

June 12, 2025

To: All North Dakota Basic Care Facilities

From: LeeAnn Thiel, Medical Services Division

The 2025 Basic Care Facility Cost Report template is available on our website at:

[Basic Care Facilities Cost Reporting](#)

Complete the cost report, in accordance with the North Dakota Administrative Code 75-02-07.1, Ratesetting for Basic Care Facilities.

[Ratesetting for Basic Care Facilities](#)

General Instructions

The cost report and supporting documentation is due by December 1st.

The top management compensation limit for the June 30, 2025 cost report is \$110,930.

The cost report must contain twelve months of costs through June 30, 2025.

As a reminder, depreciable assets over \$1,000 must be capitalized. Also, repair or maintenance costs over \$5,000 per project on equipment or buildings must be capitalized and depreciated. See North Dakota Administrative Code 75-02-07.1-15 for more detail.

Do not use dashes in place of zeroes in any number fields on the cost report. It can result in problems with calculation totals.

Separately report the amounts from Schedule C-4, adjustments from Schedule D-1 and reclassifications from Schedule D-2 on each Schedule C-2. Do not report just the net amount or the cost report will be returned.

Clearly label the schedule that the supporting work papers are for within the supporting documentation file. Supporting work papers for Schedule C-3, Schedules D-1 and D-2, Schedule E, and Schedule W are required.

The administrator will receive an email with a link to upload the cost report and required documents before November 30th. If you need a link sooner send me an email.

The cost report and supporting documents may be submitted in one zip file. If a zip file is used, all documents must still follow the naming convention outlined below. Do not

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submit multiple zip files for the same facility.

Do not have multiple levels of folders within the zip file.

Do not use punctuation or special characters in the file names as it may cause file transfer issues.

The cost report will not be complete and will be returned to the provider if all the instructions below are not followed.

Required Files

The following separate files must be submitted:

1. The excel cost report with the following naming convention:
 - a. *[Basic Care Facility]* cost report 2025
2. Signed Schedule A with the following naming convention:
 - a. *[Basic Care Facility]* Schedule A 2025
 - b. The letter authorizing work paper access may be included in this file
3. A census reconciliation for Schedule B-1 in a separate file using the following naming convention:
 - a. *[Basic Care Facility]* Census Reconciliation 2025
4. Depreciation / Fixed Asset schedules using the following naming convention:
 - a. *[Basic Care Facility]* Fixed Asset Schedule 2025
5. Audited report of the Facility's financial records using the following naming convention:
 - a. *[Basic Care Facility]* Audited Financials 2025
 - b. If final audited financial statements are not complete to submit with the cost report, draft financial statements may be submitted. A one-page income statement will not be accepted. Final audited financial statements must be submitted by January 15th.
6. Supporting documentation file(s)
 - a. Any supporting documentation submitted must be named with the basic care facility's name at the beginning of the document name.

Situational Files

The following files may be required to be submitted along with the required files:

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1. Audited financial statements for the home office if home office costs are reported on the cost report using the following naming convention:
 - a. *[Basic Care Facility]* Home Office Audited Financials 2025
2. New loan agreements & amortization schedules
3. Schedule Tb
 - a. Due August 15th

General Cost Report Instructions

When completing the excel cost report the following instructions must be followed:

1. The cost report must be submitted electronically in excel format using the 2024 template.
2. Schedules that have the Not Applicable column grayed out on the Checklist must be completed.
3. Use only whole dollars and round all percentages to no more than eight decimal places. The cells highlighted in light blue are the cells that can be keyed in. All other cells are locked, and the entire sheet is password protected.
4. On Schedule A, the MA Provider Number must be the facility's 7-digit Basic Care Facility Medicaid provider number.
5. All questions on Schedule A-2 must be answered accurately. If a 'Yes' is answered and supporting documentation is required, it must be submitted with the cost report.
6. Schedules with red reconciliation testing below or beside the worksheet must equal zero where indicated.
7. All links to outside worksheets/workbooks must be removed.
8. Total Days on Schedule B-1 Total Days and Schedule B-3 must equal.
9. An allocation method on Schedule C-1 must be selected. If costs are 100% direct numbers 20 through 25 must be used.
10. Reclassifications must equal zero individually and in grand total on Schedules C-1 and D-2.
11. Schedule W must be completed for the entire campus. All applicable allocation areas must be completed, and the square footage reported on the appropriate line for the identified cost centers. Common square footage must be reported on the appropriate line for each allocation area.

