Instructions for Completing the Medicaid Supplemental Schedules

All Medicaid Supplemental Schedules must be accompanied by a working trial balance and audited financial statements (if applicable).

Schedule NF-1 – Provider Information
Enter in the appropriate information. Choose whether the cost report is in a leap year or a regular 365 day year. Note that the cost report must have an original signature by an officer or administrator of the facility.

Schedule NF-2 – Wage and Salary Information
This schedule records a facility's labor costs.

The pay period starting date should be the first day of the first payroll period in the provider's fiscal year. Likewise, the end date shall be the final day of the last payroll period in the fiscal year.

Under wage information, the hours paid includes vacation pay, sick leave, bereavement, shift differential and holidays in *addition to* time engaged in for regular business activity. Hours worked, in contrast, are only those hours that the employee spent at the facility in normal work duties. Wages paid should include all compensation paid to the employee, including time worked, time in training, vacation, and sick time.

Expenses incurred with outside businesses for temporary nursing staff should be placed under contracted services. For each nursing category, enter the hours worked by the contract employees and the amount charged by the contracting business for wages paid. Hours paid and hours worked will differ only if the contract staff engaged in training while being employed at the facility.

Benefits paid by the facility for *all employees* (nursing staff, administrative, etc.) should be included under Section C: the facility's contribution for health insurance, life insurance, etc. would be listed under these categories.

Schedule NF-3 – Staff Information
On an annual basis the Department for Medicaid Services shall select a seven day period in which the facility records information regarding their staffing levels and patient days.

1. Record the number of residents in your facility in the Resident Census section. This includes *only* those full-time residents in the certified nursing facility section.

2. For each of the staff categories, record the number of staff on duty. Contract staff should be included in this category.

3. Continue this throughout the seven day survey period.

Schedule NF-7 – Allocation Statistics

A. Section A – Ancillary Charges

1. Column 1. Enter the total charges for each type of ancillary service on Lines 1 through 6. The sum of lines 1 through 6 are totaled on line 7.

2. Column 2. Enter the total charges for each type of ancillary service provided to KMAP patients in certified beds on lines 1 through 6. Lines 1 through 6 are summed and totaled on line 7.

3. Column 3. The Medicaid percentage in column 5 is calculated by dividing KMAP charges in column 4 by total charges in column 1. Percentages shall be carried to four decimal places (*i.e.*, XX.XXXX%).

B. Section B – Occupancy Statistics.

Certified Nursing Facility. Use the Bed Days Available worksheet in Box C to complete lines 1, 2, and 3. For line 4, enter in the Total Patient Days provided to all certified nursing facility residents. On line 6, enter in the KMAP Patient Days.

Non-Certified and Other Long-Term Care

1. Lines 1 and 2. Enter the number of licensed beds at the beginning and end of the fiscal year. Temporary changes due to alterations, painting, etc., do not affect bed capacity.

2. Line 3. Total licensed bed days available shall be determined by multiplying the number of beds in the period by the number of days in the period. Take into account increases and decreases in the number of licensed beds and the number of days elapsed since the changes. If actual bed days are greater than licensed bed days available, use actual bed days.

3. Line 4 and 6. Total patient days should be entered in

Schedule NF–8 – Miscellaneous Information
All providers must complete sections A and B.