

**DMA Audit Section
ICF/MR Group Homes
Guidance for Cost Report Preparation
FYE: June 30, 2011**





North Carolina Department of Health and Human Services

Division of Medical Assistance

2501 Mail Service Center – Raleigh, N.C. 27699-2501

Beverly Eaves Perdue, Governor
Lanier M. Cansler, Secretary

Craig L. Gray, M.D., MBA, JD, Director

June 1, 2011

Dear Group Home:

In accordance with the Reimbursement Plan for Intermediate Care Facilities-Mental Retardation, we are furnishing the software for the 2011 Medicaid cost reporting forms.

The downloadable FoxPro software will enable you to input and generate your 2011 Medicaid cost report. The User's Guide includes instructions for generating a blank cost report and inputting data to generate your completed cost report. **The furnished software is not to be modified in any manner.**

We have also made available software for those facilities required to file a home office cost report. See [ICF/MR Home Office Cost Statement Instructions](#) for details.

The cost report for the fiscal year ended June 30, 2011 is due to be filed by Friday, September 30, 2011. We do not plan to issue any extensions from this due date. The cost report may be filed electronically on a floppy diskette or a CD compact disc or e-mailed along with a signed copy of the Information/Certification Form, diskette, and Certification Form for the Home Office Cost Statement (if applicable), and the working trial balance to:

US Mail

Desk Audit Section
Division of Medical Assistance
2501 Mail Service Center
Raleigh, NC 27699-2501

Alternate Shipping

Audit Section
Division of Medical Assistance
One Bank of America Plaza
421 Fayetteville St.
Raleigh, NC 27601

You must indicate on the filed working trial balance the line number on which the account is included on Schedule A (expenses), Schedule F (balance sheet), and Schedule G (revenues). Cost reports filed without this cross-referencing will be deemed incomplete and delinquent. **Chain organizations filing a combined cost report are requested to file a combined working trial balance.**

If a settlement is due the Medicaid Program, remit under separate cover to:

DHHS-Controller's Office
DMA-Accounts Receivable
2022 Mail Service Center
Raleigh, NC 27699-2022

***Make checks payable to:
Division of Medical Assistance***

Below, we have furnished guidance to assist you in preparing the cost reporting forms in accordance with our requirements. Also, Frequently Asked Questions (FAQs) can be accessed at <http://www.dhhs.state.nc.us/dma/cost/icfmr/ltc.htm>. If you have questions regarding the software or its operations, please contact a Computer Consultant at the Division of Information Resource Management (DIRM) at (919) 855-3200. If you have questions regarding the cost reporting forms, please contact the DMA Audit Section via e-mail at Mike.DAlessio@dhhs.nc.gov or by telephone at (919) 647-8060.

Sincerely,

Michael D'Alessio

Audit Manager

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COMPLETION OF SCHEDULES

For FY11 cost reports, all providers are required to furnish copies of existing, renewed, or amended facility and day program lease agreements which support any lease expense identified in the cost report. Failure to support lease agreements with proper documentation may result in disallowance of lease expense.

Per the August 4, 2003 Memorandum from David Mosley, Assistant Director DMA Financial Operations, General Liability Insurance should be allocated to employee benefits in salaried cost centers based on payroll. This is applicable to the ICF/MR Chart of Accounts from FYE 6/30/2003 up through FYE 6/30/2010 and FYE 6/30/2011.

Cost Reporting Software is Now Available Online – Providers may download the 2011 version of the ICF/MR cost reporting software and instruction manual by accessing the DMA Audit Section web site at <http://www.dhhs.state.nc.us/dma/cost/icfmltc.htm>. Common Frequently Asked Questions (FAQs) can also be accessed on that same web page.

Internal Control Questionnaire – The Internal Control Questionnaire is available on the furnished software. Please answer all questions with a “YES”, “NO” or a remark in the “REMARKS” section. Please refer to the software user’s manual for further instructions.

General Information

You **must** select on Line 4a which cost settlement plan you are using (Deferral, General or State Facility). If you have a question as to whether you are eligible to settle using the Deferral Plan, please call Ms. Elizabeth Grady in the Financial Operations Section at (919) 855-4207.

The cost report software has been modified to accept the new National Provider Identifier (NPI) number per HIPAA regulations. You must enter both the old N.C. Medicaid provider number as well as the new NPI number to ensure proper matching for all claims processed by the Intermediary. If you do not have an NPI number at this time, visit the CMS website for more information at [NPI Overview](#).

