



Ohio

Ohio Medicaid School Program

GUIDE TO MEDICAID SCHOOL PROGRAM COST REPORTING

MAY 11, 2016

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I INTRODUCTION

A. The Medicaid School Program General Workflow

The Ohio Medicaid School Program (MSP) establishes a way for districts and schools to receive federal matching funds for Medicaid covered services provided by qualified medical practitioners to eligible students. Use this guide – **Guide to MSP Cost Reporting for the Ohio Medicaid School Program** – in conjunction with the **Guide to Time Studies for the Ohio Medicaid School Program** and **Medicaid School Program Rules**. Districts and schools participating in the MSP should be thoroughly familiar with both guides and MSP rules.

1. The following are eligible to participate in the MSP: city, exempted village and local school districts; community schools; the Ohio State School for the Deaf and the Ohio School for the Blind. To participate in MSP, a district or school indicated above must enroll as a Medicaid provider in accordance with paragraph (B)(1)(a) to (d) of rule 5160-35-02 of the Ohio Administrative Code (OAC). (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 individualized education program (IEP) to both Medicaid and non-Medicaid eligible students. Authorized services identified in rule 5160-35-05 and rule 5160-35-06 of the OAC. Appendix to rule 5160-35-04 delineates specific services. “Medicaid eligible student” refers to a student enrolled in the Medicaid program.
3. Providers are required to submit claims for services provided to the Ohio Department of Medicaid via a) an Electronic Data Interchange trading partner or b) the Ohio Department of Medicaid's Medicaid Information Technology System Web portal. The department of Medicaid reimbursements for claims to MSP providers are based on interim payment rates established in the appendix of OAC 5160-35-04. Payments to MSP providers are for the federal financial participation rate only.
4. Providers are required to participate in quarterly Random Moment Time Studies to determine and document percentage of time (effort) spent on types of activities (See OAC section 5160-3-35-02 (F)(1)). For details of the Random Moment Time Studies process, see the **Guide to Time Studies for the Ohio Medicaid School Program**.
5. After the MSP program year (July 1 through June 30), 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 to complete an Agreed Upon Procedure Engagement (AUPE) of the MSP Cost Report. This is required per OAC section 5160-35-02 (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 the Ohio Department of Medicaid. All adjustments collected or paid are at the applicable federal financial participation rate.

B. Reimbursable Activities Overview

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 5160-35 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 services are defined as those services identified as Medicaid Targeted Case Management services 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. Targeted Case Management also includes the administrative component that is integral to the delivery of Targeted Case Management. The amount, scope

and duration of the Targeted Case Management, as well as the Targeted Case Manager responsible for providing the Targeted Case Management service, as indicated in the child's IEP.

The components of Targeted Case Management services are:

- Assessment;
- Care planning;
- Referral and linkage; and
- Monitoring and follow up.

Administrative Activity: 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.

Transportation: Transportation services are limited to specialized transportation indicated on a student's IEP. Transportation services are only reimbursable for a student on the day the student receives an eligible, reimbursable service, as defined in *OAC section 5160-35-06*. The Ohio Department of Education reports, known as "T1/T2" reports, include transportation costs.

C. Overview of Time Studies

One of the main drivers of MSP is the use of the Random Moment Time Study. Random Moment Time Study 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 divides participants 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 also may perform some Medicaid administrative activities as well.

II. GENERAL INSTRUCTIONS

In order to participate in cost reporting, the MSP provider must participate in the Random Moment Time Study process, submit and be paid for interim claims for reimbursement, and timely submit an AUPE reviewed Cost Report.

An overview provides for the following:

- A. Reporting period;
- B. Filing deadline;
- C. Record retention;
- D. 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 in Section III of the MSP Cost Report Instructions.

The MSP Cost Report is designed to capture the actual cost of Medicaid reimbursable services. Annually, or as needed, the department will update and place an electronic version of the MSP Cost Report and Instructions on the department'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.

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 the Ohio Department of Education within 18 months following the end of the cost-reporting period unless a written request is made 30 calendar days prior to the deadline, subject to approval by the department. Please refer to Appendix A.

C. Record Retention

Records used in support of delivery of services and associated costs reported on the MSP Cost Report must be retained by the MSP provider for a period of seven years from the date of receipt of all payment from all sources or six 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 comprehensive and are intended to generally familiarize the reader with the MSP Cost Report. Detailed instructions for completing the Cost Report are 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. Guidelines for Completing the MSP Cost Report

It is important to note that all costs associated with the provider's operation of the MSP are on the MSP Cost Report. However, not every page of the MSP Cost Report will require direct data entry. Only the Certification Page, Provider Data, Statistics, Direct Medical Cost, Targeted Case Management Cost, Direct Admin Cost, Transportation Cost, Settlement, Payroll Costs and Contract Costs worksheets require direct data entry.

F. Allowable and Unallowable Cost Guidelines

MSP providers shall adhere to the following guidance:

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 5160-35 of the OAC; 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 for use in matching other federal funds.

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

G. Administrative Overhead Costs

Administrative Overhead costs are those 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.)

1. A provider may choose any allowable allocation methodology found in OMB Circular A-2 CFR 225 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: 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 is unclear.

Indirect Cost Rate:

MSP providers can report an Indirect Cost Rate if the rate has been approved by the department of education.

H. Revenue

Revenue is not 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 (net applicable credit).

