptable.

Each column in the Manual Review Validations is described in the following table.

COLUMN NAME	DESCRIPTION
REVIEW #	A numeric identifier of each of the manual review processes.
CERTIFICATION REPORT AREA	A description of which of the five areas of the Certification Report to which the validation refers.
DESCRIPTION OF THE CERTIFICATION REPORT ELEMENT	The question to which the reviewer is responding.
VALIDATION	This indicates the response required by the manual reviewer to pass the validation.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

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SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
1	CERT	1a			Facility ID	The Facility ID must match the number assigned to the facility by the Department of Health and displayed on the Certification of Licensure.
2	CERT	1b			Test (T or F)	Must be T or F. "T" denotes test data; "F" denotes live data.
3	CERT	1c		provname	Facility Name	The Facility Name must match the one recorded in NIS+ at the end of the cost reporting period.
4	CERT	1d		pnum	MA Number	The Provider Number must match the one recorded in NIS+ at the end of the cost reporting period.
5	CERT	1e		begdate	Report begin date	Must be valid date < CERTenddate (CERT1f)
6	CERT	1f		enddate	Report end date	Must be valid date > CERTbegdate (CERT1e) and less than today's date.
7	CERT	2a		affentify	Facility associated with another entity?	Valid answer 0 or 1. Must be 1 if SchG3D or SchG4D is not blank or 0.
8	CERT	2ba		affhome	Home Office	May be blank. If CERT2a = 1 and Management Company and Other Controlling Entity are blank, then must not be blank.
9	CERT	2bb		affmgmt	Management Company	May be blank. If CERT2a = 1 and Home Office and Other Controlling Entity are blank, then must not be blank.
10	CERT	2bc		affother	Other Controlling Entity	May be blank. If CERT2a = 1 and Home Office and Management Company are blank, then must not be blank.
11	CERT	2c		affchg	Is this a change from the last cost reporting period?	Valid answer 0 or 1.
12	CERT	3a		conname	Contact Person's Name	Must not be blank.
13	CERT	3b		contitle	Contact Person's Title	Must not be blank.
14	CERT	3c		conempl	Contact Person's Employer	Must not be blank.
15	CERT	3d		contele	Contact Person's Telephone Number	Must be a 10-digit number.
16	CERT	3e		confax	Contact Person's Fax Number	May be blank. If not blank, must be a 10-digit number.
17	CERT	3f		conemail	Contact Person's Email Address	May be blank.
18	CERT	4a		prepsign	Cost Report Prepared By (if other than facility)	May be blank.
19	CERT	4b		firmname	Preparer's Firm Name (If applicable)	May be blank.
20	CERT	4c		firmtele	Firm telephone number	May be blank. If firm name not blank, must not be blank and must be a 10-digit number.
21	CERT	4d		firmfax	Firm Fax Number	May be blank. If not blank, must be a 10 digit number.
22	CERT	4e		prepemail	Preparer's Email Address	May be blank.
23	CERT	6a		intermname	Name of Medicare intermediary	May be blank. If MA58,2a (Medicare rate) not blank or 0, must not be blank.
24	A			approvedas	Approved as	Must be 1 - 4. If SchAapprovedas = 2, must be Hospital-based for case mix rates. If SchAapprovedas = 4, must be county provider type.
25	A			typeorg	Type of organization	Must be 1 - 6. If SchAapprovedas = 4, must = 6. If SchAapprovedas = 1,2, or 3, must not = 6.
26	A	1a	A		Beds available at beginning of period (Nursing Facility)	Must be < 1500.
27	A	1ba	A		Changes in total beds during period (Nursing Facility)	Must be > -500 and < 500.
28	A	1bb	A		Changes in total beds during period (Nursing Facility)	Must be > -500 and < 500.
29	A	1bc	A		Changes in total beds during period (Nursing Facility)	Must be > -500 and < 500.
30	A	1bd	A		Changes in total beds during period (Nursing Facility)	Must be > -500 and < 500.
31	A	1c	A		Beds available at end of period (Nursing Facility)	Must = SchA1aA + SchA1baA + SchA1bba + SchA1bca + SchA1bdA .
32	A	2	A		Bed days available for period (Nursing Facility)	Must be +/- 10% of [available bed calculation]. See example in MA-11 Acceptability Validations Document.
33	A	3	A		Actual resident days for period (Nursing Facility)	Must be <= SchA2A .
34	A	4	A		Percent overall occupancy	Must = SchA3A/SchA2A rounded to 4 decimals. (ex., .9545)
35	A	5	A		Percent MA occupancy	Must = SchA6A/SchA3A rounded to 4 decimals. (ex., .9545)
36	A	6	A		Total MA resident days of care	Must be <= SchA3A .
37	A	1a	B		Beds available at beginning of period (Residential & Other)	Must be < 1500.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

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SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
38	A	1ba	B		Changes in total beds during period (Residential & Other)	Must be > -500 and < 500.
39	A	1bb	B		Changes in total beds during period (Residential & Other)	Must be > -500 and < 500.
40	A	1bc	B		Changes in total beds during period (Residential & Other)	Must be > -500 and < 500.
41	A	1bd	B		Changes in total beds during period (Residential & Other)	Must be > -500 and < 500.
42	A	1c	B		Beds available at end of period (Residential & Other)	Must = SchA1aB + SchA1baB + SchA1bbB + SchA1bcB + SchA1bdB.
43	A	2	B		Bed days available for period (Residential & Other)	Must be +/- 10% of [available bed calculation]. See example in MA-11 Acceptability Validations Document.
44	A	3	B		Actual resident days for period (Residential & Other)	Must be <= SchA2B.
45	A	1a	C		Beds available at beginning of period (Total)	Must = column A + column B.
46	A	1ba	C		Changes in total beds during period (Total)	Must = column A + column B.
47	A	1bb	C		Changes in total beds during period (Total)	Must = column A + column B.
48	A	1bc	C		Changes in total beds during period (Total)	Must = column A + column B.
49	A	1bd	C		Changes in total beds during period (Total)	Must = column A + column B.
50	A	1c	C		Beds available at end of period (Total)	Must = SchA1aC + SchA1baC + SchA1bbC + SchA1bcC + SchA1bdC. Must be = SchA1cA + SchA1cB.
51	A	2	C		Bed days available for period (Total)	Must be +/- 10% of [available bed calculation]. See example in MA-11 Acceptability Validations Document.
52	A	3	C		Actual resident days for period (Total)	Must = column A + column B.
53	A	1ba	D		Changes in total beds during period (Date of Change)	If SchA1baA or SchA1baB not blank or 0, must be valid date >= CERTbegdate (CERT1e) and <= CERTenddate (CERT1f).
54	A	1bb	D		Changes in total beds during period (Date of Change)	If SchA1bbA or SchA1bbB not blank or 0, must be valid date >= SchA1baD and <= CERTenddate (CERT1f).
55	A	1bc	D		Changes in total beds during period (Date of Change)	If SchA1bcA or SchA1bcB not blank or 0, must be valid date >= SchA1bbD and <= CERTenddate (CERT1f).
56	A	1bd	D		Changes in total beds during period (Date of Change)	If SchA1bdA or SchA1bdB not blank or 0, must be valid date >= SchA1bcD and <= CERTenddate (CERT1f).
57 – 68	B	1 – 12	A		Resident days of care month	Must be month within CERTbegdate (CERT1e) and CERTenddate (CERT1f). All months within CERTbegdate (CERT1e) and CERTenddate (CERT1f) must be entered. Must not be duplicate months. Months must be coded in numeric format.
69 – 80	B	1 – 12	B		Resident days of care NF MA Fee For Service	Must be blank if column A is blank.
81	B	13	B		Resident days of care NF MA Fee For Service	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A. Column B+C+D+E+F must = SchA6A.
82 – 93	B	1 – 12	C		Resident days of care NF MA Community HealthChoices	Must be blank if column A is blank.
94	B	13	C		Resident days of care NF MA Community HealthChoices	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A. Column B+C+D+E+F must = SchA6A.
95 – 106	B	1 – 12	D		Resident days of care NF MA HealthChoices	Must be blank if column A is blank.
107	B	13	D		Resident days of care NF MA HealthChoices	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A. Column B+C+D+E+F must = SchA6A.
108 – 119	B	1 – 12	E		Resident days of care NF MA LIFE	Must be blank if column A is blank.
120	B	13	E		Resident days of care NF MA LIFE	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A. Column B+C+D+E+F must = SchA6A.
121 – 132	B	1 – 12	F		Resident days of care NF MA Hospice	Must be blank if column A is blank.
133	B	13	F		Resident days of care NF MA Hospice	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A. Column B+C+D+E+F must = SchA6A.
134 – 145	B	1 – 12	G		Resident days of care NF Medicare	Must be blank if column A is blank.
146	B	13	G		Resident days of care NF Medicare	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A.
147 – 158	B	1 – 12	H		Resident days of care NF All Other	Must be blank if column A is blank.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

Revised 06-19-2019

SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
159	B	13	H		Resident days of care NF All Other	Line 13 must = lines 1 – 12. Column B+C+D+E+F+G+H must = SchA3A .
160 – 171	B	1 – 12	I		Resident days of care Residential and Other	Must be blank if column A is blank.
172	B	13	I		Resident days of care Residential and Other	Line 13 must = lines 1 - 12. Line 13 must = SchA3B .
173 – 184	B	1 – 12	J		Resident days of care Total	Must = column B + C + D + E + F + G + H + I.
185	B	13	J		Resident days of care Total	Must = column B + C + D + E + F + G + H + I. Line 13 must = lines 1 - 12. Line 13 must = SchA3C .
186 – 197	B	1 – 12	K		MA hospital leave days	Must be blank if column A is blank.
198	B	13	K		MA hospital leave days	Line 13 must = lines 1 – 12.
199 - 210	B	1 – 12	L		Other hospital leave days	Must be blank if column A is blank.
211	B	13	L		Other hospital leave days	Line 13 must = lines 1 – 12.
212	C	18		costctr	Cost centers	If SchC18D or SchC18E not blank, must not be blank.
213	C	19		costctr	Cost centers	If SchC19D or SchC19E not blank, must not be blank.
214	C	26		costctr	Cost centers	If SchC26D or SchC26E not blank, must not be blank.
215	C	27		costctr	Cost centers	If SchC27D or SchC27E not blank, must not be blank.
216	C	38		costctr	Cost centers	If SchC38D not blank, must not be blank.
217 – 235	C	1 – 19	A		Salary cost	Must be whole number, blank or 0.
236	C	20	A		Salary cost	Lines 1 - 19 must = line 20.
237 – 243	C	21 – 27	A		Salary cost	Must be whole number, blank or 0.
244	C	28	A		Salary cost	Lines 21 – 27 must = line 28.
245	C	29	A		Salary cost	Must be whole number, blank or 0.
246	C	30	A		Salary cost	Lines 20 + 28 + 29 must = line 30.
247	C	40	A		Salary cost	Line 30 must = line 40.
248 – 266	C	1 – 19	B		Fringe benefits	Must be whole number, blank or 0.
267	C	20	B		Fringe benefits	Lines 1 - 19 must = line 20.
268 – 274	C	21 – 27	B		Fringe benefits	Must be whole number, blank or 0.
275	C	28	B		Fringe benefits	Lines 21 – 27 must = line 28.
276	C	29	B		Fringe benefits	Must be whole number, blank or 0.
277	C	30	B		Fringe benefits	Lines 20 + 28 + 29 must = line 30.
278	C	40	B		Fringe benefits	Line 30 must = line 40.
279 – 297	C	1 – 19	C		Other expenses	Must be whole number, blank or 0.
298	C	20	C		Other expenses	Lines 1 - 19 must = line 20.
299 – 305	C	21 – 27	C		Other expenses	Must be whole number, blank or 0.
306	C	28	C		Other expenses	Lines 21 – 27 must = line 28.
307	C	29	C		Other expenses	Must be whole number, blank or 0.
308	C	30	C		Other expenses	Lines 20 + 28 + 29 must = line 30.
309 – 316	C	31 – 38	C		Other expenses	Must be whole number, blank or 0.
317	C	39	C		Other expenses	Lines 31 – 38 must = line 39.
318	C	40	C		Other expenses	Lines 30 + 39 must = line 40.
319 – 337	C	1 – 19	D		Total expenses	Column A + B + C must = column D.
338	C	20	D		Total expenses	Column A + B + C must = column D. Lines 1 – 19 must = line 20.
339 – 345	C	21 – 27	D		Total expenses	Column A + B + C must = column D.
346	C	28	D		Total expenses	Column A + B + C must = column D. Lines 21 – 27 must = line 28.
347	C	29	D		Total expenses	Column A + B + C must = column D.
348	C	30	D		Total expenses	Column A + B + C must = column D. Lines 20 + 28 + 29 must = line 30.
349 – 356	C	31 – 38	D		Total expenses	Column C must = column D.
357	C	39	D		Total expenses	Column C must = column D. Lines 31 – 38 must = line 39.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

Revised 06-19-2019

SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
358	C	40	D		Total expenses	Column A + B + C must = column D. Line 30 + 39 must = line 40.
359 – 377	C	1 – 19	E		Adjustments	Must be whole number, blank or 0.
378	C	20	E		Adjustments	Lines 1 - 19 must = line 20.
379 – 385	C	21 – 27	E		Adjustments	Must be whole number, blank or 0.
386	C	28	E		Adjustments	Lines 21 – 27 must = line 28.
387	C	29	E		Adjustments	Must be whole number, blank or 0.
388	C	30	E		Adjustments	Lines 20 + 28 + 29 must = line 30.
389 – 390	C	31 – 32	E		Adjustments	Must be whole number, blank or 0.
391	C	40	E		Adjustments	Lines 30 – 32 must = line 40.
392 – 399	C	1 – 8	F		Allowable cost	Must be >= 0. Column D + E must = column F.
400	C	9	F		Allowable cost	Line 9 must = 0. Column D + E must = column F.
401 – 402	C	10 – 11	F		Allowable cost	Must be >= 0. Column D + E must = column F.
403	C	12	F		Allowable cost	Line 12 must = 0. Column D + E must = column F.
404 – 423	C	13 – 32	F		Allowable cost	Must be >= 0. Column D + E must = column F.
424 – 440	C	1 – 19	G		Nursing facility allocation dollars	Column F less column H must = column G.
441	C	20	G		Nursing facility allocation dollars	Lines 1 – 19 must = line 20. SchC20G must not be identical to prior period report.
442 – 448	C	21 – 27	G		Nursing facility allocation dollars	Column F less column H must = column G.
449	C	28	G		Nursing facility allocation dollars	Lines 21 – 27 must = line 28. SchC28G must not be identical to prior period report.
450	C	29	G		Nursing facility allocation dollars	Column F less column H must = column G. SchC29G must not be identical to prior period report.
451	C	30	G		Nursing facility allocation dollars	Line 20 + 28 + 29 must = line 30. Must be > 0.
452 – 453	C	31 – 32	G		Nursing facility allocation dollars	Column F less column H must = column G.
454 – 455	C	1 – 2	H		Residential and other allocation dollars	Must be whole number, blank or 0.
456	C	3	H		Residential and other allocation dollars	Must be whole number, blank or 0. If SchC3D > 0 and SchC1H > 0, must be > 0.
457 – 470	C	4 – 19	H		Residential and other allocation dollars	Must be whole number, blank or 0.
471	C	20	H		Residential and other allocation dollars	Lines 1 - 19 must = line 20.
472 – 478	C	21 – 27	H		Residential and other allocation dollars	Must be whole number, blank or 0.
479	C	28	H		Residential and other allocation dollars	Lines 21 – 27 must = line 28.
480	C	29	H		Residential and other allocation dollars	Must be whole number, blank or 0.
481	C	30	H		Residential and other allocation dollars	Lines 20 + 28 + 29 must = line 30.
482 – 483	C	31 – 32	H		Residential and other allocation dollars	Must be whole number, blank or 0.
484 – 491	C	1 – 8	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
492 – 493	C	10 – 11	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
494 – 500	C	13 – 19	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
501 – 507	C	21 – 27	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
508	C	29	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
509 – 510	C	31 – 32	I		Nursing facility allocation percent	Must = 1.0000 less column J. If not blank or 0, must be rounded to 4 decimals.
511 – 518	C	1 – 8	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
519 – 520	C	10 – 11	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
521 – 525	C	13 – 17	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3

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						decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
526 – 527	C	18 – 19	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero. If Column F > 0, must be < 1.0000.
528 – 532	C	21 – 25	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
533 – 534	C	26 – 27	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero. If Column F > 0, must be < 1.0000.
535	C	29	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
536 – 537	C	31 – 32	J		Residential and other allocation percent	If Column H not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column H divided by Column F rounded to 3 decimals. Must be blank or 0 if Column H blank or zero.
538 – 544	C	1 – 7	K		Allocation basis	Must not be blank.
545	C	8	K		Allocation basis	If column F > 0, and column I or column J is not 1.0000, must not be blank.
546 – 552	C	9 – 15	K		Allocation basis	Must not be blank.
553	C	16	K		Allocation basis	Must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
554 – 556	C	17 – 19	K		Allocation basis	Must not be blank.
557 – 558	C	21 – 22	K		Allocation basis	Must not be blank.
559 – 561	C	23 – 25	K		Allocation basis	Must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
562 – 563	C	26 – 27	K		Allocation basis	Must not be blank.
564	C	29	K		Allocation basis	Must be the words "Total NO Cost" (do NOT use the quotes).
565 – 566	C	31 – 32	K		Allocation basis	Must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
567 – 568	D	11 – 12		costctr	Revenue cost center	If any column A through column H is not blank or 0, must not be blank.
569 – 570	D	20 – 21		costctr	Revenue cost center	If any column A through column H is not blank or 0, must not be blank.
571	D	25		costctr	Revenue cost center	If any column A through column H is not blank or 0, must not be blank.
572 – 583	D	1 – 12	A		Medical Assistance	Must be whole number, blank or 0.
584 – 586	D	19 – 21	A		Medical Assistance	Must be whole number, blank or 0.
587	D	22	A		Medical Assistance	Lines 1 - 21 must = line 22.
588 – 590	D	23 – 25	A		Medical Assistance	Must be whole number, blank or 0.
591	D	26	A		Medical Assistance	Lines 23 - 25 must = line 26.
592	D	27	A		Medical Assistance	Line 22 less line 26 must = line 27.
593 – 600	D	1 – 8	B		Medicare Part A	Must be whole number, blank or 0.
601 – 602	D	11 – 12	B		Medicare Part A	Must be whole number, blank or 0.
603 – 605	D	19 – 21	B		Medicare Part A	Must be whole number, blank or 0.
606	D	22	B		Medicare Part A	Lines 1 - 21 must = line 22.
607 – 609	D	23 – 25	B		Medicare Part A	Must be whole number, blank or 0.
610	D	26	B		Medicare Part A	Lines 23 - 25 must = line 26.
611	D	27	B		Medicare Part A	Line 22 less line 26 must = line 27.
612 – 618	D	2 – 8	C		Medicare Part B	Must be whole number, blank or 0.
619 – 620	D	11 – 12	C		Medicare Part B	Must be whole number, blank or 0.

