

Please note: all cost report filings must now be made on the Excel spreadsheet prescribed by the Division of Rate Setting and filed in electronic format. Please see Practices and Procedures Table of Contents for downloading the Cost Report template.

Form - Cost Report for Nursing Facilities

The Cost Report form prescribed by this Practice and Procedure Issuance is required to be used by nursing facilities for all annual cost reports and for the special cost reports that may be required in conjunction with a rebase. V.D.R.S.R. §§3.2 and 5.6(c).

PROCEDURE FOR FILING

1. The *Cost Report* form must be completed in accordance with the cost report cover sheet and the *Instructions for Completing Cost Report Form for Nursing Facilities and the Supporting Financial Documentation Form* (Practice and Procedures Issuance No. 92-15.)
2. The *Cost Report* shall cover the twelve month period of the provider's fiscal year, unless advance authorization to submit a report for a greater or lesser period has been granted by the Division or unless some other period is prescribed by the Director. V.D.R.S.R. §§3.2(a) and 5.6(c).
3. The annual *Cost Report* form and one copy must be filed with the Division within 90 days of the end of the facility's fiscal year (V.D.R.S.R. §3.3(a)) or in the case of a special cost report, within the time prescribed by the Director.
 - a. Extensions of time for filing the cost report may be requested pursuant to V.D.R.S.R. §3.3(a) on Form 92-3.3F *Request for Extension of Time* and may be granted at the discretion of the Director, subject to the following conditions:
 - (i) The *Request for Extension of Time* form must be received at the Division **no less than 15 days prior to the cost report due date**. V.D.R.S.R. §3.3(c)(1).
 - (ii) The *Request for Extension of Time* must specify the date on which the cost report will be filed. V.D.R.S.R. §3.3(c)(1).
 - (iii) The provider must clearly explain the reason for the delay. Extensions will be granted for "good cause", which requires a substantial reason for delay which is beyond the provider's control. Good cause does not include ignorance of the rule, inconvenience, or a cost report preparer engaged in other duties. V.D.R.S.R. §3.3(c)(2).
 - b. As a general rule, if a good reason is given, initial requests for extensions of time will be liberally granted, to the date requested by the provider. The Division does reserve the

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right to limit the extension to a reasonable period. **Providers should be warned, however, that subsequent requests for extensions of time for filing a cost report will be regarded with disfavor and scrutinized very closely.**

4. In order for the cost report filing to be acceptable and deemed timely filed, it must be accompanied by the *Supporting Financial Documentation* form with its required attachments. (See Practice and Procedure Issuance No. 92-14.) V.D.R.S.R. §§3.2(d) and (e). **Failure to file the supporting financial documentation, may result in the rejection of the cost report filing.** V.D.R.S.R. §3.3(b).

Effective: November 13, 1992

s/Ruth Rivers
Ruth Rivers
Director