

## SNF-CR PEDIATRIC AND SPECIAL CONTRACT SUPPLEMENTAL FORM (PSCSF) INSTRUCTIONS

To standardize reporting and capture the actual expenses associated with facilities that receive a Pediatric or Special Contract rate, the Center for Health Information and Analysis (“the Center”) requires the SNF-CR Pediatric and Special Contract Supplemental Form (PSCSF) be completed. This schedule will provide the Center with an accurate accounting of the operating expenses attributable to each type of service provided by your facility. In addition, the Center will use this data for informational purposes to support public policy initiatives, and for rate formulation for providers with certain special contracts. The PSCSF must be filed along with the SNF-CR for the calendar year 2021.

### General Instructions:

#### Where to file:

The PSCSF and Instructions can be downloaded in from the Center’s website at [Nursing Facility Cost Reports](#).

Once you have completed and saved the worksheet in Excel, you must email it as an attachment to the following address: [CHIA.Data@chiamass.gov](mailto:CHIA.Data@chiamass.gov) and [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

#### Who Must File:

Any facility that receives a Pediatric or Special Contract rate for providing care to publicly aided patients must file the PSCSF. Special Contracts rates include but are not limited to Ventilator, Heavy Care, ABI and/or Head Trauma rates.

#### When to File:

The PSCSF must be completed and filed consistently with the reporting period and the due date for the corresponding form SNF-CR.

#### Additional Information:

For assistance in completing these forms, contact CHIA’s Help Desk at [Costreports.LTCF@chiamass.gov](mailto:Costreports.LTCF@chiamass.gov).

#### Important Note:

Refer to the requirements for column 5 (Pediatric – excluding over 22 patients). Facilities are required to add and complete a separate column for each special contract provider number including the Over 22 programs.

### GENERAL INFORMATION

The PSCSF must be completed using the accrual method of accounting and must reconcile with the reported amounts for the corresponding SNF-CR. This schedule details the actual expenses associated with each type of patient care provided by your facility. Services provided to Geriatric, Pediatric, Special Contract patients and non-nursing facility expenses must be segregated on this report. The allocated expenses must represent the total expenses associated with the services provided by patient type.

Only **whole dollars** should be reported. You will need to ensure that all totals balance precisely and reconcile to the reported amounts in corresponding SNF-CR Nursing Facility Cost Report.

Facilities will file the PSCSF via an attachment to an email to the Center per the instructions under the “Where to File” Section above.

### Completing the PSCSF:

#### Demographic Information

##### Facility Name:

Please enter the name of the facility as it appears on the 2021 SNF-CR Nursing Facility Cost Report in the designated field on this schedule.

**Contact Person for this schedule:**

Enter the name and phone number of a person who is knowledgeable with this PSCSF filing and will be able to answer questions about the reported data if contacted by Center staff.

**Expenses:**

The first two columns reflect the line numbers within each expense category and the line descriptions respectively. Expenses are grouped like the SNF-CR by expense cost categories such as Nursing Expenses, A & G Expenses, Variable Expenses, Fixed Asset Expenses, Non-Allowable A&G Expenses, and Other Business Activities Expenses. Be sure that each of these subtotals agree to the subtotals in the SNF-CR.

**Allocation Methods:**

For each SNF-CR expense line, identify the method used to allocate the expense to each type of patient or program. You need to complete column C to indicate which allocation method that you are using to allocate each expense line. You can use more than one allocation method for expenses. For example, when allocating nursing expense, you may prefer to use nursing staff hours, but use patient days for A&G costs. For each allocation method you use, you must show the calculation in the Allocation Methods section highlighted in blue. If more pages are needed, please insert additional pages.

Example:

Line #	Acct Description	Alloc. Code	Geriatric 11000000 0A	Pediatric (excluding Over 22) 11000000 0B	Pediatric Over 22 11000000 0C	Other-Vent 11000000 0D	Non-Nursing Home Other-766	Non-Nursing Home-Other	Total per Financials
	Sq Footage	D	16,000	1,500	500	1,000	1,000	0	20,000
			80%	7.5%	2.5%	5%	5%		100%

Please input the expenses by line item, allocated to each specific program in their respective columns. Expenses should be allocated to each type of program using a reasonable method of allocation. If you chose to use Direct Expenses as your allocation method, you must document the costs and why these are directly allocated you the expense.

