NURSING FACILITIES
&
HOSPITAL BASED NURSING FACILITIES

DIVISION OF HEALTH BENEFITS

MEDICAID COST REPORT AND SUPPLEMENTAL SCHEDULES

For FYE 9/30/2025 or later

INSTRUCTIONS

Version 6.04

Provider Check List

Level 1 Edits Cleared ……..…….. _____

Working Trial Balance & Supporting Workpapers ……... _____

ECR Electronic File for DHB …… _____

Print Image Medicare Cost Report ……. _____

Scanned, signed copy of Certification …… _____

DHB NURSING FACILITY AND HOSPITAL BASED NURSING FACILITY MEDICAID COST REPORT AND SUPPLEMENTAL SCHEDULES INSTRUCTIONS – VERSION 6.04

Dear Skilled Nursing Facility:

Per the North Carolina Administrative Code, 10A NCAC 22G.0104, Nursing facility providers are required to file an annual year end cost report with the Division of Health Benefits. Providers can access the cost reporting forms and instructions on-line at https://medicaid.ncdhhs.gov/providers/cost-reports-and-assessments/nursing-facility-cost-report-long-term-skilled-nursing-care and select the appropriate cost report.

The NC Medicaid Nursing Facility Cost Report consists of:

- CMS 2540-24 Electronic Cost Report (ECR) file for free-standing nursing facilities / CMS 2552-10 Electronic Cost Report (ECR) file for hospital-based nursing facilities **(ensure that all Level 1 Edit Errors are removed before filing)**
- Print Image MCR
- Electronic North Carolina Medicaid Supplemental Cost Reporting Schedules completed as described herein
- Signed NC Medicaid Certification Statement

Your cost report is due by the end of the fifth month following the year ending service period. The following information **must** be submitted **along with your most recent Medicare Nursing Facility cost report and Medicaid Supplemental Schedules:**

- **An Excel copy of your facility working trial balance, with a "crosswalk" of the provider's accounts to the CMS Medicare Cost reporting lines. (Do not submit in PDF format)**
- An electronic 'pdf' copy of your facility's midnight census. A Census Summary is acceptable at the time of filing the Cost Report. DHB Provider Audit will request an entire census if needed**.**
- If the provider has related organization / home office costs in the CMS cost reporting schedules, the provider must submit an electronic copy of the provider's related organization / home office cost report.
- Note – no Capital Data Survey for Fair Rental Value is to be submitted with this Version of the cost report. The Capital Data Survey has been delinked from the submission of the cost report and will be a separate filing with the Division by 12/31 each year.

NEW REQUIREMENTS: Cost Reports, including a scanned copy of the signed Certification page, must be emailed to Medicaid.LTCCostReport@dhhs.nc.gov. Please encrypt any electronic file containing PHI, and make sure there are no HTML files or links in the email. We no longer accept paper copies or files sent on thumb drives.

In addition, there are new fields on Sch. A – General of the Cost Report where you must include a valid email address for the facility's Administrator / Program Manager on Line 12, and the Employer Identification Number (EIN) on Line 5.

If a settlement is due the Medicaid program, make check payable to *Division of Health Benefits* for the amount due and remit under separate cover to:

DHHS Controller's Office
Accounts Receivable Health Benefits
2022 Mail Service Center
Raleigh, NC 27699–2022

If you have questions, you may search the DHHS/DHB website for **Supplemental Cost Report FAQs**. Otherwise, please email Atul Bhikha at Atul.Bhikha@dhhs.nc.gov.

Sincerely,

Atul Bhikha
Audit Manager

DHB NURSING FACILITY AND HOSPITAL BASED NURSING FACILITY MEDICAID COST REPORT AND SUPPLEMENTAL SCHEDULES INSTRUCTIONS – VERSION 6.04

RECOMMENDED SEQUENCE FOR COMPLETING MEDICAID SCHEDULES

The Medicaid Supplemental Schedules must be completed after the Medicare Cost Reporting Worksheets (FORM CMS 2540-24 / CMS 2552-10) are completed. Providers must use Medicare cost reporting principles in 42 CFR § 413 to complete the CMS 2540 / CMS 2552 cost reporting worksheets.

