

BASIC CARE FACILITY COST REPORT INSTRUCTIONS

NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
FISCAL ADMINISTRATION PROVIDER AUDIT
SFN 134 (Rev. 06-16)

GENERAL INFORMATION

The cost report schedules and other data required on the cost report provides the cost basis for the determination of rates to be paid to basic care facilities. The data required conforms to the requirements set forth in NDAC 75-02-07.1.

Cost data reported must be in conformity with NDAC 75-02-07.1. The grouping of accounts for rate setting purposes can be satisfied when trial balance amounts are recorded on Schedule C-4.

In addition to cost reporting, the following information should be considered in the completion of the forms and for general information:

1. Only costs directly affecting resident care will be allowable.
2. On all schedules and reports please report only whole dollars.
3. Round all percentages to two (2) decimal places, i.e. 69.53%.
4. All information submitted is subject to audit by Department of Human Services staff.
5. Revised schedules (Rev. 06-16) must be used and all schedules must be returned with the cost report.
6. The report is due at the Provider Audit Unit no later than the last day of the third month following the facility's fiscal year end. In the event a facility fails to file the required complete report on or before the due date, a penalty for late filing may be assessed. Facilities selecting to file a cost report based on a December thirty-first report year or June thirtieth, rather than on the facility's fiscal year end, must submit reconciliation of revenue and costs to the financial statements revenues and costs for the report year.

If further detailed information is required, reference should be made to NDAC 75-02-07.1. or contact:

North Dakota Department of Human Services
Medical Services Division
600 E. Boulevard Avenue
Bismarck, ND 58505-0261
Ph: 701.328.2321 www.nd.gov/dhs

CHECKLIST FOR BASIC CARE FACILITY COST REPORT

The checklist should be completed and returned with all other schedules to Provider Audit. The address is as follows:

North Dakota Department of Human Services
Fiscal Administration Provider Audit
1600 E. Century Avenue Suite 5
Bismarck, ND 58503
Ph: 701.328.7560 www.nd.gov/dhs

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SCHEDULE A

Schedule A provides for the completion of general, licensing, private and basic care rate information, and an administrator's and accountant's certification.

SCHEDULE B-1

Schedule B-1 is used to report the number of resident days by type, i.e. in-house or leave, on a monthly basis by licensed section; licensed basic care, including basic care assistance (BCAP), basic care (BC) Alzheimer waiver, and basic care traumatic brain injury (BC TBI); licensed assisted living, licensed nursing facility, and licensed hospital, and other.

SCHEDULE B-2

Schedule B-2 is used to report the number of resident days by resident on a monthly basis.

SCHEDULE B-3

Schedule B-3, census questionnaire, should be completed first, so necessary adjustments can be made to the accumulated information on B-1 and B-2. Schedule B-3a is used to report census days by source of payer; basic care, including BCAP, BC Alzheimer waiver, BC TBI, and BC private pay; assisted living, nursing facility, hospital, and other.

SCHEDULE B-3a

Schedule B-3a, census by payor source, should at least be completed for all licensed basic care beds.

SCHEDULES C

Schedules C-1 through C-8 provide for the reporting of cost and revenue information. Schedules C-1, C-4, C-5, C-6, C-7 and C-8 are to be completed by all facilities. Schedules C-2 and C-3 are to be completed by a combination facility or a facility with non-resident related activities.

SCHEDULE C-1

Schedule C-1 provides for the total costs by cost center summarized on Schedule C-4, adjustments summarized on Schedule D, and for the allocation of costs using data as appropriate from Schedules C-2 and C-3. Facilities who are not required to complete Schedules C-2 or C-3 should complete only the first three columns of Schedule C-1. All other facilities must complete the entire schedule. The allocation method column is to be completed identifying the method number from Schedules C-2 or C-3. The amounts for basic care, including BCAP, BC Alzheimer, BC TBI, assisted living, nursing facility, hospital, and other are to be calculated using the percentages from Schedules C-2 or C-3. If the costs are allocated based on the methodology set forth in Section 9, Cost Allocations of NDAC, Chapter 75-02-07.1.; this schedule is not necessary.

BC Alzheimer, BC TBI, assisted living, nursing facility, hospital, and other costs reported on Schedule C-4 may be summarized on Schedule C-1 into the administration, chaplain, property and utilities line. Other costs must be included on the all other costs line.

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SCHEDULE C-2

Schedule C-2 is to be completed by a facility that can directly identify costs within a cost center which will also be allocated between basic care and BC Alzheimer, BC TBI, assisted living, nursing facility, hospital, and other. A separate Schedule C-2 is to be completed for each cost center component if a cost center is to be partially direct costed and partially allocated. Direct costs are first identified and included as basic care, BCAP, BC Alzheimer, BC TBI, assisted living, nursing facility, hospital, and other. The remaining costs are then allocated based on the allocation percentages for the appropriate method reported 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 if any calculations were necessary to accumulate the data, i.e., property allocation which is first allocated to a cost center by square footage and then allocated by the methodology that applies to that particular cost center. Include allocations for resident care and licensed health care professionals separately.

SCHEDULE C-4

Schedule C-4 identifies costs by cost center and by line item. Direct basic care assistance, Alzheimer, TBI, assisted living, nursing facility, hospital, or other costs must be entered in the appropriate column. Do not include adjustments to costs in the Direct basic care assistance, Alzheimer, TBI, assisted living, nursing facility, hospital, or other columns. The amounts on Schedule C-4 are to be used to enter data on Schedule C-1, column 1.

The salaries and fringe benefits for licensed health care professionals (registered nurses, licensed practical nurses, therapist, etc.), supplies and other are to be reported under the licensed health care professionals column on Schedule C-4, since these costs may no longer be included in the personal care rate. These costs will be included as part of the room and board rate established for your facility.

If account totals do not trace directly to Schedule C-4, a separate work paper identifying the account names and amounts that were grouped together, along with the total that ties to C-4, must be submitted.

SCHEDULE C-5

Schedule C-5 provides information on fringe benefits. Where the facility directly assigns fringe benefits, the amounts 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. Amounts identified in the total column by cost center are to be used on Schedule C-4. Licensed health care professionals fringe benefits are to be reported on the licensed health care professionals line.

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SCHEDULE C-6

Schedule C-6 must be completed. Facilities with fiscal years differing from the report year should submit work papers detailing the reconciliation of costs reported.

SCHEDULE C-7

Schedule C-7 identifies revenue by general ledger account number. A trial balance that lists all revenue accounts by account number, name, and amount may be submitted in lieu of Schedule C-7.