Facility Statistics

{NEW} Line 8 – Medicaid - Behavioral Health HMO Days data entry field requires users to input all inpatient days for any residents that are enrolled with a Behavioral Health HMO LME. These days are reimbursed by a different program and must not be included in line 6.

Monthly Census Summary

{NEW} Column 4 – Behavioral Health HMO Medicaid Days requires users to input all inpatient days for any residents that are enrolled with a Behavioral Health HMO LME. These days are reimbursed by a different program and must not be included in columns 2 or 3.

Schedule A

Schedule A includes three identical cost centers (Property Ownership and Use, Operation and Maintenance of Plant and Housekeeping-Labor, & Housekeeping-Non Labor) for identifying ICF/MR Facility and Day Care Program costs. These Day Care Program cost centers are to be utilized when the group home has an in-house Day Care Program. If a group home with an in-house Day Care Program is unable to identify costs between the ICF/MR Facility and Day Care Program in the above named cost centers, these costs are to be allocated on Schedule B of the cost reporting forms between the ICF/MR Facility and Day Care Program. The basis of allocation will be square footage. (*See Schedule B and B-1 guidance below.*) If the group home contracts for Day Care Program services, these Day Care Program cost centers will **not** be applicable since costs of the Day Care Program will be identified on line A-258, *Contractor Outside Services*.

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Schedule A continued

Schedule A, line 13 has been modified to read, "Fire Protection Sprinkler Depreciation". This line is to be used to separately report the depreciation expense for the group home's fire protection sprinkler system. Depreciation expense will only be recognized for reasonable cost not covered by DMA Initial Funding and outside grants.

Furnish explanation for all negative expense amounts on column 7 except for the Revenue Offset amount. Written explanations can be submitted with the cost report at the time of filing.

The total of Mortgage/Fixed Asset Interest – lines 8 & 30, and Interest-Operating – line 301 must agree with interest expense on Schedule H, column 9 (Total Line). (*See Schedule H guidance below.*)

Line 243 - Health Care Assessment Paid to DHHS – allows providers to expense assessment fees paid to the Controller's Office.

The total of Central Office Overhead – line 279, and directly allocated home office costs coded to other Schedule A accounts must agree with home office costs on Schedule A-4, column 5 and Schedule A-5, line 2C. These amounts must be supported in the Home Office Cost Statement.

Pre-employment screening costs incurred by ICF/MRs for employees whose benefits are reported in direct cost centers may be reported in the cost center where the employee is assigned.

Effective 07/01/2006 the capitalization criteria for fixed assets is \$5,000. Use the link below to access the applicable ICF/MR Chart of Accounts for prior years as well as 2010 & 2011.

<http://www.dhhs.state.nc.us/dma/cost/icfmltc.htm>

Schedule A-2

Providers no longer have the option to offset reserve bed revenues.

All grant and donation revenues (restricted and unrestricted) must be reported as a revenue offset on Schedule A-2 in accordance with Section .0305(n) of the Prospective Reimbursement Plan for ICF/MR Facilities.

Schedule A-3

All compensation paid to owners must be reported on Schedule A-3 and comply with regulations set forth in CMS Pub 15-1, Section 900.

Schedule A-4

All home office and related organization costs **must** be identified on this schedule, including those related organizations deemed 'non-related by exception'. Cost reports submitted without all related organizations identified will be deemed incomplete.

A related organization cost report must be filed for all related organizations identified on Schedule A-4. For those related organizations that are deemed 'non-related by exception', documentation must be submitted to support the criteria set forth in CMS Pub 15-1, Section 1010. If this information is not submitted the cost report will be considered incomplete and not filed on a timely basis.

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Schedule A-6

Beginning balances in column 1 must agree with prior year balances on Schedule F, column 1.

Schedules B and B-1

If your group home had an in-house day care program, which included residents from the group home **and** community, Schedules B and B-1 must be used to allocate cost of Day Care Program costs on Schedule B for residents from the community. In order to allocate Day Care Program costs on Schedule B for residents from the community, enter on Schedule B-1, **line 6**, columns 3, 5, 7, and 14 the group home day care program days and on **line 15**, columns 3, 5, 7, and 14 the community day care program days. The Day Care Program costs computed on Schedule B, **line 6**, column 17 will be for the residents of the group home.