Providers must complete the NC Medicaid Supplemental Cost Reporting Schedules in the order presented as later schedules rely upon data entry in earlier schedules.

To begin completion of the Medicaid Supplemental Schedules, copy the Supplemental Schedule Excel workbook from the DHB website and save the file in Excel (either .xls or .xlsx format) with the name of:

345xxx_2025_A1.xls or 345xxx_2025_A1.xlsx

The numbering sequence agrees with the first two digits and last four digits of the SNF Medicaid provider number followed by "underscore, 2025, underscore, A1"; an example is 345000_2025_A1.xls. If there are two short period cost reports within a cost report year, the last term "A1" would be replaced with "B1" for the second set of supplemental schedules.

Note – Row, Column, and Cell References in the instructions refer to the Excel spreadsheet locations.

DHB-SUPPLEMENTAL SCHEDULES

NEW FOR VERSION 6.00

- **Schedule F –** Specific Cost Detail: Lines 2 and 2.01 – Updated the Medicare line numbers to 25 and 26 to reflect the changes made to the Medicare cost report.
- **Schedule G –** Spec Care & MRPT: Updated the Medicare line numbers throughout this schedule to 26/26 to reflect the changes made to the Medicare cost report.
- **Schedule G-1 –** Spec Care & MRPT Stats: Updated the fields in Excel column D to match the Medicare cost report (some of these are formula driven, so updated to 25/26 where appropriate). Also updated the Cost Center Column number and Description on Excel rows 13 and 14 to match what the Medicare cost report has.
- **Certification:** Updated the paragraph on Excel row 5 for the new version of the Medicare cost report.

SCHEDULE A - GENERAL INFORMATION

Warning: If you downloaded the Excel spreadsheet and are keying data into a worksheet, please remember you need only key data into the shaded cells. Each worksheet contains formulas that process data only from the shaded cells and will not work correctly if you make entries in unshaded fields. If you experience problems with the Supplemental Schedules using Excel, please contact Atul Bhikha or Pratrice Partee at Medicaid.LTCCostReport@dhhs.nc.gov.

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Note: Please follow the recommended sequence for completing your cost report schedules to ensure the data flows correctly for all schedules.

Note: Please use the TAB Key to move between cells for data entry.

1. Select Facility Name. Cell F10. Select facility name from the drop-down arrow. This data has been populated from the most recently filed prior period cost report. If the facility name has changed, select the prior facility name from the list which will populate the cells, but then proceed to the next steps and overwrite incorrect provider name and provider number data. NOTE: Free-standing facilities are listed first in alphabetical order followed by Hospital Based facilities listed in alphabetical order.

2. Name of Facility. Cell F12. If name of facility is correct from drop down selection, proceed to next step. If the name of the facility is incorrect, overwrite the name in this cell with the correct name enrolled in the NC Medicaid Program under the provider's Skilled Nursing Care (SNC) provider number.

3. INC Provider Number. Cell N12. Enter provider's Intermediate Nursing Care (INC) provider number **if still active**.

4. INC Provider Number Certification Date. Cell P12. Enter the date the provider's active INC number was certified.

5. Street or PO Box. Cell J14. Enter the enrolled provider's physical street address.

6. SNC Provider Number. Cell N14. If SNC number is correct from the drop-down selection, proceed to next step. If the SNC number is incorrect, overwrite the SNC number with the correct SNC number enrolled in the Medicaid Program.