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Additional Documentation

The following documents must be submitted with the cost report in addition to the files outlined above to facilitate the review of the cost report:

- A letter, signed by the administrator and the facility's accounting firm, authorizing access to the preparer's work papers;
- The June 30th adjusting and reversing entries;
- A work paper reconciling the June 30, 2024 revenues and costs to the latest audited financial statements;
- A working trial balance or general ledger that ties to Schedule C-4;
- Current crosswalk of the accounts on the trial balance to the Schedule C-4 line and column;
- A work paper identifying the account number, description, amount, and total amount for any combination of accounts that appear on Schedule C-4.
- A work paper in spreadsheet format detailing the weighted square footage (WSF) calculation(s). The current year statistics must be used even though the allocation method remains the same.

Bad Debt Reporting

Bad debt supporting documentation must be submitted by August 15th on Schedule Tb using secure email. If Schedule Tb and supporting documentation is not received by August 15th the bad debt will be unallowable. A determination of allowable bad debt expense will be made before September 15th. The allowable bad debt expense must be reported on Schedules C-4.

- Payments must be applied to the oldest debt first.
- Submit detailed A/R statements for the time period being written off showing all charges.
- Each month must be on a separate line or the schedule will be returned.

Desk Review

The following process during the desk review will continue to be used:

- Requests for more information during the desk review will be sent to the e-mail address identified on Schedule A of the cost report. The timeliness of your response

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to the request for information will help ensure your facility's desk rates are issued on time.

- Adjustments based on the desk review will be sent electronically to the e-mail address on Schedule A of the cost report.
- Your response to adjustments made on the desk review must be received by Myers and Stauffer within seven working days of the notification of the adjustments. If a response is not received within seven working days, the desk rates will be issued based on the adjustments made during the desk review.

Summary of Updates

The cost report has been revised to improve and ease both the preparation and audit review processes. Detailed instructions for each schedule are included later in this document. Here is a brief summary of the changes:

- Census reconciliation must be submitted with the cost report.
- Check – added a check for Schedule P.
- Schedule A-2 – updated questions #1, #2 and #3.
- Schedule C-2s – a separate file will no longer be accepted. The additional schedules in the cost report must be used.
- Schedule C-2f – new schedule to report allocation of Laundry Costs.
- Schedule C-2h – new schedule to report allocation of Activities Costs.
- Schedule C-2o – new schedule to report allocation of Social Services, Chaplain or Pharmacy Costs.
- Schedule C-3 – additional Allocation Method Numbers have been added.
- Schedule T – new schedule to report bad debt

Detail Cost Report Schedule Instructions

Check

- The cost report will be returned to the provider to correct any errors on this tab:
 - Total days between Schedule B-1 and B-3 must reconcile.
 - The Schedule C-2 comparisons must reconcile.
 - Schedule W must be completed, including the Resident Room section in cells R6 through S13.

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Checklist

- The checklist must be completed and returned with all other schedules.

Schedule A

- Schedule A provides for the completion of facility information, and an administrator's and accountant's certification. The MA Provider Number must be the facility's 7-digit Medicaid provider number. For certification signature, print, sign, and date. Return as a PDF file.

Schedule A-1

- Schedule A-1 provides for the completion of licensing, occupancy and room type information. The number of rooms by type must equal the total licensed number of beds.
- Schedule A-1 provides for the reporting of resident rates for private pay and BCAP residents.

