

Nursing Care Institution Uniform Accounting Report Form Line Instructions

The Uniform Accounting Report (UAR) has eleven schedules (sheets) and one totals sheet contained in a single Microsoft Excel workbook. Please note that some cells are calculated from other entries within the sheets.

Schedule 1: Facility Information

Enter information that identifies your facility on this schedule. All fields are required if applicable to your facility.

Provider Facility

- Facility ID Number issued by ADHS (see facility ID list on Cost Reporting site)
- Facility Name
- DBA (if applicable) – Doing Business As
- Facility Phone Number

- Facility Street Address – The street address of your facility’s physical location
 - City – The city where the facility is located
 - State – The state where the facility is located
 - Zip Code – The zip code where the facility is located
 - County – The county where the facility is located

- Mailing Address for the facility – Street or P.O. Box (If different from above)
 - City
 - State
 - Zip Code
 - County – The county where the facility *mailing* address is located.

- Administrator Name, Phone Number, and Email Address
- Chief Financial Officer Name, Phone Number, and Email Address
- Person Providing Information Name, Phone Number, and Email Address

- Type of Control – Select the tax status of your facility from the pull down menu

Provider Numbers/Reporting Dates

- Provider Numbers (National Provider Identifier, AHCCCS Provider Number, and CCN (Previously Medicare Number).
- Medicare Certification - Select your Medicare certification status (Yes or No) from the pull down menu.
- Tax ID (EIN).
- Reporting Period - The dates of the facility’s Fiscal Year reporting period for this UAR (enter as MM/DD/YY).
- New Nursing Care Institution start date of operation (if applicable): If the facility began operations during the fiscal year, enter the date operations began.
- Date of Submission: the date you are submitting your report to the Arizona Department of Health Services.

Nursing Care Institution Uniform Accounting Report Form Line Instructions

Home Office

- Home Office Name – If you report to a home office outside the facility location, enter the name, street address, city, zip code, and county of the home office.
- Mailing Address of the home office – Street or P.O. Box, city, zip code, and county. (If different from above)
- The name, email address, and phone number of the contact person at the home office.

Management Company

- Management Company Name – If your facility is operated by an outside management company, enter the name, street address, city, zip code, and county of the management company.
- Mailing Address of the management company – Street or P.O. Box, city, zip code, and county. (If different from above)
- The name, email address, and phone number of the contact person at the management company.

Other Information

- Licensed bed capacity – Enter the licensed bed capacity at the beginning and end of the reporting period.
- Operational Beds in Service – Enter the number of beds in service at the beginning and end of the reporting period. These are beds that are immediately available, and may be less than the number of beds your facility is licensed for.
- Skilled Medicare licensed beds – If you have a distinct part unit for Medicare beneficiaries, enter the number of skilled Medicare licensed beds at the beginning and end of the reporting period. Otherwise, enter 0.
- Registered with the Arizona Department of Insurance as a Continuing Care Retirement Center, choose Yes or No.
- Facility's Licensed Assisted Living Beds at the end of the reporting period.
- Facility's Independent Living Beds at the end of the reporting period.
- Total Facility Beds at the end of the reporting period.

**Nursing Care Institution Uniform Accounting Report
Form Line Instructions**

Schedule 2: Patient Days and Admissions

Enter the total number of patient days during which services were provided at your facility, distributed by primary payer, during the reporting period on this schedule. A patient day only includes those days that a patient physically spent overnight at the facility. Do not include bed hold days while a resident was hospitalized.

Use lines 2.1 through 2.20 to distribute the patient days for Medicaid members enrolled through the ALTCS program, including Native Americans paid through the Fee-for-Service program.

- 2.1 – 2.5 Mercy Care Level 1 through Specialty Populations ALTCS Patient Days.
- 2.6 – 2.10 Ever Care Level I through Specialty Populations ALTCS Patient Days.
- 2.11 – 2.15 Bridgeway Level 1 through Specialty Population ALTCS Patient Days.
- 2.16 – 2.20 Scan Level I ALTCS through Specialty Populations ALTCS Patient Days.
- 2.21 – 2.25 AHCCCS Level I Patient Days through Acute Care Patient Days (Level I, II, III).

The levels correspond to the level of acuity assigned to the patient using an approved Resident Assessment Instrument (RAI). For the purposes of this schedule, disregard any add-on payments that you might be receiving for certain patients. For example, a Level I member for which you also receive an add-on payment is still categorized on this report as a Level I patient. The “Specialty” line should be used for patients with conditions that represent a payment for services above Level III classification.

- 2.26 Skilled Medicare Patient Days
- 2.27 Private Pay Patient Days
- 2.28 Part C/Advantage Medicare Replacement Days.
- 2.29 All other patient days not reported on lines 2.1 through 2.28 are reported here.

The Total Patient Days will calculate automatically on line 2.30.

The occupancy rate for the facility will calculate automatically on line 2.31.

