

# CENTER FOR HEALTH INFORMATION AND ANALYSIS

COST REPORT INSTRUCTIONS:

**FY2018 GROUP ADULT FOSTER CARE (GAFC) MINI COST REPORT**

February 2020



## SUBMISSION DEADLINE

**FY2018 GAFC Mini Cost Report filings are due on April 30, 2020**

CHIA is collecting an abridged version of the GAFC cost report for fiscal year 2018. This mini report collects the same information from providers in a condensed manner to gather information about the program costs, revenues, and profitability of your agency's GAFC program. **For this reason, only report revenues generated by providing GAFC services and costs incurred in providing GAFC services.**

Report this information regardless of how those GAFC services are paid for. **If your agency provides other social or medical services in addition to GAFC services, you must separate the revenue and costs of GAFC services from your agency-wide costs and record only GAFC revenues and costs on the GAFC cost report.**

### **Who Must File**

Providers of Group Adult Foster Care (GAFC) that participated in the MassHealth program during their fiscal year 2018 must file, unless the provider is exempt from filing for one or more of the following reasons:

1. If your agency was in business for less than 6 months during FY18.
2. If you owned the agency for less than 6 months during FY18.
3. If your agency did not participate in the MassHealth program in its FY18.
4. If your agency received less than \$50,000 in MassHealth revenue in its FY18.

If you believe your agency is exempt from filing for any of the above reasons, you must claim exemption using the FY18 GAFC Cost Report Exemption Request Form, available as a Word document at <http://www.chiamass.gov/gafc>. Email this completed form to [chia.data@state.ma.us](mailto:chia.data@state.ma.us).

**957 CMR 6.19 provides that CHIA may assess penalties against providers who knowingly fail to file cost reports or who knowingly file falsified data. In addition, CHIA may recommend that the Executive Office of Health and Human Services assess penalties, including but not limited to reductions in delinquent providers' rates of payment.**

### **What to File**

#### **a) Mini Cost Report**

Providers should file a group adult foster care cost report for their fiscal year 2018. A blank mini cost report is available in Microsoft Excel format from CHIA at <http://www.chiamass.gov/gafc>.

#### **b) Statement of Certification**

Providers must file a Statement of Certification attesting that the cost report submission is accurate, complete, and prepared in accordance with the instructions. Print the 'Mini Cost Report' tab in the cost report template, sign the statement of certification, scan the page, and save it as a PDF.

#### **c) Financial Statements**

Providers must also file financial statements for the reporting period. The financial statements must be completed in accordance with generally accepted accounting principles (GAAP) using the accrual basis of



accounting. If the numbers on the cost report cannot be traced directly to the financial statements, include a reconciliation of the numbers in the cost report and the financial statements. This may be filed as an Excel spreadsheet attached to the electronic filing of the report.

To satisfy the financial statement requirement, providers must file **one** of the following forms of acceptable documentation. They are listed in descending order of preference:

- a) Audited, reviewed, or compiled financial statements prepared by a Certified Public Accountant (CPA).
- b) Certification from a CPA attesting to the accuracy and validity of the data reported on the cost report. The CPA must not be a related party to the principal owners or partners of the agency.
- c) Copies of tax returns filed with the Internal Revenue Service for the reporting year.
- d) Unaudited financial statements for the reporting year.

Providers only need to submit **one** of the above types of financial statements.

**d) Additional Information (if requested)**

Upon review of the cost report, CHIA may require additional information. This information will be considered a component of the cost report subject to the same certification and filing obligation as the initial filing.

**When to File**

GAFC providers must send a properly completed GAFC Cost Report via email by **April 30, 2020**.

A fifteen-day filing extension may be granted for good cause. A written request is necessary via email to the following address: [chia.data@state.ma.us](mailto:chia.data@state.ma.us).

**How to Submit the Cost Report**

First, save your cost reports and certification statements electronically, using the file naming convention specified in these instructions.

Send an email to CHIA at the following email address: [chia.data@state.ma.us](mailto:chia.data@state.ma.us). Attach to the email:

1. Your completed Excel workbook cost report named in the format: **AgencyName\_GAFCCR18.xlsx** where AgencyName is the name of your agency;
2. The PDF version of your signed Statement of Certification named in the format: **AgencyName\_GAFCCR18.pdf** where AgencyName is the name of your agency;
3. Copies of your financial statements in PDF format.

In the subject line of the email, enter: "GAFC FY18 Cost Report from [your provider name]"

**How to Get Help**

If you still need assistance with completing or submitting this report, claiming an exemption, or requesting an extension, please call CHIA's Pricing Cost Report Helpdesk at (617) 701-8156.

**Multiple Site Agencies**

If your agency has multiple MassHealth ID suffixes under which it bills MassHealth, you must file a separate cost report for each site/MassHealth Suffix.

**General Instructions**

1. Please read all instructions carefully before preparing the report.
2. Cells that the preparer should fill in (if applicable) are marked in yellow. Green cells will be filled automatically and should not be edited directly.
3. The preparer should complete only those schedules, columns, and line items that are applicable. It is not necessary to enter “0”—simply leave inapplicable cells blank.
4. All dollar amounts should be entered as WHOLE numbers rounded to the nearest dollar.
5. All subtotals and totals will be calculated automatically in the spreadsheet. Please double-check the entered numbers and verify that the subtotals and totals are correct.
6. All attachments should be clearly marked to indicate the schedule, column, and line item to which they refer.
7. Whenever the term “OTHER” is used, the preparer should list separately, in the space provided in a separate tab, the amount and a brief description of all items that are relevant to the financial statement.
8. Retain a copy of the completed form for your files.

**General Information Tab** – Please refer to FY19 GAFC Cost Report Instructions.

**GAFC FY18 Mini Cost Report Tab**

Line S1 Agency Name: Automatically populated from the General Information Tab.

Line S2 MassHealth ID and Suffixes: Automatically populated from the General Information Tab.

Line S3 Annual Report From: Automatically populated from the General Information Tab.

Line S4 Annual Report To: Automatically populated from the General Information Tab.

Line S5 Total Units of Service: Enter the total days of GAFC service provided to GAFC clients during the fiscal year. This information must be entered for the report to be considered complete and acceptable.

Line S6 Total Revenue: Please enter only the total revenue generated by providing GAFC or allocated to the GAFC program.

Line S7 Total Expenses: Please enter only the total expenses as they relate to providing GAFC or allocated to the GAFC program.

Line S8 Net Income: An automatic calculation of S6 – S7.

Line S9 Profit Margin: An automatic calculation of S6/S8.

Lines S10-S14 GAFC Additional Notes: If you have any comments or additional information that you would like to state, you may leave a note here.



Statement of Certification: The owner, partner, or officer of the GAFC agency should read the paragraph that attests to the accuracy of the report, list the owner, partner, or officer's name and title on the designated lines, and date it. If a person other than the owner, partner, or officer completes this report, the box with the preparer's required information must be completed in the same manner.

The owner, partner, or officer accepts the dating of the report and the submission of this data to CHIA as certification under the pains and penalties of perjury.

Please **print only this page** (GAFC FY18 Mini Cost Report tab), sign it, and email it as a PDF file saved in the format *AgencyName\_GAFCCR18.pdf* to [chia.data@state.ma.us](mailto:chia.data@state.ma.us) along with your completed Excel workbook cost report (saved as *AgencyName\_GAFCCR18.xlsx*), and your agency's financial statements.