

Ohio Medicaid School Program (MSP)

Guide to MSP Cost Reporting for the Ohio Medicaid School Program

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MEDICAID SCHOOL PROGRAM COST REPORT

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I. INTRODUCTION

The Ohio Medicaid School Program (MSP) was established in 2008 as a way for Local Education Agencies (LEAs) to receive federal matching funds for Medicaid eligible services provided by qualified medical practitioners to eligible students. This guide – ***Guide to MSP Cost Reporting for the Ohio Medicaid School Program*** – should be used in conjunction with the ***Guide to Time Studies for the Ohio Medicaid School Program*** and ***Medicaid School Program Rules***. LEAs participating in the MSP should be thoroughly familiar with both guides and MSP rules.

A. The Medicaid School Program General Workflow

1. Local Education Agencies (LEAs), Community Schools, State School for the Deaf and State School for the Blind are eligible MSP providers and must enroll as MSP providers as defined in *OAC section 5101:3-35-02 (B)(1) (a) to (d)* to participate in the MSP Program (Note: Throughout this document the term **“provider”** is used to describe entities enrolled to participate in the MSP).
2. Providers deliver allowable Medicaid services as included in each student's Individual Education Plan (IEP) to both Medicaid and non-Medicaid eligible students. Authorized services are defined in *OAC section 5101:3-35-05*. Medicaid eligible refers to a student enrolled in the Medicaid program.
3. Providers submit claims to the Ohio Department of Job and Family Services (ODJFS), via an Electronic Data Interchange (EDI) trading partner, for services provided. ODJFS reimbursements for claims to MSP providers are based on interim payment rates established in the appendix of *OAC section 5101:3-35-04*. Payments to MSP providers are for the federal financial participation (FFP) rate only.
4. Providers are required to participate in quarterly Random Moment Time Studies (RMTS) to determine and document percentage of time (effort) spent on various types of activities (See *OAC section 5101:3-35-02 (F)(1)*). For more details of the RMTS process, see the ***Guide to Time Studies for the Ohio Medicaid School Program***.
5. After the MSP program year (July 1st through June 30th), providers prepare MSP cost reports documenting actual costs of providing the allowable Medicaid services. To ensure all the information is accurate, each MSP provider is required to contract with a Certified Public Accountant (CPA) to complete an Agreed Upon Procedure Engagement (AUPE) of the MSP Cost Report. AUPE is required per *OAC section 5101:3-35-02 (F)(3)*.
6. Once the AUPE is complete and all adjustments (if applicable) are completed, the reconciliation process begins. If the MSP Cost Report shows that provider costs exceeded payment received, the provider will be reimbursed the difference. If the MSP Cost Report shows that provider costs were less than payments received, the provider will refund money to ODJFS. All adjustments will be collected or paid at the applicable Federal Financial Participation (FFP) rate.

B. Reimbursable Activities Overview

MSP is divided into three separate pools:

Direct Services: This means the direct provision of authorized Medicaid services including administration activities that are integral to the delivery of services provided to Medicaid eligible students. ***Please consult OAC 5101:3-35 for a detailed discussion of the types of services that are allowable/reimbursable when provided by the appropriately specified and credentialed practitioners of the healing arts.***

Targeted Case Management: Targeted Case Management (TCM) services are defined as those services identified as Medicaid Targeted Case Management service in a child's IEP and delivered by a qualified Targeted Case Manager that assists the child in gaining access to medical, social, educational and other needed services relative to the educational needs as identified in the child's IEP. TCM also includes the administrative component that is integral to the delivery of TCM. The amount, scope and duration of the Targeted Case Management services, as well as the Targeted Case Manager responsible for providing the Targeted Case Management service, is indicated in the child's IEP. The components of Targeted Case Management services are:

- Assessment
- Care Planning
- Referral and Linkage
- Monitoring and Follow-Up

Administrative Activity: These are administrative activities provided in support of the Medicaid program that are **NOT** a part of the delivery of direct medical services, including Targeted Case Management. Administrative activities include, but are not limited to, Medicaid outreach, facilitating Medicaid eligibility determinations, health related provider relations, and program planning, development and interagency coordination.