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621 – 623	D	19 – 21	C		Medicare Part B	Must be whole number, blank or 0.
624	D	22	C		Medicare Part B	Lines 2 - 21 must = line 22.
625 – 627	D	23 – 25	C		Medicare Part B	Must be whole number, blank or 0.
628	D	26	C		Medicare Part B	Lines 23 - 25 must = line 26.
629	D	27	C		Medicare Part B	Line 22 less line 26 must = line 27.
630 – 638	D	1 – 9	D		Private Pay & Other	Must be whole number, blank or 0.
639 – 649	D	11 – 21	D		Private Pay & Other	Must be whole number, blank or 0.
650	D	22	D		Private Pay & Other	Lines 1 - 21 must = line 22.
651 – 653	D	23 – 25	D		Private Pay & Other	Must be whole number, blank or 0.
654	D	26	D		Private Pay & Other	Lines 23 - 25 must = line 26.
655	D	27	D		Private Pay & Other	Line 22 less line 26 must = line 27.
656	D	1	E		Total General Ledger	Column A + B + D must = column E. Column F + G must = column E.
657 – 663	D	2 – 8	E		Total General Ledger	Column A + B + C + D must = column E. Column F + G must = column E.
664	D	9	E		Total General Ledger	Column A + D must = column E. Column F + G must = column E.
665	D	10	E		Total General Ledger	Column A must = column E. Column F must = column E.
666 – 667	D	11 – 12	E		Total General Ledger	Column A + B + C + D must = column E. Column F + G must = column E.
668	D	13	E		Total General Ledger	Column D must = column E. Column F + G must = column E.
669 – 670	D	14 – 15	E		Total General Ledger	Column D must = column E.
671 – 672	D	16 – 17	E		Total General Ledger	Column D must = column E. Column F + G must = column E.
673	D	18	E		Total General Ledger	Column D must = column E.
674 – 676	D	19 – 21	E		Total General Ledger	Column A + B + C + D must = column E. Column F + G must = column E.
677	D	22	E		Total General Ledger	Lines 1 - 21 must = line 22. Must not be blank or 0.
678 – 680	D	23 – 25	E		Total General Ledger	Column A + B + C + D must = column E. Column F + G must = column E.
681	D	26	E		Total General Ledger	Lines 23 - 25 must = line 26.
682	D	27	E		Total General Ledger	Line 22 less line 26 must = line 27. Must not be blank or 0.
683	D	28	E		Total General Ledger	Line 28 must = SchC40D .
684	D	29	E		Total General Ledger	Line 27 less line 28 must = line 29.
685 – 693	D	1 – 9	F		Nursing Facility	Column E less column G must = column F.
694	D	10	F		Nursing Facility	Column E must = column F.
695 – 697	D	11 – 13	F		Nursing Facility	Column E less column G must = column F.
698 – 699	D	16 – 17	F		Nursing Facility	Column E less column G must = column F.
700 – 702	D	19 – 21	F		Nursing Facility	Column E less column G must = column F.
703	D	22	F		Nursing Facility	Lines 1 - 21 must = line 22. Must not be blank or 0.
704 – 706	D	23 – 25	F		Nursing Facility	Column E less column G must = column F.
707	D	26	F		Nursing Facility	Lines 23 - 25 must = line 26.
708	D	27	F		Nursing Facility	Line 22 less line 26 must = line 27. Must not be blank or 0.
709 – 717	D	1 – 9	G		Residential & Other	Must be whole number, blank or 0.
718 – 720	D	11 – 13	G		Residential & Other	Must be whole number, blank or 0.
721 – 722	D	16 – 17	G		Residential & Other	Must be whole number, blank or 0.
723 – 725	D	19 – 21	G		Residential & Other	Must be whole number, blank or 0.
726	D	22	G		Residential & Other	Lines 1 - 21 must = line 22.
727 – 729	D	23 – 25	G		Residential & Other	Must be whole number, blank or 0.
730	D	26	G		Residential & Other	Lines 23 - 25 must = line 26.
731	D	27	G		Residential & Other	Line 22 less line 26 must = line 27.
732 – 740	D	1 – 9	H		Revenue adjustments to Schedule C	Must be a whole number, blank or 0.

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741	D	10	H		Revenue adjustments to Schedule C	If column E not blank or 0, must not be blank or 0 and must be a whole number.
742 – 752	D	11 – 21	H		Revenue adjustments to Schedule C	Must be a whole number, blank or 0.
753 – 755	D	23 – 25	H		Revenue adjustments to Schedule C	Must be a whole number, blank or 0.
756	D	30a	H		Revenue adjustments to Schedule C	[Line 1 - 25] must = [line 30a].
757	D	30b	H		Revenue adjustments to Schedule C	Must be a whole number, blank or 0.
758	D	31	H		Revenue adjustments to Schedule C	Line 30a + 30b and [SchC40E] must = [line 31].
759 – 767	D	1 – 9	I		Schedule C line number	If column H not blank or 0, must not be blank.
768 – 778	D	11 – 21	I		Schedule C line number	If column H not blank or 0, must not be blank.
779 – 781	D	23 – 25	I		Schedule C line number	If column H not blank or 0, must not be blank.
782	E	8		costctr	Expenses Cost Center	If SchE8A not blank or 0, must not be blank.
783	E	12		costctr	Expenses Cost Center	If SchE12A not blank or 0, must not be blank.
784	E	21		costctr	Expenses Cost Center	If SchE21A not blank or 0, must not be blank.
785	E	26		costctr	Expenses Cost Center	If SchE26A not blank or 0, must not be blank.
786 – 811	E	1 – 26	A		Expense adjustments to Schedule C	Must be a whole number, blank, or 0.
812	E	27	A		Expense adjustments to Schedule C	Lines 1 - 26 must = line 27 and must = SchD30bH.
813 – 823	E	2 – 12	B		Schedule C line number	If column A not blank or 0, must not be blank.
824 – 836	E	14 – 26	B		Schedule C line number	If column A not blank or 0, must not be blank.
837	F	4		other	Property, plant & equipment (Other)	If column F not blank or 0, must not be blank.
838 – 839	F	9 – 10		description	Property, plant & equipment (Description)	If column F not blank or 0, must not be blank.
840 – 843	F	1 – 4	A		Date acquired	If column B > 0, must not be blank.
844 – 848	F	6 – 10	A		Date acquired	If column B > 0, must not be blank.
849 – 852	F	1 – 4	B		Cost or other basis	Must be whole number, blank or 0.
853	F	5	B		Cost or other basis	Line 1 - 4 must = line 5.
854 – 858	F	6 – 10	B		Cost or other basis	Must be whole number, blank or 0.
859	F	11	B		Cost or other basis	Lines 5 and 6 - 10 must = line 11.
860 – 862	F	2 – 4	C		Accumulated depreciation to date	Must be <= column B. If not blank, must be whole number.
863	F	5	C		Accumulated depreciation to date	Lines 2 - 4 must = line 5.
864 – 866	F	6 – 8	C		Accumulated depreciation to date	Must be <= column B. If not blank, must be whole number.
867 – 868	F	9 – 10	C		Accumulated depreciation to date	Must be whole number, blank or 0.
869	F	11	C		Accumulated depreciation to date	Lines 5 and 6 - 10 must = line 11.
870 – 872	F	2 – 4	D		Method of computing depreciation	If column B > 0, must not be blank.
873 – 877	F	6 – 10	D		Method of computing depreciation	If column B > 0, must not be blank.
878 – 885	F	2 – 10	E		Life or rate	If column B > 0, must not be blank.
886 – 888	F	2 – 4	F		Depreciation expense for period	If column B > 0, must not be blank. If not blank, must be whole number.
889	F	5	F		Depreciation expense for period	Lines 2 - 4 must = line 5.
890 – 892	F	6 – 8	F		Depreciation expense for period	If column B > 0, must not be blank. If not blank, must be whole number.
893 – 894	F	9 – 10	F		Depreciation expense for period	May be blank. If not blank, must be whole number.
895	F	11	F		Depreciation expense for period	Line 11 must = line 5 and 6 – 10. Line 11 must be <= column B. Line 11 must = SchC34D.
896 – 902	G	1 – 7	A		Salary cost	Must be whole number, blank or 0.
903	G	20	A		Salary cost	SchC29A must = line 20. If SchAapprovedas <> 2, lines 1 – 7 must = line 20.
904	G	21	A		Total net operating cost	SchC30F + [SchE19A] must = line 21.
905	G	22	A		Administrative costs	SchC29F + [SchE19A] must = line 22.
906	G	23	A		Net operating cost less administrative costs	Line 21 less line 22 must = line 23.
907	G	24	A		Limit on administrative costs	Line 23 / .88, rounded to 0 places, must = line 24.

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908	G	25	A		Excess administrative costs	If line 21 less line 24 < 0, then must be 0, else must = line 21 less line 24. [SchE19A] must = [line 25].
909 – 915	G	1 – 7	B		Fringe benefits	Must be whole number, blank or 0.
916	G	20	B		Fringe benefits	SchC29B must = line 20. If SchAapprovedas <> 2, lines 1 – 7 must = line 20.
917 – 935	G	1 – 19	C		Other expenses	Must be whole number, blank or 0.
936	G	20	C		Other expenses	SchC29C must = line 20. If SchAapprovedas <> 2, lines 1 – 19 must = line 20.
937 – 943	G	1 – 7	D		Total expenses	Column A + B + C must = column D.
944 – 955	G	8 – 19	D		Total expenses	Column C must = column D.
956	G	20	D		Total expenses	Column A + B + C and SchC29D must = column D.
957	H	5		other	Position	If SchH5A > 0, must not be blank.
958	H	11		other	Position	If SchH11A > 0, must not be blank.
959 – 963	H	1 – 5	A		Salary cost/fees	Must be whole number, blank or 0.
964	H	6	A		Salary cost/fees	Lines 1 - 5 must = line 6.
965 – 969	H	7 – 11	A		Salary cost/fees	Must be whole number, blank or 0.
970	H	12	A		Salary cost/fees	Lines 7 - 11 must = line 12.
971	H	13	A		Salary cost/fees	Line 6 + 12 + SchH6B must = line 13.
972 – 976	H	1 – 5	B		Fringe benefits	Must be whole number, blank or 0.
974	H	6	B		Fringe benefits	Lines 1 - 5 must = line 6.
975 – 982	H	1 – 5	C		Hours paid	If column A not blank or zero, must be a whole number greater than zero and less than column A.
983	H	6	C		Hours paid	Lines 1 - 5 must = line 6.
984 – 988	H	7 – 11	C		Hours paid	If column A not blank or zero, must be a whole number greater than zero and less than column A.
989	H	12	C		Hours paid	Lines 7 - 11 must = line 12.
980	H	13	C		Hours paid	Lines 6 + 12 must = line 13.
991 – 995	H	1 – 5	D		Hours worked	If column A not blank or zero, must be a whole number greater than zero and less than column A and <= column C.
996	H	6	D		Hours worked	Lines 1 - 5 must = line 6.
997 – 1001	H	7 – 11	D		Hours worked	If column A not blank or zero, must be a whole number greater than zero and less than column A and <= column C.
1002	H	12	D		Hours worked	Lines 7 - 11 must = line 12.
1003	H	13	D		Hours worked	Lines 6 + 12 must = line 13.
1004 – 1008	H	1 – 5	E		Number of FTEs or equivalents at year end	May be blank. If not blank, must be whole number.
1009	H	6	E		Number of FTEs or equivalents at year end	Lines 1 - 5 must = line 6.
1010 – 1014	H	7 – 11	E		Number of FTEs or equivalents at year end	May be blank. If not blank, must be whole number.
1015	H	12	E		Number of FTEs or equivalents at year end	Lines 7 - 11 must = line 12.
1016	H	13	E		Number of FTEs or equivalents at year end	Lines 6 + 12 must = line 13.
1017	I	1			Interest/investment income offset	Valid answer 0, 1, or NA.
1018	I	1a			If Line 1 = "NO"	If SchI1 = 0, must not be blank. If not blank, must be whole number.
1019	I	2			All costs for nonresident meals removed	Valid answer 0, 1, or NA.
1020	I	2a			Nursing facility resident meals	May be blank.
1021	I	2b			Non-nursing facility resident meals	May be blank.
1022	I	2c			Employee meals	May be blank.
1023	I	2d			Volunteer meals	May be blank.
1024	I	2e			Visitor meals	May be blank.

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1025	I	2f			Other	May be blank.
1026	I	2f		Identify	Other (Identify)	If Sch12f > 0, must not be blank.
1027	I	2g			Total meals	Lines 2a – 2f must = 2g. Must be > 0.
1028	I	3			Personal laundry expense removed	Valid answer 0, 1, or NA.
1029	I	3a			If Line 3 = "NO"	If Sch13 = 1 or NA, must be blank or 0. If Sch13 = 0, must be >= 0. If not blank, must be whole number.
1030	I	4			Capital assets greater than \$500 expensed	Valid answer 0, 1, or NA.
1031	I	5			Administrative expenses in other cost centers	Valid answer 0, 1, or NA.
1032	I	6			Facility shares costs or services with another area or entity	Valid answer 0 or 1. If Sch16Identify not blank or any line of SchA, Col B not blank or zero or SchC, Line 29, Col J not blank or zero, must be 1.
1033	I	6		Identify	Identify shared costs or services	If Sch16 = 1, must not be blank.
1034	I	7			Total square footage of facility	Must be a whole number > 0.
1035	I	7a			Total square footage of facility used for nursing facility services	Must be a whole number > 0 and <= 17.
1036	I	8			Nonallowable cost centers	Valid answer 0 or 1.
1037	I	8		Identify	Identify nonallowable cost centers	If Sch18 = 1, must not be blank.
1038	I	8a			Square footage of non-allowable costs centers	If Sch18 = 1, must be > 0.
1039	I	9			Indirect costs for nonallowable cost centers eliminated on Schedule E	Valid answer 0, 1, or NA.
1040	I	10a	A		Administrator salary	Must be whole number, blank or 0.
1041	I	10b	A		Assistant/Associate administrator salary	Must be whole number, blank or 0.
1042	I	10c	A		Chief dietitian salary	Must be whole number, blank or 0.
1043	I	10d	A		Chief of fiscal services salary	Must be whole number, blank or 0.
1044	I	10e	A		Director of housekeeping salary	Must be whole number, blank or 0.
1045	I	10f	A		Director of nursing salary	Must be whole number, blank or 0.
1046	I	10g	A		Facility engineer salary	Must be whole number, blank or 0.
1047	I	10h	A		Feeding assistants salary	Must be whole number, blank or 0.
1048	I	10a	B		Administrator fringe benefit	Must be whole number, blank or 0.
1049	I	10b	B		Assistant/Associate administrator fringe benefit	Must be whole number, blank or 0.
1050	I	10c	B		Chief dietitian fringe benefit	Must be whole number, blank or 0.
1051	I	10d	B		Chief of fiscal services fringe benefit	Must be whole number, blank or 0.
1052	I	10e	B		Director of housekeeping fringe benefit	Must be whole number, blank or 0.
1053	I	10f	B		Director of nursing fringe benefit	Must be whole number, blank or 0.
1054	I	10g	B		Facility engineer fringe benefit	Must be whole number, blank or 0.
1055	I	10h	B		Feeding assistants fringe benefit	Must be whole number, blank or 0.
1056	I	10a	C		Administrator contracted	Must be whole number, blank or 0.
1057	I	10b	C		Assistant/Associate administrator contracted	Must be whole number, blank or 0.
1058	I	10c	C		Chief dietitian contracted	Must be whole number, blank or 0.
1059	I	10d	C		Chief of fiscal services contracted	Must be whole number, blank or 0.
1060	I	10e	C		Director of housekeeping contracted	Must be whole number, blank or 0.
1061	I	10f	C		Director of nursing contracted	Must be whole number, blank or 0.
1062	I	10g	C		Facility engineer contracted	Must be whole number, blank or 0.
1063	I	10h	C		Feeding assistants contracted	Must be whole number, blank or 0.
1064	I	11			Facility employ related parties	Valid answer 0 or 1.
1065	I	12			Personal expenses excluded	Valid answer 0, 1, or NA.
1066	I	13			Loans, notes or advances to officers, employees, BODs or	Valid answer 0, 1, or NA.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

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SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
					owners	
1067	I	14			Loans, notes or advances from officers, employees, BODs or owners	Valid answer 0, 1, or NA.
1068	I	15			Adjustment made for expenses disallowed in prior audits?	Valid answer 0, 1, or NA.
1069	I	16			Facility a Continuing Care Retirement Community	Valid answer 0 or 1.
1070	I	17			Admission fee required	Valid answer 0 or 1.
1071	J			SchJcompleted	Schedule J completed?	Valid answer 0 or 1. If 0, SchE15A must = 0 or blank.
1072 – 1086	J	1 – 15	A		Name of owner, director or related individual	May be blank. If SchJcompleted = 0, must be blank.
1087 – 1101	J	1 – 15	C		Title/function	If column A not blank, must not be blank. If SchJcompleted = 0, must be blank.
1102 – 1116	J	1 – 15	D		Proprietorship, partnership, S corporation, or C corporation	If column A not blank, must not be blank. If not blank, must be PR, PA, S or C. If SchJcompleted = 0, must be blank.
1117 – 1132	J	1 – 15	E		% owned	If column D = PR, must be 1.0000. If column A = blank, must be blank. Must be >= 0 <= 1.0000. If not blank or 0, must be rounded to 4 decimals. If SchJcompleted = 0, must be blank.
1133 – 1146	J	1 – 15	F		% profit and loss participation	May be blank or >= 0 <= 1.0000. If not blank or 0, must be rounded to 4 decimals. If SchJcompleted = 0, must be blank.
1147 – 1161	J	1 – 15	G		Number of nursing facility hours worked per week	If column A not blank, must be a whole number <= 168. If SchJcompleted = 0, must be blank.
1162 – 1176	J	1 – 15	H		% nursing facility time worked per week	If column A not blank, must be >= 0 <= 1.0000. If not blank or 0, must be rounded to 4 decimals. If SchJcompleted = 0, must be blank.
1177 – 1191	J	1 – 15	I		Compensation included in allowable cost	If column A not blank, must be >= 0. If not blank, must be whole number. If SchJcompleted = 0, must be blank.
1192 – 1206	J	1 – 15	J		Schedule C line number	If column A not blank and column I not = 0, must not be blank. If SchJcompleted = 0, must be blank.
1207	K			SchKcompleted	Schedule K completed?	Valid answer 0 or 1. If 1, at least 1 row of the schedule must be completed. If SchG4D is not blank or 0, must be 1 and row 1 must be completed.
1208	K	1	A		Schedule C line number 29	If column B not blank or zero, must not be blank. If not blank, must be "29" or "Line 29" and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1209 – 1221	K	2 – 14	A		Schedule C line number	If column B not blank or zero, must be valid Schedule C line number. If not blank, SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1222 – 1235	K	1 – 14	B		Schedule C amount	If column A not blank, must be >= 0. If not blank, must be whole number and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1236 – 1248	K	2 - 14	C		Amount of profit	If column B not blank, must be >= 0. If not blank, must be whole number and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1249	K	15	C		Additional Schedule K amount of profit	May be blank. If not blank, must be >= 0 and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1250	K	16	C		Total profit for all Schedule K	Must = Lines 2 - 15. Must = [SchE20A]. If not blank, SchKcompleted must = 1.
1251	K	1	D		Home Office position, service, or supply	If column B not blank or zero, must not be blank. If not blank, must = "Home Office" and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1252 – 1264	K	2 – 14	D		Position, service, or supply	If column B not blank or zero, must not be blank. If not blank, SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1265 – 1278	K	1 – 14	E		Name of related business	If column B not blank or zero, must not be blank. If not blank, SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1279 – 1292	K	1 – 14	F		EIN	May be blank. If not blank, SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1293 – 1306	K	1 – 14	G		Owner Of related business	If column B not blank or zero, must not be blank. If not blank, SchKcompleted must = 1. If SchKcompleted = 0, must be blank.