7. SNC Provider Number Certification Date. Cell P14. Enter the date the provider's active SNC number was certified.

8. City. Cell F16. Enter the city of the enrolled provider's physical address.

9. State. Cell H16. Enter the state of the enrolled provider's physical address.

10. Zip Code. CellJ16. Enter the zip code of the enrolled provider's physical address.

11. SNC Medicare Number. Cell N16. This must agree to the provider's SNF Medicare provider number on the corresponding CMS-2540 (or CMS-2552). If the SNC Medicare number is correct from the drop-down selection, proceed to the next step. If the SNC Medicare number is incorrect, overwrite the number to agree with the SNF number from the corresponding CMS-2540 (or CMS 2552).

12. Telephone. Cell F18. Enter the telephone number of the enrolled provider's physical address.

13. County. Cell J18. Enter the county of the enrolled provider's physical address.

14. Ventilator Services. Cell N18. If the Ventilator Service Medicaid number is correct from the drop-down selection, proceed to next step. If the Vent Services Medicaid number is incorrect, overwrite with the correct Vent Service number enrolled in the Medicaid Program.

15. Vent Provider Number Certification Date. Cell P18. Enter the date the provider's active Vent number was certified.

16. Nursing Facility License Number. Cell F20. If the Nursing Facility License number is correct from the drop-down selection, proceed to next step. If the Nursing Facility License number is incorrect, overwrite with the correct Nursing Facility License number enrolled in the Medicaid Program.

17. Head Injury Services. Cell N20. If the Head Injury Medicaid number is correct from the drop-down selection, proceed to next step. If the Head Injury Medicaid number is incorrect, overwrite with the correct Head Injury number enrolled in the Medicaid Program.

18. Head Injury Provider Number Certification Date. Cell P20. Enter the date the provider's active Head Injury number was certified.

19. NPI Number. Cell F22. If the provider's National Provider Identifier (NPI) number is correct from the drop-down selection, proceed to the next step. If the NPI is incorrect, overwrite it with the correct NPI which is mapped with the fiscal intermediary to the provider's NC Medicaid SNC provider number.

20. Geropsych Services. Cell N22. If the Geropsych Medicaid number is correct from the drop-down selection, proceed to next step. If the Geropsych Medicaid number is incorrect, overwrite with the correct Geropsych number enrolled in the Medicaid Program.

21. Geropsych Provider Number Certification Date. Cell P22. Enter the date the provider's active Geropsych number was certified.

22. Parent Company / Home Office Information. Rows 25-30. Enter the name address and contact information from the provider's parent organization / home office. The Administrator's email address is <u>required</u>.

23. Cost Report Period. Row 33. Enter the beginning and ending dates of the cost report period.

24. Ownership. Cell F36. Select Type of Ownership from the drop-down arrow.

25. Organization. Cell F37. Select Type of Organization from the drop-down arrow.

26. Type of Facility. Cells D40-D44. Select "X" from drop down arrow for each type of facility whose cost is included in the cost report.

27. ACH License Number. Cell I44. Enter the provider's Adult Care Home NC License Number.

28. Terminated / Hospital Based / Continuing Care Retirement Community (CCRC). Cells H46-H48. Answer questions using drop down selections.

29. Hospital Acute Care Provider Number. Cell M47. If the hospital acute care number is correct from the drop-down selection, proceed to next step. If the hospital acute care number is incorrect, overwrite it so that it agrees with the hospital's acute care number listed on the CMS 2552 cost report.

30. Effective Date of CCRC. Cell L48. Enter the date the CCRC was licensed by the NC Department of Insurance.

31. Contact Information. Cell F54-J59. Enter the contact information for questions concerning the cost report.

32. Notice of Program Reimbursement. Cell N54 – P59. Enter the contact information if the Notice of Program Reimbursement is to be mailed to other than the facility physical address.

SCHEDULE B - STATS

1. Beds Available – Beginning of Period. Row 11, Columns C through L. Enter the number of nursing beds available at the beginning of the period by level of care.