I. Documentation

It is imperative that the provider maintain detailed records to evidence the actual Medicaid allowable services expenses. During the required AUPE the documentation will be utilized to trace reported costs on the MSP Cost Report to the data source (e.g., general ledger).

Documentation includes, but is not limited to, accounting records, invoices, payroll journals, Personal Activity Reports (PAR)/Time and Effort Logs, IEPs, Parental Consent, evidence of orders/referrals/prescriptions. 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 Page; Provider Data; Statistics; Direct Medical Cost; Targeted Case Management Cost; Direct Admin Cost; Transportation Cost; Settlement; Payroll Costs; and Contract Costs worksheets.

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, IEP Rate and Medicaid Eligibility Rate is used in various formulae to compute the Cost Summaries for Direct Services, Targeted Case Management and Administrative Claiming.

The MSP Cost Report also will include for each provider the district-specific IEP Rate and Medicaid Eligibility Rates. Further detail in the “Allocation Basis” section of this guide explains these factors.

The MSP Cost Report worksheets include the following:

- A. Certification Page (Exhibit 1);
- B. Provider Data (Exhibit 2);
- C. Statistics (Exhibit 3);
- D. Time Study (Exhibits 4a-4c);
- E. Cost (Exhibits 5a-5d);
- F. Settlement (Exhibit 6);
- G. Payroll Costs (Exhibit 7);
- H. Contract Costs (Exhibit 8);
- I. Payment Summary (Exhibit 9).

The following describes in detail each worksheet noted previously.

A. Certification Page

This worksheet serves as the provider's certification to the accuracy and integrity of the data provided. It will populate some fields on the "Provider Data" Worksheet and can be populated, in part, from the "Summary of Cost Worksheets, but requires certain identifying information from the signer. An interim MSP Cost Report may not have a completed reconciliation and settlement worksheet.

Exhibit 1

A	B	C	D	E	F	G	H	I	J	K	L
MEDICAID SCHOOL COST REPORT										Complete Yellow Shaded Areas Only	
Certification Statement											
Provider Name and Address:										Any School	
Provider (District) Name		Any School									
Address line 1											
Address line 2											
City, OH, zip code										12345	
Reporting Period:										7/1/2014 to 6/30/2015	
From: (DDMMYYYY)		7/1/2014								Type of Report <input type="checkbox"/> Initial Cost Report <input type="checkbox"/> Final Cost Report	
To: (DDMMYYYY)		6/30/2015									
a. Total Computable Expenditure by Type:				Total Computable				IRN (Internal Retrieval Number): 12345			
Medical Services				\$200,293				Medicaid Provider Number: 1324567			
TCM				\$0				National Provider Identifier (NPI): 1234567890			
Administration				\$5,318				b. Claimed Expenditures: This statement is of expenditures that the undersigned certifies are all allocable and allowable to the Ohio 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 in effect during the Year ended 6/30/2015			
Transportation				\$14,094							
Total				\$219,705							
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 7/1/2014 to 6/30/2015 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 (DDMMYYYY)					
TITLE						PHONE NUMBER (XXX)XXX-XXXX					

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

Certification Page Instructions

With the exception of the fields listed below, some data automatically populates from other Exhibits.

Field	Title	Source
Cells D9-D12	Provider Name and Address	Enter the name and address as reported to the Department of Medicaid.
Cell D15	Reporting Period From	Enter the date (mm/dd/yyyy) of the FIRST day of the Cost Report period.
Cell D17	Reporting Period To	Enter the date (mm/dd/yyyy) of the LAST day of the Cost Report period.
Cells I15-I16	Type of Report	Check which report, initial or final, this Cost Report is (check one only).
Cell J20	IRN	Enter the Information Retrieval Number (IRN) as assigned by the Ohio Department of Education.
Cell J26	Medicaid Provider Number	Enter the provider number assigned by the Ohio Department of Medicaid.
Cells C63-K69	Certification by Officer of the Provider Signature Title Date Phone Number E-Mail Address	Eligible officers of the provider district may include either the treasurer or the superintendent (both officers are not necessary).

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

	A	B	C	D	E	F	G	H	I	
1										
2	MEDICAID SCHOOL COST REPORT						Exhibit 2			
3	Provider Data						0			
4							0			
5							7/1/2014 to 6/30/2015			
6										
7	Complete Yellow									
8	Shaded Areas Only									
9										
10										
11				Reporting Period		Cost Report Date Month/Day/Year (mm/dd/yyyy)				
12	Provider (LEA) Name	0	FROM	7/1/2014						
13	Provider IRN	0	TO	6/30/2015						
14	Medicaid Provider Number	0								
15	National Provider Identifier (NPI)	0								
16										
17										
18										
19	Provider Name:	0	Prepared by:							
20	Business Manager/Treasurer:		Preparer's Phone:							
21	Provider Contact:		Preparer's E-mail Address:							
22	Contact Phone:									
23	Contact E-mail Address:									
24	Provider Address 1	0								
25	Provider Address 2									
26	Provider City, State, Zip	0								
27										
28										
29	Submission Date	<input type="text"/>								
30										
31	Time Period of Time Study Begin	<input type="text" value="7/1/2014"/>								
32										
33	Time Period of Time Study End	<input type="text" value="6/30/2015"/>								
34										
35	Provider Restricted Indirect Cost Rate from Cognizant	<input type="text" value="12.00%"/>	<small>enter '0' if no indirect cost rate is known</small>							
36										

Provider Data Instructions

With the exception of the fields listed below, some data automatically populates from the Certification Page – Exhibit 1.