C. Overview of Time Studies

One of the main drivers of MSP is the use the Random Moment Time Study (RMTS). RMTS is a sampling methodology used to determine, in a statistically significant manner, the percentage of time spent on different tasks by different types of people. The Time Study is divided into three cost pools (see Reimbursable Activities section above). Each pool is mutually exclusive, which means each person is only in one cost pool. However, the activity codes for each pool may be applicable to more than one program. For instance, nurses in the direct services pool may perform significant amounts of direct services claimable through MSP, but may also perform some Medicaid administrative activities as well.

II. GENERAL INSTRUCTIONS

The following general instructions provide an overview of the following:

- A. reporting period;
- B. filing deadline;
- C. record retention;
- D. a general overview of the MSP Cost Report;
- E. general guidelines for completing the Cost Report;
- F. allowable and unallowable cost guidelines;
- G. administrative overhead costs;
- H. revenue; and
- I. documentation.

Detailed instructions for completing the Cost Report are found in Section III of the MSP Cost Report Instructions.

The MSP Cost Report is to be completed by all approved providers and is designed to capture the actual cost of Medicaid reimbursable services. Annually, or as needed, the Ohio Department Education (ODE) will update and place an electronic version of the MSP Cost Report and Instructions on ODE's website. Additional downloadable reports will be available for the districts to complete the MSP cost reporting process. These reports include but are not limited to Indirect Cost Recovery Rates, Random Moment Time Study percentage and MSP Medicaid Eligibility Rates (MER).

A. Reporting Period

The reporting period for the MSP Cost Report is July 1, through June 30.

B. Filing Deadline

The MSP Cost Report must be completed and filed with ODE within 18 months following the end of the cost reporting period.

C. Record Retention

Records used in support of costs reported on the MSP Cost Report must be retained by the MSP provider for a period of seven (7) years from the date of receipt from all payment from all sources, or six (6) years following completion and adjudication of any state or federal initiated audit, whichever period of time is longer. Records include, but are not limited to, financial, programmatic, statistical, recipient records, and supporting documents.

D. Overview of the MSP Cost Report

The brief instructions provided in this section are not intended to be comprehensive. This section is only intended to generally familiarize the reader with the MSP Cost Report. Detailed instructions for completing the cost report are provided in Section III of the Instructions.

The Ohio Medicaid Schools Program Cost Report is an Excel spreadsheet with various worksheets for reporting a provider's total actual cost. Many of the worksheets within the spreadsheet will automatically calculate based on the information the MSP provider or their representative input into the applicable sheets.

E. General Guidelines for Completing the Report

It is important to note that all costs associated with the provider's operation of the MSP are reported on the MSP Cost Report. However, not every page of the MSP Cost Report needs to be completed. Only the Provider's Identifying Information page; Direct Medical worksheet, Direct Administrative worksheet, Transportation worksheet, and Other Direct Medical worksheets require direct data entry.

F. Allowable and Unallowable Cost Guidelines

MSP providers shall adhere to:

1. The cost principles contained in 2 CFR 225, formerly A-87,
2. The general administrative rule contained in 45 CFR 92, formerly A-102 “Common Rule”,
3. **All applicable rules found in Chapter 5101:3-35 of the Ohio Administrative Code, and**
4. The MSP cost report instructions.

Any costs specifically subsidized by other federal monies are unallowable, except for federal funds authorized by federal law to be used to match other federal funds.

When calculating depreciation for reporting purposes, the straight line method of depreciation must be used.

Providers should take special care to be accurate and consistent in reporting total cost of operation. Any claim or cost found to be based on an inaccurate representation of program costs is subject to an audit exception. Any overpayment from the Department of Health and Human Services (DHHS) caused by inaccurate reporting is subject to repayment by the provider.

G. Administrative Overhead Costs

Administrative Overhead costs are those that have been incurred for common or joint objectives and cannot be readily identified with a particular final cost objective (i.e., Salary, fringe benefits, rent, depreciation, utilities, supplies, equipment, etc.)

A provider is free to choose any allowable allocation methodology found in OMB Circular A-87 as long as the cost is treated consistently between reporting periods and with other costs incurred for the same purpose in like circumstances and if it:

1. Is incurred specifically for the award,
2. Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received, and/or
3. Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown.

Indirect Cost Rate:

LEAs can report an Indirect Cost Rate if the rate has been approved by the Ohio Department of Education.

H. Revenue

Revenue is not to be reported on the MSP Cost Report. However, if an expense is incurred where the provider has received federal revenue to assist in paying the expense, the amount of the expense being reported in allowable areas should be reduced.

