

DIVISION OF AGING SERVICES
FREQUENTLY ASKED QUESTIONS FOR NF-1

NF-1 Form is now available at <https://nj-dhsas.my.site.com/NF/s/>

1. Does a hospital-based nursing facility need to submit the quarterly report?

Yes. A hospital-based facility will complete the sections Administrator Details, Contact Details, Revenue & Expense Details, Patient Day Details and Preparer Details. It will not need to complete the Assets & Debt Collection Details section of the form.

2. If a facility also has a SCNF, will the facility report the data together?

Yes. The facility will combine the data for the NF and the SCNF.

3. Should bed hold or therapeutic leave be included in Patient days?

Yes. A facility will report bed hold and therapeutic leave as "Patient days – other".

4. For a facility with residential units, how does the facility report residential days?

A facility will combine residential days with NF and SCNF data in the Patient Days Details section of the form.

5. If the facility is leasing from a related entity, how should the facility report depreciation and interest?

The facility will report actual rent or lease expense owed to the related entity. The facility will report actual year-to-date depreciation and interest only for assets the NF owns.

6. Do the reports need to be filed on an Accrual Basis? The majority of facilities do not "close" their books every quarter and post accruals just to reverse them on the first of the next quarter.

Reports should be on an Accrual Basis.

7. Should the facility report actual "year to date" depreciation & interest? If the data on the operating company is just for the quarter being filed, why should related realty companies' interest and depreciation be year-to-date?

The facility should report actual year to date for all the expenses, including depreciation and interest, with each quarterly report.

8. Should all related expenses on the operating company's books be reduced to the actual expense incurred by the related company?

A facility should report what it actually pays to a related company.

9. For entities with multiple operations, how would the Balance Sheet portion be completed if the entity reports a consolidated balance sheet? Receivables could be broken out, but it would be impossible to break out:

- **Cash and cash equivalents**
- **Total current assets**
- **Board designated funds**
- **Current portion of long-term debt**
- **Total current liabilities**
- **Long-term debt**

Entities with multiple operations should report the entire organization (consolidated basis). Please make a notification on the email that it was done on a consolidated basis.

10. How should outpatient or non-resident services be reported?

Outpatient and non-resident revenue and related expenses should be included in the appropriate fields. Visits, treatments or other statistical data is not being requested at this time.

11. How should Medicaid Pending Receivables be reported?

Report the amount the facility expects to collect from the Medicaid Program and/or Medicaid Managed Care Organization.

12. a. Should the data be reported on a year-to-date basis?

Yes.

12. b. What if the facility has a fiscal year end other than 12/31?

Report year-to-date based on your fiscal year. For example, if the reporting period is 12/31 and the facility's year end is 6/30, report financial results for 7/1 – 12/31; if the fiscal year end is 9/30, report from 10 /1 – 12/31.

13. What are the deadlines for submitting the reports?

For the quarter ending March 31, the report is due June 15;
For the quarter ending June 30, the report is due September 15;
For the quarter ending September 30, the report is due December 15; and
For the quarter ending December 31, the report is due March 15 of the following year.