



## Attachment 1 Submission Guidelines

### **PART III - RELATED COMPANY FINANCIAL REPORT**

Proprietary and voluntary facilities are required to complete Part III of the Cost Report if there is a related entity with which the facility has conducted direct business transactions. Voluntary facilities with a "foundation" or other separately established entity, which conducts direct business transactions with the facility, raises money in the facility's name, or affects the facility's cost of doing business must file Part III. Please note that any facility filing Part III with its annual Cost Report must also file with the Department an electronic copy (PDF) of the related company's Certified Financial Statements. The financial statements must be filed no later than Friday, August 14, 2015. Please submit the electronic copy to [BVAPR@health.ny.gov](mailto:BVAPR@health.ny.gov) and be advised that paper copies will not be accepted. Failure to submit an electronic copy will result in an incomplete Cost Report submission.

### **NON-MEDICAID PROVIDERS AND NEW FACILITIES AND/OR NEW OPERATORS**

With Department approval, non-Medicaid providers and new facilities and/or new operators who will file a 12-month Cost Report pursuant to Part 86-2.2 (e), may file only the Prefatory Data and Part 1 sections of the RHCF-2 or RHCF-4 (i.e., an RHCF-1 Report). The software can be modified from an RHCF-2 or RHCF-4 to an RHCF-1 by selecting "configure" on the menu bar. If your facility is filing the RHCF-1 Report, please include an explanation of why your facility is filing the RHCF-1 Report in the General Notepad. Also, please send an email to [BVAPR@health.ny.gov](mailto:BVAPR@health.ny.gov) informing the Department of the change in ownership. The email should include the date of the change of ownership and any other pertinent information necessary to process the change. In the subject line include the "facility name" and "change of operator" so that it is directed to the proper reviewer. Also, the new operator should be sure to update any necessary HCS access in order to certify their Part I in a timely manner.

### **RHCF-4 DATA SECURITY**

As in the past, the Declaration Control Number (DCN) will appear on the computer screen and each page of the printed pages of the Report. **Any change to any screen or schedule in the database will cause the DCN to be erased** and another DCN will not be generated until the revised data has been determined to be "clean" by the software-editing program. If a facility makes revisions that result in multiple report submissions, operator and CPA electronic certifications should only be submitted for the final DCN report determined as "correct" by the facility. If multiple report submissions are certified by both the operator and CPA, the Department will deem the last certified report filed for the facility as the final "correct" DCN report submission.

Be advised that any of the following circumstances will render a submitted Cost Report incomplete, inaccurate or incorrect.

- A rejected stepdown.
- The certification of the operator has not been received.
- The CPA certification has not been received.
- Notes to the facility's financial statements were not included in the electronic Cost Report filed by your facility.
- Electronic copies of certified financial statements from a related company have not been received.