SCHEDULE C-8

Schedule C-8 must be completed reconciling total revenue from Schedule C-7 to total financial statement revenue.

SCHEDULE C-9

Schedule C-9 must be completed to answer questions frequently asked of all basic care facilities.

SCHEDULE D'S

These schedules identify the adjustments required under various sections of NDAC 75-02-07.1. While we have attempted to identify most of the required adjustments, the preparer should read NDAC 75-02-07.1. to determine if additional adjustments should be made.

SCHEDULE D

Schedule D recaps all adjustments made on Schedules D-1 through D-4 by cost components of the cost centers. Each adjustment on Schedules D-1 through D-4 is to be listed separately on Schedule D. Resident care and licensed health care professionals salaries and fringe benefit adjustments must be separately reported on the Schedule D. Total adjustments are then transferred to Schedule C-1.

SCHEDULE D-1 to D-4

Schedules D-1 through D-4 are used to record adjustments under the cost center and cost component directly affected. It may be necessary to allocate the adjustment to salaries, fringe benefits and other when no direct relationship exists. Adjustments for resident care and licensed health care professionals salaries and fringe benefits must be separately identified.

SCHEDULE D-5 to D-6

Schedules D-5 and D-6 provide information on specific areas which may require adjusting on Schedules D-1 through D-4. A separate Schedule D-5 must be completed for all individuals identifiable as top management. Schedule D-6 identifies various facility policies regarding selected costs.

SCHEDULE D-7

Schedule D-7 is to be completed by a facility which operates or is associated with non-resident related activities. This schedule allows the facility to determine if costs for the non-resident related

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SCHEDULE D-7 (cont.)

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.

If non-resident costs are five percent or greater of total basic care facility costs and have not been included as non-basic care costs on Schedule C-4, the facility will need to include an adjustment of the costs on Schedule D-4 or record the 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 11 is determined by subtracting the non-resident related activity percentages from 100%. All percentages should be rounded to 2 decimal places. Enter total administration costs from Schedule C-1. Subtract administration adjustments previously made on Schedule D. Allocate adjusted administration costs using the percentages on Line 11, after the total adjustment amounts 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 and the facility has included the costs for the non-resident related activities as non-basic care costs on Schedule C-4, an adjustment to exclude the non-resident related costs must be made on Schedule D-4.

SCHEDULE D-8

Schedule D-8 provides for the adjustment of dues, contributions and advertising costs limited by NDAC, Section 75-02-07.1-10.9. Provide the detail accounts for dues, contribution, and advertising with this schedule.

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 summary of the home office costs, adjustments made, and allocation to the related providers must be submitted with the cost report.

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, Section 75-02-07.1-19., an adjustment must be made and included on Schedule D-4.

SCHEDULE F-1

Schedule F-1 provides for information on funded depreciation accounts. A separate Schedule F-1 must be completed for each account, CD, etc. included in funded depreciation.

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SCHEDULE G

Schedule G must be completed for each individual who can be included in one of the categories listed on the schedule.

SCHEDULES H

These schedules provide for reporting the allowable costs of ownership of a facility leased from a related party and information on the related party organization.

SCHEDULES I

These schedules provide 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 facility.

SCHEDULE K

Schedule K provides information on debt and interest expense claimed by the facility. Identify workers compensation and vendor interest expense.

SCHEDULE L

Schedule L provides information on lease or rental of building and equipment from non-related parties.

SCHEDULE M

Schedule M is the reconciliation of the resident trust accounts to the combined resident bank account to the latest bank statement received by the facility. It does not necessarily have to be completed as of the end of the facility's fiscal year.

SCHEDULE N

Schedule N provides information on projected property costs. This schedule may be completed if a projected property rate is requested by the facility and only if construction, renovations, or replacements in excess of \$50,000 occurred during the report year. Projected property costs are those to be incurred for the rate year.

SCHEDULE N-1

Schedule N-1 provides for the computation of a 12 year property rate adjustment if projected property costs previously included in a rate year exceed the historical costs. If a facility's reported costs include 12 months of costs in the report year, the computation and adjustment must be made.

SCHEDULE O

Schedule O provides information on the facility's method of reporting costs.

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SCHEDULE P

Schedule P provides information on costs and hours for various employees / contracted labor. Also, it requires providing salaries and hours included on schedule C-4 that are for the basic care facility.

BASIC CARE FACILITY COST REPORT - CHECKLIST

NORTH DAKOTA DEPARTMENT OF HUMAN SERVICES
 FISCAL ADMINISTRATION PROVIDER AUDIT UNIT
 SFN 134 (Rev. 06-16)

Facility	
Reporting Period From:	To:

DESCRIPTION	COMPLETED		Not Applicable
	Schedule Provided	Substitute Schedule	
A General Information and Certification			
B-1 Census Data			
B-2 Census Data			
B-3 Census Questionnaire			
B-3a Census by Payer Source			
C-1 Cost Summary and Allocation			
C-2 Allocation with Direct Costs			
C-3 Statistical Data			
C-4 Statement of Facility Cost			
C-5 Fringe Benefits			
C-6 Cost Reconciliation			
C-7 Revenues			
C-8 Revenue Reconciliation			
C-9 Basic Care Facility Questionnaire			
D Adjustments Summary			
D-1-D-4 Adjustments			
D-5 Top Management Compensation			
D-6 Adjustment Questionnaire			
D-7 Administration Cost Allocation			
D-8 Dues, Contributions and Advertising Adjustment			
E Summary of Home Office Costs			
F Interest Income			
F-1 Funded Depreciation			
G Compensation			
H-1 Related Party Lease/Rental			
H-2 Related Party Information			
I-1 Report of Basic Care Facility Owner			
I-2 Report of Basic Care Facility Operator			
J Depreciation			
K Interest			
L Lease or Rental Information			
M Resident Trust Account Reconciliation			
N Special Rates - Projected Property Rate			
N-1 Property Adjustment			
O Cost Reporting Questionnaire			
P Employee and Contracted Labor Information			

PLEASE RETURN THIS AND ALL OTHER SCHEDULES

BASIC CARE FACILITY COST REPORT - SCHEDULE A/GENERAL INFORMATION AND CERTIFICATION

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Name of Facility			Date	
Street Address		City		Zip Code
Telephone Number	FAX Number	MA Provider Number	E-Mail Address	
Name of Administrator		Reporting Period From:		To:
INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/OR STATE LAW.				

