

MaineCare Cost Report Checklist **Private Non-Medical Institutions (PNMI)**

The following supporting documentation **must** be submitted with your cost report filing in accordance with Principle 3300. Failure to supply the requested information will deem the cost report unacceptable and may result in the suspension of payments and the application of a deficiency rate until the supporting documentation is filed. Please include a check mark next to each individual item number for which enclosures have been provided and return a completed copy of the checklist. Thank you for your cooperation in this matter and please do not hesitate to contact the Audit Division if you have any questions concerning these items (287-2403).

_____ **A.) 100% settlement check** – a check for 100% of any estimated amount due the Department must accompany the cost report.

_____ **B.) Financial statements** - copy of financial statements and work paper reconciliation to filed PNMI MaineCare cost report.

* *Note: For Community Agencies, which have an obligation to file Financial Statements in accordance with MAAP requirements, if you intend for this financial statement to satisfy both your MaineCare and MAAP filing requirements, please identify this in a cover letter attached to this supporting information.*

_____ **C.) Adjusted trial balance** - a copy of detailed adjusted trial balance with adjusting journal entries.

_____ **D.) Year end adjusting entries** - copy of auditor's and client prepared year end adjusting entries.

_____ **E.) Payroll** - a copy of work paper reconciling payroll to the PNMI MaineCare cost report

- 941's - Employer's Quarterly Federal Tax Return
- 940's - Employer's Annual Federal Unemployment Tax Return (FUTA)
- MESC - Maine Employment Security Commission Quarterly Unemployment Tax Return
- Quarterly employee wage listing by name - listing needs to be detailed by name and individual detailed wages earned

_____ **F.) Benefits analysis** - a copy of work paper reconciling all benefit accounts to the PNMI cost report. Include copies of the worker's compensation policies in force during the cost reporting period.

_____ **G.) Related parties** - a copy of financial statements, trial balances, adjusting entries and work paper documentation to support cost incurred and cost deemed to be MaineCare allowable from transactions with all related parties.

- _____ **H.) Home office indirect costs** - provide a copy of the annual home office financial statement(s) and the cost allocation work paper providing the audit trail for costs claimed on the PNMI MaineCare cost report.
- _____ **I.) Organizational chart** - a copy of organizational chart applicable to the reporting period.
- _____ **JI.) Census logs** - a copy of your monthly log summaries which reconcile to as filed cost report.
- _____ **K.) Time studies & other allocations** - copies of time studies and other supporting documentation for methods of allocation used on Schedules B and C of the PNMI MaineCare cost report.
- _____ **L.) Direct service personnel “other qualified staff” certifications/approvals & clinical licenses for employees & clinical consultants** -
- Non-licensed direct care “other qualified staff” - copies of written documentation on file with the appropriate bureau indicating that bureau’s approval of direct care “other qualified staff” claimed for reimbursement on Schedules C and C-1.
 - Licensed direct care professional staff – copies of clinical licenses for licensed direct care professional staff claimed for reimbursement on Schedules C and C-1.
 - **NOTE:** Please do not re-submit staff certifications or clinical licenses that were submitted for the prior year cost report. Please identify the staff for whom certifications were previously submitted in a cover letter attached to this supporting information.
- _____ **M.) Provider Tax** - a copy of the monthly returns for all Service Provider Tax payments.
- _____ **N.) COVID-19 Pandemic Relief Funds** - detailed listing of the program type (CARES, PPP, etc.) of relief funding received and the dollar amount.