Schedule A-2

- Schedule A-2 contains questions relating to the cost report. The census portion should be completed prior to completing schedule B-1, to allow potential necessary adjustments to be made to the information on B-1. Be aware that certain questions may require adjustments on Schedule D-1.
- If you answer No to question 1 you must include those days on Sch B-1.
- If you answer Yes to question 2 you must exclude those days on Sch B-1.
- If you answer No to question 3 you must include those days on Sch B-1.
- If you answer Yes to question 4 you must separately identify those days and deduct the days as a reconciling item in the census reconciliation.
- If you answer Yes to question 26.a or 26.b you must provide support for the changes with the rooms labeled and square footage per room identifying total square footage, storage areas, hallways, mechanical room square footage, total resident room square footage, on the spreadsheet detailing square footage for Schedule W.
- Question 27 regarding Employee Retention Credit tax credit must be answered.

Schedule B-1

- Schedule B-1 is used to report the number of resident days by type, e.g., in-house or leave, on a monthly basis by licensed section; including Basic Care, Waiver, Assisted Living, Nursing Facility, Hospital, and Other. Leave days include hospital and therapeutic leave days.

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- Be sure to account for reconciling days based on your responses to questions 1-4 on Schedule A-2.

Schedule B-3

- Schedule B-3 is used to report census days by source of payer, including basic care assistance (BCAP), basic care private pay, basic care waiver and waiver private pay, assisted living, nursing facility, hospital and other.
- Hospice days must be included in the appropriate payer source column. Do not report Hospice in the Other column.
- Total days must equal Total Days on Schedule B-1.

Schedule C-1

- Schedule C-1 provides for the total costs by cost center summarized on Schedule C-4, reclassifications & adjustments summarized on Schedule D, and for the subsequent allocation of costs using statistics as appropriate from Schedule C-3.
- An allocation method # must be selected for each cost center.
- The Food and Dietary Supplements allocation method # is hard coded to 2.
- The Weighted Square Footage allocations from Schedule W are hard coded to 3.1 through 3.7.
- The Property Costs allocation method # is hard coded to 10.
- The Resident Care cost center allocation method #s are hard coded to 11 through 14.
- The Administration cost center allocation method #s are hard coded to 15 through 18.
- Allocation methods #20 through #25 must be used if the costs are 100% directly identified to Nursing Facility, Basic Care, Assisted Living, Hospital, Other or Waiver. These have been defaulted to #20 through #25.

Schedule C-2(s)

- The Allocation Statistics section must be completed for any statistic used in the component cost allocations.
 - Document Reference – a brief description of the allocation method.
 - Allocation Method – the method number from Sch C-3.
 - Allocation Wkst. Name – a drop-down box for the component using the statistic.
 - BCAP, Waiver, Assisted Living, Nursing Facility, Hospital, and Other – reports the statistic percentage from Sch C-3.

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- The Cost Component sections must be completed if applicable.
 - GL Description – a brief description of the general ledger account.
 - Allocation Method – use the drop-down box to enter the allocation method used in the Allocation Statistics section. Use #20, #21, #22, #23, #24, #25 for 100% direct allocation to Nursing Facility, Basic Care Facility, Assisted Living Facility, Hospital, Other and Waiver.
 - Allocation Wkst Amount – total amount to be allocated based upon the allocation method statistic chosen.
- Enter direct costs on Direct line in the proper column: Basic Care, Waiver, Assisted Living, Nursing Facility, Hospital and Other.
- Allocated costs are automatically calculated from the statistics above based on the allocation method number.
- All amounts from C-4, D-1 and D-2 must be separately reported. Do not net the amounts.
- All adjustments from Schedule D-1 must be reported in the applicable cost component section.
- All reclassifications from Schedule D-2 must be reported in the applicable cost component section.