LICENSE TYPE	LICENSED NUMBER OF BEDS	BASIC CARE	CENSUS DAYS
BASIC CARE		RESIDENT DAYS	
BCAP		LEAVE DAYS	
ALZHEIMER		IN-HOUSE DAYS	
TBI			
ASSISTED LIVING			
NURSING FACILITY			
HOSPITAL			
OTHER			
TOTAL			

RESIDENT RATES						
EFFECTIVE DATE		PRIVATE PAY RATE	ROOM & BOARD RATE	PERSONAL CARE	TOTAL	
FROM	TO					

ADMINISTRATOR'S CERTIFICATION	
Statement Prepared From The Accounts And Records Of This Institution Consistent With North Dakota Administrative Code, Chapter 75-02-07.1 And In Accordance With Instructions.	
Date	Signature of Administrator

ACCOUNTANT'S CERTIFICATION	
I Certify That I Am Independent Of This Facility And Have Examined This Basic Care Facility Cost Report In Its Entirety And Have Found The Reported Costs and Adjustments To Be In Compliance With North Dakota Administrative Code, Chapter 75-02-07.1 And The Cost Finding Principles And Processes Applied On a Basis Consistent With That Of The Prior Year.	
Date	Signature of Preparer or Firm

PROVIDER AUDIT USE ONLY	
Computer File Number	
Audit Report Number	
Input Date	
Input Initials	

BASIC CARE FACILITY COST REPORT - SCHEDULE B-1/CENSUS DATA

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Facility	
Reporting Period	
From:	To:

MONTH	LICENSED SECTION											
	BASIC CARE									ASSISTED LIVING		
	BASIC CARE ASSISTANCE			ALZHEIMER			TBI					
	In-house	Leave	Subtotal	In-house	Leave	Subtotal	In-house	Leave	Subtotal	In-house	Leave	Subtotal
Total												

1) 1) 1) 1)

MONTH	LICENSED SECTION CONTINUED									
	NURSING FACILITY			HOSPITAL			OTHER			TOTAL
	In-house	Leave	Subtotal	In-house	Leave	Subtotal	In-house	Leave	Subtotal	
Total										

1) 1) 1)

1) Leave days include hospital and therapeutic leave days.

BASIC CARE FACILITY COST REPORT - SCHEDULEB-2/RESIDENT CENSUS

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Facility	
Reporting Period	
From:	To:

NAME OF RESIDENT	TOTAL DAYS	MONTH											
1													
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
25													
26													
27													
28													
29													
30													
31													
32													
TOTAL													

BASIC CARE FACILITY COST REPORT - SCHEDULE B-3a/CENSUS BY PAYER SOURCE

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Facility	
Reporting Period	
From:	To:

MONTH	Number of Days by Payer Source										TOTAL DAYS
	Basic Care						Assisted Living	Nursing Facility	Hospital	Other	
	BCAP	Private Pay	Alzheimer Waiver	Alzheimer Private Pay	TBI	TBI Private Pay					
Total											

1) Total days must equal Schedule B-1 Total Days

BASIC CARE FACILITY COST REPORT - SCHEDULE C-1/

COST SUMMARY AND ALLOCATION

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Facility	
Reporting Period	
From:	To:

	TOTAL COSTS	FACILITY ADJUSTMENTS	ADJUSTED COSTS	ALLOCATION METHOD	BCAP	BC ALZHEIMER
DIRECT CARE COSTS						
Resident Care						
Salaries						
Fringe Benefits						
Drugs & Supplies						
Other Costs						
Licensed Health Care Professionals						
Salaries						
Fringe Benefits						
Other Costs						
Laundry						
Salaries						
Fringe Benefits						
Other Costs						
Social Services						
Salaries						
Fringe Benefits						
Other Costs						
Activities						
Salaries						
Fringe Benefits						
Other Costs						
INDIRECT CARE COSTS						
Administration						
Salaries						
Fringe Benefits						
Malpractice Insurance						
Other Costs						
Chaplain						
Salaries						
Fringe Benefits						
Other Costs						
Pharmacy						
Other Costs						
Plant						
Salaries						
Fringe Benefits						
Vehicle Costs						
Housekeeping						
Salaries						
Fringe Benefits						
Other Costs						
Dietary						
Salaries						
Fringe Benefits						
Other Costs						
Medical Records						
Salaries						
Fringe Benefits						
Other Costs						
FOOD AND PLANT						
Food & Dietary Supplements						
Utilities						
Other Room Costs						
PROPERTY COSTS						
BASIC CARE ALZHEIMER						
Admin, Chaplain, Utilities, Property Costs						
All Other Basic Care Alzheimer Costs						
BASIC CARE TBI						
Admin, Chaplain, Utilities, Property Costs						
All Other Basic Care TBI Costs						
ASSISTED LIVING						
Admin, Chaplain, Utilities, Property Costs						
All Other Assisted Living Costs						
NURSING FACILITY						
Admin, Chaplain, Utilities, Property Costs						
All Other Nursing Facility Costs						
HOSPITAL						
Admin, Chaplain, Utilities, Property Costs						
All Other Hospital Costs						
OTHER						
Admin, Chaplain, Utilities, Property Costs						
All Other Non-Basic Care Costs						
TOTAL COSTS						

BASIC CARE FACILITY COST REPORT - SCHEDULE C-1/

COST SUMMARY AND ALLOCATION

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Facility	
Reporting Period	
From:	To:

	BC TBI	ASSISTED LIVING	NURSING FACILITY	HOSPITAL	OTHER
DIRECT CARE COSTS					
Resident Care					
Salaries					
Fringe Benefits					
Drugs & Supplies					
Other Costs					
Licensed Health Care Professionals					
Salaries					
Fringe Benefits					
Other Costs					
Laundry					
Salaries					
Fringe Benefits					
Other Costs					
Social Services					
Salaries					
Fringe Benefits					
Other Costs					
Activities					
Salaries					
Fringe Benefits					
Other Costs					
INDIRECT CARE COSTS					
Administration					
Salaries					
Fringe Benefits					
Malpractice Insurance					
Other Costs					
Chaplain					
Salaries					
Fringe Benefits					
Other Costs					
Pharmacy					
Other Costs					
Plant					
Salaries					
Fringe Benefits					
Vehicle Costs					
Housekeeping					
Salaries					
Fringe Benefits					
Other Costs					
Dietary					
Salaries					
Fringe Benefits					
Other Costs					
Medical Records					
Salaries					
Fringe Benefits					
Other Costs					
FOOD AND PLANT					
Food & Dietary Supplements					
Utilities					
Other Room Costs					
PROPERTY COSTS					
BASIC CARE ALZHEIMER					
Admin, Chaplain, Utilities, Property Costs					
All Other Basic Care Alzheimer Costs					
BASIC CARE TBI					
Admin, Chaplain, Utilities, Property Costs					
All Other Basic Care TBI Costs					
ASSISTED LIVING					
Admin, Chaplain, Utilities, Property Costs					
All Other Assisted Living Costs					
NURSING FACILITY					
Admin, Chaplain, Utilities, Property Costs					
All Other Nursing Facility Costs					
HOSPITAL					
Admin, Chaplain, Utilities, Property Costs					
All Other Hospital Costs					
OTHER					
Admin, Chaplain, Utilities, Property Costs					
All Other Non-Basic Care Costs					
TOTAL COSTS					

