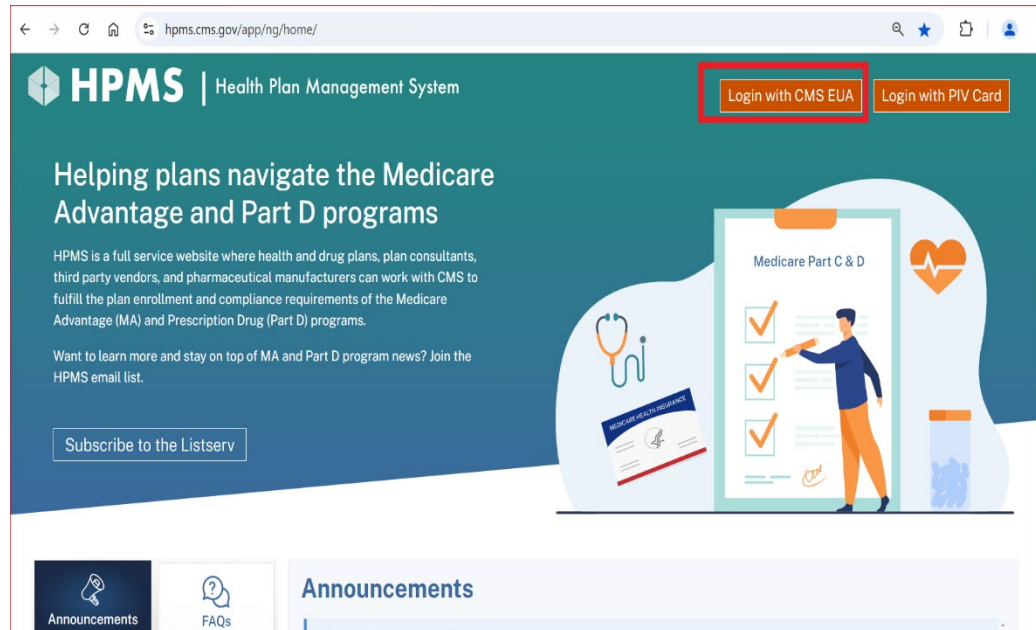


Collection Instrument and Instructions
Fiscal Soundness Reporting Requirements (FSRR)
CMS-906, OMB 0938-0469

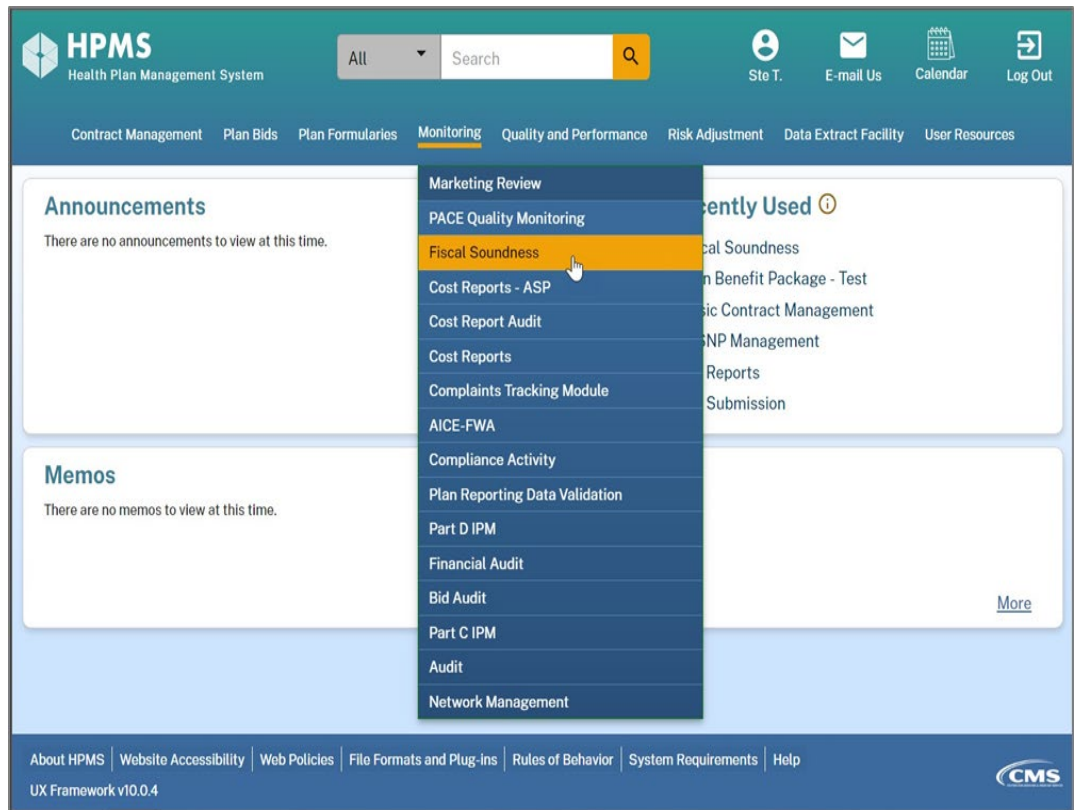
1. Launch the web browser and enter the following URL for HPMS (<https://hpms.cms.gov/app/ng/home/>). Click on Login with CMS EUA. Enter CMS User ID and Password (Figure 1).