Schedule C-2a

- Schedule C-2a must be completed for all property costs.
- There is a separate section for each of the property components consisting of depreciation, interest expense, property taxes and specials, lease and rentals and startup costs.

Schedule C-2c

- Schedule C-2c must be completed for nursing costs.
- There is a separate section for each of the nursing cost center components consisting of salaries, fringe benefits, drugs & supplies, and other costs.
- The amounts are linked to schedule C-3. Even if there is no allocation the amounts must be entered on this schedule.

Schedule C-2d

- Schedule C-2c must be completed for licensed health care professional costs.
- There is a separate section for each of the LHCP cost center components consisting of salaries, fringe benefits, and other costs.

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- The amounts are linked to schedule C-3. Even if there is no allocation the amounts must be entered on this schedule.

Schedule C-2f

- Schedule C-2f must be completed for laundry costs.
- There is a separate section for each of the laundry cost center components consisting of salaries, fringe benefits, and other costs along with statistics.

The amounts are not linked to other schedules. They must be manually entered on schedule C-3.

Schedule C-2h

- Schedule C-2h must be completed for activities costs.
- There is a separate section for each of the activities cost center components consisting of salaries, fringe benefits, and other costs along with statistics.

The amounts are not linked to other schedules. They must be manually entered on schedule C-3.

Schedule C-2i

- Schedule C-2i must be completed for administration costs.
- There is a separate section for each of the administration cost center components consisting of salaries, fringe benefits, malpractice costs, and other costs.
- The amounts are linked to schedule C-3. Even if there is no allocation the amounts must be entered on this schedule.

Schedule C-2l

- Schedule C-2l must be completed for plant costs.
- There is a separate section for each of the plant cost center components consisting of salaries, fringe benefits, utilities, and other costs.
- The amounts are not linked to other schedules. They must be manually entered on schedule C-3.
- The Schedule C-3 Method # column must be used to designate which number on schedule C-3 is utilized for each of the cost categories allocations.

Schedule C-2m

- Schedule C-2m must be completed for housekeeping costs.
- There is a separate section for each of the housekeeping cost center components consisting of salaries, fringe benefits, and other costs.

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- The amounts are not linked to other schedules. They must be manually entered on schedule C-3.
- The Schedule C-3 Method # column must be used to designate which number on schedule C-3 is utilized for each of the cost categories allocations.

Schedule C-2n

- Schedule C-2n must be completed for Dietary costs.
- There is a separate section for each of the dietary cost center components consisting of salaries, fringe benefits, other costs and food & dietary supplements.
- The food and dietary supplements cost center is linked to Schedule C-3. Even if there is no allocation the amounts must be entered on this schedule.
- The dietary amounts are not linked to other schedules. They must be manually entered on schedule C-3.
- The Schedule C-3 Method # column must be used to designate which number on schedule C-3 is utilized for each of the cost categories allocations.

Schedule C-2o

- Schedule C-2o must be completed for social services, chaplain or pharmacy costs.
- There is a separate section for each of the cost center components consisting of salaries, fringe benefits, and other costs along with statistics.

The amounts are not linked to other schedules. They must be manually entered on schedule C-3.

Schedule C-3

- Schedule C-3 provides statistical data to be used to allocate costs for a combination facility, or a facility with non-resident related activities.
- Detailed work papers supporting the facility's accumulation of the statistical data must be submitted with the cost report.
- Schedule C-2a automatically transfers to Schedule C-3 for the property cost center.
- Schedules C-2c, C-2i and Food and Dietary Supplements automatically transfer to C-3.
- Schedules C-2l, C-2m & C-2n do not automatically transfer to C-3. These schedules must be used to report costs and allocation statistics for these specific cost centers.
- Use Schedule C-3 #20, #21, #22, #23, #24, #25 for 100% direct allocation to Nursing Facility, Basic Care Facility, Assisted Living Facility, Hospital, Other and Waiver.