2. Beds Available – Beginning of Period, Cell P11. Enter the total number of nursing beds available at the beginning of the period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds. This serves as a check figure to make sure all nursing level beds have been identified.

3. Beds Available – End of Period. Row 12, Columns C through L. Enter the number of nursing beds available at the end of the period by level of care. Note: if there is a change in beds available during the period, the provider must furnish documentation identifying the date of the bed change.

4. Beds Available – End of Period, Cell P12. Enter the total number of nursing beds available at the end of the period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds. This serves as a check figure to make sure all nursing level beds have been identified.

5. Bed Days Available. Row 13, Columns C through L. Enter the total number of nursing bed days available by level of care.

6. Bed Days Available. Cell P13. Enter the total number of nursing bed days available for the cost report period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds. This serves as a check figure to make sure all nursing level bed days available have been identified.

7. Total Inpatient Days. Cell P14. Enter the total nursing inpatient days for the cost report period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds. This serves as a check figure to make sure all nursing level bed days have been identified.

8. Medicaid Inpatient Days. Cell P16. Enter the total Medicaid nursing inpatient days for the cost report period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds. This serves as a check figure to make sure all Medicaid nursing level bed days have been identified.

9. Medicare Inpatient Days. Cell P18. Enter the total Medicare nursing inpatient days for the cost report period from the CMS 2540 / CMS 2552, excluding Adult Care Home beds.

SCHEDULE C-1 CENSUS NF

1. Nursing Care. Cell D13 – R28. Enter nursing patient days by payor type from the provider's midnight census. This includes Therapeutic Leave and Reserve Bed Days (Bed Holds).
   NOTE: Medicaid Days are now separated into two columns, 3a and 3b. Use Column 3a for Direct Medicaid Days and Column 3b for Managed Care Medicaid Days.

2. CCRC Designation. Cell N32. Use drop down arrow to select whether the provider received CCRC certification during the cost report period from the Department of Insurance.

3. Non-Medicare Days. Cell N34. If the provider was certified as a CCRC during the cost report period, enter the number of non-Medicare nursing days on the provider's midnight census before the date of CCRC certification.

SCHEDULE C-2 CENSUS VENT

Vent Services Care. Cell D13 – R28. Enter ventilator service patient days by payor type from the provider's midnight census.

SCHEDULE C-3 CENSUS HEAD INJURY

Head Injury Services Care. Cell D13 – R28. Enter head injury service patient days by payor type from the provider's midnight census.

SCHEDULE C-4 CENSUS GEROPSYCH

Geropsych Services Care. Cell D13 – R28. Enter geropsych service patient days by payor type from the provider's midnight census.

SCHEDULE C-5 CENSUS ADULT CARE HOME

Adult Care Home Care. Cell D13 – D28. Enter adult care home patient days from the provider's midnight census.

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SCHEDULE D ASSESSMENT

1. Health Care Assessment Per Day. Column 2. For each month of the cost report period, select the provider's assessment per patient day using the drop-down arrows.

2. Health Care Assessment Paid to the DHHS Controllers Office. Cell T10. Enter the amount of assessment paid for the cost report period dates of service to the DHHS Controllers Office

3. Health Care Assessment Adjustment. Cell T13. For future use.

4. Assessments imposed on nursing facilities will be calculated at a uniform per diem rate per non-Medicare day as follows:

		Nursing Facility Tot. Annual Census	
For Dates of Service Beginning	CCRC's and Tribal Facilities	Greater than 42,000 Patient Days	0 - 42,000 Patient Days
Jan. 1, 2024	$0.00	$9.45	$29.25
Apr. 1, 2024	$0.00	$9.45	$29.25
Jul. 1, 2024	$0.00	$9.45	$29.25
Oct. 1, 2024	$0.00	$8.97	$27.76
Jan. 1, 2025	$0.00	$8.97	$27.76
Apr. 1,2025	$0.00	$8.97	$27.76
Jul. 1, 2025	$0.00	$9.99	$30.92
Oct. 1, 2025 •	$0.00	$10.73	$33.20
Jan. 1, 2026	$0.00	$11.47	$35.48
Apr. 1, 2026	$0.00	$10.73	$33.20

- Assessment rates were affected by the implementation and subsequent reversal of the Oct. 1, 2025, per diem rate reductions. See the NC Medicaid DHB bulletin dated Jan. 26, 2026.