- 2.32 The total number of admissions to the facility during the reporting period.
- 2.33 The total number of discharges from the facility.

Schedule 3: Revenues

Enter revenue information for your facility on this schedule. Lines 3.6, 3.9, and 3.12 are subtotal lines and calculate automatically. Line 3.13 also calculates automatically, subtracting 3.12 from 3.9. Enter revenues by Payer as follows:

Nursing Care Institution Uniform Accounting Report Form Line Instructions

- 3.1 ALTCS revenue – Revenue from ALTCS program contractors for patient care services. This line equates to payment for the patient days from 2.1 through 2.20 from Schedule 2.
- 3.2 AHCCCS Acute Care revenue – Revenue from AHCCCS for patient care services for members that are not in ALTCS but in an AHCCCS acute care health plan.
- 3.3 Skilled Medicare Revenue – Revenue from Medicare for patient care services.
- 3.4 Private Pay Revenue – Revenue from private payers for patient care services.
- 3.5 Other Patient Care Revenue – Revenue from other sources for patient care services.
- 3.7 Ancillary Services Revenue – Revenue from ancillary services provided but not included in Lines 3.1 through 3.5 above.
- 3.8 Other Revenues (Other than Nursing Facility and Ancillary) – Any other revenue not included in lines above. Do not include patient care or ancillary services revenue on this line. For example: meals, laundry, and miscellaneous income, as well as assisted living, independent living, hospice etc. may be included here.
- 3.10 Contractual Allowances – If the amounts entered on lines 3.1 through 3.3 were not net of contractual allowances, enter the amount of the contractual allowance here (as a positive number). Otherwise, enter 0.
- 3.11 Other deductions from revenue – Enter any other deductions that should be made for net revenues (Enter as a positive number).

Check the result in 3.13 against your other records for net revenues booked during this reporting period.

Schedule 4: Direct Care Staff and Registry Costs

Enter information about your direct care nursing staff on this schedule. For the purposes of this schedule, “direct care staff” includes the nursing staff that spends all of their time either with residents **or** performing any of the following functions:

- Director of Nursing
- Assistant Director of Nursing
- Nursing Supervisor
- Staff Development Coordinator
- Unit Clerks
- Staffing Coordinator
- Patient Care Coordinator
- UR / Medicare Nurse

This schedule distinguishes between nurses and aides that your facility employs and those that your facility pays for through an outside agency. Report hours, costs and employee head counts for **employed staff** as follows:

**Nursing Care Institution Uniform Accounting Report
Form Line Instructions**

- 4.1 Registered Nurses
- 4.2 Licensed Practical Nurses
- 4.3 Certified Nursing Assistants

Totals on Line 4.4 will calculate automatically.

Report hours and costs for **agency-employed** staff as follows:

- 4.5 Registered Nurses
- 4.6 Licensed Practical Nurses
- 4.7 Certified Nursing Assistants

Totals on Line 4.8 will calculate automatically.

For the Nursing Staff described above, enter hours and paid amounts in the columns as follows:

- (A) Total Hours Paid – The total number of hours for which a nurse was paid during the reporting period. This number should include paid vacation, sick time, or other paid time off.
- (B) Total Hours Worked – The total number of hours that the staff worked at the facility.
- (C) Total Salaries Excluding Benefits – Total gross salaries including vacation, holiday, and other paid time off.
- (D) Number of Staff at Beginning of Fiscal Year – Number of employed nurses/certified nursing assistants at start of reporting period.
- (E) Number of Staff at End of Fiscal Year – Number of employed nurses/certified nursing assistants at end of reporting period
- (F) Total Number of Staff paid during the fiscal year.
- (G) Turnover rate will be calculated automatically.
- (H) Total Hours Worked – The total hours worked for registry/contract nurses for each nursing staff category.
- (I) Total Paid Amount – The total amount paid to the contract agency for each nursing staff category.

Schedule 5: Statement of Costs

This schedule is for reporting all operating costs of running your facility, *excluding* those items on Schedule 4 - Direct Care Staff and Registry Costs, Schedule 6 – Employee Benefits, and Schedule 7 – Building and Improvements. If your facility is Medicare Certified, you will notice this schedule is similar to Worksheet A of the Medicare Nursing Facility Cost Report (MCR)

**Nursing Care Institution Uniform Accounting Report
Form Line Instructions**

- (A) Salaries Excluding Benefits – Use this column for the salaries before benefits that are allocated to each cost center for employed staff. Do not enter costs for contracted staff in this column (see column C).
- (B) Benefits – This column will be computed automatically based on the information from Schedule 6. Column B will distribute total benefits across all of the cost centers based on the salaries entered in column A and the benefits entered on Schedule 6. Benefits will be calculated by multiplying the salaries on Schedule 5 by the Benefit to Salary Ratio from Schedule 6.
- (C) Contract/Registry Labor – Use this column for costs of labor paid to a contract agency. For example, if your facility uses a contracted agency instead of employing a dietary staff, enter the labor costs for the contracted agency in this column.
- (D) Non-Labor Costs – Use this column for costs other than salaries, benefits and registry/contract costs (e.g. food, whether purchased from a food distributor or from a contracted dietary agency) related to each cost center.
- (E) Total column calculates automatically.