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- Other allocations must be identified and supported by a Schedule C-2 for cost centers that do not have an identified C-2 within the cost report.
- Do not use open allocation lines if the allocation is already listed on C-3. For example, do not add an additional WSF allocation that is the same as one that is reported on 3.1 through 3.7.

Schedule C-4

- Schedule C-4 provides facility cost information which must tie to the trial balance submitted with the cost report. Fringe benefits must be reported on schedule C-5.

Schedule C-5

- Schedule C-5 provides information on fringe benefits. Where the facility directly assigns fringe benefits, the costs should be entered in the direct column. Fringe benefits not directly assigned will be allocated to the various cost centers based on the percent of salaries to the total salaries. Costs identified in the total column by cost center will automatically transfer to Schedule C-4.
- Only costs as defined in the NDAC 75-01-07.1(1)(33), Ratesetting for Basic Care Facilities can be included as fringe benefits.

Schedule C-6

- Facilities with fiscal years differing from the report year must submit work papers detailing the reconciliation of costs reported.

Schedule C-8

- Schedule C-8 identifies revenue by general ledger account number.
- Schedule C-8 reconciles total revenue to total financial statement revenue.
- A trial balance that lists all revenue accounts by account number, name, and amount may be submitted in lieu of Schedule C-8.

Schedule D

- Schedule D summarizes all adjustments and reclassifications made on Schedules D-1 and D-2 by cost components within the cost centers. The amounts on Schedules D-1 & D-2 are automatically transferred to Schedule C-1.

Schedule D-1

- Schedule D-1 is used to record adjustments under the cost center and cost component directly affected. It may be necessary to allocate the adjustment

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between Salaries, Fringes and Other when no direct relationship exists. Adjust costs for Medicaid Expansion services paid for by the facility on Schedule D-1.

- Detailed work papers supporting the facility's adjustments must be submitted with the cost report.
- Use the drop-down lists to record the adjustments in the proper Cost Center and Cost Component.
- Ensure that when an adjustment impacts Property Costs, select Property Costs in both the Cost Center and Cost Component drop-down lists.
- If a cost center and cost component are not selected from the drop-down lists, the amounts on Schedule D-1 will not transfer to Schedule D or reconcile to certain linked schedules such as Schedule E and Schedule H. The total of Schedule D-1 will not equal the Schedule D-1 Total column on Schedule D. These amounts must equal for the cost report to be complete.

Schedule D-2

- Schedule D-2 is used to record all reclassifications between cost centers and cost components. Each individual reclassification entry and the grand total of all reclassifications must equal zero.
- Detailed work papers supporting the facility's reclassifications must be submitted with the cost report.
- Use the drop-down lists to record the reclassifications in the proper cost center and cost component.
- Ensure that when a reclassification impacts Property Costs, select Property Costs in both the Cost Center and Cost Component drop-down lists.
- If a cost center and cost component are not selected from the drop-down lists, the amounts on Schedule D-2 will not transfer to Schedule D or reconcile to certain linked schedules such as Schedule E and Schedule H. The total of Schedule D-2 will not equal the Schedule D-2 Total column on Schedule D. These amounts must equal for the cost report to be complete.

Schedule D-5

- Schedule D-5 provides information on compensation for top management personnel.
- Report compensation for all administrators of the facility during the cost report year.
- Each administrator must be separately identified. The most recent should be in column B.
- Be sure to complete the Employed From Date and Employed To Date for all entries.

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- Additional Schedule D-5s must be submitted as supporting documentation for top management personnel, such as at the home office, if there are not enough columns on the schedule in the cost report.
- Adjust compensation for all top management personnel in excess of the limitation on Schedule D-1.
- Compensation for top management personnel employed for less than a year must be limited to an amount equal to the limitation divided by 365 times the number of calendar days the individual was employed.