If you did **not** allocate Day Care Program costs (columns 3, 5, 7, and 14) on Schedule B, you must identify an **amount** (such as 100 representing 100%) on Schedule B-1, **line 6**, columns 3, 5, 7, and 14 in order for the total Day Care Program costs to flow to Schedule E, **line 1C** (Deferral Plan) or Schedule E, Part I, **line 8** (General Plan). Day Care Program cost is computed on these schedules by dividing the total DAY CARE PROGRAM COST by the TOTAL INPATIENT DAYS.

(Note: Please be sure to use the '<Calculate>' option each time a change is made to Sch B-1.)

Statistics based on total inpatient days must **not** include days for therapeutic leave and reserve beds. These days must only include days in which patients are actually present in the facility.

Statistics based on square footage must agree with prior year field audited square footage unless the Division of Medical Assistance has granted prior approval.

Schedule E

Schedule E has two additional data entry requirements that must be completed as part of the N.C. Medicaid Health Care Assessment program. You are required to input the HCA daily rate and the total amount paid to the Controller's Office for the cost report period for all total **non-Medicare** days.

{NEW} The HCA Rate was increased by the Legislature effective Jan. 1, 2011 and because the Icfmr11 NC Medicaid FoxPro software lacks the capability to automatically calculate the exact assessment amount due Medicaid using two different rates, you must manually calculate and enter an adjustment on Schedule E, Part II, Line 4D(i). To simplify the process, DMA Audit Section has created a supplemental worksheet with the necessary steps to enter the adjustment. See pages 7 & 8 of this guidance.

{NEW} As all ICF/MR providers received a rate adjustment effective January 1, 2011 and the FoxPro software does not accurately reflect the correct Settlement for multiple rate entries, each user is required to utilize the following instructions for preparation of their 2011 cost reports: Key complete cost reports for each ICF/MR facility in your organization for the 2011 fiscal year. When you get to Schedule E, leave the "Direct Rate Paid/Day" and the "Indirect Rate Paid/Day" input fields blank (or 0.00000) at this time. However, you must complete Schedule E by entering data in all other required fields on that screen and save your entry. Next, complete all the other required schedules and save your cost report. As a work-a-round to achieve the most accurate Settlement, you are required to complete the Excel FY2011 Settlement Supplemental Worksheet and submit along with your combined (or single facility) cost report to DMA Audit section. The workbook is currently available on the DHHS/DMA website and you may use the following URL address to download a copy to your computer:

http://www.ncdhhs.gov/dma/cost/2011/Icf11_Settlement_WorkSheet.xls

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Schedule H – Loan/Interest Statement must be completed. Please identify the following information on this schedule:

- Lender's name and address
- Purpose of loan
- Original date of loan
- Term of loan
- Interest rate
- Amount of loan
- Unpaid balance at the end of the cost reporting period
- Total amount of annual payments
- Total interest expense per loan

Other Schedules

In the past, a significant number of group homes did not properly complete the following schedules when filing their cost reports:

Schedule A-3 (Statement of Compensation of Owners), Item 3

Identify the name and address of individual or corporation, which owns the physical plant of the group home **and** day care program, if different.

Schedule A-3 (Statement of Compensation of Owners), Item 4

Identify the name and address of individuals or organizations having 5% or more ownership in the group home. If the home is "owned/operated" by a board of directors, insert "*Board of Directors*" into item 4.

Schedule A-4 (Statement of Cost of Services from Related Organizations), Items A and B

If Item A is "Yes", then Items B and C **must** be completed.

Schedule A-5 (Statement of Home Office Allocations, Management Fees, and Depreciation), Items 1 and 2

If Item 1 is "Yes", then Item 2 **must** be completed. The amount in Item 2C for Home Office Expenses must agree with the **total** amount of home office costs on Schedule A-4 including direct, functional, and pooled home office costs.

Contract Services Statement

Included with the 2011 version of the ICF/MR software is the Contract Services Statement. Please follow the on-screen instructions when inputting the data.

If you are instructed to list only contractors paid \$5,000 or more, do **not** list contractors paid less than \$5,000.

If you are instructed to list all contractors, the **TOTAL** amounts **must** agree with the amounts on the corresponding contracted services expense lines on Schedule A of the cost report.

Fire Protection Sprinkler System Schedule – This schedule will have to be completed by those group homes that have received partial reimbursement for the installation of a fire protection sprinkler system. For further information on reimbursement of fire protection sprinkler systems, please call Ms. Elizabeth Grady at (919) 855-4207.