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1307 – 1320	K	1 – 14	H		% ownership in nursing facility	If column B not blank or zero, must be >= 0 <=1.0000. If not blank or 0, must be rounded to 4 decimals and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1321 – 1334	K	1 – 14	I		% ownership in related business	If column B not blank or zero, must be >= 0 <=1.0000. If not blank or 0, must be rounded to 4 decimals and SchKcompleted must = 1. If SchKcompleted = 0, must be blank.
1335	L			SchLcompleted	Schedule L completed?	Valid answer 0 or 1.
1336	L	2		Identify	Identify allowance amount	May be blank. If SchLcompleted = 0, must be blank.
1337	L	3		Identify	Identify inventories priced at	If SchL3A not blank, must not be blank. If SchLcompleted = 0, must be blank.
1338 – 1342	L	1 – 5	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1343	L	6	A		End of current period	Lines 1 - 5 must = line 6. If SchLcompleted = 0, must be blank.
1344 – 1347	L	7 - 10	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1348	L	11	A		End of current period	Lines 7 - 10 must = line 11. If SchLcompleted = 0, must be blank.
1349	L	12	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1350	L	13	A		End of current period	Line 11 less line 12 must = line 13. If SchLcompleted = 0, must be blank.
1351 – 1352	L	14 – 15	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1353	L	16	A		End of current period	Line 6 + 13 + 14 + 15 must = line 16. If SchLcompleted = 0, must be blank.
1354 – 1357	L	17 – 20	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1358	L	21	A		End of current period	Lines 17 - 20 must = line 21. If SchLcompleted = 0, must be blank.
1359 – 1361	L	22 – 24	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1362	L	25	A		End of current period	Lines 21 - 24 must = line 25. If SchLcompleted = 0, must be blank.
1363 – 1365	L	26 – 28	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1366	L	29	A		End of current period	May be blank. If not blank, must be whole number and must = SchD29E . If SchLcompleted = 0, must be blank.
1367 – 1368	L	30 – 31	A		End of current period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1369	L	32	A		End of current period	Lines 26 - 30 must = line 32. If SchLcompleted = 0, must be blank.
1370	L	33	A		End of current period	If SchLcompleted = 1, line 33 must not be blank. Lines 25 + 32 must = line 33. Line 33 must = line 16. If SchLcompleted = 0, must be blank.
1371 – 1375	L	1 – 5	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1376	L	6	B		End of prior period	Lines 1 - 5 must = line 6. If SchLcompleted = 0, must be blank.
1377 – 1380	L	7 – 10	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1381	L	11	B		End of prior period	Lines 7 - 10 must = line 11. If SchLcompleted = 0, must be blank.
1382	L	12	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1383	L	13	B		End of prior period	Line 11 less line 12 must = line 13. If SchLcompleted = 0, must be blank.
1384 – 1385	L	14 – 15	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1386	L	16	B		End of prior period	Line 6 + 13 + 14 + 15 must = line 16. If SchLcompleted = 0, must be blank.

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1387 – 1390	L	17 – 20	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1391	L	21	B		End of prior period	Lines 17 - 20 must = line 21. If SchLcompleted = 0, must be blank.
1392 – 1394	L	22 – 24	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1395	L	25	B		End of prior period	Lines 21 - 24 must = line 25. If SchLcompleted = 0, must be blank.
1396 – 1401	L	26 – 31	B		End of prior period	May be blank. If not blank, must be whole number. If SchLcompleted = 0, must be blank.
1402	L	32	B		End of prior period	Lines 26 - 30 must = line 32. If SchLcompleted = 0, must be blank.
1403	L	33	B		End of prior period	Line 25 + 32 must = line 33. Line 33 must = line 16. If SchLcompleted = 0, must be blank.
1404	MA58	1a			MA rate exceed private pay rate	Valid answer 0 or 1.
1405	MA58	1b			Private pay rate	If SchMA58, 1a = 1, must not be blank. If SchMA58, 1a = 0, must be blank. If not blank, must be rounded to 2 decimals.
1406	MA58	2a			Medicare rate (use worksheet in instructions)	May be blank. If not blank, must be rounded to 2 decimals.
1407	MA58	2b			Medicare rate effective date	May be blank. If MA58, 2a > 0, must be a valid date within 5 years of the cost report end date.
1408	MA58	2c			Audited Medicare rate	Valid answers 0, 1, or blank. If MA58, 2a > 0, must not be blank.
1409	MA58	3a			Administrator's Name	Must not be blank.
1410	MA58	3b			Administrator's Telephone Number	Must be a 10-digit number.
1411	MA58	3c			Administrator's Fax Number	May be blank. If not blank, must be a 10-digit number.
1412	MA58	3d			Administrator's Email Address	May be blank.
1413	1189A	18		costctr	Cost Center	Must be blank if SchAApprovedAs <> 4. Otherwise, if Sch1189A18C not blank, must not be blank.
1414	1189A	19		costctr	Cost Center	Must be blank if SchAApprovedAs <> 4. Otherwise, if Sch1189A19C not blank, must not be blank.
1415	1189A	26		costctr	Cost Center	Must be blank if SchAApprovedAs <> 4. Otherwise, if Sch1189A26C not blank, must not be blank.
1416	1189A	27		costctr	Cost Center	Must be blank if SchAApprovedAs <> 4. Otherwise, if Sch1189A27C not blank, must not be blank.
1417	1189A	38		costctr	Cost Center	Must be blank if SchAApprovedAs <> 4. Otherwise, if Sch1189A38C not blank, must not be blank.
1418 – 1449	1189A	1 – 32	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, Column A must = comparable line in Schedule C, Column F.
1450 – 1455	1189A	33 – 38	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, Column A must = comparable line in Schedule C, Column D.
1456	1189A	39	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 31 - 38 must = line 39.
1457	1189A	40	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, line 30 + line 39 must = line 40.
1458	1189A	41	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, must = Line 40, Column D.
1459	1189A	42	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, must = SchA3A .
1460	1189A	43	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, must = Line 41 divided by Line 42 rounded to 2 decimals.
1461	1189A	44	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, must = SchA6A .
1462	1189A	45	A		Ch. 1187 Allowable Costs + Capital	Must be blank if SchAApprovedAs <> 4. Otherwise, must = Line 43 X Line 44 rounded to 2 decimals.

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1463 – 1481	1189A	1 – 19	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, must be a whole number, blank, or 0.
1482	1189A	20	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 1 - 19 must = line 20.
1483 – 1489	1189A	21 – 27	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, must be a whole number, blank, or 0.
1490	1189A	28	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 21 – 27 must = line 28.
1491	1189A	29	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, must be a whole number, blank, or 0.
1492	1189A	30	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, line 20 + line 28 + line 29 must = line 30.
1493 – 1500	1189A	31 – 38	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, must be a whole number, blank, or 0.
1501	1189A	39	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 31 – 38 must = line 39.
1502	1189A	40	B		Adjustments from Sch. 1189-B	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 30 + 39 must = line 40.
1503 – 1521	1189A	1 – 19	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, Column A + B must = Column C.
1522	1189A	20	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 1 - 19 must = line 20.
1523 – 1529	1189A	21 – 27	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, Column A + B must = Column C.
1530	1189A	28	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 21 – 27 must = line 28.
1531 – 1540	1189A	29 – 38	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, Column A + B must = column C.
1541	1189A	39	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 31 – 38 must = line 39.
1542	1189A	40	C		Ch. 1189 Allowable Costs	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 30 + 39 must = line 40.
1543 – 1561	1189A	1 – 19	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, Column C less column E must = column D.
1562	1189A	20	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 1 - 19 must = line 20.
1563 – 1569	1189A	21 – 27	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, Column C less Column E must = Column D.
1570	1189A	28	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 21 – 27 must = line 28.
1571	1189A	29	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, Column C less Column E must = Column D.
1572	1189A	30	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, line 20 + 28 + 29 must = line 30. Must be > 0.
1573 – 1574	1189A	31 – 32	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, Column C less Column E must = Column D.
1575	1189A	33	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must = Column C.
1576 – 1580	1189A	34 – 38	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, Column C less Column E must = Column D.

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1581	1189A	39	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 31 – 38 must = line 39.
1582	1189A	40	D		Nursing Facility Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 30 + 39 must = line 40.
1583 – 1584	1189A	1 – 2	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1585	1189A	3	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0. If Sch1189A3C > 0 and Sch1189A1E > 0, must be > 0.
1586 – 1601	1189A	4 – 19	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1602	1189A	20	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 1 - 19 must = line 20.
1603 – 1609	1189A	21 – 27	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1610	1189A	28	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 21 – 27 must = line 28.
1611	1189A	29	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1612	1189A	30	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 20 + 28 + 29 must = line 30.
1613 – 1614	1189A	31 – 32	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1615 – 1619	1189A	34 – 38	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, must be whole number, blank or 0.
1620	1189A	39	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 31 – 38 must = line 39.
1621	1189A	40	E		Residential & Other Allocation	Must be blank if SchAApprovedAs <> 4. Otherwise, lines 30 + 39 must = line 40.
1622 – 1640	1189A	1 – 19	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, must = 1.0000 less column G. If not blank or 0, must be rounded to 4 decimals.
1641 – 1647	1189A	21 – 27	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, must = 1.0000 less column G. If not blank or 0, must be rounded to 4 decimals.
1648	1189A	29	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, must = 1.0000 less column G. If not blank or 0, must be rounded to 4 decimals.
1649 – 1650	1189A	31 – 32	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, must = 1.0000 less column G. If not blank or 0, must be rounded to 4 decimals.
1651	1189A	33	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, if not blank or 0, must be rounded to 4 decimals.
1652 – 1656	1189A	34 – 38	F		Nursing Facility Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, must = 1.0000 less column G. If not blank or 0, must be rounded to 4 decimals.
1657 – 1673	1189A	1 – 17	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero.
1674 – 1675	1189A	18 – 19	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero. If Column C > 0, must be < 1.0000.
1676 – 1680	1189A	21 – 25	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs <> 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E

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						divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero.
1681 – 1682	1189A	26 – 27	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs < 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero. If Column C > 0, must be < 1.0000.
1683	1189A	29	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs < 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero.
1684 – 1689	1189A	31 – 37	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs < 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero.
1690	1189A	38	G		Residential & Other Allocation %	Must be blank if SchAApprovedAs < 4. Otherwise, if Column E not blank or zero, must be 4 decimals and, when rounded to 3 decimals, must = Column E divided by Column C rounded to 3 decimals. Must be blank or 0 if Column E blank or zero. If Column C > 0, must be < 1.0000.
1691– 1697	1189A	1 – 7	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1698	1189A	8	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, if column C > 0, and column F or column G is not 1.0000, must not be blank.
1699 – 1705	1189A	9 – 15	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1706	1189A	16	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
1707 – 1709	1189A	17 – 19	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1710 – 1711	1189A	21 – 22	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1712 – 1714	1189A	23 – 25	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
1715 – 1716	1189A	26 – 27	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1717	1189A	29	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must be the words "Total NO Cost" (do NOT use the quotes).
1718 – 1719	1189A	31 – 32	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
1720	1189A	33	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1721 – 1724	1189A	34 – 37	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must be either the abbreviation "Sq Ft" or the word "Actual" (do NOT use the quotes).
1725	1189A	38	H		Allocation Basis	Must be blank if SchAApprovedAs < 4. Otherwise, must not be blank.
1726 – 1728	1189B	5 – 7		costctr	Cost Center	Must be blank if SchAApprovedAs < 4. Otherwise, if column A not blank or 0, must not be blank.
1729 – 1731	1189B	13 – 15		costctr	Cost Center	Must be blank if SchAApprovedAs < 4. Otherwise, if column A not blank or 0, must not be blank.
1732	1189B	1	A		Adjustments	Must be blank if SchAApprovedAs < 4. Otherwise, must = SchG25A .
1733 – 1738	1189B	2 – 7	A		Adjustments	Must be blank if SchAApprovedAs < 4. Otherwise, must be a whole number, blank, or 0.
1739	1189B	8	A		Adjustments	Must be blank if SchAApprovedAs < 4. Otherwise, lines 1 - 7 must = line 8.
1740 – 1746	1189B	9 – 15	A		Adjustments	Must be blank if SchAApprovedAs < 4. Otherwise, must be a whole number, blank, or 0.
1747	1189B	16	A		Adjustments	Must be blank if SchAApprovedAs < 4. Otherwise, lines 9 - 15 must = line 16.

STANDARD FILE VALIDATION
(1 = YES, 0 = NO)

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SEQUENCE#	SCHEDULE	LINE	COLUMN	FIELDNAME	DESCRIPTION OF COST REPORT ELEMENT	VALIDATION
1748	1189B	17	A		Adjustments	Must be blank if SchAApprovedAs <> 4. Otherwise, line 8 + line 16 must = line 17. Line 17 must = Sch1189A40B .
1749 – 1751	1189B	1 – 3	B		Schedule 1189-A Line Number	Must be blank if SchAApprovedAs <> 4. Otherwise, if column A not blank or 0, must not be blank.
1752 – 1754	1189B	9 – 11	B		Schedule 1189-A Line Number	Must be blank if SchAApprovedAs <> 4. Otherwise, if column A not blank or 0, must not be blank.

SUPPORTING DOCUMENT VALIDATIONS

(1 = YES, 0 = NO)

Revised 06-19-2019

ORDER	FILE NAME PREFIX	FILE FORMAT	SHORT DESCRIPTION	DESCRIPTION OF DOCUMENT	TYPE
	CR	PDF	Certification Report	Signed Certification Report.	Required
1	01-OrgChart	PDF	Organization Chart	Organization chart of supervisory personnel with names of personnel included.	Required.
2	02-CS2a	PDF, Excel® or Word®	Certification Schedule, PART II, Line 2a	If your facility is affiliated with another entity through ownership, management or contractual agreement submit a listing of the components of the entire entity. If the entity files a Medicare Home Office cost report, the Medicare Home Office report and the intermediary audit report with adjustments must be submitted with the MA-11, at audit, or when available.	Required if CERTaffentity (CERT2a) = 1 .
3	03-C31	PDF	Sch. C, Line 31	Documentation to support an entry of other than blank or zero on Schedule C, Line 31, Column G. <ol style="list-style-type: none"> 1. Include copies of the tax notices, which identify the type of tax and taxing authority, the location and description of the property, the tax period and the tax amount. 2. Submit proof of any and all payments (even if partial payments) to the taxing authority in the form of copies of receipted bills, cancelled checks (front and back) or verification from taxing authority on letterhead which includes tax period, location of property, amount paid, date paid and signature. 3. Reasonable payment made in lieu of real estate taxes must be supported by proof of payment. A copy of the agreement with the taxing authority must also be provided. 4. Submit a schedule reconciling the tax notices to the amount reported on Schedule C, Line 31 to include rebates and refunds of real estate taxes and amounts paid and/or unpaid to date. 	Required if SchC31G <> 0 or blank.
4	04-C32	Excel®	Sch. C, Line 32	Schedule to support an entry of other than blank or zero on Schedule C, Line 32. <ol style="list-style-type: none"> 1. Include major movable property purchased item additions and deletions, including date of acquisition, description of property, number of units, unit acquisition cost, and total acquisition cost. 2. Include major movable property purchased item deletions, including date of deletion, number of units, description of property, original acquisition cost, date of acquisition, American Hospital Association (AHA) Life, and proceeds from sale or disposal, remaining book value, and total offset. 3. Include major movable property rented and leased items including term of rental or lease (to and from dates), description of property, imputed purchase price, AHA Life, annual straight-line (SL) depreciation, annual lease or rental payments and reported amount. <p>Suggested format for supporting documentation of major movable property is located on Pennsylvania's NFRP website: https://nfrp.panfsubmit.com.</p>	Required if SchC32F <> 0 or blank.
5	05-C40A	PDF	Sch. C, Line 40, Column A	Schedules to support an entry of other than blank or zero on Schedule C, Line 40. Schedules to support an entry of other than blank or zero on Schedule C, line 40. Submit a reconciliation of the gross wages reported on the MA-11 to the gross wages reported on the payroll registers net of the accruals and reconciling entries. Suggested format for salary reconciliation is located on Pennsylvania's NFRP website: https://nfrp.panfsubmit.com .	Required if SchC40A <> 0 or blank.
6	06-CcolJ	Excel®	Sch. C, Column J	Schedule to support an entry > 0.0000 on any Column J. The documentation should enable allocated expenses to be traced from the facility General Ledger to the cost report. See instructions to Schedule C for the correct format.	Required if any entry in SchC, Col J > 0.0000 .
7	07-D10	PDF	Sch. D, Line 10	Schedule to support an entry of other than blank or zero on Schedule D, Line 10, Column A. Indicate the source, the amount, and where the related Schedule C expenses appear. Submit copies of invoices paid with the Exceptional DME Grant.	Required if SchD10A <> 0 or blank.
8	08-D19	Excel® or PDF	Sch. D, Line 19	Schedule to support income greater than \$500 reported on Schedule D, Line 19. Indicate the source, the amount, and where the related Schedule C expenses appear.	Required if SchD19E > 500 .
9	09-D20	Excel® or PDF	Sch. D, Line 20	Schedule to support income greater than \$500 reported on Schedule D, Line 20. Indicate the source, the amount, and where the related Schedule C expenses appear.	Required if SchD20E > 500 .
10	10-D21	Excel® or PDF	Sch. D, Line 21	Schedule to support income greater than \$500 reported on Schedule D, Line 21. Indicate the source, the amount, and where the related Schedule C expenses appear.	Required if SchD21E > 500 .
11	11-E1	Excel® or PDF	Sch. E, Line 1	Schedule to support costs reported on Schedule E, Column A, Line 1.	Required if SchE1A <> 0 or blank.

