

COST REPORT SUBMISSION CRITERIA

The standard contract language requires that a **complete** and **accurate** Cost Report be submitted in a **timely** manner. If these criteria are not met, recovery of liquidated damages in the amount of \$100 per calendar day will be assessed and may be accompanied by a suspension of payments for ongoing mental health services contracts until the outstanding cost report is received. The following represents the detailed submission criteria:

Timeliness

- ◆ The filing deadline to submit FY 2019-20 Cost Report is Thursday, October 1, 2020 at 5:00 PM.
- ◆ Recovery of liquidated damages for late Cost Reports will be assessed beginning October 2, 2020..

Completeness

- ◆ The following list should be used as a checklist to validate the completeness of your Cost Report package:
 - ✓ Two copies of all Cost Report MH and LAC forms on legal size paper (8.5"x14")
 - ✓ One signed Letter of Certification (Attachment 4)
 - ✓ One signed Source(s) of Information for MH1901 Schedule B, LAC102 and LAC102 Supplemental Forms (*NEW: Attachment 4A*)
 - ✓ One Schedule of Eligible Direct Cost - Mode 60 (Attachment 9A). Must reconcile to LAC-DMH Provider Reimbursement Section record.
 - ✓ One Third Party Revenue Breakdown Worksheet if Applicable (Attachment 10A)
 - ✓ One EPSDT Units Worksheet if Applicable (*NEW: Attachment 10B*)
 - ✓ One signed copy of the trial balance
 - ✓ One CD containing your completed Cost Report forms in Excel format or email the forms Excel file prior to the submission of your Cost Report package
 - ✓ Work papers that substantiate the allocation of your LE's expenditures to modes and service function codes
 - ✓ Other backup data and supporting documentation that explain the indirect cost allocation and method of calculating other costs.

Accuracy

- ◆ Cost Report must not contain any formula errors as a result of incorrect data entries.