

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

This checklist needs to be completed and filed with the cost report filing.

Facility Name: _____ **Fiscal Year:** _____ / / **to** _____ / /
Preparer's Name: _____ **Phone/Email:** _____

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.) Financial statements** - copy of financial statements and workpaper 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.

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

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

_____ **D.) Payroll** - a copy of workpaper 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 listing by name - listing needs to be detailed by name and individual detailed wages earned

_____ **E.) Provider Tax** - a copy of the monthly returns for all Service Provider Tax payments.