SCHEDULE E CHARGES (Rows 14 through 40)

1. Ancillary / Therapy Line Number per CMS 2540 / 2552 Cost Report. Column B. Enter the cost report ancillary cost center line number from the CMS cost report; include any subscripted ancillary cost centers (for example, 56.01 and 56.02).
    a. For CMS 2552 cost report, include only those ancillary cost centers which contain cost and charges applicable to the nursing (SNF) level of care. Report Charges as positive amount. It is not necessary to complete Schedule E if no Medicaid Charges.
    b. Do not include Outpatient Service Cost Centers on Schedule E.

2. Ancillary / Therapy Cost Center Category per CMS 2540 / 2552 Cost Report. Column D. Enter the corresponding cost center description for each row containing an entry from the previous step. Do not include Cost Center Description for Outpatient Service Cost Centers on Schedule E

3. Total Ancillary Charges by Cost Center. Column F through Column O. For each row on which there is an entry from the previous step, the provider must first identify Total Charges between Nursing charges and All Other Charges (including Hospital charges); All Other Total Charges must be entered in Column O. Then the provider must further identify the Nursing charges between Columns F through M as Medicare Part A, Medicare Part B, Medicaid, or "Other" nursing charges. The sum of Total Charges in this step will agree to Total Charges by cost center on Worksheet C of the CMS cost report.

   NOTE: Total Charges in Column 8 must be a positive amount.

4. Total Medicaid Charges by Cost Center. Column S through Column AA. For each row on which there is an entry from the previous step, the provider must break out the subset of Medicaid Charges from Column J into the correct level of nursing care in Column S through Column AA. For example, if the provider entered $1000 in Total Charges in Column J for Physical Therapy, of which $500 was for service to private nursing patients, $300 was to Medicaid nursing patients and $200 was to Medicaid Vent Service patients, then $300 would be entered in Column AA (default) and $200 would be entered in Column S. The sum of Medicaid charges in Column S through Column AA must agree to the Medicaid charges in Column J.

SCHEDULE F SPECIFIC COST

Schedule F is constructed to identify and quantify costs for which the NC State Plan specifically describes a cost reporting methodology. Note that for any data entry in rows 1.00 through 21.00 on this schedule, all columns must be completed.

Note: **Effective with Version 5.0, additional lines can be added on Schedule F to allow for more than one Working Trial Balance general ledger account by the following method: First, click the cell in Column 3 of the Line that needs to expand. EXAMPLE: if a second line is needed for Routine Medical Supplies, click the cell in Column 3 of Line 6. Next, click on the ADD-INS tab above the tool bar, and a box will appear with the options to "Add Row" or "Hide Last Extra Row." Click "Add Row" and one new row will be created. A maximum of 10 rows are allowed per line number. Note: Rows 1.00, 2.00 and 2.01 cannot be expanded.**

1. GL Account Number. Column D. For each row, providers must review the cost description in Column B and determine the General Ledger Account Number(s) where the cost meeting that description is coded. This schedule allows for multiple entries if the provider has coded the expense from the General Ledger to multiple CMS Cost Report line numbers. If the provider has multiple General Ledger Account Numbers coded to a specific cost description, the provider may furnish supporting workpapers to properly identify all affected General Ledger Account Numbers.

