

## 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 2020-21 Cost Report is Thursday, September 30<sup>th</sup>, 2021 at 5:00 PM.
- ◆ Recovery of liquidated damages for late Cost Reports will be assessed beginning October 1<sup>st</sup>, 2021.

### Completeness

- ◆ Due to COVID-19 condition and possible move to new headquarter, we will accept the electronic copies via email this year.
- ◆ Email Cost Report package to your assigned cost report analyst.
- ◆ The following list should be used as a checklist to validate the completeness of your Cost Report package:
  - ✓ **Email the complete Cost Report package in Excel format to your Cost Report analyst**
  - ✓ **One signed and dated Cost Report in pdf format**
  - ✓ **One signed and dated Letter of Certification (Attachment 4) in pdf format**
  - ✓ **One signed and dated Source(s) of Information for MH1901 Schedule B, LAC102 and LAC102 Supplemental Forms (Attachment 4A) in pdf format**
  - ✓ **Two copies of Schedule of Eligible Direct Cost - Mode 60 if Applicable (Attachment 9A).**
    - One copy in excel format,
    - One signed and dated copy in pdf format.
    - Must reconcile to LAC-DMH Provider Reimbursement Section record.
  - ✓ **Two copies of Third Party Revenue Breakdown Worksheet if Applicable (Attachment 10A)**
    - One copy in excel format,
    - One signed and dated copy in pdf format.
  - ✓ **Two copies of EPSDT Units Worksheet if Applicable (Attachment 10B)**
    - One copy in excel format,
    - One signed and dated copy in pdf format.
  - ✓ **One signed and dated copy of the trial balance**
  - ✓ **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.