SUPPORTING DOCUMENT VALIDATIONS (1 = YES, 0 = NO)

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ORDER	FILE NAME PREFIX	FILE FORMAT	SHORT DESCRIPTION	DESCRIPTION OF DOCUMENT	TYPE
12	12-E13	Excel® or PDF	Sch. E, Line 13	Schedule to support costs reported on Schedule E, Column A, Line 13.	Required if SchE13A < 0 or blank.
13	13-E14	Excel® or PDF	Sch. E, Line 14	Schedule to support costs reported on Schedule E, Column A, Line 14.	Required if SchE14A < 0 or blank.
14	14-PPE	PDF	PPE	Schedule of additions and deletions to property, plant, and equipment to support the difference in costs submitted on Schedule L, Column A, Line 11 and Schedule L, Column B, Line 11. For additions, include item description, date acquired, cost or other depreciable basis, current annual depreciation, and life and method of computing depreciation.	Required if Schedule L completed? = 1 and SchL11A not equal to SchL11B .
15	15-LS	PDF	Loan Schedule	Classified loan schedule to support costs submitted on Schedule G, Line 12. It should include the name of the lender, purpose of the loan, period of the loan, interest rate, interest expense and balance of the loan at the end of the report period.	Required if SchG12C < 0 or blank.
16	16-G19	PDF	Sch. G, Line 19	Schedule to support costs greater than \$1,000 reported on Schedule G, Line 19.	Required if SchG19C > 1000.
17	17-I2	Excel® preferred or PDF	Sch. I, Line 2	Schedule to support number of meals served on lines (2a) through (2g). The schedule should include headings for the meals served categories listed on Schedule I questions (2a) through (2f) on one axis and time (months or weeks), on the other axis with category totals. Resident days times three is not a valid calculation to support the number of meals served.	Required if SchI2g is > 0.
18	18-I4	PDF	Sch. I, Line 4	Schedule to support response of "YES" to capital assets with an acquisition cost of \$500 or more that have been expensed in net operating costs on Schedule I, Line 4.	Required if SchI4 = 1.
19	19-I5	PDF	Sch. I, Line 5	Schedule to support response of "YES" to administrative cost allocated to other cost center on Schedule I, Line 5. Show cost category, basis of allocation, and amount allocated for each line item.	Required if SchI5 = 1.
20	20-I11	PDF	Sch. I, Line 11	Schedule of related parties to support response of "YES" on Schedule I, Line 11. Identify the name, title and/or function, number of hours worked per week, salaries/wages, fringe benefits, and line of Schedule C on which this is recorded.	Required if SchI11 = 1.
21	21-I12	PDF	Sch. I, Line 12	Schedule of specific details of personal expenses to support response of "NO" on Schedule I, Line 12. Include amounts and the Schedule and line on which this is recorded.	Required if SchI12 = 0.
22	22-I13	PDF	Sch. I, Line 13	Schedule of details of advances to officers submitted to support response of "YES" on Schedule I, Line 13. Identify to whom, amount, and interest during the report period.	Required if SchI13 = 1.
23	23-I14	PDF	Sch. I, Line 14	Schedule of details of advances from officers to support response of "YES" on Schedule I, Line 14. If these details have been included on the Classified Loan Schedule, the supporting document for Schedule I, Line 14 should state the location of these details.	Required if SchI14 = 1.
24	24-K	PDF	Sch. K	Schedule to support all transactions between the facility and the related business. The schedule must show the calculation used to determine the amount of profit entered in Column C even if the profit is zero. The schedule should also include any additional lines greater than 14 needed to complete the information for the facility. See Schedule K examples on the NFRP website: https://nfrp.panfsubmit.com .	Required if SchKcompleted? = 1.
25	25-L30	PDF	Sch. L, Line 30	Schedule to support other R/E account transactions on Schedule L, Line 30.	Required if SchL30A < 0 or blank and Schedule L Completed? = 1 and SchAapprovedas < 2 or 4.
26	26-MA58-2a	PDF	Sch. MA-58, Line 2a	Schedule to support Medicare rate submitted for Schedule MA-58, Part II, Line 2a. See instructions to Schedule MA-58 for the correct format.	Required if SchMA58,2a < 0 or blank.
27	27-TB	Excel®	Trial Balance	Combining detail trial balance, showing all general ledger account ending balances. It must indicate the groupings of accounts to agree to the line item totals reported on Schedules C and D.	Required.
28	28-FS	PDF	Financial Statements	Facility-specific financial statements to support a response of "NO" to "Schedule L Completed?"	Required if Schedule L Completed? = 0 and SchAapprovedas < 2 or 4.
29	29-1189B-4	PDF	Sch. 1189-B, Line 4	Schedule to support the loss on the sale of fixed and movable assets recorded on Schedule 1189-B, Line 4, Column A.	Required if Sch1189B4A < 0 or blank.
30	30-1189B-5	PDF	Sch. 1189-B, Line 5	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 5, Column A.	Required if Sch1189B5A < 0 or blank.
31	31-1189B-6	PDF	Sch. 1189-B, Line 6	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 6, Column A.	Required if Sch1189B6A < 0 or blank.

SUPPORTING DOCUMENT VALIDATIONS (1 = YES, 0 = NO)

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ORDER	FILE NAME PREFIX	FILE FORMAT	SHORT DESCRIPTION	DESCRIPTION OF DOCUMENT	TYPE
32	32-1189B-7	PDF	Sch. 1189-B, Line 7	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 7, Column A.	Required if Sch1189B7A <> 0 or blank.
33	33-1189B-12	PDF	Sch. 1189-B, Line 12	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 12, Column A.	Required if Sch1189B12A <> 0 or blank.
34	34-1189B-13	PDF	Sch. 1189-B, Line 13	Schedule to support an entry of other than blank or zero on 1189-B, Line 13, Column A.	Required if Sch1189B13A <> 0 or blank.
35	35-1189B-14	PDF	Sch. 1189-B, Line 14	Schedule to support an entry of other than blank or zero on 1189-B, Line 14, Column A.	Required if Sch1189B14A <> 0 or blank.
36	36-1189B-15	PDF	Sch. 1189-B, Line 15	Schedule to support an entry of other than blank or zero on 1189-B, Line 15, Column A.	Required if Sch1189B15A <> 0 or blank.
37	37-AR	PDF	Independent Accountant Report	Submit an Independent Accountant Report, if applicable.	If applicable.
38	38-MCAuditReport	PDF	Medicare Intermediary Audit Report	Submit a Medicare Intermediary Audit Report, if applicable.	If applicable.
39	39-MCReport	PDF	Medicare Report	Submit a Medicare Report, if applicable. If not completed at time of filing, the Medicare report must be submitted when completed.	If applicable.
40	40-MCHomeOffice	PDF	Medicare Home Office Report	If the entity files a Medicare Home Office cost report, the Medicare Home Office report and the intermediary audit report with adjustments must be submitted with the MA-11, or as soon as each is available.	If applicable.
41	41-FS	PDF	Financial Statements	Facility-specific financial statements, if available.	If applicable.
42	42-PPE	PDF	Participation Review Exception Request	Submit a copy of any approvals received under 55 Pa. Code Chapter 1187, Subchapter L (relating to nursing facility participation requirements and review process).	If applicable.
43	43-ReplaceBeds	PDF	Replacement Beds	Submit a copy of any approvals received under 55 Pa. Code §1187.113a (relating to nursing facility replacement beds - statement of policy), if not previously submitted with a prior cost report.	If applicable.
44	44-TermBeds	PDF	Terminated Beds	Submit a copy of any termination notices received under 55 Pa. Code §1101.77a (relating to termination for convenience and best interest of the Department – statement of policy), if not previously submitted with a prior cost report.	If applicable.
45	45-Allocate	PDF	Allocation Letter	Letter from the Department signifying that an allocation basis other than “actual” or preprinted allocation is acceptable for Schedule C, Column K.	If applicable.
46	46-C15	PDF	Sch. C, Line 15	<p>Submit documentation to support beauty and barber policies.</p> <ol style="list-style-type: none"> 1. Submit the written policy that identifies all routine and non-routine beauty and barber services provided by the facility. 2. Submit a list of the fees charged by the facility for each routine or non-routine beauty or barber service. 3. Submit documentation that explains and supports the facility’s computation of the routine and non-routine beauty and barber costs reported on Line 15. <p>Routine services are defined by each facility and are available to MA residents at no charge. The facility expense for all routine services, regardless of payor type, is allowable. Non-routine services include any additional or supplemental services for which an MA resident can be charged. The expenses for these services are then considered non-routine for all residents in the facility regardless of payor type. The facility expense for all non-routine service is not allowable. If routine and non-routine beauty and barber expense cannot be identified or is not supplied, beauty and barber revenue (net of any contractual adjustments) will be offset up to the total expense amount.</p>	If applicable.
47	47-E-ColB	PDF	Sch. E, Col B	Schedule to support more than one Schedule C Line Number for any Schedule E lines other than 1, 13 or 14.	If applicable.
48	48-E16	PDF	Sch E., Line 16	Schedule to support expenditures in excess of the Exceptional DME Grant.	If applicable.

SUPPORTING DOCUMENT VALIDATIONS

(1 = YES, 0 = NO)

Revised 06-19-2019

ORDER	FILE NAME PREFIX	FILE FORMAT	SHORT DESCRIPTION	DESCRIPTION OF DOCUMENT	TYPE
49	49-J	PDF	Sch. J	Schedule to support any additional lines greater than 15 needed to complete the information for the facility.	If applicable.

MANUAL REVIEW VALIDATIONS

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(1 = YES, 0 = NO)

REVIEW#	CERTIFICATION REPORT AREA	DESCRIPTION OF CERTIFICATION REPORT ELEMENT	VALIDATION
1	Required Supporting Documents and Supplemental Supporting Documents	Is the supplemental information labeled, using the correct File Name Prefix?	Must = 1.
2	Administrator Signature	Is the administrator's signature present?	Must = 1.
3	Administrator Signature	Is the administrator's signature date present?	Must = 1.
4	Administrator Signature	Is the administrator's telephone number present?	Must = 1.
5	Administrator Signature	Is the administrator's fax number present?	If MA58,3c not blank, must = 1
6	Administrator Signature	Is the administrator's email address present?	If MA58,3d not blank, must = 1
7	Contact Person	Is the contact person's name present?	Must = 1
8	Contact Person	Is the contact person's title present?	Must = 1
9	Contact Person	Is the contact person's employer present?	Must = 1
10	Contact Person	Is the contact person's telephone number present?	Must = 1
11	Contact Person	Is the contact person's fax number present?	If CERTconfax (CERT3e) not blank, must = 1
12	Contact Person	Is the contact person's email address present?	If CERTconemail (CERT3f) not blank, must = 1
13	Preparer Signature	Is the preparer's signature present?	If CERTprepsign (CERT4a) not blank, must = 1.
14	Preparer Signature	Is the preparer's signature date present?	If CERTprepsign (CERT4a) not blank, must = 1.
15	Private Pay Rate Signature	Is the administrator's signature present?	If MA58,1a = 0, must = 1.
16	Private Pay Rate Signature	Is the administrator's signature date present?	If MA58,1a = 0, must = 1.
17	Medicare Rate Signature	Is the administrator's signature present?	If MA58,2a > 0, must = 1.
18	Medicare Rate Signature	Is the administrator's signature date present?	If MA58,2a > 0, must = 1.

SECTION 7 ALTERNATIVE STANDARD FILE METHODS

Glossary Terms Used In This Section: Cost Report Standard File, Department, Excel® Spreadsheet Template, MA, NFRP, Numbered Cost Report, Rejected File, Text File, Validation. Definitions for these terms and acronyms are found in Section 9.

INTRODUCTION

Alternate standard file methods are only recommended for cost report preparers who complete numerous cost reports for each cost reporting period.

The cost report standard file may be incorporated into a provider's, accountant's or software vendor's existing MA-11 software or spreadsheet program in order to avoid duplicate data entry into the Excel® spreadsheet template. This section provides suggestions on how this may be accomplished. However, since the process of incorporating the standard file into existing programs could conceivably take many hours, it would only be cost effective to attempt this task if the cost report preparer completes numerous cost reports for each reporting period. Otherwise, the process of data entering completed cost report information directly into the Excel® spreadsheet template is recommended, rather than this alternative method. Direct data entry into the Excel® spreadsheet template should take less than 2 hours. The process of incorporating the standard file into existing programs could take 20 or more hours, in addition to the time spent to test for accuracy.

The alternate data file may be created in one of two standardized file types: a spreadsheet format or a text format. This section describes both types of files for those who wish to incorporate the creation of the standard file within their existing MA-11 software, along with suggestions on how to proceed with this endeavor. These are only suggestions. Myers and Stauffer or the Department does not guarantee the results, since the MA-11 programs used by providers and their cost report preparers are outside of their areas of responsibility.

SPREADSHEET FILE

For the spreadsheet format option, an Excel® spreadsheet template is provided by the Department and may be used as a pattern. Refer to EXCEL® SPREADSHEET TEMPLATE DATA ENTRY on page 7 for instructions on how to download this template. The template may be linked to an existing MA-11 workbook, whether as a separate file or as a separate worksheet within the existing MA-11 workbook. The links would most likely be developed by beginning in Column A, Row 2 of the spreadsheet template (sequence number 1), Facility ID. Create a formula in this cell

that “points” to the correct cell of the existing MA-11 workbook. Create a formula for each of the remaining rows of the spreadsheet template. Leave row 1 as "DATA V6.0."

After the links for each row are completed, the formulas must be converted to values prior to saving the template and uploading the file using NFRP. This could be accomplished manually or through the use of a macro or program. Extra care must be taken to maintain the correct required format for each cell in the submission file. The correct format requirements may be found in the Excel® spreadsheet template or in the Standard File Validation descriptions. The standard file may be saved as an Excel®.

Only Column A of the standard file must be uploaded to NFRP. However, the submission of additional columns, rows or worksheets will not lead to a rejected file, but the additional information will be ignored by the system. If a provider is uploading a workbook to the NFRP, the standard file described above must be placed as the first worksheet in the workbook. Submitting the entire workbook, rather than just the standard file, results in a longer wait for the user while submitting, due to the size of the workbook compared to the size of the standard file worksheet only.

TEXT FILE

The text file option was created for use by software vendors, whose MA-11 program can be modified to create a text file from the tables used by the MA-11 program to store cost report data. For the text file option, create a table with one field. The size for the field should be 100 characters (the greatest maximum field size in the standard spreadsheet template). Record 1 should contain "DATA V6.0." Following the sequence of data in the Excel® spreadsheet template or the numbered cost report file in Appendix B, append each data item as a subsequent record in text format. For example, record 2 would be sequence number 1, Facility ID. Record 3 would be sequence number 2, Test (T or F), and so forth. If a data item is blank, append a blank record as a placeholder. When completed, the table should contain only 1,741 records, the number of records to create a text file for one provider’s cost report. Copy the table to an ASCII text file with the extension as .txt. Each record should be terminated with a carriage return and line feed characters. Blank records should contain only the carriage return and line feed.

FILE NAMING CONVENTION

Once the alternative standard cost report file has been created for a certain reporting year, the file may be named in any convention created by the user or the software creating the file. The file will be renamed by the NFRP.

SECTION 8 HELPDESK

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, Excel® Spreadsheet Template, MA, NFRP, NIS+, Numbered Cost Report, Validation. Definitions for these terms and acronyms are found in Section 9.

MYERS AND STAUFFER HELPDESK

Myers and Stauffer is a Department consultant, contracted to administer the NFRP, the NIS+, calculate MA Case-Mix Reimbursement rates and provide technical support for the submission of records to the CMS MDS 3.0 Data Collection System. The Myers and Stauffer Helpdesk is available for questions from providers and cost report preparers, concerning the submission of the cost report standard file and interpretation of the validation reports.

When contacting the helpdesk, please indicate that you have a question concerning the MA-11 cost report.

- The phone number for the helpdesk is 717-541-5809. If the staff is unable to answer your call directly due to heavy call volume or during non-business hours, leave a voice mail message with your name, the facility name or organization name and the telephone number. It is also important to indicate that the question concerns the MA-11 cost report, since the helpdesk staff also support MDS submissions.
- The amount of space in the voice mail account is limited, so we ask that callers only leave the minimum amount of information necessary to identify the caller, the facility or organization, the telephone number with area code and extension and “MA-11 question.” This will allow as many callers as possible to leave messages, before the voice mail account is full and will not accept any more messages.
- The voice mail account will be checked by the helpdesk frequently during business hours to avoid having the account become full. However, during non-business hours when the account is not being checked, it may become full and no longer accept any messages. If you are unable to leave a voice mail message because the account is full, you may choose to fax your question as described below. Messages that are left in the voice mail account will be answered in the order that they are received.
- The fax number for the helpdesk is 717-541-5802. Please be as descriptive as possible so that the helpdesk representative may research your question prior to calling you. When faxing a question, please include your name and the provider name and MA number, if applicable. The help desk will contact you as soon as possible. Please do not fax the same message multiple times.

- The days and hours of operation for the helpdesk are Monday through Friday from 8:00 a.m. to 5:00 p.m.

HELPDESK ASSISTANCE

The following types of problems will be supported by the Myers and Stauffer Helpdesk.

- Accessing the NFRP and navigating the site.
- Assistance in completing the Excel® spreadsheet template using the numbered cost report.
- Assistance in interpreting Validation Reports and Certification Reports.
- Identifying steps to be taken to complete necessary corrections in the cost report standard file.
- Assistance in accessing, saving or opening the files available in the NFRP.

Every effort will be made to answer the caller's question promptly. If the helpdesk representative is unable to answer the caller's question, the helpdesk representative will take the caller's name and phone number and research the question. The caller will be contacted, when a response is determined.

PROBLEMS NOT SUPPORTED

Some problem areas will not be supported by the Myers and Stauffer Helpdesk, because they are the responsibility of other entities or are outside of the cost report standard file submission arena.

- Questions regarding programs that have been developed internally by the provider or purchased for use to complete the MA-11. This includes running the program, creating the cost report standard file, transmitting the files and any errors within the program. Technical support must be provided to the facility by the vendor.
- Support for installation of hardware devices (modems, printer, etc.).
- Support for Web Browsers.
- Questions regarding interpretation of the MA-11 instructions or reporting requirements. These questions should be directed to the Department at 717-787-1171.

SECTION 9 GLOSSARY

COMMON TERMS AND ACRONYMS

This manual section provides definitions of terms and acronyms used in this manual.

Assigned File Name – The file name assigned to the cost report standard file by the NFRP. Each cost report standard file submitted is assigned a unique file name, which is the MA number followed by the Date and the Time to the nearest second.

Certification Report – A report that is placed in the provider’s *Validation Reports* folder. Submission Received/Valid has been achieved. This report must be printed, completed and uploaded to the NFRP *Signed Certification Report* folder.

Contractor – An entity working under contractual agreement with the Department to provide requested services; e.g., Myers and Stauffer LC is the contractor that developed and manages the NFRP, the NIS+ and the MA case-mix reimbursement calculations.

Cost Report Standard File – A standard file format to be used when submitting cost report data. The cost report standard file format is best described as a column of data with each row or record containing the response to each question or data item on the MA-11 Cost Report schedules.

Department – *see* Department of Human Services

Department of Human Services (Department) – The Department of Human Services is the Commonwealth agency, designated as the single state agency responsible for the administration of the Commonwealth’s Medical Assistance Program.

Excel® Spreadsheet Template – An Excel® file that has been set up in the standard file format and is available for download. The facility enters the cost report information directly into this template and submits the file. Many cost report preparers have incorporated this template into their existing programs, negating the need to re-data enter information into the template.