I. Documentation

It is imperative that the provider maintain detailed records to evidence the actual Medicaid allowable services expenses. During the required Agreed Upon Procedures Engagement the documentation will be utilized to trace reported costs on the MSP Cost Report to the general ledger.

Documentation includes but not limited to accounting records, invoices, payroll journals, Personal Activity Report (PAR) / Time and Effort Log. Methodologies for allocating costs to various programs and services should also be adequately documented and available for review.

III. DETAILED INSTRUCTIONS FOR COMPLETING THE MSP COST REPORT

As noted earlier in the guide, the MSP Cost Report is designed to capture the actual costs of the provider. Since the summary worksheets are formula driven, they are “locked” to provide additional assurance of accuracy. Providers will only need to access specific worksheets to input provider and financial data. These worksheets include: Certification Statement, Provider Data, Statistics, Allocation Basis, Payroll and Employee Related Expenditure (ERE) Data, and Settlement.

The MSP Cost Report is formula driven and will use the provider and financial data inputted by the provider. This information along with the Random Moment Time Study (RMTS), IEP (Individualized Education Plan) Rate and Medicaid Eligibility Rate (MER) are used in various formulas to compute the Cost Summaries for Direct Services, Targeted Case Management (TCM) and Administrative Claiming.

The MSP Cost Report will also include for each provider their IEP (Individualized Educational Plan) Rate and Medicaid Eligibility Rates (MER). This will be discussed in further detail in the “Allocation Basis” section of this guide.

The MSP Cost Report worksheets include the following:

- A. Certification Statement (Exhibit 1)**
- B. Provider Data (Exhibit 2)**
- C. Allocation and Statistics (Exhibit 3)**
- D. Time Study Results and Allocation Sheets (Exhibits 4a-4c)**
- E. Summary of Cost Sheets (Exhibits 5a-5d)**
- F. Reconciliation and Settlement (Exhibit 6)**
- G. Payroll [sample] (Exhibit 7)**

The following describes in detail each worksheet noted above.

A. Certification Statement Worksheet

This worksheet serves as the provider's certification to the accuracy and integrity of the data provided. It is primarily populated from by "Provider Data" and "Summary of Cost Worksheets, but requires certain identifying information from the signer. An interim certification is provided at a preliminary stage when it is possible that all claims have not yet been processed and paid. An interim MSP Cost Report may not have a completed reconciliation and settlement worksheet.

[Exhibit 1 – Example of Certification Statement Worksheet]

MEDICAID SCHOOL COST REPORT			
Certification Statement			
1	Provider Name and Address: Jones LSD 123 MSP Ave 456 MSP Court Columbus, Ohio, 43215	2	IRN (Internal Retrieval Number) 1234567
3	Reporting Period: From: xx/xx/xxxx To: xx/xx/xxxx	4	Medicaid Provider Number: 00-15200002
a. Total Computable Expenditure by Type: Total Computable		b. Claimed Expenditures:	
	Medical Services 104,978.95 TCM 25,531.46 Administration 13,956.80 Transportation 29,109.50 Total 173,576.71	This statement is of expenditures that the undersigned certifies are allocable and allowable to the state Medicaid program under Title XIX of the Social Security Act (the Act), in accordance with all procedures, instructions and guidance issued by the single state agency and in effect during the Year Ended xx/xx/xxxx	
6 INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED HEREIN MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/OR STATE LAW. CERTIFICATION BY OFFICER OF THE PROVIDER			
I HEREBY CERTIFY that:			
1. I have examined this statement, the accompanying Supporting Schedules, the allocation of expenses and services, and the attached worksheets for the period from xx/xx/xxxx to xx/xx/xxxx and that to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the Provider in accordance with applicable instructions. 2. The expenditures included in this statement are based on the actual cost of recorded expenditures. 3. All cost included herein comply with certified Public Expenditure (CPE) requirements and all local, state and federal requirements (including that the funds were not Federal funds in origin, or are Federal funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs). 4. Federal funds are being claimed on this report in accordance with the Cost Report instructions provided by the ODE effective for the above reporting period. 5. I am the officer authorized by the referenced provider to submit this form and I have made a good faith effort to assure that all information reported is true and accurate. 6. I understand that this information will be used as a basis for claims for federal funds, and possibly state funds, and that falsification and concealment of a material fact may be prosecuted under federal or state civil or criminal law.			
SIGNATURE (Officer of the Provider)		DATE	
TITLE		PHONE NUMBER	
		E-MAIL ADDRESS	

Note: The certification must be from a duly authorized district official.

