

State of Mississippi
METHODS AND STANDARDS FOR ESTABLISHING PAYMENT RATES-OTHER TYPES OF CARE

H. Allowable Costs

Allowable costs are those costs that result from providing covered services. They are reasonable in amount and are necessary for the efficient delivery of those services. Allowable costs include the direct cost center component (i.e., salaries and supplies) of providing the covered services and an allocated portion of overhead (i.e., administration and facility).

I. Cost Reports

All RHCs must submit to the Division of Medicaid a copy of their Medicare cost report using the appropriate Medicare forms on or before the last day of the fifth (5th) month following the close of its Medicare cost-reporting year. All filing requirements shall be the same as for Title XVIII. Cost reports must be submitted by the specified due date, in order to avoid a penalty in the amount of fifty dollars (\$50.00) per day for each day the cost report is delinquent. This penalty can only be waived by the Executive Director of the Division of Medicaid. When the due date of the cost report falls on a weekend or State of Mississippi or federal holiday, the cost report is due on the following business day. Extensions of time for filing cost reports will not be granted by the Division of Medicaid except for those supported by written notification of the extension granted by Title XVIII. Cost reports must be prepared in accordance with the State Plan for reimbursement of RHCs. The RHC's cost report should include information on all satellite RHC's.

An RHC that does not submit its Medicare cost report within six (6) calendar months after the close of its Medicare cost reporting year may be subject to suspension of the payment of claims and termination of its provider agreement at the Division of Medicaid's discretion.

J. Where to File

The cost report and related information must be uploaded electronically to the cost report data base as designated by the Division of Medicaid.

K. Other Correspondence

All correspondence to and from the Division of Medicaid must be uploaded electronically to the cost report database as designated by the Division.

L. Out of State Providers

The Division of Medicaid does not enroll out-of-state providers to provide RHC services, except in those circumstances specified at 42 CFR 431.52.

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