Schedule D-7

- Schedule D-7 is to be completed by a facility which operates or is associated with non-resident related activities excluding hospital, basic care and assisted living activities. This schedule allows the facility to determine if costs for the non-resident related activity should be included on Schedule C-4 or whether administration costs are to be allocated to the non-resident related activities based on revenues.
- Non-resident costs of five percent or greater of total basic care facility costs must be included as non-LTC costs on Schedule C-4.
- For non-resident related activities which are less than five percent of total facility costs, each activity is to be identified individually on the schedule. Enter gross revenues by activity and calculate the percent of revenues to total. The basic care facility column percentage on Line 10 is determined by subtracting the non-resident related activity percentages from 100%.
- Total administration costs will transfer from Schedule C-1. Administration adjustments made on Schedule D, less this adjustment, are linked also. Allocate adjusted administration costs using the percentages on Line 10, after the total adjustment costs are determined for non-resident related activities, costs must be apportioned to salaries, fringe benefits, malpractice insurance and other costs based on the percentage of the line item to total administration costs.
- If the revenue allocation methodology is used, the facility must include the costs for the non-resident related activities as Non-LTC costs on Schedule C-4, and an adjustment to exclude the non-resident related costs must be made on Schedule D-1.
- Make the adjustment on Schedule D-1 under the established reference code 9.4 cell #'s C16, C17 & C18. The amounts must be entered as negative numbers.

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Schedule D-8

- Schedule D-8 provides for the adjustment of dues, contributions and advertising costs limited by NDAC 75-01-07.1(10), Ratesetting for Basic Care Facilities.
- Provide the detail accounts for dues, contribution, and advertising with this schedule.
- Provide the detail of lobby percent calculations for the salaries and expenses related to lobbying which are non-allowable.

Schedule E

- Schedule E provides information on Home Office costs. This schedule must be completed by a facility who has claimed costs for a home office or a parent organization.
- A supporting work paper of the home office costs, adjustments made, allocation to the related providers and reconciliation of prior year reported home office costs must be submitted with the cost report.
- A reconciliation must occur if estimates to home office costs were reported on the June 30, 2023 cost report. Reconciliation of prior year reported estimated home office costs to actual home office costs must be completed on an annual basis if estimates are used.

Schedule F

- Schedule F summarizes interest income and identifies various requirements that must be met to qualify for funded depreciation. If the answers to the questions on Schedule F are not in compliance with NDAC 75-01-07.1(19), Ratesetting for Basic Care Facilities, an adjustment must be made and included on Schedule D-1.
- This schedule must be completed if interest income has been earned and interest expense has been claimed.
- Funded Depreciation section provides for information on funded depreciation accounts. Identify the GL Account # of each account designated as funded depreciation.
 - Provide a description of how the withdrawals, transfer, and amount expended for capital assets were used.

Schedule G

- Schedule G must be completed for everyone who qualifies in one of the categories listed on the schedule.

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- Documentation must be available to indicate the types of services performed and the number of hours worked by month and day.
- Indicate the basis of valuation for the hourly salary.

Schedule H

- This schedule provides for reporting the actual costs of ownership of a facility leased from a related party and information on the related party organization.

Schedule I

- This schedule provides for organizational information on the owners and operators of the facility.

Schedule J

- Schedule J provides information on the assets and related depreciation expense of the campus along with report year project costs improvements and/or square footage additions. This must include all assets of the entity including but not limited to nursing facility, basic care, assisted living, hospital, etc.
- The Current Year Additions must tie to depreciation expense on Schedule C-4 line 34.

Schedule K

- Schedule K provides information on debt and interest expense claimed by the facility. Workers compensation and vendor interest expense must be identified.
- Interest expense must be segregated between property interest and working capital interest on schedule K.
- Property interest expense must tie to schedule C-2a cell B9.
- Working capital interest expense must tie to schedule C-4 line 36 Administration column.

Schedule L

- Schedule L provides information on lease or rental of building and equipment from non-related parties.
- Total building lease/rental expense must be reported in addition to total equipment lease/rental expense.
- All buildings and/or equipment leases/rentals must be listed.