B. Provider Data

This worksheet serves to populate the spreadsheet with provider identification information including name, Medicaid Provider Number, National Provider Identifier, etc.

[Exhibit 2 – Example of Provider Data Worksheet]

MEDICAID SCHOOL COST REPORT
 Provider Data

Provider Name: Jones LSD
Provider Number: 00-15200002
State Fiscal Year End: xx/xx/xxxx to xx/xx/xxxx

Exhibit 2
 Jones LSD
 00-15200002
 xx/xx/xxxx to xx/xx/xxxx

Complete Shaded Areas Only:

Provider (LEA) Name	Period: FROM	Cost Report Date Month/Day/Year (mm/dd/yyyy)
Jones LSD	xx/xx/xxxx	xx/xx/xxxx
Medicaid Provider Number	TC	xx/xx/xxxx
00-15200002		
Provider IRN	1234567	
National Provider Identifier (NPI)	387654	

Provider Name:	xxxxx	Prepared by:	Brian Jones
Business Manager/Treasurer:	xxxxx	Preparer's Phone:	614-555-1234
Provider Contact:	xxxxx	Preparer's E-mail Address:	what@yahoo.com
Contact Phone:	xxx-xxx-xxxx		
Contact E-mail Address:	xxx@xxxxxx.com		
Provider Address 1	123 MSP Ave		
Provider Address 2	456 MSP Court		
Provider City, State, Zip	Columbus, Ohio, 43215		

Submission Date	xx/xx/xxxx
Time Period of Time Study	xx/xx/xxxx to xx/xx/xxxx
Provider Restricted Indirect Cost Rate from Cognizant Agency	12.00%

1 Certification Page | 2 Provider Data | 3 Statistics | 4A Time Study | 4B Time Study-TCM | 4C Time Study - ADI

Some the unique information required for MSP are listed below,

Medicaid Provider Number: (also known as the Ohio Medicaid Legacy Provider number) is a unique state level identifying number issued by ODJFS to Medicaid providers.

National Provider Identifier (NPI): is a unique national level number required for submitting claims under the Medicaid program.

Unrestricted Indirect Cost Recovery Rate: The LEA will also input their Ohio Department of Education approved Unrestricted Indirect Cost. This Unrestricted Indirect Cost Recovery Rate will also be known as the “Medicaid Rate” to differentiate from the restricted Indirect Cost Recovery Rate used with the traditional education programs. Please note an Unrestricted Indirect Cost Rate is unallowable for United State Department of Education programs (such as Title I, IDEA-B, Title II-A, etc.). Providers that use the Unrestricted Rate for an education program, the LEA will be required to refund the funds with non-federal dollars to ODE. In addition, the provider will lose approval of both Restricted and Unrestricted Indirect Cost Rates. ODE will update and maintain the approved Indirect Cost Recovery Rates on their website for easy access. If a link to the Indirect Cost Recovery spreadsheet is not available on the Medicaid School Program webpage, then the LEA should access ODE’s website and type “Indirect Cost Recovery” in the search box.

C. Statistics

As part of the cost reconciliation formula, the cost summary worksheets must take into account who is receiving the services. This worksheet serves to provide two rates for proper cost allocation. Two key rates are:

1. Individual Education Plan (IEP) Rate, and
2. Medicaid Eligibility Rate (MER).

Each rate is designed for a specific purpose. For services delivered to IEP students, the IEP rate identifies the percentage of Medicaid students in a provider's district with an IEP compared to total IEP students. Through the EDI partnership the LEA submits all student with and IEP to ODJFS' Medicaid Management Information System (MMIS) for Medicaid matching. MMIS will determine the number of students with and IEP are actually MMIS eligible. This information is entered into *Sheet 3 "Statistics"* to calculate the IEP Rate.

$$\text{IEP Rate} = \frac{\text{Medicaid Students with an IEP}}{\text{Total IEP Students}}$$

The MER identifies the number of students that are Medicaid Eligible compared to total students within the provider's district. Again, via the EDI partnership and at the same time the number of IEP students is sent to MMIS for matching, the total student population of the LEA is also sent. MMIS will complete a match of the total students submitted to determine the number of students who are Medicaid eligible. Note: the MER matches all students regardless if they have an IEP.

$$\text{MER} = \frac{\text{Medicaid Eligible Students}}{\text{Total Students}}$$

Transportation Statistics:

The MSP Cost Report allows two alternatives for reporting the transportation expenses. The providers can select one of the two methods but not both.