Figure 1: HPMS Home Page



2. On the HPMS Home Page, hover on the Monitoring link on the top navigation panel and select Fiscal Soundness (Figure 2).

Figure 2: Accessing Fiscal Soundness Module



3. Navigate to Financials and select Submission of Financial Information. On the Submission of Financial Information page, select desired Contract Number/Name or one from the contract group. Then select Next (Figure 3).

Figure 3: Submission of Financial Information Page

4. On the Select Reporting Period Page, select Submit New under the desired reporting period (Figure 4 or Figure 5).

Figure 4: Select Reporting Period Page (Non-PACE)

Select Reporting Period

1

2

3

4

Step 2 of 4: Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

Contract Number: Z0001
Contract Name: Sample Health Plan 1
NAIC#:
JV ID:

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30
20XX	Due by 05/28/2021 Extension Due Date: 06/05/2021 Submit New	Due by 05/17/2021	Due by 08/16/2021	Due by 11/15/2021

Figure 5: Select Reporting Period Page (PACE)

Select Reporting Period

1

2

3

4

Step 2 of 4: Select a link to proceed with your submission, for the Reporting period. If no link is available, navigate back to Submission of Financial Information page via right hand navigation menu.

Contract Number: Z0001
Contract Name: Sample Health Plan 1
NAIC#:
JV ID:

The next page will display all contracts associated with the contract group, if applicable.

Contract Year	Audited Annual	Reporting Period Ending 3/31	Reporting Period Ending 6/30	Reporting Period Ending 9/30	Reporting Period Ending 12/31
20XX	Submitted Submission ID: 86265	Submitted Submission ID: 87067	Submitted Submission ID: 88459	Submitted Submission ID: 89254	Due by 02/16/2021 Submit New

5. On the New Financial Submission page (Figure 6 or Figure 7), enter data elements and upload documentation.
 - a. Total Assets – This total amount is found on the Balance Sheet.

- b. Total Liabilities – This total amount is found on the Balance Sheet. For PACE or 1876 Cost Plan contracts, this amount includes Subordinated/Guaranteed Debt.
- c. Subordinated Debt/Guaranteed Debt (Included in Total Liabilities) – PACE or 1876 Cost Plan contracts only.

Subordinated debt is defined as an unsecured debt whose repayment to its Parent Organization ranks after all other debts have been paid when the subsidiary files for bankruptcy. An example of subordinated debt is when the Parent Organization loans money to the PACE organization or Cost Plan to pay its debts. The PACE organization or Cost Plan only needs to repay the Parent Organization after all of its other liabilities have been satisfied.