BASIC CARE FACILITY COST REPORT - SCHEDULE C-3/STATISTICAL DATA

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Facility	
Reporting Period	
From:	To:

NOTE: This form must be completed for facilities allocating costs on Schedule C-1.

METHOD NUMBER	ITEM	TOTAL	BCAP	BC ALZ-HEIMERS	BC TBI	ASSISTED LIVING	NURSING FACILITY	HOSPITAL	OTHER
1.	Resident Care Salaries (Must be direct costed)								
2.	Meals Served								
3.	Weighted Square Footage								
4.	Pounds of Laundry								
5.	Resident Days								
6.	In-House Resident Days								
7.	Admissions or Discharges/Deaths								
8.	Total Cost Less Property, Administration, Chaplain & Utilities								
9.	Lic. Health Care Professional Salaries (Must be direct costed)								
10.	Property Attach workpaper detailing allocation								
11.	* Other								
12.	* Other								
13.	* Other								
14.	* Other								
15.	* Other								
16.	* Other								
17.	* Other								
18.	* Other								
19.	* Other								
20.	Direct Basic Care								

* Identify

** Round percentages to 2 decimal places, i.e. 10.47%.

DUPLICATE AS NECESSARY

BASIC CARE FACILITY COST REPORT - SCHEDULE C-5/ FRINGE BENEFITS

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Facility	
Reporting Period	To:
From:	

BENEFIT TYPE ¹⁾	General Ledger Account Number	Direct Amount	Allocable Amount	TOTAL
Social Security & Medicare (FICA) Taxes				
Affordable Care Act Taxes				
Unemployment Insurance				
Workforce Safety & Insurance				
Retirement Benefits or Plans				
Health Insurance				
Life Insurance				
Dental Insurance				
Vision Insurance				
Uniform Allowances				
Other (Identify)				
TOTALS		4)	5)	6)

DEPARTMENT	Salaries	% of Total Salaries	Share of Benefits	Direct	TOTAL
Basic Care					
Resident Care					
Lic. Health Care Prof.					
Laundry					
Social Services					
Activities					
Administration					
Chaplain					
Plant Operations					
Housekeeping					
Dietary					
Medical Records					
BC Alzheimers					
BC TBI					
Assisted Living					
Nursing Facility					
Hospital					
Other					
TOTALS	2)	3)	4)	5)	6)

1) Only costs as defined in the NDAC, Chapters 75-02-07.1-01.26., 33., and 45 can be included as fringe benefits.
 2) Must equal Line 1, Total Costs of Schedule C-4.

3) Round to two (2) decimal places, i.e. 10.47%.
 4) Totals of these columns must equal.
 5) Totals of these columns must equal.
 6) Must equal Line 2, Total Costs of Schedule C-4.

**BASIC CARE FACILITY COST REPORT-SCHEDULE C-9/
BASIC CARE FACILITY QUESTIONNAIRE**

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Facility	
Reporting Period	
From:	To:

		YES	NO
1.	Schedule the residents who died or were discharged and their date of death and/or date of discharge on a separate sheet (Schedule B-3).		
2.	Are there any changes to square footage or changes in rooms/office (Sch. C-3)? If yes, 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 a separate sheet.		
3.	Schedule support for all allocations on Schedule C-3 on a separate sheet.		
4.	Are therapy supplies and noncapitalized therapy equipment reported in accordance with NDAC 75-02-07.1-06.2. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
5.	Schedule the detail of the resident care drugs & supplies accounts, identifying the costs, on a separate sheet (Sch. C-4). Are the resident care drugs and supplies and other costs reported in accordance with NDAC 75-02-07.1-06.1. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
6.	Are they any direct contract staffing and / or consultants (Sch C-4)? If yes, is it an all inclusive contract / consultant rate? If the rate is not all inclusive, schedule the detail of the direct contract staffing and / or consultants, identifying the costs, on a separate sheet (Sch. C-4) and make the appropriate reassignment to administration on Schedule D-1.		
7.	Is the noncapitalized laundry equipment reported in accordance with NDAC 75-02-07.1-06.3.b. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
8.	Is the noncapitalized social service equipment reported in accordance with NDAC 75-02-07.1-06.4. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
9.	Is the activity equipment other than noncapitalized exercise equipment reported in accordance with NDAC 75-02-07.1-06.5.b. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
10.	Is the noncapitalized administration equipment reported in accordance with NDAC 75-02-07.1-07.1. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
11.	Is the noncapitalized chaplain equipment reported in accordance with NDAC 75-02-07.1-07.2. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
12.	Is the noncapitalized housekeeping equipment reported in accordance with NDAC 75-02-07.1-07.5. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
13.	Is the noncapitalized medical records equipment reported in accordance with NDAC 75-02-07.1-07.7. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		
14.	Is the noncapitalized equipment not included elsewhere reported in food and plant costs in accordance with NDAC 75-02-07.1-08.1. (Sch. C-4)? If no, make the appropriate adjustments on Schedule D-1		

**BASIC CARE FACILITY COST REPORT-SCHEDULE C-9/
BASIC CARE FACILITY QUESTIONNAIRE**

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Facility	
Reporting Period	
From:	To:

		YES	NO
15.	Are there NDLTCA dues reported on Sch. C-4? If yes, schedule the NDLTCA dues, provide account detail that ties to the trial balance, and the lobby percent for each year on a separate sheet.		
16.	Are there "other" fringe benefits reported on Schedule C-5? If yes, schedule and identify "other" fringe benefits on a separate sheet.		
17.	Are there cable TV hookups in common areas and resident rooms (Sch. D). If yes, schedule the number of cable TV hookups for the common areas and resident rooms on a separate sheet.		
18.	Are there any withdrawals from funded depreciation (Sch. F-1)? If yes, schedule the purpose of the withdrawal on a separate sheet. If the withdrawal(s) was for capital assets schedule the items that were purchased on a separate sheet.		
19.	Are Workforce Safety & Insurance premiums paid annually, quarterly, or monthly (Sch. K)? If not paid annually, how much interest expense was paid for the year? <input type="text"/> In what account was it reported? <input type="text"/>		
20.	Are there any new loans for the current cost reporting year (Sch. K)? If yes, provide copies on the loan agreement and amortization schedule.		