Method one: For the school districts who cannot segregate their specialized transportation costs from total transportation costs:

Total trips:

- a. Identify the number of student trips using school provided transportation throughout the year to and/or from school for education purposes.

- b. Identify the number of students trips using school provided transportation throughout the year other than to and/or from school for other than education purposes (e.g. Medical appointments, extracurricular). This number may include trips to the career center if not included in number above).

Add these together to get the total trips to be entered in the cost report.

Method two: For the school district who have a specialized transportation division or can separate the cost of the specialized transportation division from total transportation costs.

Total specialized transportation trips:

- a. Identify the number of student trips using school provided transportation throughout the year to and/or from school using specialized vehicles.

- b. Identify the number of students trips using school provided transportation throughout the year other than to and/or from school using specialized vehicles for other than education purposes (e.g. Medical appointments, extracurricular). This number may include trips to the career center if not included in number above).
(e.g. Career center, Medial appointments)

Add these together to get the total specialized transportation trips to be entered in the cost report.

[Exhibit 3 – Example of Statistics Worksheet]

MEDICAID SCHOOL COST REPORT Allocation Statistics		Exhibit 3 Jones LSD 00-1520002 xx/xx/xxxx to xx/xx/xxxx	
Enter Data for Applicable Period	Complete Shaded Areas Only		
Administrative Claiming Allocation Statistics			
Total Medicaid Students	1,200		Calculated Medicaid Eligibility Rate (MER)
Total All Students - Applicable Period	5,000		
Medicaid Students to All Students	24.00%		
IEP Student Utilization Ratios			
Total Medicaid IEP Students	300		Calculated IEP %
Total Healthy Start (HS) IEP Students	15		
Total IEP Students	1,000		
Medicaid IEP Students to Total IEP Students	30.0%		
Healthy Start IEP Students to Total IEP Students	1.5%		
Transportation -one way trips			
Total Medicaid allowable trips	750		
Total trips or Total specialized transportaion trips	10500		
Medicaid allowable trips to total trips	7.14%		
Total Medicaid HS allowable trips	200		
Total trips or Total specialized transportaion trips	10500		
Medicaid HS allowable trips to total trips	1.90%		

D. Allocation Worksheets

These worksheets are populated with data from the applicable time study and are used to drive computations that require the allocation of the time of personnel.

Annually the Ohio Department of Education (ODE) will update the MSP Cost Report to include the newest Random Moment Time Study percentage. Since the time study is statewide, ODE will input time study averages into the “Allocation Basis” (worksheet 5). For more details on the time study and percentage review the **Random Moment Time Study (RTMS) Guide**. The “Cost Summary” worksheets (5A -5C) will then use these rates as part of the cost summary worksheets formulae.

[Exhibit 4 – Example of Allocation Worksheet]

MEDICAID SCHOOL COST REPORT							Exhibit 4A	
Pool 1 - Time Study Results & Reallocation of General Administrative Time							Jones LSD	
							00-15200002	
							09/30/xxxx	
All Discipline Direct Medical Service Personnel								
	Activity %	After			Administrative %			
	from	Reallocation	Total	Total	Medical	Discounted	Medicaid	
Time Study Codes	Time Study	of	Medical %	TCM%	Admin %	Rate	Administrative	
		General Admin						
Code 1 - IEP Direct Medical Services	0.4689	0.5346	0.5346			-	-	
Code 2 - Non-IEP Direct Medical Services	0.2290	0.2611				-	-	
Code 3 - Targeted Case Management (IEP)	0.0750	0.0855		0.0855		-	-	
Code 4 - Targeted Case Management (non-IEP)	0.0022	0.0025				-	-	
Code 5 - Other Educational and Social Services (Non-Medical Services)	0.0005	0.0006				-	-	
Code 6 - Medicaid Program Outreach	0.0020	0.0023			0.0023	1.0000	0.0023	
Code 7 - Outreach Non-Medicaid Program	-	-					-	
Code 8 - Facilitating Medicaid Program Eligibility Determinations	0.0012	0.0014			0.0014	1.0000	0.0014	
Code 9 - Facilitating Non-Medicaid Program Eligibility Determinations	0.0507	0.0578				-	-	
Code 10 - Referral, Coordination and Monitoring of Medical Services	0.0058	0.0066			0.0066	0.2400	0.0016	
Code 11 - Referral, Coordination and Monitoring of Non-Medical Services	-	-				-	-	
Code 12 - IEP Transportation Coordination and Translation for Medical Services	0.0002	0.0002			0.0002	0.2400	0.0000	
Code 13 - Non-IEP Transportation Coordination and Translation For Non-Medical Services	-	-				-	-	
Code 14 - Program Planning, Development and Interagency Coordination for Medical Services	0.0216	0.0246			0.0246	0.2400	0.0059	
Code 15 - Program Planning, Development and Interagency Coordination for Non-Medical Services	0.0200	0.0228				-	-	
Code 16 - Allocable General Administration	0.1229	-				-	-	
Other -	-	-				-	-	
Total Allocation Percentage	100.00%	100.00%	53.46%	8.55%	3.51%		1.12%	