Excel® Template – *see* Excel® Spreadsheet Template

Individual User Account – A NFRP account used to gain entry into the NFRP in order to submit the cost report standard file and upload supporting documents and the signed Certification Report.

Invalid File – *see* Invalid Cost Report Standard File

Invalid Cost Report Standard File – A cost report standard file that has not passed one or more Standard File Validations set forth in the MA-11 Acceptability

Validations document. The status on the Validation Report is Submission Received/Invalid.

MA – *see* Medical Assistance

Manual Review Validations – A set of edits that have been designated by the Department to aid in obtaining completeness and accuracy of the signed Certification Report and its signature areas prior to acceptance of the cost report.

Medical Assistance (MA) – Medical Assistance is a Federal and State program that pays for specific kinds of medical care and treatment for low income families. Any payment made to a provider for services rendered is subject to the provisions of Title XIX of the Social Security Act and the Pennsylvania Public Welfare Code, 55 Pa. Code. (Nursing Facility Services Handbook p. I-1).

NIS+ – *see* Nursing (Facility) Information System

NFRP – *see* Nursing Facility Report Portal

Numbered Cost Report – A paper MA-11 cost report that has been overlaid with sequential numbers used to guide the placement of data in the cost report standard file.

Nursing Facility – A nursing facility and county nursing facility as defined in § 1187.2 (relating to definitions).

Nursing (Facility) Information System (NIS+) – The comprehensive automated database of nursing facility, resident and fiscal information needed to operate the Pennsylvania Case-Mix Payment System. The NIS+ stores accepted cost report data.

Nursing Facility Report Portal (NFRP) – A secure portal developed to aid in the filing of the MA-11 Cost Report.

Nursing Facility Services Handbook – A handbook issued by the Department's Medical Assistance Program for providers of nursing facility services, containing all information necessary to participate in the Pennsylvania MA Program.

Provider Number – The 13-digit number assigned to the nursing facility by the Department. It can be found in the Provider Notice received shortly after enrolling in the Medical Assistance Program.

Public Use Area – In this manual, the public use area refers to the NFRP Home Page that may be used by the general public without an Individual User Account.

Read-Only - A folder that is read-only can be opened and viewed, but no additional files may be uploaded.

Rejected Cost Report Standard File – A cost report standard file that is identified as REJECTED on the Validation Report. The status on the Validation Report is Submission Received/Invalid and the Error(s) listed will clearly state REJECTED. In general, a cost report standard file is rejected: if the file is not recognizable as a spreadsheet or text file, if it cannot be determined for whom the cost report standard file is being submitted, if the Test field is not completed with “T” or “F” or if the cost reporting periods are not correct or a valid cost report standard file has already been received for the cost reporting period.

Rejected File – *see* Rejected Cost Report Standard File

Required Supporting Document – Exhibits, schedules, forms and explanations that should be uploaded to the *Required Supporting Documentation* folder. The required documents are listed on the Certification Report and based on the data within the cost report standard file.

Standard File Validations – A set of edits that have been designated by the Department to aid in obtaining completeness and accuracy of the data within the cost report standard file prior to generating a Certification Report.

Supplemental Supporting Documents – Documents listed on the Certification Report as additional supporting documents and required supporting documents that were not uploaded prior to submitting the signed Certification Report should be uploaded to the *Supplemental Supporting Documentation* folder. Additional documents may be uploaded that are not listed on the Certification Report.

Supporting Document Validations – A set of edits that have been designated by the Department to aid in obtaining all the required supporting documents listed on the Certification Report.

Test Cost Report Standard File – A cost report standard file that does not contain 'F' in sequence number 2, Certification Schedule row 1b. Data submitted in this manner does not result in a filed cost report and is not stored in any database.

Text File – In this manual, a term used to designate an alternative format for the cost report standard file. The file is created using each sequentially-numbered cost report item as a separate record within the file.

Title XIX – Designation for the federal Medicaid regulations.

Valid File – *see* Valid Cost Report Standard File

Valid Cost Report Standard File – A cost report standard file that has passed all Standard File Validations set forth in the MA-11 Acceptability Validations document. The status on the Validation Report is Submission Received/Valid.

Validation – An analysis of the MA-11 performed at three levels: the Standard File, Supporting Documents and Manual Review. These validations are created by the Department in order to provide consistency, completeness and greater accuracy in reporting. All validations must be passed prior to acceptance of the cost report.

Validation Report – A report generated by the NFRP to display the results of the validations of the file structure and data content of the cost report standard file. These validations are based on the Standard File Validations.

APPENDIX A ACCEPTED MA-11 COST REPORT DATA

Glossary Terms Used In This Section: Certification Report, Cost Report Standard File, Department, Download, MA, Manual Review Validations, NFRP, Validation. Definitions for these terms and acronyms are found in Section 9.

INDIVIDUAL COST REPORT FILES

Once a cost report standard file has been successfully uploaded to the NFRP and the Certification Report and all Supporting Document and Manual Review validations have been met, the cost report will be deemed accepted. A cost report has been accepted, it will be made available for viewing and data analysis by the general public. The accepted cost report data files may be downloaded from the NFRP. To download these files, connect to the NFRP as described in this end user manual.

From the NFRP, select the [Accepted Cost Reports](#) link. After [Accepted Cost Reports](#) has been selected, the Accepted Cost Reports page will appear (Figure A-1 on page 56).



Figure A-1 Accepted Cost Reports Page link

Each accepted cost report file is stored by year (Figure A-2 on page 56). For example, both cost reporting periods 07/01/2014 – 06/30/2015 and 01/01/2015 – 12/31/2015 are located by selecting Reporting Year 2015.

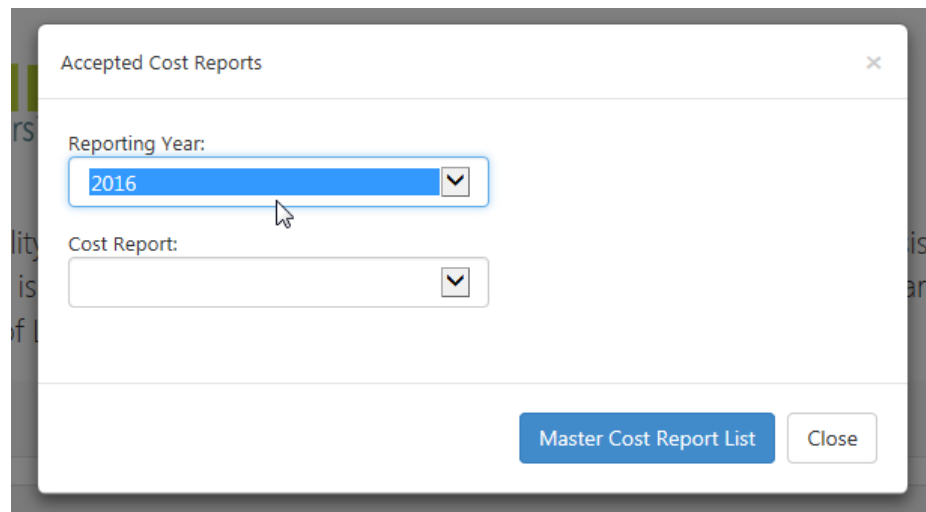


Figure A-2 Accepted Cost Reports Year Selection

Select the cost reporting year. Each cost report standard file that has been accepted by the Department will appear as a separate dropdown item on this screen (Figure A-3 on page 57). The files are named beginning with the provider's PROMISe™ number followed by two digits and ending with the four-digit cost reporting year. To obtain the PROMISe™ number, select the Master Cost Report List option.

Figure A-3 Accepted Cost Reports

Each file must be downloaded separately. Select either Workbook (cost report standard file format) or PDF (formatted cost report schedules) to obtain the cost report information.

MULTIPLE COST REPORT FILES

In order to view data from multiple cost report standard files that have been accepted by the Department for a year, select All Cost Reports (Figure A-4 on page 57), instead of selecting the cost report for a single facility from the Cost Report drop down item..

Figure A-4 All Cost Reports

The format of the comma-delimited Download file for the All Cost Reports selection is one row for each data element within each accepted cost report standard file. An example of the first three rows for a complete cost report set is shown below.

```
"0000000003241", "MA999999994444", 1, "CERT1a", "Facility ID"
"0000000003241", "F", 2, "CERT1b", "Test (T or F)"
"0000000003241", "SAMPLE FACILITY", 3, "CERT1c", "Facility name"
```

Each row is formatted as follows.

ELEMENT	DESCRIPTION
ASSIGNED AUDIT NUMBER	The unique audit number assigned for each submitted cost report.
DATA	The data submitted by the provider. If no data was required, the item will appear as blank or NULL.
SEQUENCE NUMBER	The sequence number that is assigned to each field on the sequentially numbered cost report schedules that corresponds to the cost reporting period.
SCH+LINE+COLUMN	The schedule, line and column location of the field on the cost report schedule.
DESCRIPTION	The full name of the field on the cost report schedule.

APPENDIX B NUMBERED COST REPORT FORM

Glossary Terms Used In This Section: Certification Report, Department, Excel® Spreadsheet Template, Numbered Cost Report, Nursing Facility, Sequence Number, Standard File Validations, Validation. Definitions for these terms are found in Section 9.

This appendix displays the sequence numbers for the MA-11 Cost Report form. The sequence number ties with the Standard File Validations in Section 6 and may also be used as a data entry tool when using the Excel® spreadsheet template.

**FINANCIAL AND STATISTICAL REPORT FOR
NURSING FACILITIES AND SERVICES
UNDER THE MEDICAL ASSISTANCE PROGRAM OF THE
DEPARTMENT OF HUMAN SERVICES
COMMONWEALTH OF PENNSYLVANIA**

Certification Schedule

PART I. COST REPORT AND FACILITY INFORMATION										
LINE NO.	DESCRIPTION	RESPONSE								
(1a)	FACILITY ID	[1]								
(1b)	TEST (T or F)	[2]								
(1c)	FACILITY NAME	[3]								
(1d)	MA NO.	[4]								
(1e)	REPORT BEGIN DATE	[5]								
(1f)	REPORT END DATE	[6]								
PART II. FACILITY AFFILIATION INFORMATION										
LINE NO.	QUESTION	Code "YES" as "1"; NO as "0"								
(2a)	Is your facility affiliated with another entity through ownership, management or contractual agreement? If "YES", submit a listing of the components of the entire entity.	[7]								
(2b)	If "YES", name the entity: Home Office _____ Management Company _____ Other Controlling Entity _____	[8]	[9]	[10]						
(2c)	Is this a change from the last cost reporting period?	[11]								
PART III. CONTACT PERSON'S INFORMATION										
LINE NO.	QUESTION									
(3a)	CONTACT PERSON'S NAME:	[12]								
(3b)	CONTACT PERSON'S TITLE:	[13]								
(3c)	CONTACT PERSON'S EMPLOYER:	[14]								
(3d)	CONTACT PERSON'S TELEPHONE NUMBER:	[15]								
(3e)	CONTACT PERSON'S FAX NUMBER:	[16]								
(3f)	CONTACT PERSON'S E-MAIL ADDRESS:	[17]								
PART IV. PREPARER INFORMATION										
(4a)	COST REPORT PREPARED BY (if Other than Facility):	[18]								
(4b)	PREPARER'S FIRM NAME (if applicable):	[19]								
(4c)	FIRM TELEPHONE NUMBER:	[20]								
(4d)	FIRM FAX NUMBER:	[21]								
(4e)	PREPARER'S E-MAIL ADDRESS:	[22]								
PART V. CERTIFICATION STATEMENT (Facility Officer or Administrator and Preparer (if applicable) must sign this statement on the Certification Report)										
<p>MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW</p> <p>CERTIFICATION BY OFFICER OR ADMINISTRATOR OF PROVIDER(S):</p> <p>I hereby certify that I have read the above statement and that I have examined the accompanying Cost Report data in file (file name), including any submitted exhibits, schedules, forms, and explanations and found these to be true, accurate, and complete. Expenses not related to nursing facility resident care have been appropriately identified or removed. I understand that this may be used for the purpose of developing payment rates under the Pennsylvania Medical Assistance Program, and that ultimate payment and satisfaction of claims will be based upon the information contained herein. I understand that any false claims, statements, or documents, or concealment of material fact may be prosecuted under applicable federal or state law. Declaration of preparer is based on all information of which the preparer has any knowledge. The designated contact person is authorized to resolve all concerns regarding the facility cost report acceptance process or audit.</p>										
PART VI. MEDICARE INTERMEDIARY										
LINE NO.	QUESTION									
(6a)	NAME OF MEDICARE INTERMEDIARY:	[23]								

Schedule A

SUMMARY

PART I. TYPE OF FACILITY		PART II. TYPE OF ORGANIZATION			
Approved as: [24] (1) General (2) Hospital-Based (3) Special Rehabilitation (4) County		Type of Organization: [25] (1) Voluntary, Non-Profit (2) Proprietary, Individual (3) Proprietary, Partnership (4) Proprietary, Corporation (5) Proprietary, Other (6) Governmental			
PART III. STATISTICAL DATA	LINE NO.	NUR SING FACILITY (A)	RESIDENTIAL & OTHER (B)	TOTAL (C)	DATE OF CHANGE (D)
Beds available at beginning of period	(1a)	[26]	[37]	[45]	
Changes in total beds during period	(1ba)	[27]	[38]	[46]	[53]
	(1bb)	[28]	[39]	[47]	[54]
	(1bc)	[29]	[40]	[48]	[55]
	(1bd)	[30]	[41]	[49]	[56]
Beds available at end of period	(1c)	[31]	[42]	[50]	
Beds days available for period	(2)	[32]	[43]	[51]	
Actual resident days for period <i>(SEE INSTRUCTIONS)</i>	(3)	[33]	[44]	[52]	
Percent overall occupancy <i>(Line (3)/Line (2)) (Round to 4 decimals)</i>	(4)	[34]			
Percent M A occupancy <i>(Line (6)/Line (3)) (Round to 4 decimals)</i>	(5)	[35]			
Total M A resident days of care	(6)	[36]			

SUMMARY OF RESIDENT CENSUS RECORDS

Schedule B

DAYS OF CARE													
LINE NO.	MONTH	NURSING FACILITY MA FEE FOR SERVICE	NURSING FACILITY MA COMMUNITY HEALTHCHOICES	NURSING FACILITY MA HEALTHCHOICES	NURSING FACILITY MA LIFE	NURSING FACILITY MA HOSPICE	NURSING FACILITY MEDICARE	NURSING FACILITY ALL OTHER	RESIDENTIAL AND OTHER	TOTAL	LINE NO.	NURSING FACILITY HOSPITAL LEAVE DAYS	
												MA	OTHER
												(K)	(L)
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		
(1)	[57]	[69]	[82]	[95]	[108]	[121]	[134]	[147]	[160]	[173]	(1)	[186]	[199]
(2)	[58]	[70]	[83]	[96]	[109]	[122]	[135]	[148]	[161]	[174]	(2)	[187]	[200]
(3)	[59]	[71]	[84]	[97]	[110]	[123]	[136]	[149]	[162]	[175]	(3)	[188]	[201]
(4)	[60]	[72]	[85]	[98]	[111]	[124]	[137]	[150]	[163]	[176]	(4)	[189]	[202]
(5)	[61]	[73]	[86]	[99]	[112]	[125]	[138]	[151]	[164]	[177]	(5)	[190]	[203]
(6)	[62]	[74]	[87]	[100]	[113]	[126]	[139]	[152]	[165]	[178]	(6)	[191]	[204]
(7)	[63]	[75]	[88]	[101]	[114]	[127]	[140]	[153]	[166]	[179]	(7)	[192]	[205]
(8)	[64]	[76]	[89]	[102]	[115]	[128]	[141]	[154]	[167]	[180]	(8)	[193]	[206]
(9)	[65]	[77]	[90]	[103]	[116]	[129]	[142]	[155]	[168]	[181]	(9)	[194]	[207]
(10)	[66]	[78]	[91]	[104]	[117]	[130]	[143]	[156]	[169]	[182]	(10)	[195]	[208]
(11)	[67]	[79]	[92]	[105]	[118]	[131]	[144]	[157]	[170]	[183]	(11)	[196]	[209]
(12)	[68]	[80]	[93]	[106]	[119]	[132]	[145]	[158]	[171]	[184]	(12)	[197]	[210]
(13)	TOTAL	[1] [4] [81]	[1] [4] [94]	[1] [4] [107]	[1] [4] [120]	[1] [4] [133]	[1] [146]	[1] [159]	[2] [172]	[3][185]	(13)	[198]	[211]

[1] For Line 13: Columns B plus Column C plus Column D plus Column E plus Column F plus Column G plus Column H must agree to Schedule A, Line 3, Column A.

[2] Line 13 Column I must agree to Schedule A, Line 3, Column B.

[3] Line 13 Column J must agree to Schedule A, Line 3, Column C.

[4] For Line 13: Column B plus Column C plus Column D plus Column E plus Column F must agree to Schedule A, Line 6, Column A.