Guaranteed debt is defined as secured debt in which another entity promises to pay a loan or other debt if the organization that borrowed the money fails to pay. An example of guaranteed debt is when the PACE organization or Cost Plan obtains a loan from a bank and another entity signs on to guarantee payment of all (or a portion of) the loan. In the event of bankruptcy or default, the other entity will make payments on the loan on behalf of the PACE organization or Cost Plan to ensure the debt is satisfied.

Note:

- When a value of zero is entered, the system will alert the user.
 - When entering a numeric value other than zero, users are expected to include a signed Subordinated/Guaranteed Debt Attestation Form zipped with their file upload. The form can be accessed by selecting Subordinated/Guaranteed Debt Attestation Form at the bottom of the page or in the module navigation menu.
- d. Net Income (Loss) – This is the portion of revenue remaining after all the expenses and taxes have been deducted. This amount is found as a line item on the Revenue and Expense Statement. This amount can also be a negative number; in that case, it's called a Net Loss.
 - e. Cash Flow from Operations – This amount is found on the Cash Flow Statement. It is the first sub-totaled amount before accounting for cash flow from investing and financing activities.

- f. File – Upload the applicable financial statement(s). Click ‘Choose file to upload or drag the file here’ to upload a file OR drag and drop the file into the location.

Note:

- Accepted file types are .DOC, .DOCX, .PDF, and .ZIP. Filename cannot contain any of the following characters: pound (#), percent (%), semi-colon (;), plus (+), ampersand (&), and double periods (..).
- Maximum file size allowed is 20MB.
- Uploaded file name length should not exceed 150 characters.

- g. Subordinated/Guaranteed Debt Attestation – PACE contracts only. When entering a numeric value other than zero, users are required to indicate that the Subordinated/Guaranteed Debt Attestation form has been included in their submission by selecting the Subordinated/Guaranteed Debt Attestation checkbox.

Note:

- 1876 Cost Plans should contact CMS regarding Subordinated/Guaranteed Debt Attestation.

Figure 6: New Financial Submission Page (Non-PACE)

New Financial Submission

1

2

3

4

Step 3 of 4: Provide your financial details and upload your financial statement.

[Definitions and Instructions](#)

A field with an asterisk (*) before it is a required field.

Contract Year: 20XX

Submission Type: Audited Annual

Joint Venture Name:

NAIC#:

FYED: 12/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
Z0001	EXAMPLE CONTRACT	New York	Example Org		
Z0002	EXAMPLE CONTRACT	Kansas City	Example Org		
Z0003	EXAMPLE CONTRACT	Dallas	Example Org		

*Total Assets(in \$):

*Total Liabilities(in \$):

*Net Income (Loss)(in \$):

*Cash Flow from Operations(in \$):

Notes:

- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 20 MB per file.
- Uploaded File Name length should not exceed 150 characters.

*File:

Choose file to upload or drag and drop here

Next

Figure 7: New Financial Submission Page (PACE)

New Financial Submission

1

2

3

4

Step 3 of 4: Provide your financial details and upload your financial statement.

[Definitions and Instructions](#)

A field with an asterisk (*) before it is a required field.

Contract Year: 20XX
Submission Type: Audited Annual
Joint Venture Name:
NAIC#:
FYED: 08/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
Z0001	EXAMPLE CONTRACT	Philadelphia	Example Org		

*Total Assets(in \$):

*Total Liabilities(in \$):

*Subordinated / Guaranteed Debt (Included in Total Liabilities)(in \$):

*Net Income (Loss)(in \$):

*Cash Flow from Operations(in \$):

Notes:

- Accepted File Types: .doc, .docx, .pdf, .zip.
- Maximum of 20 MB per file.
- Uploaded File Name length should not exceed 150 characters.