**BASIC CARE FACILITY COST REPORT -
SCHEDULE D/SUMMARY OF ADJUSTMENTS
TO COST ON SCHEDULES D-1 THRU D-4**

SFN 134 (Rev. 06-16) Page 16

Facility	
Reporting Period	To:
From:	

	Total	ADJUSTMENTS					
		1	2	3	4	5	6
DIRECT CARE COSTS							
Resident Care							
Salaries							
Fringe Benefits							
Drugs & Supplies							
Other Costs							
Licensed Health Care Professionals							
Salaries							
Fringe Benefits							
Other Costs							
Laundry							
Salaries							
Fringe Benefits							
Other Costs							
Social Services							
Salaries							
Fringe Benefits							
Other Costs							
Activities							
Salaries							
Fringe Benefits							
Other Costs							
INDIRECT CARE COSTS							
Administration							
Salaries							
Fringe Benefits							
Malpractice Insurance							
Other Costs							
Chaplain							
Salaries							
Fringe Benefits							
Other Costs							
Pharmacy							
Other Costs							
Plant							
Salaries							
Fringe Benefits							
Vehicle Costs							
Housekeeping							
Salaries							
Fringe Benefits							
Other Costs							
Dietary							
Salaries							
Fringe Benefits							
Other Costs							
Medical Records							
Salaries							
Fringe Benefits							
Other Costs							
FOOD AND PLANT							
Food & Dietary Supplements							
Utilities							
Other Room Costs							
PROPERTY COSTS							
BASIC CARE ALZHEIMER							
Admin, Chaplain, Utilities, Property Costs							
All Other Basic Care Alzheimer Costs							
BASIC CARE TBI							
Admin, Chaplain, Utilities, Property Costs							
All Other Basic Care TBI Costs							
ASSISTED LIVING							
Admin, Chaplain, Utilities, Property Costs							
All Other Assisted Living Costs							
NURSING FACILITY							
Admin, Chaplain, Utilities, Property Costs							
All Other Nursing Facility Costs							
HOSPITAL							
Admin, Chaplain, Utilities, Property Costs							
All Other Hospital Costs							
OTHER							
Admin, Chaplain, Utilities, Property Costs							
All Other Non-Basic Care Costs							
TOTAL COSTS							

**BASIC CARE FACILITY COST REPORT -
SCHEDULE D/SUMMARY OF ADJUSTMENTS
TO COST ON SCHEDULES D-1 THRU D-4**

SFN 134 (Rev. 06-16) Page 16_____

Facility	
Reporting Period	To:
From:	

	ADJUSTMENTS						
	7	8	9	10	11	12	13
DIRECT CARE COSTS							
Resident Care							
Salaries							
Fringe Benefits							
Drugs & Supplies							
Other Costs							
Licensed Health Care Professionals							
Salaries							
Fringe Benefits							
Other Costs							
Laundry							
Salaries							
Fringe Benefits							
Other Costs							
Social Services							
Salaries							
Fringe Benefits							
Other Costs							
Activities							
Salaries							
Fringe Benefits							
Other Costs							
INDIRECT CARE COSTS							
Administration							
Salaries							
Fringe Benefits							
Malpractice Insurance							
Other Costs							
Chaplain							
Salaries							
Fringe Benefits							
Other Costs							
Pharmacy							
Other Costs							
Plant							
Salaries							
Fringe Benefits							
Vehicle Costs							
Housekeeping							
Salaries							
Fringe Benefits							
Other Costs							
Dietary							
Salaries							
Fringe Benefits							
Other Costs							
Medical Records							
Salaries							
Fringe Benefits							
Other Costs							
FOOD AND PLANT							
Food & Dietary Supplements							
Utilities							
Other Room Costs							
PROPERTY COSTS							
BASIC CARE ALZHEIMER							
Admin, Chaplain, Utilities, Property Costs							
All Other Basic Care Alzheimer Costs							
BASIC CARE TBI							
Admin, Chaplain, Utilities, Property Costs							
All Other Basic Care TBI Costs							
ASSISTED LIVING							
Admin, Chaplain, Utilities, Property Costs							
All Other Assisted Living Costs							
NURSING FACILITY							
Admin, Chaplain, Utilities, Property Costs							
All Other Nursing Facility Costs							
HOSPITAL							
Admin, Chaplain, Utilities, Property Costs							
All Other Hospital Costs							
OTHER							
Admin, Chaplain, Utilities, Property Costs							
All Other Non-Basic Care Costs							
TOTAL COSTS							

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-1/
ADJUSTMENTS TO COST**

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Facility
Reporting Period From: _____ To: _____

MANUAL REFERENCE 75-02-07.1-	DESCRIPTION	AMOUNT	COST CENTER	COST COMPONENT
06.1.b.	Routine hair and personal hygiene items, medically necessary, and durable medical equipment.			
06.2.b.	Therapy supplies, noncapitalized therapy and resident care equipment.			
06.3.b.	Noncapitalized laundry equipment.			
06.5.b.	Activity equipment other than noncapitalized exercise equipment.			
07.1.	Noncapitalized administration equipment.			
07.1.o.	Travel			
07.2.	Noncapitalized chaplain equipment.			
07.5.	Noncapitalized housekeeping equipment.			
07.7.	Noncapitalized medical records equipment.			
08.1.4.	Noncapitalized equipment not included elsewhere.			
09.4.	Administrative costs allocated to non-resident related activities. (Schedule D-7)			
10.1.	Political contributions.			
10.2.	Lobbyist cost.			
10.3	Promotional advertising.			
10.4	Fines or penalties.			
10.5.	Legal expenses related to challenges against governmental agencies.			
10.6	Costs related to unionization activities.			
10.7.	Memberships in sports, health, fraternal or social organizations.			
10.8.	The portion of association or professional organization dues which include unallowable costs.			
10.9.	Community contributions in excess of \$1,500. (Sch. D-8).			
10.10.	Unallowable costs incurred by a home office.			
10.11.	Stockholder servicing costs.			
10.12.	Corporate costs not related to resident care.			
10.13.	Personal comfort costs including telephone, television or cable TV in resident rooms.			
10.14	Fundraising costs.			
10.15.	Equipment not related to resident care.			