2. Dollar Amount in CMS 2540 / CMS 2552, Worksheet A, Column 7, Column F. For each entry in the previous step, the provider must identify how much expense is contained in the CMS Cost Report Cost Center from Worksheet A, Column 7 after adjustments and reclassifications. Any adjustment or negative amount should be embedded in a positive amount for the same WS A line number. Negative amounts cannot be reported in Column 4 on Schedule F.

a. For HCA example, if Worksheet A-8, Column 2 total reflects an adjustment for the removal of Health Care Assessment, then Supplemental Schedule F Line 20 should not be completed.

b. If Worksheet A-8, Column 2 does not reflect an adjustment for the removal of HCA, then Supplemental Schedule F would reflect an HCA adjustment of the applicable dollars. This HCA adjustment should not be posted to both documents.

3. Line Number. Column H. For each entry in the previous step, identify the CMS Cost Report Line Number AS IS on Schedule F where the expense is coded (for example, Other Expense should not report a different CMS Cost Report Line Number).

4. Line Description. Column J. For each entry in the previous step, identify the CMS Cost Report Line Description.

5. Salary or "Other". Column L. For each entry in the previous step, identify whether the expense is a salary expense or a non-salary expense using the drop-down arrows as applicable.

6. Direct coding of Employee Benefits throughout various cost centers should also be identified on Supplemental Schedule F.

7. If Employee Benefits are identified on Medicare Cost Report Worksheet A, Line 3.00 – column 2, then Supplemental Schedule F should not include this entry, as the Medicare CR will distribute these benefits throughout the CR.

8. If Employee Benefits are direct coded to each cost center on Medicare Cost Report in Worksheet A, then Supplemental Schedule F should show EB amount for each salary. This amount should agree with supporting workpaper and Trial Balance.

SCHEDULE F-1 COST ADJUSTMENTS

Schedule F-1 is constructed specifically to account for annual cost report adjustment differences between Medicare and NC Medicaid. For example, there may be entries on Worksheet A of the CMS cost reporting forms filed with Medicare that the provider would not adjust for Medicare; however,

based on historical audit adjustments from NC Medicaid, the provider would normally adjust those costs on the CMS cost reporting forms filed with DHB. Schedule F-1 allows for such entries. Note that for any data entry in rows on this schedule, all columns must be completed.

SCHEDULE F-1 COST ADJUSTMENTS

1. Columns D through L on Schedule F-1 are identical in nature to those Columns on Schedule F. The provider must review each cost description in Column B and determine if the submitted CMS cost reporting Worksheet A, column 7, has inappropriately allowed an expense which is not allowable for NC Medicaid reimbursement or inappropriately removed an expense which is allowable for NC

Medicaid reimbursement. If either of these scenarios exists, the provider enters the offsetting adjustment amount to Column N.

Note: Providers must use the A-8 Series schedules in the CMS cost reporting forms to address allowable costs from related organizations and may not use Schedule F-1 to identify allowable related organization costs not previously disclosed in the A-8 Series schedules.

2. Rows 29-40 also allow adjustments as described above for Schedule F-1, but do not have pre-filled cost descriptions. If the provider has adjustments which are necessary, but which do not meet the description identified in rows 14-26, the provider may use these rows to separately identify cost descriptions and the appropriate adjusting entries. No entries may be made beyond row 40.

   In the event the provider requires more than the available lines for adjustments, the provider should consolidate entries with the same CMS Cost Report Line Number. If additional lines are required, provide supporting excel spreadsheet and contact DHB Audit to consult.

SCHEDULE G SPECIAL CARE AND MRPT

Schedule G is designed to identify costs for different levels of NC Medicaid routine nursing care which the provider would normally bundle as a single routine nursing cost center in the CMS cost reporting forms. Note that for any data entry in rows on this schedule, all columns must be completed.

Medically Related Patient Transportation. (Data entry for MRPT on this schedule is no longer required; if required, costs will be separately reclassified on the CMS 2540/2552 cost reporting schedules).