*File:

☐ By checking this box, I attest that I have reported Subordinated / Guaranteed Debt above and therefore I have completed and uploaded the [Subordinated / Guaranteed Debt Attestation Form \(PDF, 118KB\)](#) with my financial submission. [This form can be found under Fiscal Soundness: Documentation.] If Subordinated / Guaranteed debt is included, you must complete the Subordinated / Guaranteed Debt Attestation Form.

[Next](#)

6. After completing all information, select Next.
7. Review the information entered on the New Financial Submission Verification page (Figure 8 or Figure 9).
 - a. If changes need to be made, select Back.
 - b. If the information is correct, select Submit.

Figure 8: Verify Financial Information Page (Non-PACE)

Verify Financial Information

1

2

3

4

Step 4 of 4: Verify your information provided before submitting.

[Print](#)

Contract Year: 20XX

Submission Type: Audited Annual

Joint Venture Name:

NAIC#:

FYED: 12/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
20001	Sample Health Plan 1	Denver	Sample Health Plan 1	12890	

Total Assets (in \$): 50000

Total Liabilities (in \$): 50000

Net Income (Loss) (in \$): 740000

Cash Flow from Operations (in \$): 456852

File: [sample file size less than 20-mb \(DOCX, 19.5MB\)](#)

[Back](#)
[Submit](#)

Figure 9: Verify Financial Information Page (PACE)

Verify Financial Information

1

2

3

4

Step 4 of 4: Verify your information provided before submitting.

[Print](#)

Contract Year: 20XX

Submission Type: Reporting Period Ending 12/31

Joint Venture Name:

NAIC#:

FYED: 12/31

Contract Information:

Contract Number	Contract Name	Region Responsible	Parent Organization Name	Parent Org NAIC#	Joint Venture ID
20001	Sample Health Plan 1	Philadelphia	Sample Health Plan 1		

Total Assets (in \$): 250000

Total Liabilities (in \$): 50000

Subordinated / Guaranteed Debt (Included in Total Liabilities)(in \$): 0

Net Income (Loss) (in \$): 740000

Cash Flow from Operations (in \$): 456852

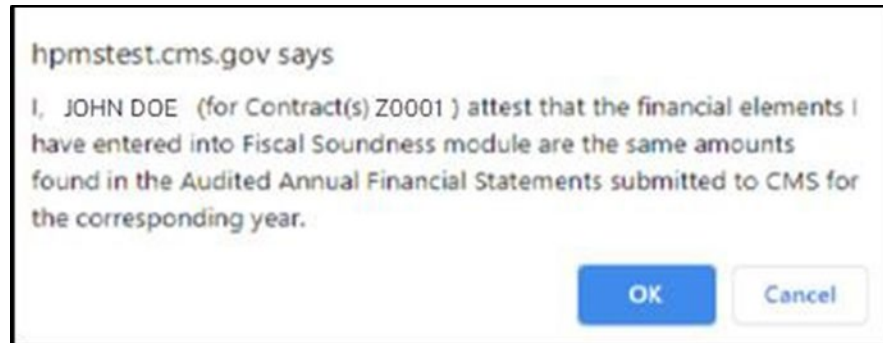
File: [sample file \(DOCX, 112KB\)](#)

☐ By checking this box, I attest that I have reported Subordinated / Guaranteed Debt above and therefore I have completed and uploaded the [Subordinated / Guaranteed Debt Attestation Form \(PDF, 119KB\)](#) with my financial submission. [This form can be found under Fiscal Soundness: Documentation.] If Subordinated / Guaranteed debt is included, you must complete the Subordinated / Guaranteed Debt Attestation Form.

[Back](#)
[Submit](#)

8. An attestation of the submission is required (Figure 10). Select OK.

Figure 10: New Submission Attestation Popup (Audited Annual)



9. Upon submission, the Confirmation page is displayed (Figure 11).

Figure 11: Confirmation Page