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Individual Cost Reports Supporting the Combined Cost Report

Chain organizations are required to file both individual and combined cost reports. Individual group home cost reports must be prepared first. Then use the 'Combine Cost Reports' option to select and merge all the individual cost reports you need to combine. Next, use the 'Create Mail-in Diskette\ Audit Section' option to build the file to send to DMA Audit Section. The software will generate a single combined cost report. Combined cost reports generated by manually entering combined data will not be accepted.

<u>Cost Report</u>	<u>Due Date</u>	<u>Section</u>
Combined	September 30, 2011	Audit
Individual	September 30, 2011	Rate Setting

When combining cost reports, there is an option on the software program to specify the controlling provider number to be used to identify the combined cost report. Generally, it is the lowest provider number of the individual group homes. Please use the provider number you used last year even if there is a new group home in your chain with a lower provider number. If you are not sure, please contact the DMA Audit Section at (919) 647-8060 or email Michael D'Alessio at Mike.DAlessio@dhhs.nc.gov.

The individual cost reports supporting the combined cost report **must** be filed with the DMA Rate Setting Section. File only the individual cost report(s) using the 'Create Mail-in Diskette\ Financial Operations Section' option and select all the individual cost reports that you have prepared but not the combined report(s). (Do **not** submit Information/Certification Form, working trial balance, Home Office Cost Statement, Contract Services Statement, and Internal Control Questionnaire to the Rate Setting Section.) Submit the Financial Operations Diskette containing the individual cost reports under separate cover to:

Rate Setting Section
Financial Operations
Division of Medical Assistance
2501 Mail Service Center
Raleigh, NC 27699-2501

Note: If appropriately marked, the Audit Section may forward the diskette to the Rate Setting Section.

The software has been modified to allow a user to create a cost report file on a computer that does NOT have a floppy drive. Follow the instructions given by the software when you go to create a diskette and the program will build the file in a sub-folder under the Icfmr11 folder. This will allow you to copy/move the file to a CD or send electronically via e-mail.

Limitations

The established cost limitations for ICF/MR group home cost reports for fiscal year ended June 30, 2011 are as follows:

Medical Director:	\$250 per bed annually
Management Fees:	\$7.13 per patient day
Capital/Lease Costs:	\$6,546 annually per bed
Director's Fees:	\$2400 annually or \$200 per meeting
Owner or Administrator Salary:	
	\$57,570 (1-50 beds)
	\$69,912 (51-99 beds)
	\$74,024 (100-149 beds)
	\$79,660 (150-199 beds)
	\$90,469 (200-249 beds)

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Home Office Cost Statement

Included is the Home Office Cost Report software and a copy of the instructions for preparing the Home Office Cost Statement **if applicable** for your group home. After completing the Home Office Cost Statement, create the mail-in diskette according to page 25 of the instructions. A separate diskette for the Home Office Cost Statement **must** be filed with the 2011 cost report diskette by September 30, 2011.

Home office cost reporting software is available online. Providers may download the software and instruction manual by accessing the DMA Audit Section web site at <http://www.dhhs.state.nc.us/dma/cost/icfmrhomeoffice.htm>.

Prior Year Cost Reports

ICF/MR cost report preparers are required to review the prior year desk and field audited cost reports and incorporate all applicable adjustments and/or recommendations into the 2011 cost reports. (CMS Pub 15-1, Section 2905.2)

Cost reports filed for fiscal year ended June 30, 2011 without all schedules properly completed will be considered incomplete and subject to suspension of all payments until schedules are properly completed.

Printing the Cost Report

Please use the "Recalculate" option each and every time before printing the cost report. This will ensure all numeric entries calculate and flow properly across every schedule.

Filing the Cost Report

The cost report for the fiscal period ended June 30, 2011 is due to be filed by Friday, September 30, 2011. Extensions beyond this due date will not be granted. The Division of Medical Assistance may withhold up to twenty percent (20%) of an ICF/MR facility's payments for **failure to file** a completed cost report.

Field Audits

If your ICF/MR facility is selected for a field audit, financial records supporting the cost report must be made available to the field auditors on an agreed upon timetable. **Failure to furnish requested financial records might result in the repayment of all Medicaid payments.**

Other Questions About Cost Report Preparation?

If you have questions about the preparation of the cost reporting forms, please contact the DMA Audit Section at (919) 647-8060 or email Michael D'Alessio at Mike.DAlessio@dhhs.nc.gov.