E. Summary of Cost Worksheets

Due to different reimbursable activities, each Cost Pool will have their own worksheet. For example, districts with participants in the Cost Pool 1 (Direct Services) will receive reimbursement for direct services, Targeted Case Management (TCM) and Medicaid administrative activities. Cost Pool 2 will receive reimbursement for TCM and Medicaid administrative activities. However, participants placed in the administrative Cost Pool 3 will only be reimbursed for Medicaid administrative activities.

The MSP Cost Report calculation sheets are summary worksheets which contain formulae which utilize data elements from other worksheets to calculate the reimbursement amount. These worksheets are locked to ensure and are only directly affected by the information or data drawn from worksheets 2, 3, 5, and 6.

The table below documents the reimbursement categories by Cost Pool.

Cost Pool	Eligible for Direct Service Reimbursement?	Eligible for TCM Reimbursement?	Eligible for Administrative Claiming?
Cost Pool I (Direct Service Providers)	Yes (see Exhibit 4)	Yes	Yes
Cost Pool II (Providers Designated Solely TCM)	No	Yes	Yes
Cost Pool III (Participants designated as Administrative Claiming)	No	No	Yes

F. Reconciliation and Settlement

This worksheet is used to reconcile between reimbursable activities and paid claims received. Certain cells are locked and populated from other parts of the workbook. Amounts received to date by the school are district need to be entered.

[Exhibit 6 – Example of Reconciliation and Settlement Worksheet]

SETTLEMENT AND CALCULATION OF FFP PERCENTAGES						
	Total	1 Q	2 Q	3 Q	4Q	FFP amount
Regular :Medical, TCM and Transportation	\$146,676	\$36,669	\$36,669	\$36,669	\$36,669	
Applicable Percentage of FFP		68.00%	70.00%	69.00%	67.00%	
Applicable FFP		\$24,935	\$25,668	\$25,302	\$24,568	\$100,473
Amount Verified as Paid						\$80,000
Net Amount Payable						\$20,473
HS-Medical, TCM and Transportation	\$12,944	\$3,236	\$3,236	\$3,236	\$3,236	
Healthy Start - FFP Medical %		75.00%	75.00%	75.00%	75.00%	
Applicable FFP		\$2,427	\$2,427	\$2,427	\$2,427	\$9,708
Amount Verified as Paid						\$9,000
Net Amount Payable						\$708
Medicaid administrative activities	\$13,957	\$3,489	\$3,489	\$3,489	\$3,489	
Applicable Percentage of FFP -50%		50.00%	50.00%	50.00%	50.00%	
Net Settlement		\$1,745	\$1,745	\$1,745	\$1,745	\$6,978
Amount Verified as Paid						\$5,000
Net Amount Payable						\$1,978
<i>Amount Due to (/ Due From) provider</i>						\$23,159

Note:

1. The reconciliation is a Summary of the MSP Cost Report Allocation.
2. This document compares the reimbursable activities to the paid claims already receive by the district.
3. This sheet is formula driven, therefore the district personnel or authorized representative should not input any data on this page, except in the shaded area.
4. The settlement will document amounts owed to the district or owed back to the Ohio Department of Jobs and Family Services.

G. Payroll and Employee Related Expenses (ERE) Worksheet

These sheets are used to determine the total allowable costs for salary and benefits for the various professionals providing services. They are structured to begin with total amounts computed by the district. Reductions to the Gross Salary are then reported on a participant basis. The result is a net amount of personnel expenditures used for the MSP Cost Report. This worksheet is the key to what is used to calculate the districts allowable expenditures. Due to the number of participants the districts should input the "Total Gross Salary" for the given participants, but maintain corresponding accounting records which supports the amount.