COMPUTATION AND ALLOCATION OF ALLOWABLE COST

SCHEDULE C

(Rounded to Nearest Dollar)

COST CENTERS	LINE NO.	Salary Cost (A)	Fringe Benefits (B)	Other Expenses (C)	Total Expenses (D)	Adjustments (E)	Allowable Cost (F)	ALLOCATION \$		ALLOCATION %		Allocation Basis (K)	LINE NO.
								Nursing Facility (G)	Residential & Other (H)	Nursing Facility (I)	Residential & Other (J)		
I. RESIDENT CARE COSTS													
Nursing	(1)	[217]	[248]	[279]	[319]	[359]	[392]	[424]	[454]	[484]	[511]	Direct Salary [538]	(1)
Director of Nursing/RNAC	(2)	[218]	[249]	[280]	[320]	[360]	[393]	[425]	[455]	[485]	[512]	Actual Costs [539]	(2)
Related Clerical Staff	(3)	[219]	[250]	[281]	[321]	[361]	[394]	[426]	[456]	[486]	[513]	Actual Costs [540]	(3)
Practitioners	(4)	[220]	[251]	[282]	[322]	[362]	[395]	[427]	[457]	[487]	[514]	Direct Salary [541]	(4)
Medical Director	(5)	[221]	[252]	[283]	[323]	[363]	[396]	[428]	[458]	[488]	[515]	Actual Costs [542]	(5)
Social Services	(6)	[222]	[253]	[284]	[324]	[364]	[397]	[429]	[459]	[489]	[516]	%Resident Days [543]	(6)
Resident Activities	(7)	[223]	[254]	[285]	[325]	[365]	[398]	[430]	[460]	[490]	[517]	%Resident Days [544]	(7)
Volunteer Services	(8)	[224]	[255]	[286]	[326]	[366]	[399]	[431]	[461]	[491]	[518]	[545]	(8)
Pharmacy-Prescription Drugs	(9)	[225]	[256]	[287]	[327]	[367]	[400]					Actual Costs [546]	(9)
Over-the-Counter Drugs	(10)	[226]	[257]	[288]	[328]	[368]	[401]	[432]	[462]	[492]	[519]	Actual Costs [547]	(10)
Medical Supplies	(11)	[227]	[258]	[289]	[329]	[369]	[402]	[433]	[463]	[493]	[520]	Actual Costs [548]	(11)
Laboratory and X-rays	(12)	[228]	[259]	[290]	[330]	[370]	[403]					Actual Costs [549]	(12)
Physical, Occupational & Speech Therapy	(13)	[229]	[260]	[291]	[331]	[371]	[404]	[434]	[464]	[494]	[521]	Actual Costs [550]	(13)
Oxygen	(14)	[230]	[261]	[292]	[332]	[372]	[405]	[435]	[465]	[495]	[522]	Actual Costs [551]	(14)
Beauty and Barber Services	(15)	[231]	[262]	[293]	[333]	[373]	[406]	[436]	[466]	[496]	[523]	Actual Costs [552]	(15)
RC Minor Movable Property	(16)	[232]	[263]	[294]	[334]	[374]	[407]	[437]	[467]	[497]	[524]	Sq. Ft. or Actual [553]	(16)
Nurse Aide Training	(17)	[233]	[264]	[295]	[335]	[375]	[408]	[438]	[468]	[498]	[525]	Actual Costs [554]	(17)
[212]	(18)	[234]	[265]	[296]	[336]	[376]	[409]	[439]	[469]	[499]	[526]	Actual Costs [555]	(18)
[213]	(19)	[235]	[266]	[297]	[337]	[377]	[410]	[440]	[470]	[500]	[527]	Actual Costs [556]	(19)
Total Resident Care Costs	(20)	[236]	[267]	[298]	[338]	[378]	[411]	[441]	[471]				(20)
II. OTHER RESIDENT RELATED COSTS													
Dietary and Food	(21)	[237]	[268]	[299]	[339]	[379]	[412]	[442]	[472]	[501]	[528]	# Meals Served [557]	(21)
Laundry and Linens	(22)	[238]	[269]	[300]	[340]	[380]	[413]	[443]	[473]	[502]	[529]	Pounds of Laundry [558]	(22)
Housekeeping	(23)	[239]	[270]	[301]	[341]	[381]	[414]	[444]	[474]	[503]	[530]	Sq. Ft. or Actual [559]	(23)
Plant Operation & Maintenance	(24)	[240]	[271]	[302]	[342]	[382]	[415]	[445]	[475]	[504]	[531]	Sq. Ft. or Actual [560]	(24)
ORR Minor Movable Property	(25)	[241]	[272]	[303]	[343]	[383]	[416]	[446]	[476]	[505]	[532]	Sq. Ft. or Actual [561]	(25)
[214]	(26)	[242]	[273]	[304]	[344]	[384]	[417]	[447]	[477]	[506]	[533]	Actual Costs [562]	(26)
[215]	(27)	[243]	[274]	[305]	[345]	[385]	[418]	[448]	[478]	[507]	[534]	Actual Costs [563]	(27)
Total Other Resident Related Costs	(28)	[244]	[275]	[306]	[346]	[386]	[419]	[449]	[479]				(28)
III. ADMINISTRATIVE COSTS													
Administrative (Schedule G)	(29)	[245]	[276]	[307]	[347]	[387]	[420]	[450]	[480]	[508]	[535]	Total NO Cost [564]	(29)
Total Net Operating (NO) Costs	(30)	[246]	[277]	[308]	[348]	[388]	[421]	[451]	[481]				(30)
IV. CAPITAL COSTS													
Real Estate Taxes	(31)			[309]	[349]	[389]	[422]	[452]	[482]	[509]	[536]	Sq. Ft. or Actual [565]	(31)
Major Movable Property	(32)			[310]	[350]	[390]	[423]	[453]	[483]	[510]	[537]	Sq. Ft. or Actual [566]	(32)
Nursing Facility Assessment/HAI Assessment	(33)			[311]	[351]								(33)
Depreciation	(34)			[312]	[352]								(34)
Interest on Capital Indebtedness	(35)			[313]	[353]								(35)
Rent of Facility	(36)			[314]	[354]								(36)
Amortization Capital Costs	(37)			[315]	[355]								(37)
[216]	(38)			[316]	[356]								(38)
Total Capital Costs	(39)			[317]	[357]								(39)
Total All Costs	(40)	[247]	[278]	[318]	[358]	[391]							(40)

REVENUES AND ADJUSTMENTS TO REVENUES

Schedule D

REVENUES	LINE NO.	MEDICAL ASSISTANCE (A)	MEDICARE PART A (B)	MEDICARE PART B (C)	PRIVATE PAY & OTHER (D)	TOTAL GENERAL LEDGER (E)	NURSING FACILITY (F)	RESIDENTIAL & OTHER (G)	REVENUE ADJUSTMENTS TO SCHEDULE C (H)	SCHEDULE C LINE NUMBER (I)
I. RESIDENT										
Nursing Care	(1)	[572]	[593]		[630]	[656]	[685]	[709]	[732]	Line 1 [759]
Practitioners	(2)	[573]	[594]	[612]	[631]	[657]	[686]	[710]	[733]	Line 4 [760]
Pharmacy-Prescription Drugs	(3)	[574]	[595]	[613]	[632]	[658]	[687]	[711]	[734]	Line 9 [761]
Over-the-Counter Drugs	(4)	[575]	[596]	[614]	[633]	[659]	[688]	[712]	[735]	Line 10 [762]
Medical Supplies	(5)	[576]	[597]	[615]	[634]	[660]	[689]	[713]	[736]	Line 11 [763]
Laboratory and X-rays	(6)	[577]	[598]	[616]	[635]	[661]	[690]	[714]	[737]	Line 12 [764]
Physical, Occupational & Speech Therapy	(7)	[578]	[599]	[617]	[636]	[662]	[691]	[715]	[738]	Line 13 [765]
Oxygen	(8)	[579]	[600]	[618]	[637]	[663]	[692]	[716]	[739]	Line 14 [766]
Beauty and Barber Services	(9)	[580]			[638]	[664]	[693]	[717]	[740]	Line 15 [767]
Exceptional DME Grant Payments	(10)	[581]				[665]	[694]		[741]	Submit Schedule
[567]	(11)	[582]	[601]	[619]	[639]	[666]	[695]	[718]	[742]	[768]
[568]	(12)	[583]	[602]	[620]	[640]	[667]	[696]	[719]	[743]	[769]
II. OTHER										
Guest and Employee Meals	(13)				[641]	[668]	[697]	[720]	[744]	Line 21 [770]
Discounts	(14)				[642]	[669]			[745]	[771]
Vending Machines	(15)				[643]	[670]			[746]	[772]
Television	(16)				[644]	[671]	[698]	[721]	[747]	Line 24 [773]
Telephone	(17)				[645]	[672]	[699]	[722]	[748]	Line 29 [774]
Unrestricted Interest/Investment Income	(18)				[646]	[673]			[749]	Line 29 [775]
Miscellaneous: If any line 19 - 21 greater than \$500, provide separate detail with source & amounts	(19)	[584]	[603]	[621]	[647]	[674]	[700]	[723]	[750]	[776]
[569]	(20)	[585]	[604]	[622]	[648]	[675]	[701]	[724]	[751]	[777]
[570]	(21)	[586]	[605]	[623]	[649]	[676]	[702]	[725]	[752]	[778]
TOTAL: GROSS REVENUES (Add Lines 1 - 21)	(22)	[587]	[606]	[624]	[650]	[677]	[703]	[726]		
III. DEDUCTIONS FROM REVENUES										
Uncollectible Accounts	(23)	[588]	[607]	[625]	[651]	[678]	[704]	[727]	[753]	[779]
Contractual Adjustments	(24)	[589]	[608]	[626]	[652]	[679]	[705]	[728]	[754]	[780]
[571]	(25)	[590]	[609]	[627]	[653]	[680]	[706]	[729]	[755]	[781]
Subtotal: Deductions	(26)	[591]	[610]	[628]	[654]	[681]	[707]	[730]		
NET REVENUE (Line 22 minus Line 26)	(27)	[592]	[611]	[629]	[655]	[682]	[708]	[731]		
LESS: EXPENSES (Sch. C, Line 40, Column D)	(28)					[683]				
NET INCOME (LOSS)	(29)					[684]				
TOTAL SCHEDULE D ADJUSTMENTS	(30a)								[756]	
TOTAL SCHEDULE E ADJUSTMENTS	(30b)								[757]	
TOTAL ADJUSTMENTS	(31)								[758]	

Schedule E

ADJUSTMENTS TO EXPENSES

EXPENSES	LINE NO.	EXPENSE ADJUSTMENTS TO SCHEDULE C (A)	SCHEDULE C LINE NUMBER (B)
I. NONALLOWABLE COSTS			
Direct Facility Payments	(1)	[786]	Submit Schedule
Non-routine Beauty & Barber Expenses	(2)	[787]	Line 15 [813]
Employee and Guest Meals	(3)	[788]	Line 21 [814]
Taxes	(4)	[789]	Line 29 [815]
Free Care or Discounted Services	(5)	[790]	[816]
Other Interest	(6)	[791]	Line 29 [817]
Personal TV	(7)	[792]	Line 24 [818]
[782]	(8)	[793]	[819]
II. EXPENSES NOT NECESSARY TO RESIDENT CARE			
Travel/Entertainment	(9)	[794]	Line 29 [820]
Dues and Subscriptions	(10)	[795]	Line 29 [821]
Promotional Advertising	(11)	[796]	Line 29 [822]
[783]	(12)	[797]	[823]
III. EXPENSE ADJUSTMENTS			
Part B Services	(13)	[798]	Submit Schedule
Home Office – Adjustment to Cost	(14)	[799]	Line 29 [824]
Compensation for Services of Sole Proprietors and Partners	(15)	[800]	Line 29 [825]
Cost of Major Movable Property	(16)	[801]	Line 32 [826]
Real Estate Taxes	(17)	[802]	Line 31 [827]
Legal Fees	(18)	[803]	Line 29 [828]
Excess Administrative Cost (Schedule G)	(19)	[804]	Line 29 [829]
Related Party Profit (Schedule K, Line 16)	(20)	[805]	[830]
[784]	(21)	[806]	[831]
IV. NONALLOWABLE COST CENTERS			
Identify:			
Housekeeping	(22)	[807]	Line 23 [832]
Plant Operation & Maintenance	(23)	[808]	Line 24 [833]
Administrative Costs	(24)	[809]	Line 29 [834]
Real Estate Taxes	(25)	[810]	Line 31 [835]
[785]	(26)	[811]	[836]
TOTAL SCHEDULE E ADJUSTMENTS	(27)	[812]	

Schedule F

DEPRECIATION

PROPERTY, PLANT & EQUIPMENT (1)	LINE NO.	Date Acquired (A)	Cost or Other Basis (B)	Accumulated Depreciation To Date (C)	Method of Computing Depreciation (D)	Life or Rate (E)	Depreciation Expense For Period (F)
Land	(1)	[840]	\$ [849]				
Buildings	(2)	[841]	[850]	\$ [860]	[870]	[878]	\$ [886]
Fixed Equipment	(3)	[842]	[851]	[861]	[871]	[879]	[887]
Other: [837]	(4)	[843]	[852]	[862]	[872]	[880]	[888]
Subtotal	(5)		[853]	[863]			[889]
Movable Property	(6)	[844]	[854]	[864]	[873]	[881]	[890]
Other Movable (specify)	(7)	[845]	[855]	[865]	[874]	[882]	[891]
Transportation Equipment	(8)	[846]	[856]	[866]	[875]	[883]	[892]
[838]	(9)	[847]	[857]	[867]	[876]	[884]	[893]
[839]	(10)	[848]	[858]	[868]	[877]	[885]	[894]
TOTAL	(11)		\$ [859]	\$ [869] (2)			\$ [895] (3)

- (1) Submit a schedule of additions and deletions since the last report period as outlined in Required Supporting Documents for PPE.
- (2) Difference between Column B and Column C must equal amount shown on Schedule L, Line 13, Column A.
- (3) Line 11, Column F must agree with amount shown on Schedule C, Line 34, Column D.

Schedule G

ADMINISTRATIVE COSTS

	LINE NO.	SALARY COST (A)	FRINGE BENEFITS (B)	OTHER EXPENSES (C)	TOTAL EXPENSES (D)
Administrator	(1)	[896]	[909]	[917]	[937]
Office Personnel	(2)	[897]	[910]	[918]	[938]
Management Fees	(3)	[898]	[911]	[919]	[939]
Home Office Costs	(4)	[899]	[912]	[920]	[940]
Professional Services	(5)	[900]	[913]	[921]	[941]
Determination of Eligibility	(6)	[901]	[914]	[922]	[942]
Gift Shop	(7)	[902]	[915]	[923]	[943]
Advertising	(8)			[924]	[944]
Travel/Entertainmen	(9)			[925]	[945]
Telephone	(10)			[926]	[946]
Insurance	(11)			[927]	[947]
Other Interest	(12)			[928]	[948]
Legal Fees	(13)			[929]	[949]
Federal/State Corporate/Capital Stock Tax	(14)			[930]	[950]
Office Supplies	(15)			[931]	[951]
Amortization-Administrative Costs	(16)			[932]	[952]
Officers Life Insurance	(17)			[933]	[953]
Admin Minor Movable Property	(18)			[934]	[954]
Other: (if greater than \$1,000, provide separate listing)	(19)			[935]	[955]
Total Administrative Costs (Schedule C, Line 29)	(20)	[903]	[916]	[936]	[956]

ADMINISTRATIVE ALLOWANCE COMPUTATION

This computation should be made only after all other Schedule D and Schedule E adjustments.

Total Net Operating Cost (Schedule C, Column F, Line 30)	(21)	\$ [904]			
Administrative Costs (Schedule C, Column F, Line 29)	(22)	[905]			
Subtract Line 22 from Line 21	(23)	[906]			
Limit on Administrative Costs (Line 23 divided by .88)	(24)	[907]			
Excess Administrative Costs (Subtract Line 24 from Line 21. Enter zero if answer is negative. Enter on Schedule E, Line 19.)	(25)	\$ [908]			

Schedule H

**NURSING CARE
STAFFING**
(Only for Nursing Facility Services)

EMPLOYEES						
POSITION	LINE NO.	Salary Cost/Fees (A)	Fringe Benefits (B)	Hours Paid (C)	Hours Worked (D)	Number of Full Time Employees or Equivalents at Year End (E)
Registered Nurses	(1)	[959]	[972]	[978]	[991]	[1004]
Licensed Practical Nurses	(2)	[960]	[973]	[979]	[992]	[1005]
Nurse Aides	(3)	[961]	[974]	[980]	[993]	[1006]
Orderlies/Attendants	(4)	[962]	[975]	[981]	[994]	[1007]
Other (specify) [957]	(5)	[963]	[976]	[982]	[995]	[1008]
Subtotal	(6)	[964]	[977]	[983]	[996]	[1009]
REGISTRY/POOLED/CONTRACT STAFF						
Registered Nurses	(7)	[965]		[984]	[997]	[1010]
Licensed Practical Nurses	(8)	[966]		[985]	[998]	[1011]
Nurse Aides	(9)	[967]		[986]	[999]	[1012]
Orderlies/Attendants	(10)	[968]		[987]	[1000]	[1013]
Other (specify) [958]	(11)	[969]		[988]	[1001]	[1014]
Subtotal	(12)	[970]		[989]	[1002]	[1015]
Total Nursing Care	(13)	[971] [1]		[990]	[1003]	[1016]

[1] Add Line 6, Column A; Line 6, Column B; and Line 12, Column A

Schedule I

SUPPLEMENTAL QUESTIONNAIRE

Code YES as "1"; NO as "0"

LINE NO.		YES	NO	LINE NO.
(1)	Has interest/investment income from sources other than donor restricted or specifically excluded by Medical Assistance Regulations been offset on Schedule D, Line 18?	[1017]		(1)
(1a)	If "NO", please state amount of income not offset	\$ [1018]		(1a)
(2)	Have all costs for nonresident meals been deducted from dietary and food expense? Nursing facility resident meals	[1019]		(2)
(2a)	State actual number of meals served: Non-nursing facility resident meals	[1020]		(2a)
(2b)	Resident days times three is NOT acceptable. Employee meals	[1021]		(2b)
(2c)	Volunteer meals	[1022]		(2c)
(2d)	Visitor meals	[1023]		(2d)
(2e)	Provide supporting documentation as prescribed in Required Supporting Documentation Section. Other (Identify) [1026]	[1024]		(2e)
(2f)		[1025]		(2f)
(2g)	Total, all meals	[1027]		(2g)
(3)	Has personal laundry expense for dry cleaning, mending, or other specialty laundry services been deducted from reported laundry expense?	[1028]		(3)
(3a)	If "NO", state total specialty laundry expense.	\$ [1029]		(3a)
(4)	Have any capital assets with an acquisition cost of \$500 or more been expensed in net operating costs? If "YES", submit detail and identify Schedule C line item.	[1030]		(4)
(5)	Have any administrative expenses been included in any other allowable cost centers (e.g., telephone expense to any other category such as Nursing)? If "YES", submit a schedule showing cost category, basis of allocation, and amount allocated for each line item.	[1031]		(5)
(6)	Does the nursing facility share costs or services with another area or entity such as a residential or personal care facility? Identify: [1033] If "YES", shared costs must be allocated per Schedule C instructions	[1032]		(6)
(7)	What is the total square footage of the facility?	[1034]		(7)
(7a)	What is the total square footage of the facility used for nursing facility services?	[1035]		(7a)
(8)	Do you have any nonallowable cost centers in the facility (such as a gift shop, snack shop, administrator's or other employee's living quarters, and/or other areas not related to resident care)? Identify: [1037]	[1036]		(8)
(8a)	What is the total square footage of the non-allowable cost centers?	[1038]		(8a)
(9)	Have indirect costs applicable to nonallowable cost centers been eliminated on Schedule E?	[1039]		(9)

Schedule I

SUPPLEMENTAL QUESTIONNAIRE

Code YES as "1"; NO as "0"

LINE NO.		YES	NO	LINE NO.	
	List the annual gross salaries/wages and fringe benefits and/or contracted amounts for the report period for the following personnel:				
		Salary	Fringe Benefits	Contracted	
(10a)	Administrator	[1040]	[1048]	[1056]	(10a)
(10b)	Assistant/Associate Administrator	[1041]	[1049]	[1057]	(10b)
(10c)	Chief Dietitian	[1042]	[1050]	[1058]	(10c)
(10d)	Chief of Fiscal Services	[1043]	[1051]	[1059]	(10d)
(10e)	Director of Housekeeping	[1044]	[1052]	[1060]	(10e)
(10f)	Director of Nursing	[1045]	[1053]	[1061]	(10f)
(10g)	Facility Engineer	[1046]	[1054]	[1062]	(10g)
(10h)	All Approved Feeding Assistants while providing specific duties	[1047]	[1055]	[1063]	(10h)
(11)	Does the facility employ any individuals who are related to the owner(s) or officers/directors? If "YES", attach a separate schedule identifying Name, Title and/or Function, number of hours worked per week, salaries/wages, fringe benefits, and line of Schedule C on which this is recorded.	[1064]		(11)	
(12)	Have all personal expenses been excluded from the cost report? (Examples: direct or indirect payment for administrator's or owners/employee's living quarters or expenses, personal portion of company car, trips, conventions, meals and lodging, phone, entertainment, etc.) If "NO", please provide specific details including amounts, Schedule, and line on which this is recorded	[1065]		(12)	
(13)	Were there any loans, notes or advances to officers, employees, members of the Board of Directors, or owners due to the facility during the report period? If "YES", attach a separate schedule identifying to whom, amount, and interest during report period.	[1066]		(13)	
(14)	Were there any working capital loans, notes, or advances from officers, employees, members of the Board of Directors, or owners due from the facility during the report period? If "YES", attach a schedule identifying name of lender, purpose of loan, period of loan, interest rate, interest expense and balance of loan at end of report period.	[1067]		(14)	
(15)	Has an adjustment been made for those types of expenses that were dis allowed in prior audits or are otherwise nonallowable?	[1068]		(15)	
(16)	Is the facility a Continuing Care Retirement Community (CCRC)?	[1069]		(16)	
(17)	Is it the formal or informal policy of the facility to require an admission fee on or before the date of admission?	[1070]		(17)	