1. GL Account Number and Amount on Worksheet A, Column 7 of CMS 2540 / 2552. If the provider has any of the following levels of care coded to routine cost centers in the CMS cost reporting forms, they must identify on this schedule, the GL Accounts and Amount coded to each level of care, specifically to which CMS cost report line these amounts are coded and break out these amounts between “Salary” and “Other” components.
   a. Ventilator Service
   b. Head Injury Services
   c. Geropsych Services

2. If the provider does not have any of the above levels of care, no entry is required on this schedule.

SCHEDULE G-1 SPECIAL CARE AND MRPT STATS

Schedule G-1 is designed to identify statistics for different levels of NC Medicaid routine nursing care which the provider would normally bundle as a single routine nursing cost center in the CMS cost reporting forms. Note that for any data entry in rows on this schedule, all applicable columns must be completed.

Medically Related Patient Transportation. (Data entry for MRPT on this schedule is no longer required; if required, costs will be separately reclassified on the CMS 2540/2552 cost reporting schedules)

1. Row 13. If the provider has any of the following levels of care coded to routine cost centers in the CMS cost reporting forms, they must identify in Row 13 across the columns the General Service Cost Center cost center line numbers from the CMS cost reporting forms.
    a. Ventilator Service
    b. Head Injury Services
    c. Geropsych Services

2. Row 14. For any entries in the previous step, identify the corresponding cost center description.

3. Rows 16-20. SNF Statistics. If the provider has Vent, Head Injury, or Geropsych levels of care coded to routine cost centers, for each General Service Cost Center input in Step 1 of this Section, the provider must enter the statistics attributable to SNF, Vent, Head Injury, and Geropsych.

4. Row 22. SNF Total Statistics. For each General Service Cost Center input in Step 1 of this Section, the provider must enter the Total Statistics (to agree with Worksheet B-1 of the CMS cost reporting forms).

5. Rows 26-30. NF Statistics. If the provider has Vent, Head Injury, or Geropsych levels of care coded to routine cost centers, for each General Service Cost Center input in Step 1 of this Section, the provider must enter the statistics attributable to NF, Vent, Head Injury, and Geropsych.

6. Row 32. NF Total Statistics. For each General Service Cost Center input in Step 1 of this Section, the provider must enter the Total Statistics (to agree with Worksheet B-1 of the CMS cost reporting forms).

7. Rows 39, 46. Total Statistics. If the provider has entered statistics in the previous step, the provider must enter the Total Statistics (to agree with Worksheet B-1 of the CMS cost reporting forms).

8. Nursing and Allied Health Education is completed by CMS 2552-10 for Worksheet B-1.

9. "Warning Action Required": The cost center line numbers and descriptions on line 1.00 and 2.00 must reconcile to your specific Medicare cost report, if this schedule is required to be completed by your facility. Hospital-Based providers must always edit these fields.

SCHEDULE H NURSE AIDE TRAINING

1. Rows 12-23, Columns E and G. If the provider is certified to furnish Nurse Aide Training pursuant to 42 CFR § 483.150, the provider must review the cost report descriptions on this Schedule and identify the Salary and Other costs allowable for Nurse Aide Training.

2. Columns J and L. For each entry in the previous step, the provider must identify the CMS Cost Center line number and description where the cost is coded in Worksheet A, Column 7.

3. Column N. For each entry in the previous step, the provider must identify whether the expense is Salary or Other via drop down arrow selection.

4. Rows 36-38. These rows are furnished for the provider to answer specific questions in Line 16 and 17 on the NAT Schedule. Include DHSR approved number and date; Aides, LPN, RN License number and effective date; and approved community college.

CERTIFICATION STATEMENT

Statement must be signed by an officer or administrator of the facility **after** all schedules have been completed. The statement, although electronically filed, **must** show an original signature.

NOTE: All additional schedules should be submitted separately from the required Supplemental Schedules, as combining of these additional schedules with the SS will cause issues for Myers and Stauffer during the Unbundling Process used for rate setting purposes.