Field	Title	Action
Cell B20	Business Manager/Treasurer	Enter district business manager or treasurer's name.
Cell B21	Provider Contact	Enter the name of the person in the district who was the lead for preparing this Cost Report.
Cell B22	Contact Phone	Enter the phone number of the person in the district who was the lead for preparing this Cost Report.
Cell B23	Contact Email Address	Enter the email address of the person in the district who was the lead for preparing this Cost Report.
Cell B36	Provider Restricted Cost Rate	Enter the district's indirect cost rate per the Ohio Department of Education.
Cell E19	Prepared By	Enter the name of the person who prepared this Cost Report.
Cell E20	Preparer's Phone	Enter the phone number of the person who prepared this Cost Report.
Cell E21	Preparer's Email Address	Enter the email address of the person who prepared this Cost Report.

Some the unique information required for MSP:

- **Medicaid Provider Number:** Also known as the Ohio Medicaid Legacy Provider number, this is a unique state-level identifying number issued by the Ohio Department of Medicaid to Medicaid providers.
- **National Provider Identifier (NPI):** This is a unique national-level number required for submitting claims under the Medicaid program.
- **Unrestricted Indirect Cost Recovery Rate:** The district also will input its Ohio Department of Education-approved Unrestricted Indirect Cost. This Unrestricted Indirect Cost Recovery Rate, also known as the "Medicaid Rate," is used to differentiate 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.).

For providers that use the Unrestricted Rate for an education program, the district will be required to refund the funds with non-federal dollars to the department of education. In addition, the provider will lose approval of both Restricted and Unrestricted Indirect Cost Rates. The department of education will update and maintain the approved Indirect Cost Recovery Rates on its website for easy access. If a link to the Indirect Cost Recovery spreadsheet is not available on the MSP Web page, the district should access the department of education'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 three rates for proper cost allocation. Three key rates are:

1. Individualized Education Program (IEP) Rate;
2. Standard Medicaid Eligibility Rate; and
3. IEP-Related Services Student Medicaid Eligibility Rate.

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 IEPs compared to total IEP students. Through the Electronic Data Interchange partnership, the district submits all students with IEPs to the Ohio Department of Medicaid's Medicaid Management Information System for Medicaid matching. The system will determine the number of students with IEPs who are actually eligible. This information entered into *Sheet 3 "Statistics"* calculates the IEP Rate.

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

The standard Medicaid Eligibility Rate (**MER**) identifies the number of students who are Medicaid eligible compared to total students within the provider's district. Again, via the Electronic Data Interchange partnership and at the same time the number of IEP students is sent to the Medicaid Management Information System for matching, the total student population of the district also is sent. The system will complete a match of the total students submitted to determine the number of students who are Medicaid eligible. Note: the Medicaid Eligibility Rate matches all students, regardless if they have IEPs.

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

IEP-Related Service Students-Medicaid Eligibility Rate

For purposes of program integrity and accountability, MSP provider districts should seek interim claiming for all MSP-reimbursable **IEP related services for students**. Not all IEPs will indicate (billable) related services, (e.g., 'consult-only' IEPs). Therefore, this Cost Report measures the ratio between the total of IEP students with paid claims compared to total number of IEP students with MSP billable related services.

$$\text{IEP-Related Service Students MER} = \frac{\text{Total Number of IEP Students with Paid Claims}^1}{\text{Number of IEP Students with MSP Billable Services}}$$

Transportation Statistics: REVISED

MSP reimburses districts for allowable transportation costs. Allowable costs include costs per trip (\$5.20) for a student on days when a MSP-reimbursable service are delivered. Additionally, personnel costs, 'other transportation' costs and purchased service costs associated with allowable transportation are reimbursable. These costs can be determined from the Ohio Department of Education's T2 Report indicating allowable transportation costs. All transportation costs are prorated against the number of Medicaid-eligible students.

¹ The interim paid claims service date shall be within the same cost reporting period.

Exhibit 3

E30

	A	B	C	D	E	F	G	H	I	J	K	L		
1	MEDICAID SCHOOL COST REPORT								Exhibit 3					
2	Medicaid Eligibility Rate (MER) Calculation								0					
3									0					
4									7/1/2014 to 6/30/2015					
5														
6	Enter Data for Applicable Period													
7														
8	This data comes from the ODM MER Data Results.													
9	This Data Comes from the District IEP Student Count Data.													
10	This Data comes from the ODM MITS.													
11	AUP Audit Adjustments													
12														
13														
14	Medicaid Eligibility Rate - All Students													
15	Total Number of Students: Medicaid Eligible								Reported		Audit Adj.		Revised	
16	Total All Students								500		-5		495	
17	Computed Medicaid Eligibility Rate - All Students								1,000		-5		995	
18									50.00%				49.75%	
19	Medicaid Eligibility Data - IEP Students													
20	Total Number of IEP "Regular" Medicaid Eligible Students								26		-5		21	
21	Total Number of IEP "Healthy Start" Medicaid Eligible Students								15		-5		10	
22	Total Number of IEP Students								100		-5		95	
23	Total Number of IEP Students not receiving an MSP Billable Service (Related Service)								25				25	
24														
25	Medicaid Eligibility Rate - IEP Related Service Students													
26	Total Number of IEP Students with a Paid Interim Claim								40		-5		35	
27	Total Number of IEP Students with an MSP Billable Service								75		-5		70	
28	Computed Medicaid Eligibility Rate - All IEP Related Service Students								53.33%				50.00%	
29	Computed Medicaid Eligibility Rate - Regular Medicaid - IEP Related Services								33.82%				33.87%	
30	Computed Medicaid Eligibility Rate - Healthy Start - IEP Related Services								19.51%				16.13%	
31														
32	Transportation													
33	T1 Special Education Student Count								213				213	
34	Days Special Education Student Count								178				178	
35	# of Paid Claim Trips								1,280				1,280	
36														