All costs associated with the nursing facility operations are reported in columns 4-7. Special Contract and Pediatric expenses are included in the Nursing, Variable, A & G, Fixed Asset, A&G Non-Allowable, and Other Business Activity Expense lines of the SNF-CR. The sum of columns 4-7 should agree to the SNF-CR line items for Nursing, Variable, A & G, Fixed Asset, A&G Non-Allowable, and Other Business Activity Expenses. (For direct special contract expenses that do not fall into the expense lines provided on the SNF-CR, Ventilator Program Expenses, Acquired Brain Injury Unit Expenses, Other Special Program Expenses can be used.)

If the provider operates another program such as an Adult Day Care or Chapter 766 Education program at the facility, the expenses should be reported in the Other Business Activities Expenses Section, columns 8-9. The total of the Other Business Activity Expenses columns (8 & 9) will be automatically reversed and then the provider should post the total to the proper SNF-CR line such as, Adult Day Care Expenses, Chapter 766 Program Expenses.

Below is an example of how this schedule should work. In this example, building depreciation is being allocated based upon square footage. Allocation Code "D" is placed in the allocation code column C for the building depreciation line. The total building depreciation per the financials is \$80,000. The \$4,000 of depreciation allocated to the 766 Education will automatically populate on page 8 and is non-allowable.

Line #	Acct Description	Alloc. Code	Geriatric 110000000A	Pediatric (excluding Over 22) 11000000 OB	Pediatric Over 22 110000000C	Vent 110000 000D	Other Bus. Activity - Ch.766	Other Bus. Activity – (describe)	Total per Financials
4.1	Depreciation	D	64,000	6,000	2,000	4,000	4,000	0	80,000

**Column 4: Geriatric**

Input the Geriatric rate provider ID in the column header where indicated.  
 Input the expenses by line-item allocated to the regular Geriatric patients. This column should not include any costs associated with the care of patients reimbursed through a Special Contract such as a Vent contract or ABI contract or any patient classified and reimbursed through a Pediatric rate.

**Column 5: Pediatric**

Input the Pediatric provider ID as indicated in the column header.  
 Input the expenses by line-item allocated to the Pediatric patients **only**. This column must not include patients billed under the Over 22 provider ID.

**Columns 6 & 7: Other Nursing Facility Expenses**

**IMPORTANT:** Input the type of Special Contract and the corresponding provider ID, where indicated in the column header.  
 Input the expenses by line-item allocated to patients reimbursed through a Special Contract such as a Vent rate or an ABI rate. The totals of these columns must reflect the **TOTAL** cost of providing services to these patients.

**Columns 8 & 9: Other Business Activities Expenses**

Input the type of Program as indicated in the column header.  
 Input the expenses by line-item allocated to other non-nursing business activities such as Chapter 766 or Adult Day Care Expenses. The totals of these columns must reflect the total costs for providing these services.  
 The PSCSF is set up to subtotal the expenses associated with these other business activities on page 8. The total of the Other Business Activities columns (8 & 9) will be automatically reversed and then the provider should post the total to the proper SNF-CR line.  
 The totals of these columns should be claimed on the SNF-CR in the proper line number on Schedule 4 of the SNF-CR.  
 NOTE: the SNF-CR has a new schedule for reporting non-nursing facility programs. Schedule 4, Other Business Activities, is to be used for reporting all revenues and expenses for other business activities/programs.

**Column 10: Total Expenses per the Financials**

This should be the total of columns 4 – 9 and should equal the total expenses per the financial statements and total expenses reported in Schedule 3 on the SNF-CR. Any variances between this schedule and the SNF-CR must be explained.

**Patient Days Statistics**

The annual days by type of nursing facility patient or program must be summarized on page 9 of the PSCSF. These totals must agree to the SNF-CR, Schedule 9. Non-Nursing Facility Patient Day statistics must also be provided.