

Ohio Medicaid School Program (MSP)

Guide to MSP Cost Reporting for the Ohio Medicaid School Program

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I. INTRODUCTION

The Ohio Medicaid School Program (MSP) was established as a way for Local Education Agencies (LEAs) to receive federal matching funds for Medicaid reimbursable services provided by qualified medical practitioners to eligible students. In addition, services must be ordered, referred, prescribed by appropriate practitioners to be eligible for Medicaid reimbursement. 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 5160-35-02 (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 5160-35-05*. Medicaid eligible refers to a student enrolled in the Medicaid program.
3. Providers submit claims to the Ohio Department of Medicaid (ODM), via an Electronic Data Interchange (EDI) trading partner, for services provided. ODM reimbursements for claims to MSP providers are based on interim payment rates established in the appendix of *OAC section 5160-35-04*. 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 5160-3-35-02 (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 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 ODM. 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 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 (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.

Transportation: Transportation Services are limited to specialized transportation that is indicated on a student's IEP. Transportation services are only reimbursable for a student on the day they receive an eligible, reimbursable service, as defined in OAC section 5160-35-05. Costs associated for transportation are found in reports from the Ohio Department of Education (ODE) known as the "T1/T2" reports.

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 unless a written request is made 30 days prior to the deadline.

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] REVISED SCREEN SHOT

MEDICAID SCHOOL COST REPORT Certification Statement		Complete Yellow Shaded Areas Only	
Provider Name and Address:		0	
Provider (District) Name		0	
Address line 1			
Address line 2			
City, OH, zip code		7/1/2014	to 6/30/2015
Reporting Period:			
From: (DD/MM/YYYY)	7/1/2014		
To: (DD/MM/YYYY)	6/30/2015		
a. Total Computable Expenditure by Type:		IRN (Internal Retrieval Number):	
	Total Computable		
Medical Services	\$60,543	Medicaid Provider Number:	
TGM	\$0		
Administration	\$5,318	National Provider Identifier	
Transportation	\$14,094		
Total	\$79,955	b. Claimed Expenditures:	
		This statement of expenditures that the undersigned certifier 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	
		6/30/2015	
<p>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</p>			
I HEREBY CERTIFY that:			
<p>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.</p> <p>2. The expenditures included in this statement are based on the actual cost of recorded expenditures.</p> <p>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).</p> <p>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.</p> <p>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.</p> <p>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.</p>			
SIGNATURE (Officer of the Provider)		DATE (DD/MM/YYYY)	
TITLE		PHONE NUMBER (XXX)XXX-XXXX	
		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]

B13 fx 00-15200002

MEDICAID SCHOOL COST REPORT		Exhibit 2	
Provider Data		Jones LSD	
Provider Name:		00-15200002	
Provider Number:		xx/xx/xxxx to xx/xx/xxxx	
State Fiscal Year End:			

Complete Shaded Areas Only

Provider (LEA) Name	Cost Report Date Month/Day/Year (mm/dd/yyyy)
Jones LSD	xx/xx/xxxx
Medicaid Provider Number	TC
00-15200002	xx/xx/xxxx
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@xxxxxxxxxxx		
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 ODM 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. Three key rates are:

1. Individual Education Plan (IEP) Rate, and
2. Standard Medicaid Eligibility Rate (MER), and
3. IEP Related Services Student 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 ODM's 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 standard Medicaid Eligibility Rate (**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.

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

IEP Related Service Students-MER

For purposes of program integrity and accountability, MSP provider districts should seek interim claiming for all MSP-reimbursable **IEP related services students**. Not all IEPs will indicate (billable) related services, such as a 'consult-only' IEP. Therefore, this cost report measures the ratio between the total number of IEP students with a paid claim compared to total number of IEP students with a MSP-billable related service.

$$\text{IEP Related Service Students MER} = \frac{\text{Total Number of IEP Students w/a Paid Claim}}{\text{Number of IEP Students w/a MSP Billable Service}}$$

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 is delivered. Additionally, personnel costs, 'other transportation' costs, as well as purchase service costs associated with allowable transportation are reimbursable. These costs can be determined from the ODE T-2 Report indicating allowable transportation costs. All transportation costs are prorated against the number of Medicaid-eligible students.

To calculate allowable transportation personnel costs, sum costs from lines 1-10 of the T-2 Report.

To calculate 'other transportation' costs, sum costs from lines 11-22 of the ODE T-2 Report.

To indicate purchased services transportation costs, sum costs associated with contracted costs