SUB-TOTAL

(Continued)

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-2/
ADJUSTMENTS TO COST (Continued)**

SFN 134 (Rev. 06-16) Page 19

Facility
Reporting Period
From: _____ To: _____

MANUAL REFERENCE 75-02-07.1-	DESCRIPTION	AMOUNT	COST CENTER	COST COMPONENT
10.16.	Costs related to transfer of any capital asset previously reported by any facility.			
10.17.	Nonallowable charges by subcontractor or lessor.			
10.18.	Cost of meals and lodging for facility personnel, in excess of charges.			
10.19.	Depreciation of assets not related to resident care.			
10.20.	Non-basic care facility operations and administration costs.			
10.21.	All costs for services paid directly by the department to an outside provider.			
10.22.	Nonallowable portion of vehicle costs not exclusively used by the facility for resident care.			
10.23.	Unsupported travel costs.			
10.24.	Additional compensation for employees who are members of the board.			
10.25.	Board fees in excess of allowable amounts.			
10.26.	Travel costs for board meetings in non-facility locations.			
10.27.	Discriminatory deferred compensation and pension plans.			
10.28.	Top management life insurance premiums.			
10.29.	Personal expenses of owners and employees.			
10.30.	Costs not adequately documented.			
10.31.	Nonallowable taxes.			
10.32.	Unvested accrued sick or annual leave.			
10.33.	Salaries not paid within 75 days of fiscal year end.			
10.34.	Employment benefits for nonallowable salaries.			
10.35.	The costs of equipment or items purchased with funds from a government agency.			
10.36.	Non-routine hair care.			
10.37.	Nonallowable education costs.			
10.39.	Increased lease costs of a provider.			
10.40.	Bad debts expense.			
10.41.	Costs associated with or paid for the acquisition of licensed basic care			
10.42.	Goodwill			
SUB-TOTAL				

(Continued)

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-5/
WORKSHEET FOR TOP MANAGEMENT PERSONNEL COMPENSATION**

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Facility	
Reporting Period	
From:	To:

1. Individual:	Title:	AMOUNT
a. Salary for all services		
b. Personal benefit payments, i.e. housing, flat rate automobile		
c. Cost of assets and services received from facility		
d. Pension, annuities, and deferred compensation		
e. Value of supplies or services provided by the facility		
f. Cost of a domestic or other employee who works in the individual's home		
g. Health insurance		
h. Life insurance		
i. Other (IDENTIFY)		
2. Total Compensation		
3. Less Adjustments by Facility on Schedule D: (enter as negative numbers)		
a. Pension		
b. Other (IDENTIFY)		
4. Total Compensation Less Adjustments (Line 2 minus Lines 3.a & 3.b)		

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-6/
ADJUSTMENT QUESTIONNAIRE**

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Facility	
Reporting Period	
From:	To:

	YES	NO
1. Have costs for transportation of residents been included in the cost report?		
2. Have costs for staff travel been included in the cost report?		
3. Has documentation been prepared and maintained to establish the purpose of travel and that it is resident related?		
4. What is the facility's policy for reimbursement of travel? <small>NOTE: Travel costs in excess of the amounts established by the Internal Revenue Service must be offset on Schedule D-2.</small>		
5. Have costs for fees paid to members of board of directors been included in the cost report?		
6. How many board of directors meetings are attributable to fees reported?		
7. What is the facility's policy for reimbursement of director fees?		
8. Does the facility offer a deferred compensation plan or a pension plan to any employees? If yes, is the payment structure the same for all employees?		
9. Description of pension plan(s).		
10. Are mileage logs maintained showing beginning and ending odometer readings, destination and purpose of trip? <small>NOTE: All vehicle costs not supported by mileage logs, in excess of the amounts established by the Internal Revenue Service and vehicle costs not related to resident care must be offset on Schedule D-2.</small>		
11. Have utilization records been kept on a daily basis or usage basis for equipment used in non-resident services.		

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-7/ADMINISTRATION
COST ALLOCATION**

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Facility	
Reporting Period	
From:	To:

NOTE: Facilities which operate or are associated with non-resident related activities, i.e., apartments, farms and foundations must allocate administration costs.

1. Description of non-resident related activities.	
2. Total costs of the non-resident related activities, exclusive of property, administration, chaplain and utilities costs. (attach work paper showing calculations)	
3. Total basic care facility costs, exclusive of property, administration, chaplain and utilities costs. (attach work paper showing calculations)	
4. Percent non-resident costs to total basic care facility costs. (Line 2 - Line 3)	
5. If Line 4 is five percent or greater, have non-resident costs been included on Schedule C-4 as non basic care costs and a portion of administration costs allocated to non-resident activities on Schedule C-1?	YES NO
6. If the answer to 5 is NO, non-resident costs must be included on Schedule C-4 as non-basic care a portion of administration costs must be allocated to non-resident activities on Schedule C-1.	
7. If Line 4 is less than five percent, administration costs must be allocated to non-resident related activities based on the percent of gross revenues not to exceed percent for each activity using the following methodology:	

ADMINISTRATION ALLOCATION BY REVENUE								
	BCAP	BC ALZ-HEIMERS	BC TBI	ASSISTED LIVING	NURSING FACILITY	HOSPITAL	OTHER	TOTAL
8. Gross revenues								
9. Percent of revenues to total								
10. 2% limitation	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	
11. Lower of actual % or 2%								
12. Total administration costs from Schedule C-1.								
13. Less administration adjustments from Schedule D's.								
14. Allowable administration costs before allocation.								
15. Administration allocation								

INSTRUCTIONS FOR ADMINISTRATION ALLOCATION BY REVENUE METHOD:

Enter gross revenues of each non-resident related activity and basic facility, and total gross revenues on Line 8.
Determine percent of each activity to total revenues on Line 9.
Enter lower of Line 9 or Line 10 on Line 11.
Multiply allowable administration costs from Line 14 times Line 11 and enter on Line 15.
Administration costs allocated to non-resident related activities must be allocated between salaries, fringes and other costs, and then entered on Schedule D-1.
NOTE: If administration allocation is made using the Revenue Allocation method and costs for the non-resident related activities have been included on Schedule C-4 as non basic care, the costs included on Schedule C-4 must be adjusted on Schedule D.