The totals on lines 5.41 through 5.43 at the bottom of the schedule are there for you to check against your records. Line 5.41 pulls net revenue from Schedule 3, line 3.13, column A. Line 5.42 is the sum of column E, lines 5.1 through 5.39 on this schedule. Line 5.43 is the result of subtracting line 5.42 from 5.41.

Schedule 6: Employee Benefits

Enter the total cost of benefits paid for all employed staff by type of benefit on this schedule. These amounts should include benefits paid to all nursing staff as well as non-nursing staff, since they will be allocated across all of the cost centers on Schedule 5. The benefit to salary ratio is calculated as Total Benefits (line 6.13) divided by Total Salaries (Schedule 5, line 5.40(A)). To distribute the benefits on Schedule 5, this ratio is multiplied by the total salaries for each cost center.

Schedule 7: Buildings & Improvements

If you made capital expenditures for a project that affected the licensed bed capacity and/or made major improvements to the facility, you must report that information.

This reporting separates those costs into two categories: (1) the costs associated with changes that affect the licensed bed capacity/number of beds in the facility, and (2) costs of major improvements to the facility that do not affect licensed bed capacity but do extend the useful life or improve the productivity and/or safety of existing beds.

For Projects Affecting the Number of Beds:

- (A) Report only the number of beds licensed at the beginning of this reporting period.

**Nursing Care Institution Uniform Accounting Report
Form Line Instructions**

- (B) Report the number of licensed beds added and/or the number of beds removed from service. Report the number of licensed beds removed as a negative number.
- (C) Report the number of licensed beds replaced if the facility has undergone a renovation including demolition and reconstruction.
- (D) Report the number of licensed beds at the end of the reporting period. Replaced or improved beds do not affect the net number of beds.

Costs – Buildings and Improvements:

DO NOT REPORT THE ORIGINAL COST OF CONSTRUCTING THE FACILITY ON THIS SCHEDULE.

- (E) Report the original cost of improvements that affected the licensed capacity/number of beds. If the work was part of a larger project, report only that portion allocated to the Nursing Facility.
- (F) Report the cost of capitalized building and/or leasehold improvements that did not affect licensed capacity/number of beds. If the work was part of a larger project, report only that portion allocated to the Nursing Facility.

Schedule 8: Balance Sheet

Enter the balance sheet values for your entire facility on this schedule. Please note that the value for total equity on line 8.42 will be used as a comparison figure against line 9.16 on Schedule 9 (Equity Reconciliation).

Although other lines may have negative values, it is mandatory that the accumulated depreciation values in lines 8.16 and 8.17 be entered as negative numbers. Also, verify that the values on lines 8.43 and 8.44 match. If they do not, you will see a message that says “check values”.

Schedule 9: Equity Reconciliation

This schedule is intended to tie out changes in equity from the beginning and end of the reporting year, utilizing data entered on prior schedules.

Enter the owners' equity at the beginning of the year on line 9.1.

The net operating income/loss on line 9.2 will carry over from Schedule 5, line 5.43, column E.

Non-operating additions and deductions that you may have had during the year should be entered on lines 9.3 through 9.7 and 9.9 through 9.13, respectively. Some standard non-operating additions and deductions from equity are listed. If you have others, enter the descriptions by writing over the fields that say “Other (specify).”

Line 9.15 is calculated for you using the following formula: $\text{Line 9.15} = \text{Line 9.1} + \text{Line 9.2} + \text{Line 9.8} - \text{Line 9.14}$

Nursing Care Institution Uniform Accounting Report Form Line Instructions

If the value on line 9.15 does not match the value shown on line 9.16 (from Schedule 8), please verify that all non-operating additions and deductions have been entered.

Schedule 10: Ancillary Charges

Use this schedule to record charges for ancillary services. The ancillary services on this schedule correspond to those listed on Schedule 5 from line 5.16 to 5.27.

Enter the total charges for each line in column A, and then enter the allocation to each payer in columns B through E. Column C includes charges to program contractors for ALTCS members, and column D corresponds to charges for AHCCCS acute care members. If your facility does not distinguish between ancillary charges for ALTCS members and those for AHCCCS acute care members, then combine the ALTCS and AHCCCS charges in the ALTCS column. Note that the value in column A should match the value in column F, which is the sum of columns B through E.

Schedule 11: Cash Flow Statement

Automatically populates from Schedule 8 Balance Sheet.

Final Tab: (complete UAR)

Automatically populates from all other Schedule sheets.