Supplemental Worksheet for Adjustment/Correction to ICF/MR Assessment

The ICF/MR Assessment Rate was increased by the Legislature effective Jan. 1, 2011 and the rate was changed from \$11.46 to \$20.36 for all ICF/MR enrolled providers for total non-Medicare patient days. Refer to the DMA website below for additional information related to the assessment:

<http://www.dhhs.state.nc.us/dma/cost/icfmrassessment.htm>

Understand, the NC Medicaid FoxPro software lacks the capability to automatically calculate the exact assessment amount due Medicaid using two different rates and as a result, each user must manually calculate the corrected dollar amount to be entered on Schedule E to offset the amount calculated by the program. At this time, each user must complete the "Manual FY2011 ICF/MR Assessment Adjustment Workpaper" to obtain the exact dollar amount to be entered in the "Healthcare Assessment Adjustment/Correction" input field as shown in Figure 1 below. Please follow the instructions given below to achieve this.

Figure - 1 - Sch-E Input Screen shown above with the new \$20.36 HCA Rate that became effective Jan. 1, 2011. Enter the amount calculated by the Excel worksheet Step 4a into the Healthcare Assessment Adjustment/Correction input field as shown above to offset the overstated HCA Assessment due Medicaid.

As Filed 07/08/2011 2011 INTERMEDIATE CARE FACILITY / MENTAL RETARDATION MONTHLY CENSUS SUMMARY

Provider Name: Best County Group Home #1 Fiscal Period: From: 07/01/2010 To: 06/30/2011
 Provider Number: 3416197/1124031349

MONTH (1)	MEDICAID (2)	THERAPEUTIC LEAVE (3)	PIEDMONT LME MEDICAID (4)	PRIVATE (5)	RESERVE BED (6)	OTHER (Specify) (7)	TOTAL (8)
1. Jul	144	11	0	0	0	0	155
2. Aug	147	8	0	0	0	0	155
3. Sep	139	11	0	0	0	0	150
4. Oct	144	11	0	0	0	0	155
5. Nov	134	16	0	0	0	0	150
6. Dec	131	24	0	0	0	0	155
7. Jan	145	10	0	0	0	0	155
8. Feb	134	11	0	0	0	0	145
9. Mar	146	9	0	0	0	0	155
10. Apr	141	9	0	0	0	0	150
11. May	140	15	0	0	0	0	155
12. Jun	139	11	0	0	0	0	150
TOTAL	1,684	146	0	0	0	0	1,830
13. DAYS							

1,830
Facility Statistics Line 6

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Figure - 2 - Locate the total number of days for the months of July through December as found under Col. 8 on the Monthly Census Summary page. Add them together to obtain the total number of days that were assessed at \$11.46 / day. Use that number to complete step "D" of the "Manual FY2011 ICF/MR assessment Adjustment Workpaper"

Supplemental Worksheet for Adjustment/Correction to ICF/MR Assessment


	2011 INTERMEDIATE CARE FACILITY – MENTAL RETARDATION SETTLEMENT STATEMENT	SCHEDULE E PART II GENERAL PLAN
As Filed 07/08/2011		
Provider Name: Best County Group Home #1 Provider Number: 3416197/1124031349		Fiscal Period: From: 07/01/2010 To: 06/30/2011
	ICF/MR	
1. DUE PROVIDER FOR COVERED SERVICES		-----
A. Direct Services		
i. Total Direct Costs (Schedule E, Part I, Line 20)	450,528	
ii. Total Rate Payments (Schedule E, Part I, Line 21)	0	
iii. Direct Services Reimbursable (Lower of Line i or ii).		0
B. Indirect Services (Schedule E, Part I, Line 24)		0
C. Due Provider for Covered Services (Line Aiii Plus B)		0
2. AMOUNT RECEIVED		
A. Amount Received or Receivable from Intermediary		436,048
B. Patient Liability Amount Received or Receivable		32,322
C. Total Received or Receivable (Line 2A + Line 2B)		468,370
3. NET SETTLEMENT AMOUNT		
Due Provider (Line 1C in excess of 2C)		-468,370
Due Program (Line 2C in excess of 1C) Note 1		
4. HEALTH CARE ASSESSMENT SETTLEMENT		
A. Total-Assessment Days		1,830
B. Health Care Assessment Per Day		20.36
C. Health Care Assessment Due Medicaid		37,259
D. Health Care Assessment Paid to DHHS Controllers Office		0
i. Healthcare Assessment Adjustment/Correction		8,188 
E. Health Care Assessment Settlement Due Provider (Due Program)		< 29,071 >
Note 1 Please refer to HCFA-15, Section 2409.1, A-2.	"When the provider files a cost report indicating that an overpayment has occurred, FULL REFUND is to be remitted with the report." This refund should be mailed under separate cover to:	
	Send Via US Mail To:	Alternate Shipping:
	DHHS Accounts Receivable Division of Medical Assistance 2022 Mail Service Center Raleigh, NC 27699-2022	DHHS Accounts Receivable Division of Medical Assistance 325 N. Salisbury Street Raleigh, NC 27603
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Figure - 3 - Sch-E, Part II with the new HCA Rate of \$20.36 causes the Health Care Assessment Due Medicaid on Line 4C to be overstated but can be properly reduced by completing the Manual FY2011 ICF/MR Assessment Adjustment Workpaper Excel worksheet to calculate a positive adjustment amount for Line 4D(i) to remove the overstated dollars.