Districts must maintain proper documentation to support these expenditures. This includes but not limited to accounting records, time and effort documentation (logs or semi-annual certification).

[Exhibit 7 – Example of Payroll and Employee Related Expenses (ERE) Worksheet]

Employee Information		Funding and Percentages (Adjustments)										Service Category										
Participants (Last Name, First Name, MI)	Staff #	Service Cat (I)	Total Gross Salary	Total Fringe Benefits	Total Salary and Fringe	Position funded in part or totally by other federal grant? "Y" or "N"	%age funded with federal grant.	Eligible Salary and Fringe	State Match required for federal funds	Other amounts to be removed	Salary Less Reductions	Cost Pool 1	Cost Pool 2	Cost Pool 3	Transportation	Total						
Shacklecheve, Bill	5	C	1,000.00	254.00	\$ 1,254.00	Y	10%	\$1,128.60	0.00	50.00	1,078.60	Audiologist	\$0.00	Total TCM	\$2,044.00	Total Admin	\$6,267.60	Total Transportation	\$2,764.85	Cost Pool 1	\$53,666.00	
Jones, Byron N	5	C	1,522.00	522.00	\$ 2,044.00	N	0%	\$2,044.00	0.00	0.00	2,044.00	Psychiatry	\$35,166.20							Cost Pool 2	\$2,044.00	
Richardson, Al	3	6	1,666.00	544.00	\$ 2,210.00	Y	80%	\$221.00	40.00	0.00	181.00	Speech Therapy	\$1,552.00								Cost Pool 3	\$6,267.00
Bailes, Yolanda	6	6	8,541.00	874.00	\$ 9,415.00	N	0%	\$9,415.00	0.00	0.00	9,415.00	Psychology	\$5,108.00								Transportation	\$2,764.00
Baritone, Cris	A	A	21,222.00	4,210.00	\$ 21,643.00	Y	80%	\$4,328.60	0.00	0.00	4,328.60	Occupational Therapy	\$10,493.60									
Anthem, Armand	2	2	2,222.00	566.00	\$ 2,788.00	N	0%	\$2,788.00	0.00	0.00	2,788.00	Physical Therapy	\$1,347.00									
Vard, Joanne	2	2	45,454.00	125.00	\$ 45,579.00	Y	50%	\$22,789.50	0.00	0.00	22,789.50	Nursing	\$0.00									
Shoulders, Carolynn	2	2	8,555.00	221.00	\$ 8,776.00	N	0%	\$8,776.00	0.00	0.00	8,776.00	Counseling	\$0.00									
Posh, Vicki	T	4	4,873.00	154.00	\$ 5,027.00	Y	45%	\$2,764.85	0.00	0.00	2,764.85	Social Work	\$0.00									
Hilton, Ronda	A	A	1,685.00	254.00	\$ 1,939.00	N	0%	\$1,939.00	0.00	0.00	1,939.00											
Sterling, Roger	2	2	2,587.00	122.00	\$ 2,709.00	Y	70%	\$812.70	0.00	0.00	812.70											
Cooper, Bert	4	4	4,587.00	521.00	\$ 5,108.00	N	0%	\$5,108.00	0.00	0.00	5,108.00											
Draper, Don	3	3	8,396.00	144.00	\$ 8,540.00	Y	85%	\$1,371.00	0.00	0.00	1,371.00											
Smythe, Mark	6	6	1,225.00	122.00	\$ 1,347.00	N	0%	\$1,347.00	0.00	0.00	1,347.00											
					\$ -			\$0.00			0.00											
			114,135.00	4,844.00	118,979.00			64,833.25	40.00	50.00	64,743.25	Sub-Total:	\$53,666.80	Sub-Total:	\$2,044.00	Sub-Total:	\$6,267.60	Sub-Total:	Transportat	\$2,764.85	Total: ALL	\$64,743.25
								total Difference Check		64,743.25												

Notes:

1. The district or authorized personnel enters the following information onto the spreadsheet, "Total Gross Salary", Funding and Percentages (Adjustments) and Employee Benefits.

The "Salary less Reduction" column, in the Payroll and Benefits section, will automatically calculate, using the information provided by the district.