Schedule J

**STATEMENT OF COMPENSATION
OF OWNERS, DIRECTORS, AND RELATED INDIVIDUALS**

Code YES as "1"; NO as "0"
 SCHEDULE J COMPLETED? **Yes** **No**
[1071]

LINE NO.	NAME (A)	Reserved (B)	Title/Function (C)	Business Organization			Time Devoted to Nursing Facility Work		Compensation Included in Allowable Cost		LINE NO.
				Type (D)	% Owned (E)	% P & L (F)	# Hours/Week (G)	% Time/Week (H)	\$ (I)	Schedule C Line # (J)	
(1)	[1072]		[1087]	[1002]	[1117]	[1132]	[1147]	[1162]	[1177]	[1192]	(1)
(2)	[1073]		[1088]	[1003]	[1118]	[1133]	[1148]	[1163]	[1178]	[1193]	(2)
(3)	[1074]		[1089]	[1004]	[1119]	[1134]	[1149]	[1164]	[1179]	[1194]	(3)
(4)	[1075]		[1090]	[1005]	[1120]	[1135]	[1150]	[1165]	[1180]	[1195]	(4)
(5)	[1076]		[1091]	[1006]	[1121]	[1136]	[1151]	[1166]	[1181]	[1196]	(5)
(6)	[1077]		[1092]	[1007]	[1122]	[1137]	[1152]	[1167]	[1182]	[1197]	(6)
(7)	[1078]		[1093]	[1008]	[1123]	[1138]	[1153]	[1168]	[1183]	[1198]	(7)
(8)	[1079]		[1094]	[1009]	[1124]	[1139]	[1154]	[1169]	[1184]	[1199]	(8)
(9)	[1080]		[1095]	[1010]	[1125]	[1140]	[1155]	[1170]	[1185]	[1100]	(9)
(10)	[1081]		[1096]	[1011]	[1126]	[1141]	[1156]	[1171]	[1186]	[1201]	(10)
(11)	[1082]		[1097]	[1012]	[1127]	[1142]	[1157]	[1172]	[1187]	[1202]	(11)
(12)	[1083]		[1098]	[1113]	[1128]	[1143]	[1158]	[1173]	[1188]	[1203]	(12)
(13)	[1084]		[1099]	[1114]	[1129]	[1144]	[1159]	[1174]	[1189]	[1204]	(13)
(14)	[1085]		[1100]	[1115]	[1130]	[1145]	[1160]	[1175]	[1190]	[1205]	(14)
(15)	[1086]		[1101]	[1116]	[1131]	[1146]	[1161]	[1176]	[1191]	[1206]	(15)

Schedule K

**FACILITY TRANSACTIONS
WITH RELATED PARTIES**

Code YES as "1"; NO as "0"

Yes	No
	[1207]

SCHEDULE K COMPLETED?

TRANSACTIONS WITH RELATED PARTIES ARE INCLUDED IN:										
LINE NO.	Schedule C Line # (A)	Schedule C Amount (B)	Amount of Profit (C)	Position, Service or Supply (D)	Name of Related Business (E)	EIN (F)	Owner(s) of Related Business (G)	% Ownership in Nursing Facility (H)	% Ownership in Related Business (I)	LINE NO.
(1)	[1208]	[1222]		Home Office	[1265]	[1279]	[1293]	[1307]	[1321]	(1)
(2)	[1209]	[1223]	[1236]	[1252]	[1266]	[1280]	[1294]	[1308]	[1322]	(2)
(3)	[1210]	[1224]	[1237]	[1253]	[1267]	[1281]	[1295]	[1309]	[1323]	(3)
(4)	[1211]	[1225]	[1238]	[1254]	[1268]	[1282]	[1296]	[1310]	[1324]	(4)
(5)	[1212]	[1226]	[1239]	[1255]	[1269]	[1283]	[1297]	[1311]	[1325]	(5)
(6)	[1213]	[1227]	[1240]	[1256]	[1270]	[1284]	[1298]	[1312]	[1326]	(6)
(7)	[1214]	[1228]	[1241]	[1257]	[1271]	[1285]	[1299]	[1313]	[1327]	(7)
(8)	[1215]	[1229]	[1242]	[1258]	[1272]	[1286]	[1300]	[1314]	[1328]	(8)
(9)	[1216]	[1230]	[1243]	[1259]	[1273]	[1287]	[1301]	[1315]	[1329]	(9)
(10)	[1217]	[1231]	[1244]	[1260]	[1274]	[1288]	[1302]	[1316]	[1330]	(10)
(11)	[1218]	[1232]	[1245]	[1261]	[1275]	[1289]	[1303]	[1317]	[1331]	(11)
(12)	[1219]	[1233]	[1246]	[1262]	[1276]	[1290]	[1304]	[1318]	[1332]	(12)
(13)	[1220]	[1234]	[1247]	[1263]	[1277]	[1291]	[1305]	[1319]	[1333]	(13)
(14)	[1221]	[1235]	[1248]	[1264]	[1278]	[1292]	[1306]	[1320]	[1334]	(14)
(15)			[1249]							(15)
(16)			[1250]							(16)

Line 15 = Total Column C Profits from any additional Schedule K. Leave blank if no additional lines greater than 14 are needed.

Line 16 = Total Profit for Schedule K in Column C. Must agree with Schedule E, Line 20, Column A.

COMPARATIVE BALANCE SHEET

Schedule L

Code YES as "1"; NO as "0"

Yes No

SCHEDULE L COMPLETED?	[1335]
-----------------------	---------------

	LINE NO.	END OF CURRENT PERIOD (A)	END OF PRIOR PERIOD (B)
CURRENT ASSETS			
Cash on hand and in banks	(1)	[1338]	[1371]
Accounts and notes receivable (Less allowance \$ [1336])	(2)	[1339]	[1372]
Inventories (priced at [1337])	(3)	[1340]	[1373]
Investments	(4)	[1341]	[1374]
Prepaid expenses	(5)	[1342]	[1375]
Total Current Assets	(6)	[1343]	[1376]
PROPERTY, PLANT AND EQUIPMENT			
Land	(7)	[1344]	[1377]
Buildings	(8)	[1345]	[1378]
Leasehold improvements	(9)	[1346]	[1379]
Equipment	(10)	[1347]	[1380]
Total property, plant and equipment	(11)	[1348]	[1381]
Less accumulated depreciation	(12)	[1349]	[1382]
Net Property, Plant and Equipment	(13)	[1350]	[1383]
OTHER ASSETS			
Notes receivable	(14)	[1351]	[1384]
Other assets	(15)	[1352]	[1385]
TOTAL ASSETS	(16)	[1353]	[1386]
CURRENT LIABILITIES			
Accounts payable	(17)	[1354]	[1387]
Notes payable	(18)	[1355]	[1388]
Accrued salaries, wages, fees payable	(19)	[1356]	[1389]
Deferred income	(20)	[1357]	[1390]
Total Current Liabilities	(21)	[1358]	[1391]
LONG-TERM LIABILITIES			
Mortgage payable	(22)	[1359]	[1392]
Notes payable	(23)	[1360]	[1393]
Other	(24)	[1361]	[1394]
TOTAL LIABILITIES	(25)	[1362]	[1395]
CAPITAL			
Owner's equity (proprietary or partnership)	(26)	[1363]	[1396]
Capital stock outstanding (corporation)	(27)	[1364]	[1397]
Retained earnings (R/E) - beginning of year	(28)	[1365]	[1398]
Current year's operating profit (loss)	(29)	[1366]	[1399]
Other R/E account transactions (net)	(30)	[1367]	[1400]
Balance, end of year	(31)	[1368]	[1401]
Total Capital	(32)	[1369]	[1402]
TOTAL LIABILITIES AND CAPITAL	(33)	[1370]	[1403]

**PRIVATE PAY AND
MEDICARE RATE
CERTIFICATION
STATEMENTS**

Schedule MA-58

PART I. PRIVATE PAY RATE			
LINE NO.	QUESTION	Code YES as "1"; NO as "0"	
(1a)	During the report period, did the Medical Assistance rate charged to the Department exceed the usual and customary charges made to the general public for a room?	YES	NO
		[1404]	
(1b)	If YES, give all-inclusive or room and board plus ancillary private pay rate.	\$ [1405]	
	<p>If NO, sign and date the following certification statement that will appear on the Certification Report.</p> <p style="margin-left: 40px;">I hereby certify that the facility's usual and customary charges to the general public for a room during this reporting period exceeded the facility's Medical Assistance rate to the Department. I understand that any false claims, statements, or concealment of material fact may be prosecuted under applicable federal or state law. I understand that if I do not sign this statement, the Department will make any necessary gross adjustments to the facility's reimbursement in accordance with 62 P.S. §1406(b).</p>		
PART II. MEDICARE RATE			
LINE NO.	QUESTION	Code YES as "1"; NO as "0"	
(2a)	Indicate the Medicare rate that was in effect during the MA-11 report period (attach schedule).	\$ [1406]	
(2b)	Indicate the effective date of the Medicare rate.	[1407]	
(2c)	Indicate whether the Medicare rate is an audited rate.	YES	NO
		[1408]	
	<p>If Medicare Rate (2a) is completed, sign and date the following certification statement that will appear on the Certification Report.</p> <p style="margin-left: 40px;">I hereby certify that the above Medicare per diem rate was/would have been the average Medicare rate as determined by the instructions to Schedule MA-58 for any Medicare resident had that Medicare resident been provided services during the MA-11 report period. I understand that any false claims, statements, or concealment of material fact may be prosecuted under applicable federal or state law.</p>		
PART III. ADMINISTRATOR INFORMATION			
LINE NO.	QUESTION		
(3a)	Administrator's Name:	[1409]	
(3b)	Administrator's Telephone Number:	[1410]	
(3c)	Administrator's Fax Number:	[1411]	
(3d)	Administrator's E-mail Address:	[1412]	

COMPUTATION AND ALLOCATION OF CHAPTER 1189 ALLOWABLE COSTS

Schedule 1189-A

(Round to Nearest Dollar)

Complete only if Schedule A, PART I., Approved as = (4) County

COST CENTER	LINE NO.	Ch. 1187 Allowable Costs+Capital (A)	Adjustments from Sch 1189-B (B)	Ch. 1189 Allowable Costs (C)	ALLOCATION \$		ALLOCATION %		Allocation Basis (H)	LINE NO.	
					Nursing Facility (D)	Residential & Other (E)	Nursing Facility (F)	Residential & Other (G)			
I. RESIDENT CARE COSTS											
Nursing	(1)	[1418]	[1463]	[1503]	[1543]	[1583]	[1622]	[1657]	Direct Salary	[1691]	(1)
Director of Nursing/RNAC	(2)	[1419]	[1464]	[1504]	[1544]	[1584]	[1623]	[1658]	Actual Costs	[1692]	(2)
Related Clerical Staff	(3)	[1420]	[1465]	[1505]	[1545]	[1585]	[1624]	[1659]	Actual Costs	[1693]	(3)
Practitioners	(4)	[1421]	[1466]	[1506]	[1546]	[1586]	[1625]	[1660]	Direct Salary	[1694]	(4)
Medical Director	(5)	[1422]	[1467]	[1507]	[1547]	[1587]	[1626]	[1661]	Actual Costs	[1695]	(5)
Social Services	(6)	[1423]	[1468]	[1508]	[1548]	[1588]	[1627]	[1662]	%Resident Days	[1696]	(6)
Resident Activities	(7)	[1424]	[1469]	[1509]	[1549]	[1589]	[1628]	[1663]	%Resident Days	[1697]	(7)
Volunteer Services	(8)	[1425]	[1470]	[1510]	[1550]	[1590]	[1629]	[1664]		[1698]	(8)
Pharmacy-Prescription Drugs	(9)	[1426]	[1471]	[1511]	[1551]	[1591]	[1630]	[1665]	Actual Costs	[1699]	(9)
Over-the-Counter Drugs	(10)	[1427]	[1472]	[1512]	[1552]	[1592]	[1631]	[1666]	Actual Costs	[1700]	(10)
Medical Supplies	(11)	[1428]	[1473]	[1513]	[1553]	[1593]	[1632]	[1667]	Actual Costs	[1701]	(11)
Laboratory and X-rays	(12)	[1429]	[1474]	[1514]	[1554]	[1594]	[1633]	[1668]	Actual Costs	[1702]	(12)
Physical, Occupational & Speech Therapy	(13)	[1430]	[1475]	[1515]	[1555]	[1595]	[1634]	[1669]	Actual Costs	[1703]	(13)
Oxygen	(14)	[1431]	[1476]	[1516]	[1556]	[1596]	[1635]	[1670]	Actual Costs	[1704]	(14)
Beauty and Barber Services	(15)	[1432]	[1477]	[1517]	[1557]	[1597]	[1636]	[1671]	Actual Costs	[1705]	(15)
RC Minor Movable Property	(16)	[1433]	[1478]	[1518]	[1558]	[1598]	[1637]	[1672]	Sq. Ft. or Ac	[1706]	(16)
Nurse Aide Training	(17)	[1434]	[1479]	[1519]	[1559]	[1599]	[1638]	[1673]	Actual Costs	[1707]	(17)
	(18)	[1413]	[1435]	[1480]	[1560]	[1600]	[1639]	[1674]	Actual Costs	[1708]	(18)
	(19)	[1414]	[1436]	[1481]	[1521]	[1561]	[1601]	[1640]	Actual Costs	[1709]	(19)
Total Resident Care Costs	(20)	[1437]	[1482]	[1522]	[1562]	[1602]					(20)
II. OTHER RESIDENT RELATED COSTS											
Dietary and Food	(21)	[1438]	[1483]	[1523]	[1563]	[1603]	[1641]	[1676]	# Meals Served	[1710]	(21)
Laundry and Linens	(22)	[1439]	[1484]	[1524]	[1564]	[1604]	[1642]	[1677]	Pounds of Laundry	[1711]	(22)
Housekeeping	(23)	[1440]	[1485]	[1525]	[1565]	[1605]	[1643]	[1678]	Sq. Ft. or Ac	[1712]	(23)
Plant Operation & Maintenance	(24)	[1441]	[1486]	[1526]	[1566]	[1606]	[1644]	[1679]	Sq. Ft. or Ac	[1713]	(24)
ORR Minor Movable Property	(25)	[1442]	[1487]	[1527]	[1567]	[1607]	[1645]	[1680]	Sq. Ft. or Ac	[1714]	(25)
	(26)	[1415]	[1443]	[1488]	[1568]	[1608]	[1646]	[1681]	Actual Costs	[1715]	(26)
	(27)	[1416]	[1444]	[1489]	[1569]	[1609]	[1647]	[1682]	Actual Costs	[1716]	(27)
Total Other Resident Related Costs	(28)	[1445]	[1490]	[1530]	[1570]	[1610]					(28)
III. ADMINISTRATIVE COSTS											
Administrative	(29)	[1446]	[1491]	[1531]	[1571]	[1611]	[1648]	[1683]	Total NO Costs	[1717]	(29)
Total Net Operating (NO) Costs	(30)	[1447]	[1492]	[1532]	[1572]	[1612]					(30)
IV. CAPITAL COSTS											
Real Estate Taxes	(31)	[1448]	[1493]	[1533]	[1573]	[1613]	[1649]	[1684]	Sq. Ft. or Ac	[1718]	(31)
Major Movable Property	(32)	[1449]	[1494]	[1534]	[1574]	[1614]	[1650]	[1685]	Sq. Ft. or Ac	[1719]	(32)
Nursing Facility Assessment/HAI Assessment	(33)	[1450]	[1495]	[1535]	[1575]		[1651]		Actual Costs	[1720]	(33)
Depreciation	(34)	[1451]	[1496]	[1536]	[1576]	[1615]	[1652]	[1686]	Sq. Ft. or Ac	[1721]	(34)
Interest on Capital Indebtedness	(35)	[1452]	[1497]	[1537]	[1577]	[1616]	[1653]	[1687]	Sq. Ft. or Ac	[1722]	(35)
Rent of Facility	(36)	[1453]	[1498]	[1538]	[1578]	[1617]	[1654]	[1688]	Sq. Ft. or Ac	[1723]	(36)
Amortization Capital Costs	(37)	[1454]	[1499]	[1539]	[1579]	[1618]	[1655]	[1689]	Sq. Ft. or Ac	[1724]	(37)
	(38)	[1417]	[1455]	[1500]	[1580]	[1619]	[1656]	[1690]	Actual Costs	[1725]	(38)
Total Capital Costs	(39)	[1456]	[1501]	[1541]	[1581]	[1620]					(39)
Total All Costs	(40)	[1457]	[1502]	[1542]	[1582]	[1621]					(40)
V. CHAPTER 1189 NURSING FACILITY ALLOWABLE COSTS - SUMMARY											
Total Nursing Facility Allowable Costs	(41)	[1458]									
Total Nursing Facility Resident Days (Sch A, Line 3, Col A)	(42)	[1459]									
Chapter 1189 Nursing Facility Allowable Costs Per Day	(43)	[1460]									
MA Days (Sch A, Line 6, Col A)	(44)	[1461]									
Chapter 1189 MA Nursing Facility Allowable Costs	(45)	[1462]									

Schedule 1189-B

ADJUSTMENTS TO CHAPTER 1187 ALLOWABLE COSTS

Complete only if Schedule A, PART I., Approved as = (4) County

	LINE NO.	ADJUSTMENTS (A)	SCHEDULE 1189-A LINE NUMBER (B)
I. ADDITIONS ALLOWABLE UNDER CMS Pub 15-1			
Excess Administrative Costs (from Sch. G, Line 25)	(1)	[1732]	Line 29 [1749]
Promotional Advertising (Sch. E, Line 11)	(2)	[1733]	Line 29 [1750]
Bad Debt Expense	(3)	[1734]	Line 29 [1751]
Losses on Sale of Fixed & Movable Assets	(4)	[1735]	Submit Schedule
[1726]	(5)	[1736]	Submit Schedule
[1727]	(6)	[1737]	Submit Schedule
[1728]	(7)	[1738]	Submit Schedule
Subtotal: Additions Allowable Under CMS Pub 15-1	(8)	[1739]	
II. ADJUSTMENTS TO CAPITAL AND OTHER COSTS			
Major Movable Property (Sch C, Line 32, Col E)	(9)	[1740]	Line 32 [1752]
Nursing Facility Assessment/HAI Assessment (Sch C, Line 33)	(10)	[1741]	Line 33 [1753]
Depreciation (Sch C, Line 34)	(11)	[1742]	Line 34 [1754]
Exceptional DME	(12)	[1743]	Submit Schedule
[1729]	(13)	[1744]	Submit Schedule
[1730]	(14)	[1745]	Submit Schedule
[1731]	(15)	[1746]	Submit Schedule
Subtotal: Adjustments to Capital and Other Costs	(16)	[1747]	
TOTAL ADJUSTMENTS (Line 8 + Line 16)	(17)	[1748]	

APPENDIX C SUPPORTING DOCUMENTS NAMING CONVENTION

Glossary Terms Used In This Section: Certification Report, Department, Excel® Spreadsheet Template, Numbered Cost Report, Nursing Facility, Sequence Number, Standard File Validations, Validation. Definitions for these terms are found in Section 9.