[Exhibit 3 – Example of Statistics Worksheet] REVISED SCREENSHOT

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	AJP Audit Adjustments																										
12																											
13																											
14	Medicaid Eligibility Rate - All Students								<table border="1"> <thead> <tr> <th>Reported</th> <th>Audit Adj.</th> <th>Revised</th> </tr> </thead> <tbody> <tr> <td>500</td> <td>-5</td> <td>495</td> </tr> <tr> <td>1,000</td> <td>-5</td> <td>995</td> </tr> <tr> <td>50.00%</td> <td></td> <td>49.75%</td> </tr> </tbody> </table>				Reported	Audit Adj.	Revised	500	-5	495	1,000	-5	995	50.00%		49.75%			
Reported	Audit Adj.	Revised																									
500	-5	495																									
1,000	-5	995																									
50.00%		49.75%																									
15	Total Number of Students: Medicaid Eligible																										
16	Total All Students																										
17	Computed Medicaid Eligibility Rate - All Students																										
18																											
19	Medicaid Eligibility Data - IEP Students								<table border="1"> <tbody> <tr> <td>26</td> <td>-5</td> <td>21</td> </tr> <tr> <td>15</td> <td>-5</td> <td>10</td> </tr> <tr> <td>100</td> <td>-5</td> <td>95</td> </tr> <tr> <td>25</td> <td></td> <td>25</td> </tr> </tbody> </table>				26	-5	21	15	-5	10	100	-5	95	25		25			
26	-5	21																									
15	-5	10																									
100	-5	95																									
25		25																									
20	Total Number of IEP "Regular" Medicaid Eligible Students																										
21	Total Number of IEP "Healthy Start" Medicaid Eligible Students																										
22	Total Number of IEP Students																										
23	Total Number of IEP Students not receiving an MSP Billable Service (Related Service)																										
24																											
25	Medicaid Eligibility Rate - IEP Related Service Students								<table border="1"> <tbody> <tr> <td>40</td> <td>-5</td> <td>35</td> </tr> <tr> <td>75</td> <td>-5</td> <td>70</td> </tr> <tr> <td>53.33%</td> <td></td> <td>50.00%</td> </tr> <tr> <td>33.82%</td> <td></td> <td>33.87%</td> </tr> <tr> <td>19.51%</td> <td></td> <td>16.13%</td> </tr> </tbody> </table>				40	-5	35	75	-5	70	53.33%		50.00%	33.82%		33.87%	19.51%		16.13%
40	-5	35																									
75	-5	70																									
53.33%		50.00%																									
33.82%		33.87%																									
19.51%		16.13%																									
26	Total Number of IEP Students with a Paid Interim Claim																										
27	Total Number of IEP Students with an MSP Billable Service																										
28	Computed Medicaid Eligibility Rate - All IEP Related Service Students																										
29	Computed Medicaid Eligibility Rate - Regular Medicaid - IEP Related Services																										
30	Computed Medicaid Eligibility Rate - Healthy Start - IEP Related Services																										
31																											
32	Transportation																										
33	T1 Special Education Student Count								<table border="1"> <tbody> <tr> <td>213</td> <td></td> <td>213</td> </tr> <tr> <td>178</td> <td></td> <td>178</td> </tr> <tr> <td>1,280</td> <td></td> <td>1,280</td> </tr> </tbody> </table>				213		213	178		178	1,280		1,280						
213		213																									
178		178																									
1,280		1,280																									
34	Days Special Education Student Count																										
35	# of Paid Claim Trips																										
36																											

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

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

[Exhibit 5 – Example of Summary of Costs Worksheet] REVISE SCREEN SHOT

MEDICAID SCHOOL COST REPORT								Exhibit 5A
Summary of Cost - Direct Medical Services								0
								0
Blue Text = MER %								Complete Yellow Shaded Areas Only
Purple Text = RMTS %								6/30/2015
					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	18.90%	23.97%	18.13%	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	Total Cost				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	Total Cost			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:

1. In Section I “Job Category” above, the reimbursable costs from the Payroll and Employee Related Expenses (ERE) worksheets [Exhibit 7] are brought forward and placed into “Total Salary/Benefits/Other”
2. The “Time Study Percentage” is brought in from the “Allocations” exhibit. Note that in Section II “Medicaid Providers Vendor” Purchased Services the RMTS percentage is not utilized. The contract between the LEA and the vendor -to provide Medicaid reimbursable activities- is required to be detailed enough to document the amount time and cost attributable to Medicaid activities.

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 FMAP/FFP PERCENTAGES							
	Total	7/1/14 - 9/30/14	10/1/14 - 12/31/14	1/1/15 - 3/31/15	4/1/15 - 6/30/15	Calculated Amount	ODM USE ONLY
Regular: Medical, TCM and Transportation	\$41,013	\$10,253	\$10,253	\$10,253	\$10,253		
<i>ALP Limit Cost Adjustment (if applicable)</i>							
Amount After Adjustment	\$41,013	\$10,253	\$10,253	\$10,253	\$10,253		
Regular Medicaid - FFP %		64.15%	63.98%	63.98%	63.98%		
Applicable FFP		\$6,577	\$6,519	\$6,519	\$6,519	\$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						(\$5,812)	\$0
Healthy Start: Medical, TCM and Transportation	\$19,530	\$4,883	\$4,883	\$4,883	\$4,883		
<i>ALP Limit Cost Adjustment (if applicable)</i>	\$0						
Amount After Adjustment	\$19,530	\$4,883	\$4,883	\$4,883	\$4,883		
Healthy Start Medicaid - FMAP %		74.91%	74.51%	74.51%	74.51%		
Applicable FMAP		\$3,657	\$3,638	\$3,638	\$3,638	\$14,571	\$0
Transportation	\$4,546	\$851	\$847	\$847	\$847	\$3,392	\$0
Proportionate Interim Claims Paid						\$9,677	\$0
Total Reconciliation						(\$4,894)	\$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	\$2,659	\$0
Total Reconciliation						(\$2,659)	\$0
							\$43,365
MSP Reimbursement Summary			Number of Students	Cost per Student			
Total Medicaid Related Costs Derived Through RMTS 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						

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 Medicaid.