2 Provider Data | 3 Statistics | 4A Time Study | 4B Time Study-TCM | 4C Time Study - ADM | 5A Direct Medical Cost ...

Statistics Instructions

Data entered into this exhibit calculates the various percentages based on the school's population. Calculations from Exhibit 3 — incorporated with salary and time study data — calculate the actual cost of services for the school district.

Medicaid Eligibility Rate-All Students

Field	Name	Action
Cell I15	Total Number of Students: Medicaid Eligible	Enter resulting number by comparing the total student count in the second full week in October of the applicable Cost Report period to the Medicaid Master Recipient File.
Cell I16	Total All Students	Total students per the Average Daily Membership (ADM) per ORC 3317.03.

Medicaid Eligibility Rate- IEP Students

Field	Name	Action
Cell I20	Total Number of IEP "Regular" Medicaid Eligible Students	Enter count of total Medicaid eligible students with IEPs in the second full week of October (this should be consistent with information generated by the Ohio Department of Medicaid for MER/SER).
Cell I21	Total Number of IEP "Healthy Start" Medicaid Eligible Students	Enter count of total Healthy Start eligible students with IEPs in the second full week of October (this should be consistent with information generated by the Ohio Department of Medicaid for MER/SER).
Cell I22	Total IEP Students	Enter count of all students with active IEPs in the second full week in October (this should be consistent with information submitted to the Ohio Department of Medicaid for MER/SER).
Cell I23	Total Number of IEP Students not receiving an MSP Billable Service (Related Service)	Enter the total number of students who have 'consult-only' IEPs or otherwise do not have MSP billable activities indicated on their IEPs for the cost reporting year.

Medicaid Eligibility Rate - IEP Related Service Students

Field	Name	Action
Cell I26	Total Number of IEP Students with a Paid Interim Claim	Enter the number of students who have received billable services (and were actually billed) within that cost reporting period.

Transportation Ratios

Field	Name	Action
Cell I33	T1 Special Education Student Count	Enter the number from the T1 report submitted to and approved by the Ohio Department of Education.
Cell I34	Days Special Education Student Count	Enter the number from the T1 report submitted to and approved by the Ohio Department of Education.
Cell I35	# of Paid Claim Trips	Enter the number of one-way trips for which claims were billed and reimbursed. The transportation service date shall be within the same cost-reporting period.

D. Time Study

These worksheets populate 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 will update the MSP Cost Report to include the newest Random Moment Time Study percentage. Since the time study is statewide, the department will input time study averages in the “Allocation Basis” (Worksheet 5). For more details on the time study and percentage, review the **Random Moment Time Study (RMTS) Guide**. The “Cost Summary” worksheets (5A -5C) will then use these rates as part of the cost summary worksheets formula.

Exhibits 4A - 4C

				7/1/2014		to		6/30/2015	
All Discipline Direct Medical Service Personnel		No Yellow Shaded Areas to Complete							
Data Entry - Time Study Data	Time Study Codes	Activity %	After Reallocation	Total	Total	Administrative %			
		from Time Study	of General Admin	Medical %	TCM%	Medical Admin %	Discounted Rate	Medicaid Administrative	
Code 1 - IEP Direct Medical Services	0.3698	0.4829	0.4829			-	-	-	
Code 2 - Non-IEP Direct Medical Services	0.0894	0.1168				-	-	-	
Code 3 - Targeted Case Management (IEP)		0.0000			-	-	-	-	
Code 4 - Targeted Case Management (non-IEP)		0.0000				-	-	-	
Code 5 - Other Educational and Social Services (Non-Medical Services)	0.2184	0.2853				-	-	-	
Code 6 - Medicaid Program Outreach		0.0000				-	1.0000	-	
Code 7 - Outreach Non-Medicaid Program	0.0003	0.0004						-	
Code 8 - Facilitating Medicaid Program Eligibility Determinations		0.0000				-	1.0000	-	
Code 9 - Facilitating Non-Medicaid Program Eligibility Determinations	0.0008	0.0011					-	-	
Code 10 - Referral, Coordination and Monitoring of Medical Services	0.0522	0.0682			0.0682	0.5000	0.0341		
Code 11 - Referral, Coordination and Monitoring of Non-Medical Services	0.0297	0.0388					-	-	
Code 12 - IEP Transportation Coordination and Translation for Medical Services	0.0005	0.0007			0.0005	0.5000	0.0003		
Code 13 - Non-IEP Transportation Coordination and Translation For Non-Medical Services	0.0010	0.0012					-	-	
Code 14 - Program Planning, Development and Interagency Coordination for Medical Services	0.0010	0.0012			0.0012	0.5000	0.0006		
Code 15 - Program Planning, Development and Interagency Coordination for Non-Medical Services	0.0026	0.0034					-	-	
Code 16 - Allocable General Administration	0.2347						-	-	
Other -		0					-	-	

Exhibits 4A, 4B and 4C

MSP providers participate in quarterly, statewide time studies utilizing random one minute moments for each cost pool to calculate time study results, which use data from every participating provider. As a result, every provider uses the same percentage by activity.

