

Please note: all Supporting Financial Documentation must now be filed on the Excel spreadsheet prescribed by the Division of Rate Setting & filed in electronic format. Please see Practices and Procedures Table of Contents for the SFD template.

Form - *Supporting Financial Documentation for Nursing Facilities*

The *Supporting Financial Documentation* form prescribed by this Practice and Procedure Issuance is required to be filed by nursing facilities whenever a cost report is filed. V.D.R.S.R. §§3.2(d) and (e).

PROCEDURE FOR FILING

1. The *Supporting Financial Documentation* form must be completed in accordance with its 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 form must be accompanied at the time of filing by the following attachments:
 - a. audited financial statements of the reporting entity and of the related entities that allocate costs to the nursing facility,
 - b. a Medicare cost report, if the nursing facility is certified for participation in the Medicare program,
 - c. provider's trial balance,
 - d. home office cost report (if any),
 - e. a reconciliation of the audited financial statements to the Cost Report.

Failure to file all the supporting financial documentation required by this Practice and Procedure Issuance, may result in the rejection of the cost report filing. V.D.R.S.R. §3.3(b).

Effective: November 17, 1992

s/Ruth Rivers
Ruth Rivers
Director