

CHECKLIST OF INFORMATION FOR DESK AUDIT

(Desk Audit information to be submitted to the Rate Setting Unit, no later than May 31, 2011. 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 2010 (Example: Workers' Comp, MMJUA)
- (7) Rebates, Refunds or Credits received IN: CY 2010 or later, for prior years.
- (8) Aged Accounts Payable listing by Vendor and date for each unpaid invoice presented for: CY 2010

Please Note that you should provide the most current AP Aging report

Also see page 2, Miscellaneous Section.

Note: Additional information on accounts payable may be requested during the review.

BM #	ITEM (Please see (1) to (8) above)	Check 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.	

For Utility Accounts # 2512, 2513, & 2514, in addition to the items listed above as 1 - 8, please remove Interest & Penalties from Reported expense, and submit the following:

* From CY 2009, the last bill based on an ACTUAL reading + each subsequent estimated bill up to CY 2010.

* All bills for CY 2010.

* From CY 2011, each bill up to and including the first bill based on an Actual reading (Bill based on Actuals may extend into the following year, but incorporates expenses for the period of the BM).

BM #	ITEM (Please see (1) to (8) above)	Check if Submitted
2512	FUEL	
2513	GAS	
2514	ELECTRICITY	

RE: INSURANCE, in addition to (1) to (8) and items listed in the table below, please provide the following:

* A worksheet or schedule reconciled to amounts reported on Schedule 'B-1'.

* Detail identifying each insured Vehicle, where applicable.

* For each policy that starts after Jan. 1, a copy of the preceding period coverage that extends into CY 2011.

* For each policy that ends before Dec. 31, a copy of the subsequent period coverage that extends into CY 2011.

4442A & 5442	INSURANCE For EACH Policy * Insurance Policy and/or DECLARATION Page (with)	Check if Submitted
	- Type of coverage	
	- Period of Coverage	
	- Premium Amount	
	- Dividends, Credits and/or Premium adjustments	
	- FINAL AUDITS FOR WORKERS' COMP & MMJUA, if applicable.	

NAME OF FACILITY: _____

LIC. NO. _____

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LABOR RELATED EXPENSES - Please submit the following for regards to Labor Related expenses (also see (1) to (8) above)		Check if Submitted
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}	
	- W-2 listing, with summary page showing Totals	

MISCELLANEOUS / OTHER - Please submit the following (also see (1) to (8) above)		Check if Submitted
	- Legal invoices that support amounts as reported on Schedule 'B-1' of the BM-64 Cost Report.	
	- See # (8) on page 1; Please include the most recent Aged Accounts Payable Listing by vendor.	
	- 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, in order to accurately determine the fair rental rate	
	- 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	

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

It is expected that payroll expenses reported within cost centers will correspond to workers comp classifications

Please check 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: _____	

CY 2010

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