To simplify the process, follow the steps given below in this supplemental worksheet to determine the actual HCA settlement amount due.

- (1) First, you should complete all applicable cost report schedules using the **Icfmr11** FoxPro software up to Schedule E before starting this procedure.
- (2) Next, open Schedule E input screen and enter the applicable Direct & Indirect Rates for the facility and enter the new \$20.36 Health Care Assessment Rate that became effective on 01/01/2011. In addition, enter the "Amount Received or Receivable from the Intermediary" along with "Patient Liability Amount Received or Receivable" as applicable. Leave the "Healthcare Assessment Adjustment/Correction" input field "blank" for now and <Save> your work. The software will then calculate an overstated total amount due Medicaid.
Note: For illustration purposes, the HCA "Paid to DHHS Controllers Office" input field is shown blank so one may see how the adjustment entry will reduce the overstated amount.
- (3) Ensure all the days have been keyed in the Monthly Census Summary Schedule and print a copy of the form to use in the next step. Locate the total number of days for the months of July through December as found under Column 8 on the Monthly Census Summary page as shown in Figure 2 and add them together to obtain the total number of days that were assessed at \$11.46 / day. Use this number to complete step "D" of the "Manual FY2011 ICF/MR Assessment Adjustment Workpaper."
- (4) Next, download the [Manual FY2011 ICF/MR Assessment Adjustment Workpaper](#) from the DHHS/DMA website and complete the required worksheet per instructions contained therein. The worksheet will calculate the necessary adjustment for you to enter as a positive amount into the HCA Assessment Adjustment/Correction input field on Schedule E as shown in Figure 1.
- (5) Finish completing all the remaining cost report schedules required for your facility and save your work. If you are required to file a combined cost report for multiple facilities, complete the above calculation for each facility cost report prior to combining all cost reports.

ICF/MR Cost Report Checklist FYE: June 30, 2011

The following items must be received by DMA by September 30, 2011:

- _____ One Electronic File containing the Combined Cost Report for the Audit Section created using the 'Create Mail-in Diskette\ Audit Section' option

- _____ Signed and dated copy of the Information/Certification Form

- _____ One Electronic File containing all the Individual Cost Report(s) that support the Combined Cost Report created using the 'Create Mail-in Diskette\ Financial Operations' option

- _____ **{NEW} A printed copy of the FY11 ICFMR Manual Settlement Sch-E worksheet used to calculate the cost settlement.**

- _____ One Electronic File and Certification Form for the Home Office Cost Report, if applicable
 - *A paper copy of the Home Office cost report is required to be filed if DMA software is not used.*

- _____ One Electronic File and Certification Form for each Related Party Cost Report, if applicable
 - *A paper copy of the Related Organization cost report is required to be filed if DMA software is not used.*

- _____ Related Organization information (CMS Pub 15-1, Section 1010 criteria), if applicable
 - *This information is required if a facility has business transactions with a related organization deemed 'non-related by exception'.*

- _____ Working Trial Balance for the ICF/MR facility with annotated cost report line numbers (preferably in Excel or Lotus spreadsheet format and filed electronically on a floppy diskette or a CD compact disc).

- _____ Copy of contracts for new or renewed lease agreements

- _____ Other information deemed necessary to supplement cost report information, for example:
 - *explanation of unusual adjustments on Schedule A-2 or reclassifications on Schedule A-1*
 - *explanation of unusual cost variances when compared to the prior year*
 - *explanation of all negative expense amounts on Schedule A except for Revenue Offset entries*

Revised 8/8/2011