Note: Exhibits 4a- 4c do not require data entry from the provider district.

Exhibit 4A – Cost Pool 1 Direct Medical Service Personnel Time Study

Enter time study results for direct services (**cost pool 1**) in the column titled “Activity % from Time Study.”

Exhibit 4B* – Cost Pool 2 TCM and Administration Personnel

Enter time study results for Targeted Case Management (TCM) (**cost pool 2**) in the column titled “Activity % from Time Study.” All other data and calculations are self-calculated.

Exhibit 4C* – Cost Pool 3 Administration Personnel

Enter time study results for Administration (**cost pool 3**) in the column titled “Activity % from Time Study”. All other data and calculations are self-calculated.

Activity % from Time Study

* Note: Currently, there are no active participants in OH MSP Cost Pools 2 or 3.

E. Costs

The MSP Cost Report calculation sheets are summary worksheets that contain formulas that utilize data elements from other worksheets to calculate the reimbursement amount. These worksheets lock data entry to ensure the formulas are not altered and are only directly affected by the information or data drawn from worksheets 2-5D, and worksheets 7-8.

Exhibit 5

MEDICAID SCHOOL COST REPORT								Exhibit 5A
Summary of Cost - Direct Medical Services								0
								0
Blue Text = MER %								6/30/2015
Purple Text = RMTS %								
Complete Yellow Shaded Areas Only								
				Direct Medical			Administrative	
I. Job Category	Total Salary (including benefits)	Indirect Cost Rate	Salary plus indirect cost	Direct Medicaid RMTS %	Regular Medicaid MER %	Healthy Start Medicaid MER %	RMTS % Administrative Activities	
Pool 1	\$100,000	12.00%	\$112,000	48.29%	33.87%	16.13%	3.50%	
Total Cost Pool 1	\$100,000	\$12,000	\$112,000	\$54,086	\$18,320	\$8,724	\$3,918	
				Regular Medicaid MER %	IEP % HS	Medicaid Admin Costs		
II. Purchased Services				33.87%	16.13%			
Purchased Direct Medical services	\$65,500			\$22,185	\$10,565			
Billing cost for direct medical services	\$400						\$400	
Audit Fee	\$1,000						\$1,000	
Total Purchased Services and Admin	\$66,900			\$22,185	\$10,565	\$1,400		
				Direct Medical				
III. Allowable Medical Equipment and Supplies				MER %	IEP % HS			
Allocation %				33.87%	16.13%			
Direct Medical supplies	\$900			\$305	\$145			
Direct Medical equipment (Less than Capitalization threshold)	\$500			\$169	\$81			
Depreciation	\$100			\$34	\$16			
Total Medical Equipment and Supplies	\$1,500			\$508	\$242			
				Direct Medical		Administration		
				Regular Medicaid	Healthy Start		Sum	
				\$41,013	\$19,530	\$5,318	\$65,861	

Notes:

- In Section I, "Job Category," above, the reimbursable costs from the Payroll and Employee Related Expenses worksheets [Exhibit 7] are brought forward and placed into "Total Salary/Benefits/Other."
- The "Time Study Percentage" calculates a figure from the "Allocations" exhibit. However, in section II "Purchased Direct Medical Services" costs do not factor in the Random Moment Time Study percentage. The contract between the district and the vendor to provide Medicaid reimbursable activities requires sufficient detail to document the amount of time and cost attributable to Medicaid activities.

Worksheets 5A, 5B, 5C and 5D

Most cells in Exhibits 5A, 5B, 5C and 5D populates using the Payroll Exhibit. MSP providers are free to use alternative methods to aggregate payroll costs for the three cost pools but must submit the electronic files with their Cost Reports to facilitate the AUPE and cost reconciliation processes.

Direct Medical Cost Instructions

The only manual data entered into this exhibit are under **II. Purchased Services** and **III. Allowable Medical Equipment and Supplies**.

II. Purchased Services

Field	Name	Action
Cell B18	Billing cost for direct medical services	If the provider contracts with an outside entity to bill for medical services, enter the actual allowable cost of billing activities.
Cell B19	Audit Fee	Enter the cost for the CPA firm completing AUPE.

III. Allowable Medical Equipment and Supplies

Field	Name	Action
Cell B34	Direct Medical supplies	Enter the actual cost of allowable medical supplies.
Cell B35	Direct Medical equipment (Less than Capitalization threshold)	Enter the actual cost of allowable, expensable medical equipment in compliance with HIM 15-1.
Cell B36	Depreciation	Enter the allowable depreciation for the Cost Report period for capitalized direct medical equipment.

TCM Cost* Instructions

The only manual data entered into this exhibit are II. Purchased Services.

II. Purchased Services

Field	Name	Action
N/A	Purchased TCM Services	Enter the actual contract cost of purchased direct medical services. No overhead (indirect costs) are permissible for contracted services.

Administration Cost* Instructions

All data automatically populates from the payroll exhibit.