**BASIC CARE FACILITY COST REPORT - SCHEDULE D-8/WORKSHEET
FOR DUES, CONTRIBUTIONS AND ADVERTISING ADJUSTMENT**

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Facility	
Reporting Period	To:
From:	

Costs Reported on Schedule C-4: List all general ledger accounts and amounts for dues, contributions, memberships, sponsorships and advertising.

ACCOUNT	AMOUNT

Review detail of the above accounts and reclassify into the following cost categories:			
	ALLOWABLE NO LIMITATION	UNALLOW- ABLE	SUBJECT TO LIMITATION
1. Dues			
Association dues			
Civic and business organization dues			
Other			
2. Contributions			
Political contributions			
Community contributions			
Other			
3. Memberships			
Sports, health, fraternal, social			
Other			
4. Sponsorships			
Sports teams			
Other			
5. Advertising			
Recruitment advertising			
Promotional advertising			
Other			
6. Other costs			
7. TOTAL			
8. Total Costs subject to limitation (Line 7)			
9. Limitation amount			\$1,500
10. Dues, Contributions, and Sponsorships Adjustment (Line 8 - Line 9). The adjustment must be included on Schedule D-1.			

**BASIC CARE FACILITY COST REPORT - SCHEDULE F/
INTEREST INCOME**

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Facility	
Reporting Period	To:
From:	

NOTE: This form must be completed if interest income has been earned and interest expense has been claimed.

OFFSETS		
ACCOUNT	DESCRIPTION	AMOUNT

FUNDED DEPRECIATION INCOME NOT OFFSET PER SCHEDULE F-1		
ACCOUNT	DESCRIPTION	AMOUNT

OTHER INTEREST INCOME NOT OFFSET		
ACCOUNT	DESCRIPTION	AMOUNT

The following provisions of the 75-02-07.1-19 must be complied with or interest income must be offset to interest expense.		
YES	NO	
		1. Is funded depreciation less than accumulated depreciation?
		a. Total funded depreciation
		b. Less: interest in account
		c. Adjusted funded depreciation
		d. Accumulated depreciation on resident related assets
		2. Have the withdrawals been used for other than capital purchases?
		If yes, is an adjustment necessary? Identify other purposes
		3. Have borrowed funds been used for capital purchases rather than using funded depreciation?
		If yes, has the adjustment been made on Sch. D-4?

BASIC CARE FACILITY COST REPORT - SCHEDULE G/

COMPENSATION CATEGORY

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Facility	
Reporting Period	
From:	To:

- | | |
|--|---|
| 1. Sole Proprietor | 5. Member of a Governing Board or Group |
| 2. Partner | 6. Bondholder or creditor to which the provider is obligated to pay in excess of five thousand dollars. |
| 3. Corporate Stockholder | 7. Individual having an ownership in or is an officer of any related organization. |
| 4. Organizer of a Non-Profit Corporation | 8. Any person within the third degree of relationship to any person identified in 1 through 7. |

Complete the following information below for any individual or employee who received compensation and qualified for one of the compensation categories listed above.

Name: TYPES OF SERVICE PERFORMED	Annual Hours Worked		
	No. of Hours *	Hourly Salary **	Amount
TOTAL			

Total Salary Amount Above -	
Housing Allowance	_____
Flat Rate Automobile Allowance	_____
Cost of Assets and Services Received	_____
Housing	_____
Automobile	_____
Other	_____
Deferred Compensation, Pension, Annuity	_____
Supplies and Services Received for Personal Use	_____
Cost of a Domestic or Other Employee Who Works in the Individual's Home	_____
Life and Health Insurance Premiums	_____
Other (Itemize)	_____
Less salary and fringe adjustments on cost report (identify)	_____
Total compensation less adjustments	_____
Percent of compensation allocated to facility	_____
TOTAL amount allocated to facility	_____

*Documentation must be available to indicate the types of services performed and the number of hours worked by month and day.

**Indicate basis of valuation.

**BASIC CARE FACILITY COST REPORT - SCHEDULE H-1/
RELATED PARTY LEASE OR RENTAL**

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Facility	
Reporting Period	
From:	To:

Related Party Name: _____

Lease or Rental charges claimed as costs		\$ _____
Allowable Cost of Ownership (Provide supporting documentation and schedules for indicated costs).		
Property Insurance	\$ _____	
Interest on Mortgage	_____	
Depreciation (Straight line, using no less than the minimum estimated useful lives published by the AHA)	_____	
Real Estate Taxes	_____	
Total Allowable Cost of Ownership		_____
Lease or Rental Charges Less Cost of Ownership (Adjustment to Schedule D-4)		\$ _____

NDAC 75-02-07.1-13.2. includes property insurance, depreciation, interest on the mortgage, and real estate taxes as allowable costs of ownership.

BASIC CARE FACILITY COST REPORT - SCHEDULE H-2/

PARTY INFORMATION

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Facility	
Reporting Period	To:
From:	

Complete the following if payments have been made to a related organization. For each type of payment, duplicate or attach additional information as necessary.

Payment type	Name of Organization	% of Payment to Organization
Lease		
Accounting		
Other (List)		

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.

A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.

A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.

A.	D.
B.	E.
C.	F.

4. Name and Address _____

5. State in Which Organized or Incorporated North Dakota Other _____

**BASIC CARE FACILITY COST REPORT - SCHEDULE I-1/
REPORT OF BASIC CARE FACILITY OWNER**

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Facility	
Reporting Period	
From:	To:

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.	
A.	D.
B.	E.
C.	F.

4. Name and Address _____

5. State in Which Organized or Incorporated

<input type="checkbox"/>	North Dakota
<input type="checkbox"/>	Other _____

**BASIC CARE FACILITY COST REPORT - SCHEDULE I-2/
BASIC CARE FACILITY OPERATOR**

SFN 134 (Rev. 06-16) Page 33

Facility	
Reporting Period	To:
From:	

Type of Organization	Name of Organization or Individual	Complete Item(s)
Non-Profit Organization		
Church Related		1,5
Association		1,5
Corporation		1,2,5
Other		1,5
Proprietary		
Sole Proprietor		4
Partnership		3,5
Corporation		1,2,5

1. List Board of Directors, Officers, and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

2. List Stockholders with more than 10% Ownership and Addresses.	
A.	E.
B.	F.
C.	G.
D.	H.

3. List Partners and Addresses.	
A.	D.
B.	E.
C.	F.

4. Name and Address _____

5. State in Which Organized or Incorporated

<input type="checkbox"/>	North Dakota
<input type="checkbox"/>	Other _____

BASIC CARE FACILITY COST REPORT - SCHEDULE J/DEPRECIATION

SFN 134 (Rev. 06-16) Page 34

Facility	
Reporting Period	
From:	To:

DESCRIPTION	Land Improve- ments	Building	Fixed Equip- ment	Movable Equip- ment	TOTAL
Assets: Prior Year's Ending Balance					
Additions					
Deletions					
Ending Balance					
Accumulated Depreciation: Prior Year's Ending Balance					
Less: Accumulated Depreciation of Deletions					
Current Year's Depreciation					
Ending Balance					

1)

1) Total must agree to Schedule C-4, Line 35.

