

## COST REPORT CHECKLIST

Authenticated copies of the following documents and breakdowns must be submitted with the annual cost report as required by 13 CSR 70-10.015.

- Original copy of page 1 of the Medicaid Cost Report. The signature must be notarized by a licensed notary public.
- Working trial balance used to prepare cost report. Include line number tracings or similar notations to easily identify where expenses are included in the cost report.
- Audit Adjustments made by MO HealthNet Division. The Division's audit adjustments from your most recently completed cost report audit must be incorporated into subsequent cost reports.
- Certified Public Accountant Independent Audit Report and Management Letter. Any time the cost of an independent audit is included in the cost report as a covered expense, a copy of the independent audit must be provided. (Note: New Medicaid nursing facilities are required to have an independent audit performed on the first two (2) full years.) If the audit is not complete at the time the Medicaid cost report is due, please indicate such in your cover letter.
- Medicare (Title XVIII) Cost Report. If the Medicare Cost Report is not complete at the time the Medicaid Cost Report is due, please indicate such in your cover letter.
- Lease Agreements. If not previously submitted in a cost report filing or if changed from previous year.
- Management Contracts. If not previously submitted in a cost report filing or if changed from the previous year.
- Consultant Contracts. If not previously submitted in a cost report filing or if changed from the previous year.
- Insurance. Please provide a breakdown of the insurance expense reported on lines 107 and 136. Identify each type of insurance and the associated cost. See the "Description of Expenditures" and record the appropriate type of insurance on the applicable line.
- Payroll Taxes, Employee Benefits, Workers' Compensation. The amount of each of these should be included in the cost center in which the corresponding salaries and wages were paid.
- Legal Fees. Provide a breakdown of legal fees including the name of the firm, the dollar amount paid and a description of services rendered.
- Grants & Gifts. Provide a breakdown of revenue reported between restricted funds and unrestricted funds. For restricted funds, indicate the nature of the restriction and who has designated such restrictions (i.e., donor, provider, etc.).
- Inventory Audit at Fiscal Year End.