Field	Name	Action
N/A	Purchased TCM Services	Enter the actual contract cost of purchased direct medical services. No overhead (indirect costs) are permissible for contracted services.

**NOTE: Currently, there are no active participants in Cost Pools 2 or 3; therefore, no costs are included.*

Worksheet 5D

Use Worksheet 5D to report the cost of transportation services.

MEDICAID SCHOOL COST REPORT						Exhibit 5 D
Summary of Cost - Transportation Services						0
						0
						7/1/2014 to 6/30/2015
Complete Yellow Shaded Areas Only						
I. Personnel		Total Salary (including benefits)	Indirect Cost Rate	Salary plus indirect cost	IEP % Reg	IEP % HS
Allocation %						
Payroll Transportation Personnel Costs		\$617,000	\$0	\$617,000	\$0	\$0
Total Personnel		\$617,000	\$0	\$617,000	\$0	\$0
II. Other Transportation costs		Total Cost	Indirect Cost Rate	Total cost plus indirect cost	IEP % Reg	IEP % HS
Allocation %						
Other costs		\$100,000	\$0	\$100,000	\$0	\$0
Maintenance		\$0				
Gasoline		\$0				
Insurance		\$0				
Depreciation		\$0				
Other		\$0				
Total Purchased Services		\$100,000	\$0	\$100,000	\$0	\$0
III. Purchased Services		Total Cost	Indirect Cost Rate	Total cost plus indirect cost	IEP % Reg	IEP % HS
Allocation %						
Privately owned vehicles other than school bus		\$117,944	0.00%	\$117,944	\$0	\$0
Total Transportation		\$834,944	\$0	\$834,944	\$0	\$0
					Rate Per Trip	
					Medicaid	Special Ed Rate
					\$5.20	\$11.01

I. Total Transportation Costs Instructions

Field	Name	Action
Cell A10	Payroll Transportation Personnel Costs (from lines 1-10 from the T2)	To calculate allowable transportation personnel costs, sum costs from lines 1-10 of the T2 report. Enter the total for this field.

II. Other Transportation Costs

Line	Name	Action
Cell A23	Other costs lines 11-22 from T2	To calculate 'other transportation' costs, sum costs from lines 11-22 of the Ohio Department of Education's T2 report. Enter the total for this field. No entry needed in the other lines.

III. Purchased Services

Line	Name	Action
Cell A41	Privately owned vehicles other than school bus	Enter costs for any privately owned vehicles other than school buses (this should not include non-adapted vehicles and costs for reimbursing parents).

If a provider seeks Medicaid reimbursement for transportation, the provider also must submit copies of the T1 and T2 in .pdf format with the Cost Report submission.

F. Settlement

This worksheet uses data to reconcile between reimbursable activities and paid claims received. Certain locked and populated cells import from other parts of the workbook. The Medicaid reimbursement amount received to date by the MSP provider must be entered by the provider.

Exhibit 6

W41

Exhibit #	Reconciliation	Total		Direct Medical			TCM		Admin		Transportation	
		Interim Paid	Regular	HS	Regular	HS	Regular	HS	Regular	HS		
Exhibit 5A	Summary of Cost - Direct Medical Services		\$41,013	\$19,530					\$5,318			
Exhibit 5B	Summary of Cost - TCM Activities					\$0	\$0					
Exhibit 5C	Summary of Cost - Administrative Activities											
Exhibit 5D	Summary of Cost - Transportation Services									\$9,548	\$4,546	
	Total Certified Public Expenditures (CPE)		\$41,013	\$19,530		\$0	\$0		\$5,318	\$9,548	\$4,546	
	Total Interim Medicaid Claims Received		\$30,000									

SETTLEMENT AND CALCULATION OF FMAP/FFP PERCENTAGES							
	Total	7/1/14 - 3/31/14	10/1/14 - 12/31/14	1/1/15 - 3/31/15	4/1/15 - 6/30/15	Calculated Amount	DDM USE ONLY
Regular: Medical, TCM and Transportation	\$41,013	\$10,253	\$10,253	\$10,253	\$10,253		
<i>ALP Unit Cost Adjustment (if applicable)</i>							
Amount After Adjustment	\$41,013	\$10,253	\$10,253	\$10,253	\$10,253		
Regular Medicaid - FFP %		64.45%	63.50%	63.50%	63.50%		
Applicable FFP	\$6,577	\$6,518	\$6,518	\$6,518	\$6,518	\$26,135	\$0
Transportation	\$9,548	\$1,531	\$1,518	\$1,518	\$1,518	\$6,084	\$0
Proportionate Interim Claims Paid						\$20,323	\$0
Total Reconciliation						(\$5,015)	\$0
Healthy Start: Medical, TCM and Transportation	\$19,530	\$4,883	\$4,883	\$4,883	\$4,883		
<i>ALP Unit Cost Adjustment (if applicable)</i>							
Amount After Adjustment	\$19,530	\$4,883	\$4,883	\$4,883	\$4,883		
Healthy Start Medicaid - FMAP %		74.31%	74.50%	74.50%	74.50%		
Applicable FMAP	\$5,657	\$3,638	\$3,638	\$3,638	\$3,638	\$14,571	\$0
Transportation	\$4,546	\$851	\$847	\$847	\$847	\$3,332	\$0
Proportionate Interim Claims Paid						\$9,677	\$0
Total Reconciliation						(\$4,034)	\$0
Medicaid administrative activities	\$5,318	\$1,330	\$1,330	\$1,330	\$1,330		
Applicable Administrative %		50.00%	50.00%	50.00%	50.00%		
Applicable Admin	\$665	\$665	\$665	\$665	\$665	\$2,653	\$0
Total Reconciliation						(\$2,653)	\$0

