

IHCP *bulletin*

INDIANA HEALTH COVERAGE PROGRAMS BT2023116 SEPTEMBER 14, 2023

Nursing facilities to maintain calendar year fiscal year for Medicaid cost reporting

The Indiana Office of Medicaid Policy and Planning (OMPP) is in the process of submitting a Medicaid state plan amendment and revisions to the Indiana Administrative Code (IAC). As part of these revisions, the OMPP will require all Medicaid-participating nursing facility providers to maintain a calendar year (Jan. 1 – Dec. 31) fiscal period for Medicaid cost-reporting purposes. The due date for these cost-reporting filings will be the last day of the fifth month after the fiscal period end date (May 31). This Medicaid fiscal period requirement will be effective for all cost-reporting periods ending after March 31, 2023.

Providers with March 31, 2023, (or prior) years ends must continue to file their historic year-end cost reports by the applicable due date for use in the July 1, 2023, rate setting. However, these providers will also be required to file a Jan. 1, 2023 – Dec. 31, 2023, fiscal period cost report for use in establishing the July 1, 2025, reimbursement rates. See Table 1 for the cost report due dates.



For providers with current non-calendar-year fiscal periods ending after March 31, 2023, (6/30, 9/30 and so on), the OMPP is suspending the filing requirement and any associated penalties for their historic cost-reporting periods ending in 2023. In lieu of the historic fiscal period filings, these providers will instead be required to file a Jan. 1, 2023 – Dec. 31, 2023, fiscal period cost report for use in the July 1, 2025, rate setting.

The OMPP is only requiring the specific fiscal period for Medicaid cost report filings. The provider's fiscal year end for federal/state tax reporting or Medicare cost reporting purposes is not affected by the new requirement.

All requirements noted in this bulletin are subject to approval of the Medicaid state plan amendment. For questions and further clarification, please contact Myers and Stauffer at LTCdept@mslc.com or 317-846-9521.

Table 1 – Due dates for providers required to submit historic cost report and calendar-year cost report

Historic cost reporting dates prior to change		Future required cost-reporting dates	
Cost-reporting period	Cost report due date	Cost-reporting period	Cost report due date
7/1/2021 – 6/30/2022	November 30, 2022	1/1/2023 – 12/31/2023	May 31, 2024
9/1/2021 – 8/31/2022	January 31, 2023	1/1/2023 – 12/31/2023	May 31, 2024
10/1/2021 – 9/30/2022	February 28, 2023	1/1/2023 – 12/31/2023	May 31, 2024
1/1/2022 – 12/31/2022	May 31, 2023	1/1/2023 – 12/31/2023	May 31, 2024
4/1/2022 – 3/31/2023	August 31, 2023	1/1/2023 – 12/31/2023	May 31, 2024

QUESTIONS?

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