

NAME OF FACILITY: _____ LIC. NO. _____

CHECKLIST OF INFORMATION FOR DESK AUDIT

(Desk Audit information identified in this Checklist, is to be submitted to the Rate Setting Unit, no later than May 31, 2016. A separate request will not be sent).

For EACH of the Accounts listed below, please submit the following:

- (1) Invoices
- (2) Individual G/L account information.
- (3) Worksheets/schedules reconciling G/L detail to the amount reported.
- (4) Worksheets/schedules explaining any Accruals and Reversals.
- (5) Worksheets/schedules detailing any Schedule 'A-1' adjustments.
- (6) Rebates, Refunds or Credits received FOR: CY 2015 (Example: Workers' Comp, MMJUA)
- (7) Rebates, Refunds or Credits received IN: CY 2015 or later, for prior years.

BM #	ITEM (Please see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted
1451	REAL ESTATE TAX - [Assessed December 31]	
1451A	PERSONAL PROPERTY TAX -Including Property Tax on Leased Equipment [Assessed December 31]	
1451B	FIRE TAX - [Assessed December 31] Tax abatements/refunds relating to appeals, etc.	

LABOR RELATED EXPENSES - Please submit the following for Labor Related expenses (also see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted
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LABOR SALARY & LABOR RELATED ACCOUNTS	
Details of adjustments to Salary accounts as shown on Schedule 'D' of the BM-64 Cost Report.	
Details of adjustments to Salary accounts reported on Schedule 'A-1'. Details should include adjustments to allowable costs for (i) Family Members and (ii) Employees related to management. {Adjustments that disallow and/or reclass salary/wages for specific employees from one cost center to another, should also adjust actual costs specific to those individuals, for related expenses such as workers comp, payroll taxes, fringe benefits, etc. and should be reported in the correct cost center. Please refrain from using blanket percentages that may have applied when the Principles had different cost centers that are no longer valid}	
Amounts reported on Schedule 'A' as allowable for the Administrator and the Assistant Administrator conform to the Administrator's Scale (Please <input checked="" type="checkbox"/> if addressed)	

MISCELLANEOUS / OTHER - Please submit the following (also see (1) to (7) above)	<input checked="" type="checkbox"/> if Submitted
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Please provide detail of BM-64 Cost Report Schedule 'A-1' adjustments if the adjustment is a combination of more than one adjustment.	
The fixed asset (depreciation) schedule is to include addition of all assets grouped by year	
Detail of Miscellaneous Income Account No. 0314 regardless of Schedule 'A-1' adjustment and identification of, (for axample) grants, rebates, refunds that are offsets to allowable costs	
Resident Personal Needs Funds	
Copy of PNA Bond [Please ensure that the Obligee is the State of Rhode Island and that the amount of the Bond is greater than all personal funds of residents at the facility]	
Certification [Blank document is posted online] by the Administrator that Resident Personal Needs Funds are being handled in accordance with the Uniform Accountability Procedures	

If amounts are reclassified from one cost center to another, please ensure that all related expenses are also duly adjusted, using specific identification and not generalized percentages

Payroll exenses reported within cost centers should correspond with workers comp classifications

Please ensure that the copies you submit are READABLE, and that pertinent detail is not eliminated or truncated, inadvertently.

PERSON TO CONTACT	
At the facility:	
Name of Contact Person: _____	Tel: _____
email address of contact: _____	Fax: _____
ADMINISTRATOR's email address: _____	
At the Accounting Firm:	
Name of Contact Person: _____	Tel: _____
email address of contact: _____	Fax: _____