MSP Reimbursement Summary		Number of Students	Cost per Student
Total Medicaid Related Costs Derived Through PMTS when applicable	\$132,034	70	\$ 1,886
Total Medicaid Allowable Costs Derived Through MER and IEP Rates when applicable	\$65,861	35	\$ 1,882
Total Medicaid Allowable Transportation Costs (not included in amount above)	\$14,094		
Total Reimbursable Costs (Total Medicaid Allowable Costs x FFP Rates)	\$43,365		
Total Interim Claims Paid	\$30,000		
Total Final Settlement	\$13,364.90		

5A Direct Medical Cost | 5B TCM Cost | 5C Direct Adm Cost | 5D Transportation Cost | 6 Settlement | 7 Payroll Cc

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 received 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 Medicaid.

Settlement Instructions

Field	Name	Action
Cell D16	Total Interim Medicaid Claims Received	Enter Total Claims from the Billing Agent Interim Claims Accounting System.

G. Payroll Costs

This sheet must be entered by the provider and uses data 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 figures the program uses to calculate the district's allowable expenditures. Due to the number of participants, the district should input the "Total Gross Salary" for the given participants but maintain corresponding accounting records that support the amounts.

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

Exhibit 7

MEDICAID SCHOOL COST REPORT		Employee Information									Funding and Percentages (Adjustments)				Service Category															
Participants (Last Name, First Name, MI)	Staff ID	Service Cat (I)	Total Gross Salary	Total Fringe Benefits	Total Salary and Fringe	Is 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	Pool 1	Pool 2	Pool 3	Transportation	Total														
Sample		A	75,000.00	25,000.00	100,000.00			100,000.00			100,000.00	Audiologist	\$0.00	Total TCM	\$0.00	Total Admin	#####	Total Transportation	\$0.00	Cost Pool 1	\$0.00	Cost Pool 2	\$0.00	Cost Pool 3	\$100,000.00	Transportation	\$0.00	Total: ALL	\$100,000.00	
								\$0.00			0.00	Psychiatry	\$0.00																	
								\$0.00			0.00	Speech	\$0.00																	
								\$0.00			0.00	Therapy	\$0.00																	
								\$0.00			0.00	Psychology	\$0.00																	
								\$0.00			0.00	Occupational Therapy	\$0.00																	
								\$0.00			0.00	Physical Therapy	\$0.00																	
								\$0.00			0.00	Nursing	\$0.00																	
								\$0.00			0.00	Counseling	\$0.00																	
								\$0.00			0.00	Social Work	\$0.00																	
								\$0.00			0.00	Administrative	\$0.00																	
								\$0.00			0.00	TCM	\$0.00																	
								\$0.00			0.00	Transportation	\$0.00																	
								\$0.00			0.00	Sub-Total Cost Pool 1	\$0.00	Sub-Total Cost Pool 2	\$0.00	Sub-Total Cost Pool 3	#####	Sub-Total Transportation	\$0.00	Total: ALL	\$100,000.00									
Legend											Total Difference Check						100,000.00													
All services must use the legend designation below:																														
Category	Service Category																													
Audiologist	1																													
Psychiatry	2																													
Speech Therapy	3																													
Psychology	4																													
Occupational Therapy	5																													
Physical Therapy	6																													
Nursing	7																													
Counseling	8																													
Social Work	9																													
Administrative	A																													
TCM	C																													
Transportation	T																													

Notes: The district (or authorized personnel) enters the following information in 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.

Payroll Costs Instructions

All data to facilitate cost settlement of all cost pools (1, 2 and 3) automatically populates except for actual paid claim cost data.

Field	Name	Action
Cell B##	Participant Name	Name of employee
Cell C##	Staff ID	Internal staff number (if applicable)
Cell D##	Service Cat(egory)	Category selected from drop-down menu
Cell E##	Total Gross Salary	Enter total salary
Cell F##	Total Fringe Benefits	Enter costs of fringe benefits
Cell G##	Total Salary and Fringe	Combine salary and fringe benefits
Cell H##	Is position funded in part or totally by other federal grant? "Y" or "N"	Yes or No
Cell I##	Percent funded with federal grant.	If this position is partially funded by other federal dollars, please indicate the percent funded.
Cell K##	State Match required for federal funds	State Match required for federal funds
Cell L##	Other amounts to be removed	Other amounts to be removed

H. Contracted Costs

This sheet uses provider data to determine the total allowable costs for non-employees. Contracted non-employees are currently required to participate in the random moment time study. However, allowable contracted costs must follow local and federal procurement practices in order to be reimbursable.

For program integrity purposes, the provider must list each contractor indicated with an overall contract with an agency to allow the department of education to ensure that those contractors indicated for potential reimbursement are participating in the requirements of MSP by submitting required documentation related to serving Medicaid-eligible special education students.

Similar to the Payroll Costs tab, this worksheet allows the district to prorate any positions that may only be partly eligible for potential reimbursement, such as a position partly funded through another federal funding source.