What dollar amount did you use for capitalization of individual assets? \$ _____

BASIC CARE FACILITY COST REPORT - SCHEDULE K/ INTEREST

SFN 134 (Rev. 06-16) Page 35

Facility	
Reporting Period	
From:	To:

Mortgagor or Lender	Purpose of Loan	Beginning Balance	Ending Balance	Rate	Interest Expense
TOTAL					

1) Total must agree to Schedule C-4, Line 36.

1)

**BASIC CARE FACILITY COST REPORT - SCHEDULE N/
PROJECTED PROPERTY RATE**

SFN 134 (Rev. 06-16) Page 38

Facility	
Reporting Period	
From:	To:

Description of renovation or replacement _____

Date project was complete and placed into service _____

Number of beds increased or decreased (if any) _____

Current licensed capacity _____

Please complete the following schedule for facilities with renovations or replacements in excess of \$50,000.

NDAC 75-02-07.1-25.2. and .3. provides for projected property rates for facilities in the year a project was completed and placed into service, and for the subsequent rate year. The Medical Services letter dated March 4, 1997 regarding projected property costs should be reviewed prior to completing this form.

	PROJECTED PROPERTY COSTS RATE YEAR	HISTORICAL PROPERTY COSTS REPORT YEAR
Depreciation		
Interest expense		
Property taxes		
Lease and rental		
Start up costs		
Certain legal fees		
(Less: Adjustments)		
Total Property Costs		
Census units 1)		
Projected Property Rate		

1) The greater of actual census of all licensed beds existing before the renovation or ninety percent of the available licensed beds existing prior to renovation, plus ninety percent of the increase in licensed bed capacity and unavailable licensed beds existing prior to the renovation are used for the property rate for the year the project was completed and placed into service. Imputed census days based on actual census if actual census exceeds ninety percent of total licensed capacity or ninety percent of the available licensed bed existing before the renovation plus ninety percent of the increase in licensed bed capacity and unavailable licensed beds existing prior to the renovation are used for the year subsequent to project completion.

Requested Rate Adjustment \$ _____

**BASIC CARE FACILITY COST REPORT - SCHEDULE N-1/
PROPERTY RATE ADJUSTMENT**

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Facility	
Reporting Period	To:
From:	

Date project was complete and placed into service _____

NDAC 75-02-07.1-25.7. states that "At such time as twelve months of property costs are reflected in the report year, the difference between a projected property rate established using subsection 2 or 3 and the property rate that would otherwise be established based on historical costs must be determined. The property rate paid in each of the twelve years, beginning with the first rate year following the use of a property rate established using subsection 2 or 3 may not exceed the property rate otherwise allowable, reduced by one-twelfth of that difference." Facilities with projected property rates that have twelve months of costs in the report year must make an adjustment to the property rate.

	PROJECTED PROPERTY COSTS RATE YEAR	HISTORICAL PROPERTY COSTS REPORT YEAR
Depreciation		
Interest expense		
Property taxes		
Lease and rental		
Start up costs		
Certain legal fees		
(Less: Adjustments)		
Total Property Costs		
Census units 1)		
Projected Property Rate		

2) 3)

Projected Property Rate	Historical Costs Property Rate	Difference	Applicable Census Units	Total Adjustment
2)	3)		Divided by	12 years
			Annual adjustment 4)	

1) The greater of actual census of all licensed beds existing before the renovation or ninety percent of the available licensed beds existing prior to renovation, plus ninety percent of the increase in licensed bed capacity and unavailable licensed beds existing prior to the renovation are used for the property rate for the year the project was completed and placed into service. Imputed census based on actual census if actual census exceeds ninety percent of total licensed capacity are used for the year subsequent to project completion.

4) The adjustment must be included on Schedule D-4.

**BASIC CARE FACILITY COST REPORT - SCHEDULE O/
COST REPORTING QUESTIONNAIRE**

SFN 134 (Rev. 06-16) Page 40

Facility 0	
Reporting Period From:	To:

	YES	NO
1. Have the financial records been adjusted to an accrual basis at the facility's fiscal year end? If no, have the costs included on Schedule C-4 been adjusted for accruals?		
2. Have inventories been taken at the facility's year end? If no, explain why not taken.		

NDAC 75-02-07.1-02.2.a. provides, "The accrual basis for accounting, in accordance with generally accepted accounting principles, must be used for cost reporting purposes. A facility may maintain its accounting records on a cash basis during the year, but adjustments must be made to reflect proper accrual accounting procedures at year end and when subsequently reported..." In addition, NDAC 75-02-07.1-02.2.f. provides, in part, "... If a cost report is rejected, the department may reduce the current payment rate to eighty percent of its most recently established rate until the information is completely and accurately filed."

**BASIC CARE FACILITY COST REPORT - SCHEDULE P/
EMPLOYEE AND CONTRACTED LABOR INFORMATION**

SFN 134 (Rev. 06-16) Page 41

Facility	
Reporting Period From:	To:

Cost Center/Component	Amount Included on Sch. C-4	Total Hours	Amount Included on Sch.C-4 for the Basic Care Facility	Total Hours
Resident Care				
Salaries - Aides				
Salaries - Other				
Sub-Total Resident Care Salaries				
Contracted Labor - Aides				
Contracted Labor - Other				
Sub-Total Resident Care Contracted				
Licensed Health Care Professionals				
Salaries - RN				
Salaries - LPN				
Salaries -Therapists				
Salaries - Other				
Sub-Total Licensed Health Care Professionals Salaries				
Contracted Labor - RN				
Contracted Labor - LPN				
Contracted Labor - Therapists				
Contracted Labor - Other				
Sub-Total Nursing Contracted				
Laundry				
Social Services				
Activities				
Administration				
Chaplain				
Plant				
Housekeeping				
Dietary				
Medical Records				
Total				