The MA-11 Certification Report identifies the required supporting documents and additional supporting documents to be submitted with the MA-11 Cost Report. Document files must be name using the naming conventions listed in the chart below under the column File Name Prefix. For example, if you are required to submit supporting documentation for Schedule C, Line 32, complete the major movable property spreadsheet and re-label the file name from “SchCLine32.xls” to “04-C32.xls.” Do not upload a file containing multiple separate supporting documents, such as, the same spreadsheet for both 04-C32 and 08-D19. Separate spreadsheets for the supporting documents must be uploaded. The acceptable file formats are:

- PDF
- Microsoft® Excel®
- Microsoft® Word®

Order	File Name Prefix	File Format	Short Description	Description of Document
	CR	PDF	Certification Report	Signed Certification Report
01	01-OrgChart	PDF	Organization Chart	Organization chart of supervisory personnel with names of personnel included.
02	02-CS2a	PDF, Excel® or Word®	Certification Schedule, PART II, Line 2a	If your facility is affiliated with another entity through ownership, management or contractual agreement submit a listing of the components of the entire entity. If the entity files a Medicare Home Office cost report, the Medicare Home Office report and the intermediary audit report with adjustments must be submitted with the MA-11, at audit, or when available.
03	03-C31	PDF	Sch. C, Line 31	Documentation to support an entry of other than blank or zero on Schedule C, Line 31, Column G. <ol style="list-style-type: none"> 1. Include copies of the tax notices, which identify the type of tax and taxing authority, the location and description of the property, the tax period and the tax amount. 2. Submit proof of any and all payments (even if partial payments) to the taxing authority in the form of copies of receipted bills, cancelled checks (front and back) or verification from taxing authority on letterhead, which includes tax period, location of property, amount paid, date paid and signature. 3. Reasonable payment made in lieu of real estate taxes must be supported by proof of payment. A copy of the agreement with the taxing authority must also be provided.

Order	File Name Prefix	File Format	Short Description	Description of Document
				4. Submit a schedule reconciling the tax notices to the amount reported on Schedule C, Line 31 to include rebates and refunds of real estate taxes and amounts paid and/or unpaid to date.
04	04-C32	Excel®	Sch. C, Line 32	Schedule to support an entry of other than blank or zero on Schedule C, Line 32. <ol style="list-style-type: none"> 1. Include major movable property purchased item additions including date of acquisition, description of property, number of units, unit acquisition cost, and total acquisition cost. 2. Include major movable property purchased item deletions including date of deletion, number of units, description of property, original acquisition cost, date of acquisition, American Hospital Association (AHA) Life, and proceeds from sale or disposal, remaining book value, and total offset. 3. Include major movable property rented and leased items including term of rental or lease (to and from dates), description of property, imputed purchase price, AHA Life, annual straight-line (SL) depreciation, annual lease or rental payments and reported amount. Suggested format for supporting documentation of major movable property is located on Pennsylvania's NFRP website: https://nfrp.panfsubmit.com .
05	05-C40A	PDF	Sch. C, Line 40, Column A	Schedules to support an entry of other than blank or zero on Schedule C, Line 40. Schedules to support an entry of other than blank or zero on Schedule C, line 40. Submit a reconciliation of the gross wages reported on the MA-11 to the gross wages reported on the payroll registers net of the accruals and reconciling entries. Suggested format for salary reconciliation is located on Pennsylvania's NFRP website: https://nfrp.panfsubmit.com .
06	06-CcolJ	Excel®	Sch. C, Column J	Schedule to support an entry > 0.0000 on any line, Column J. The documentation should enable allocated expenses to be traced from the facility General Ledger to the Cost Report. See instructions to Schedule C for the correct format.
07	07-D10	PDF	Sch. D, Line 10	Schedule to support an entry of other than blank or zero on Schedule D, Line 10, Column A. Indicate the source, the amount, and where the related Schedule C expenses appear. Submit copies of invoices paid with the Exceptional DME Grant.
08	08-D19	Excel® or PDF	Sch. D, Line 19	Schedule to support income greater than \$500 reported on Schedule D, Line 19. Indicate the source, the amount, and where the related Schedule C expenses appear.
09	09-D20	Excel® or PDF	Sch. D, Line 20	Schedule to support income greater than \$500 reported on Schedule D, Line 20. Indicate the source, the amount, and where the related Schedule C expenses appear.
10	10-D21	Excel® or PDF	Sch. D, Line 21	Schedule to support income greater than \$500 reported on Schedule D, Line 21. Indicate the source, the amount, and where the related Schedule C expenses appear.
11	11-E1	Excel® or PDF	Sch. E, Line 1	Schedule to support costs reported on Schedule E, Column A, Line 1.
12	12-E13	Excel® or PDF	Sch. E, Line 13	Schedule to support costs reported on Schedule E, Column A, Line 13.
13	13-E14	Excel® or PDF	Sch. E, Line 14	Schedule to support costs reported on Schedule E, Column A, Line 14.
14	14-PPE	PDF	PPE	Schedule of additions and deletions to property, plant, and equipment to support the difference in costs submitted on Schedule L, Column A, Line 11 and Schedule L, Column B, Line 11. For additions, include item description, date acquired, cost or other depreciable basis, current annual depreciation, and life and method of computing depreciation.
15	15-LS	PDF	Loan Schedule	Classified loan schedule to support costs submitted on Schedule G, Line 12. It should include the name of the lender, purpose of the loan, period of the loan, interest rate, interest expense and balance of the loan at the end of the report period.
16	16-G19	PDF	Sch. G, Line 19	Schedule to support costs greater than \$1,000 reported on Schedule G, Line 19.
17	17-I2	Excel® preferred or PDF	Sch. I, Line 2	Schedule to support number of meals served on Lines (2a) through (2g). The schedule should include headings for the meals served categories listed on Schedule I questions (2a) through (2f) on one axis and time (months or weeks) on the other axis with category totals. Resident days times three is not a valid calculation to support the number of meals served.
18	18-I4	PDF	Sch. I, Line 4	Schedule to support response of "YES" to capital assets with an acquisition cost of \$500 or more that have been expensed in net operating costs on Schedule I, Line 4.

Order	File Name Prefix	File Format	Short Description	Description of Document
19	19-I5	PDF	Sch. I, Line 5	Schedule to support response of "YES" to administrative cost allocated to other cost center on Schedule I, Line 5. Show cost category, basis of allocation, and amount allocated for each line item.
20	20-I11	PDF	Sch. I, Line 11	Schedule of related parties to support response of "YES" on Schedule I, Line 11. Identify the name, title and/or function, number of hours worked per week, salaries/wages, fringe benefits, and line of Schedule C on which this is recorded.
21	21-I12	PDF	Sch. I, Line 12	Schedule of specific details of personal expenses to support response of "NO" on Schedule I, Line 12. Include amounts and the Schedule and line on which this is recorded.
22	22-I13	PDF	Sch. I, Line 13	Schedule of details of advances to officers to support response of "YES" on Schedule I, Line 13. Identify to whom, amount, and interest during the report period.
23	23-I14	PDF	Sch. I, Line 14	Schedule of details of advances from officers to support response of "YES" on Schedule I, Line 14. If these details have been included on the Classified Loan Schedule, the supporting document for Schedule I, Line 14 should state the location of these details.
24	24-K	PDF	Sch. K	Schedule to support all transactions between the facility and the related business. The schedule must show the calculation used to determine the amount of profit entered in Column C even if the profit is zero. The schedule should also include any additional lines greater than 14 needed to complete the information for the facility. See Schedule K examples on the NFRP website: https://nfrp.panfsubmit.com .
25	25-L30	PDF	Sch. L, Line 30	Schedule to support other R/E account transactions on Schedule L, Line 30.
26	26-MA58-2a	PDF	Sch. MA-58, Line 2a	Schedule to support Medicare rate submitted for Schedule MA-58, Part II, Line 2a. See instructions to Schedule MA-58 for the correct format.
27	27-TB	Excel®	Trial Balance	Combining detail trial balance, showing all general ledger account ending balances. It must indicate the groupings of accounts to agree to the line item totals reported on Schedules C and D.
28	28-FS	PDF	Financial Statements	Facility-specific financial statements to support a response of "NO" to "Schedule L Completed?"
29	29-1189B-4	PDF	Sch. 1189-B, Line 4	Schedule to support the loss on the sale of fixed and movable assets recorded on Schedule 1189-B, Line 4, Column A.
30	30-1189B-5	PDF	Sch. 1189-B, Line 5	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 5, Column A.
31	31-1189B-6	PDF	Sch. 1189-B, Line 6	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 6, Column A.
32	32-1189B-7	PDF	Sch. 1189-B, Line 7	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 7, Column A.
33	33-1189B-12	PDF	Sch. 1189-B, Line 12	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 12, Column A.
34	34-1189B-13	PDF	Sch. 1189-B, Line 13	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 13, Column A.
35	35-1189B-14	PDF	Sch. 1189-B, Line 14	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 14, Column A.
36	36-1189B-15	PDF	Sch. 1189-B, Line 15	Schedule to support an entry of other than blank or zero on Schedule 1189-B, Line 15, Column A.
37	37-AR	PDF	Independent Accountant Report	Submit an Independent Accountant Report, if applicable.
38	38-MCAuditReport	PDF	Medicare Intermediary Audit Report	Submit a Medicare Intermediary Audit Report, if applicable.
39	39-MCReport	PDF	Medicare Report	Submit a Medicare Report, if applicable. If not completed at time of filing, the Medicare report must be submitted when completed.
40	40-MCHomeOffice	PDF	Medicare Home Office Report	If the entity files a Medicare Home Office Cost Report, the Medicare Home Office report and the intermediary audit report with adjustments must be submitted with the MA-11, or as soon as each is available.
41	41-FS	PDF	Financial Statements	Facility-specific financial statements, if available.
42	42-PPE	PDF	Participation Review Exception Request	Submit a copy of any approvals received under 55 Pa. Code Chapter 1187, Subchapter L (relating to nursing facility participation requirements and review process).
43	43-ReplaceBeds	PDF	Replacement Beds	Submit a copy of any approvals received under 55 Pa. Code §1187.113a (relating to nursing facility replacement beds – statement of policy), if not previously submitted with a prior Cost Report.
44	44-TermBeds	PDF	Terminated Beds	Submit a copy of any termination notices received under 55 Pa. Code §1101.77a (relating to termination for convenience and best interest of the Department – statement of policy), if not previously submitted with a prior Cost Report.
45	45-Allocate	PDF	Allocation Letter	Letter from the Department signifying that an allocation basis other than "actual" or preprinted allocation is acceptable for

Order	File Name Prefix	File Format	Short Description	Description of Document
				Schedule C, Column K.
46	46-C15	PDF	Sch. C, Line 15	<p>Submit documentation to support beauty and barber policies.</p> <ol style="list-style-type: none"> 1. Submit the written policy that identifies all routine and non-routine beauty and barber services provided by the facility. 2. Submit a list of the fees charged by the facility for each routine or non-routine beauty or barber service. 3. Submit documentation that explains and supports the facility's computation of the routine and non-routine beauty and barber costs reported on Line 15. <p>Routine services are defined by each facility and are available to MA residents at no charge. The facility expense for all routine services, regardless of payor type, is allowable. Non-routine services include any additional or supplemental services for which an MA resident can be charged. The expenses for these services are then considered non-routine for all residents in the facility regardless of payor type. The facility expense for all non-routine service is not allowable. If routine and non-routine beauty and barber expense cannot be identified or is not supplied, beauty and barber revenue (net of any contractual adjustments) will be offset up to the total expense amount.</p>
47	47-E-ColB	PDF	Sch. E, Col. B	Schedule to support more than one Schedule C Line Number for any Schedule E lines other than 1, 13 or 14.
48	48-E16	PDF	Sch. E, Line 16	Schedule to support expenditures in excess of the Exceptional DME Grant.
49	49-J	PDF	Sch. J	Schedule to support any additional lines greater than 15 needed to complete the information for the facility.

APPENDIX D ISSUED AUDIT REPORTS

Glossary Terms Used In This Section: Download, MA and NFRP. Definitions for these terms and acronyms are found in Section 9.

INDIVIDUAL AUDIT REPORT FILES

Once an audit report has been issued and then processed by Myers and Stauffer, the audit report may be downloaded from the NFRP. To download these files, connect to the NFRP as described in this end user manual.

From the NFRP, select the Issued Audit Reports link as illustrated in (Figure D-1 on page 81).



Figure D- 1 Issued Audit Reports Link

The Issued Audit Reports page will appear (Figure D-2 on page 82) after the Issued Audit Reports link has been selected. An audit report on the list can be downloaded by clicking on the Download link beneath it.

The audit reports in the list are those that were issued during the fiscal year April 1st through March 31st shown in the *Issue* Date drop-down list. The default Issue Date fiscal year is the most recent one for which there are audit reports available. The earliest audit reports available for download are those that were issued during the 04/01/2016 and 03/31/2017 fiscal year. Select an Issue Date fiscal year from the dropdown list (Figure D-3 on page 83) to display the audit reports issued during that time period.

The default order of the audit report list is by Issue Date. Additional sorting options are by Provider Name and by Provider Number (Figure D-4 on page 83).

NFRP
nursing facility report portal

The Nursing Facility Report Portal is a secure site for use by Pennsylvania Medical Assistance nursing facilities. The site is supported by Myers and Stauffer LC under contract with the Department of Human Services, Office of Long-Term Living.

Sign In

« Back

Issued Audit Reports

Issue Date:
04/01/2017 — 03/31/2018 (222 reports)

Sort By:
Issue Date

Audit Reports:

TEST PROVIDER 9999999999999999	Audit Number: 99-999	Issue Date: 07/30/2017
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[Download](#)

Figure D- 2 Issued Audit Reports Page

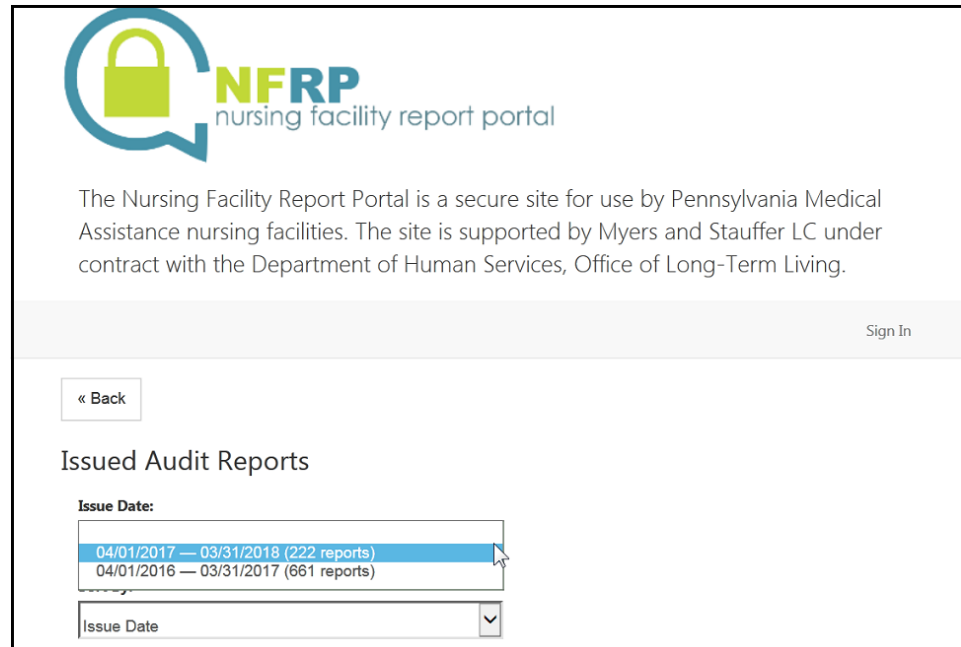


Figure D- 3 Audit Issue Date Selection

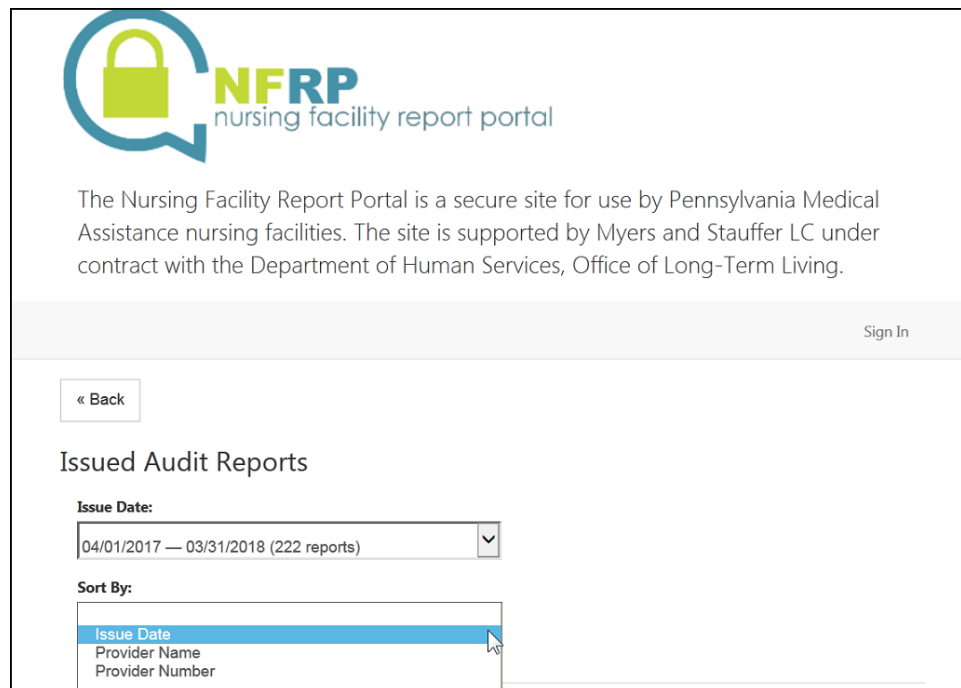


Figure D- 4 Issued Audit Report Sort Options