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Schedule O-1

- Schedule O-1 provides for the computation of a 12-year property rate adjustment if projected property costs previously included in a rate year differ from determined actual historical costs. When 12 months of property costs are reflected in the report year after completion of the project, the computation must be made.
- Census Units are to be completed as follows:
 - Projected property census is the actual census during the rate year that the projected property rate was in effect.
 - Historical census is the greater of the actual census from the cost report in effect for the projected property rate or ninety percent of the licensed bed capacity available for occupancy.
 - The adjustment must be included on Schedule D-1.

Schedule P

- Schedule P provides information on costs and hours for various employees and contracted labor. It requires providing salaries and hours included on schedule C-4 that only pertain to the nursing facility.
- All columns must be completed even if the Basic Care Facility columns equal the Total columns.

Schedule T

- Schedule T is used to report bad debt in summary. It includes offsets related to bad debt recoveries and non-allowable bad debt.
- Bad debt detail supporting information must have been submitted by August 15th.
- Total allowable costs automatically transfer to Schedule C-2a.
- Schedule T must be completed to be considered as Other Room costs.

Schedule W

- Schedule W is used to report and allocate the entire campus square footage by facility or service area (allocation area).
- There are six allocation areas to allocate square feet: Basic Care, Waiver, Assisted Living, Nursing Facility, Hospital and Other.
 - All square footage not identified in the first five above must be included in the Other category.
- A separate supporting spreadsheet detailing the square footage must be submitted. This spreadsheet must not include any percentage allocations.

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- A description of the usage of any space in non-basic care facility buildings that is allocated to the basic care facility must be submitted.
 - A map detailing the space must be submitted also.
- Determine the allocation method and percentages by facility / allocation area for each of the cost categories using acceptable methods per NDAC 75-02-07.1-09. Cost Allocations. For example: meals or in-house residents days statistics for dietary square feet.
- Allocation Area:
 - Identified Cost Centers – enter the square feet for each cost center on these lines. Do not use blank lines for these cost centers.
 - Blank Cost Centers – enter square feet for cost centers not uniquely identified. Do not lump cost centers together.
 - Allocation Method – the method number from Sch C-3.
 - Percentage – automatically transferred from Sch C-3 based on method number entered in Allocation Method each cost center.
 - Plant and Housekeeping – are automatically calculated using allocated square feet per NDAC 75-02-07.1-09.
 - Subtotal Allocated Square Feet – do not enter other allocations below this line unless a waiver has been granted to do so.
 - There are two additional rows in each section for square footage that is allocated using the total weighted square footage (#3.7).
 - Common Square Feet – enter common square feet on this line only.
 - Allocated square feet percentage is used to allocate common areas, the same method as plant and housekeeping.
 - Common square feet are defined as shared square footage between the Nursing Facility and Non-Nursing Facility service lines. Non-Nursing Facility service lines include Basic Care, Assisted Living, Hospital and Other.
 - Common space may include rooms, lobby entrances, corridors, elevators, restrooms, gift shops and coffee shops. Public restrooms are common square footage.
 - Service lines can be used as a determinant of facility type. For example: Home Health or independent living would be considered Other.
 - Room Square Feet Detail – BC Only section:
 - Complete square feet and number of rooms for each uniquely sized private room and semi-private rooms for the Basic Care Facility only.
 - Include bathrooms in square feet.

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- WSF percentages for each of the allocation areas such as Basic Care, Waiver, Assisted Living, Nursing Facility, Hospital, Other and Total WSF are linked to Schedule C-2a and must be used. Do not use a replacement allocation. Also use these method names on Schedule C-3 when allocating other cost centers on WSF.
- Sufficiently detailed maps to scale should be available to provide proof of square footage in total and detail. Rooms should be identifiable as to square footage reported.
 - Pictures (jpg images) or hand drawings are not acceptable.
 - Color coded areas must be legible, and a legend included identifying the colored categories.

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