

**10A NCAC 01A .1102 COST REPORTING: FOR FACILITIES THAT SERVE STATE/COUNTY
SPECIAL ASSISTANCE RESIDENTS**

(a) Each facility which serves State/County Special Assistance residents shall prepare and submit a report of its costs and other financial information. Facilities shall prepare and submit the cost report on the fiscal year as defined in G.S. 131D-4.2. Facilities that fail to file their cost reports by the due date are subject to enforcement actions for non-compliance as defined in G.S. 131D-4.2. If the Department of Health and Human Services (DHHS) finds good cause for delay, it may extend the deadline for filing the report for up to an additional 30 days. A good cause is an action that is uncontrollable by the provider.

(b) The cost report shall be submitted on forms provided by the Office of the DHHS Controller. The Department of Health and Human Services shall make the cost report format available to each facility on or before the last day of the fiscal year report period.

*History Note: Authority G.S. 143B-10; S.L. 1999-334;
Eff. August 1, 1998;
Temporary Amendment Eff. September 24, 1999;
Temporary Amendment Expired July 11, 2000;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. April 23,
2017.*