Exhibit 8

MEDICAID SCHOOL PROGRAM COST REPORT								Cost Adjustments				Service Category			
Contracted Providers (Company Name by service area)	Therapist Name	Service Cat	Total Contract Amount	Is this contract funded using Federal Dollars?	Percent funded with federal grant	Cost Adjustment	Contract Amount Less Reductions	Service Category				Total			
								Pool 1	Pool 2	Pool 3	TCM				
ABC ESC - Speech	Julie Smith	3	\$ 25,000.00	N		\$0.00	25,000.00	Audiologist	\$0.00	Total TCM	\$0.00	Total Admin	\$0.00	Cost Pool 1	\$65,500.00
	Michael Jones					\$0.00	0.00								
	Sally Brown					\$0.00	0.00								
ABC ESC - OT	Gail White	5	\$ 10,000.00	N		\$0.00	10,000.00							Cost Pool 2	\$0.00
	Jill Green					\$0.00	0.00								
ABC ESC - PT	Martha Gray	6	\$ 5,000.00	N		\$0.00	5,000.00	Speech Therapy	\$25,000.00					Cost Pool 3	\$0.00
ABC ESC - Nursing	Susan Williams	7	\$ 25,000.00	Y	100%	\$25,000.00	0.00	Psychology	\$7,500.00						
ABC ESC - Psychology	Jane Jenkins	4	\$ 15,000.00	Y	50%	\$7,500.00	7,500.00	Occupational Therapy	\$20,000.00						
						\$0.00	0.00	Physical Therapy	\$15,000.00						
T23 Company - OT	Sam Samuel	5	\$ 10,000.00	N		\$0.00	10,000.00	Nursing	\$0.00						
						\$0.00	0.00	Counseling	\$0.00						
T23 Company - PT	Carol King	6	\$ 8,000.00	N		\$0.00	8,000.00	Social Work	\$0.00						
						\$0.00	0.00								
						\$0.00	0.00								
Sub-Total:								Sub-Total: Cost Pool 1	65,500.00	Sub-Total: Cost Pool 2	0.00	Sub-Total: Cost Pool 3	0.00	Total: ALL	65,500.00

Category	Category	Service Category
Audiologist	Audiologist	1
	Psychiatry	2
Speech Therapy	Speech Therapy	3
Psychology	Psychology	4
Occupational Therapy	Occupational Therapy	5
Physical Therapy	Physical Therapy	6
Nursing	Nursing	7
Counseling	Counseling	8
Social Work	Social Work	9
Administrative	Administrative	A
TCM	TCM	C

Contracted Costs Instructions

Field	Name	Action
Cell B##	Contracted Providers Company Name	
Cell C##	Therapist	Name of contracted employee
Cell D##	Service Cat(egory)	Category selected from drop-down menu
Cell E##	Total Salary and Fringe	Combine salary and fringe benefits
Cell F##	Is position funded in part or totally by other federal grant? "Y" or "N"	Yes or No
Cell G##	Percentage funded with federal grant.	If this position is partially funded by other federal dollars, please indicate the percent funded.
Cell I##	State Match required for federal funds	State Match required for federal funds
Cell J##	Other amounts to be removed	Other amounts to be removed

I. SUMMARY

This worksheet is for Ohio Department of Medicaid use only. There is no data entry needed.

Appendix A

TIME LINE FOR COST REPORT PROCESSING

In response to written request from a MSP provider, ODE may grant an extension of the cost report filing deadline with agreement by ODM. A written request must be submitted from the MSP provider to ODE thirty calendar days before the submission deadline. The request must include the facts and circumstances giving rise to the need for extension, requested any new time line for submission, and other information which the MSP provider would like to have considered. Upon reviewing the written request, ODE may, at its sole discretion request additional information, provide written approval or written denial of the extension.

If ODE grants an extension, within seven days of approval, ODE shall submit to the ODM agreement manager, the new proposed time lines with actual dates, and provide the date written approval was sent to the MSP provider, and the reason for extension.

Should it become necessary for ODE and/or ODM to extend a time line, ODE/ODM will agree upon the new time line, and ODE will notify the MSP provider and/or the billing consultant working with the MSP provider of the new time line and the reason for the extension.

TIME LINE FOR COST REPORT (CR) PROCESS

Cost Report Start	Cost Report (CR) Year End	RMETS DATA RCVD BY ODE FROM CONTRACTOR (INCLUDING PROVIDER LISTING)	CR MASTER FROM ODE TO MSP PROVIDERS	CR RCVD BY ODE FROM MSP PROVIDER	ODE REVIEWED CR TO ODM	ODM REVIEW COMPLETE *	ODM WAIVER LETTERS TO MSP PROVIDERS	DUE DATE FOR MSP PROVIDER APPEAL	ADJUDICATION PAYMENTS/ RECOVERIES PROCESSED
July 1 each year	June 30 following calendar year	8/30 after CR year end	1/31 year after CR year end	12/31 year after CR year end	2/28 two years after CR year end	7/15 two years after CR year end	7/31 two years after CR year end	8/31 two years after CR year end	9/30 two years after CR year end
<u>EXAMPLE</u> 7/1/2015	6/30/2016	8/30/2016	1/31/2017	12/31/2017	2/28/2018	7/15/2018	7/31/2018	8/31/2018	9/30/2018

* Review includes working with billing consultants to resolve discrepancies