

Colorado Web-Based Cost Reporting System Guide 2009 – 2010

**Colorado Department of
Health Care Policy and Financing**

September 2010

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1. Introduction

Effective with the 2009-2010 school year (July 1, 2009, through June 30, 2010), the Colorado School Health Services (SHS) program is comprised of direct services, targeted case management (TCM) and Medicaid administrative components. Participating school districts or Board of Cooperative Educational Services (BOCES) may receive reimbursement from Medicaid for Medicaid-allowable costs associated with delivering medically necessary school health services to Medicaid-eligible students as prescribed in the student's Individual Education Plan (IEP) or the Individualized Family Service Plan (IFSP). In addition, school districts may receive reimbursement for performing Medicaid administrative activities.

The SHS Program administered by the Department of Health Care Policy and Financing (the Department) allows Colorado public school districts and BOCES, herein referred to as 'district', to participate in the SHS Program. Participating districts are required to be enrolled as a Colorado Medicaid provider, submit claims for school health services, participate in the quarterly Random Moment Time Study (RMTS) process, and submit an annual cost report for school health services. Districts may also choose to seek reimbursement for Medicaid administrative and outreach activities by participating in a quarterly RMTS and submitting a quarterly cost report. Such reimbursement is available through Medicaid administrative claiming (MAC).

2. Overview of the School Health Services Reimbursement Methodology

As approved by the Centers for Medicare and Medicaid Services (CMS) in July 2008, school health services known as direct services and TCM are reimbursed through a cost-based methodology and require a provider-specific, annual cost reconciliation and settlement. After the school year ends, SHS providers are required to complete an annual reconciliation of costs using a Department prescribed cost report form, for which instructions are provided later in this document.

The reimbursement process for direct services and TCM is comprised of the following parts:

- fee-for-service (FFS) claiming and interim payment process;
- random moment time study (RMTS) component; and
- cost reconciliation and cost settlement process.

FFS Billing and Interim Payment Process

Throughout the school year, districts are required to submit procedure code specific fee-for-service claims for Medicaid allowable direct service and TCM activities. Districts must monitor services being provided to students to ensure they align with requirements in a student's IEP, verify the Medicaid eligibility of students receiving Medicaid services, and ensure services are performed by qualified providers, as determined by Medicaid regulations. Only allowable Medicaid services from a Medicaid qualified provider are eligible for federal reimbursement. Allowable services include:

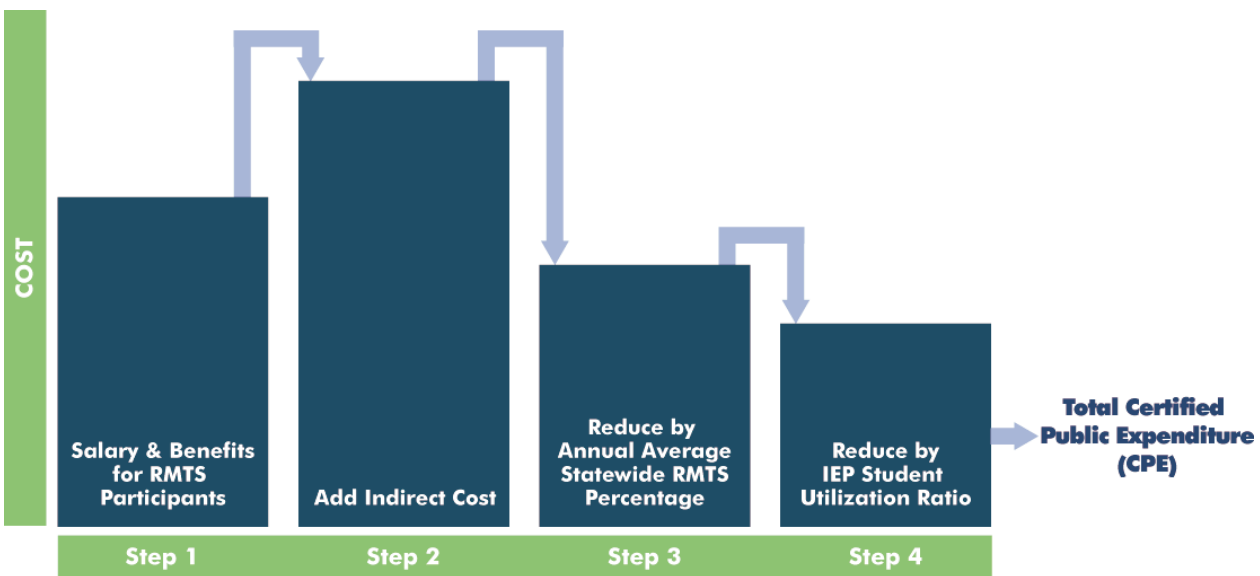
- Physician Services
- Nursing Services
- Personal Care Services
- Psychological, Counseling and Social Work Services

- Orientation, Mobility and Vision Services
- Speech-Language Services
- Audiology Services
- Occupational Therapy (OT)
- Physical Therapy (PT)
- Specialized Transportation
- Targeted Case Management (TCM)

Districts are required to submit claims for direct services and TCM and receive payment from the claims submissions. Such payments are considered *interim* payments. The interim payments are reconciled to actual costs submitted on the districts cost report form in order to determine the final cost settlement amount.

2A. Annual Cost Reconciliation and Settlement Process

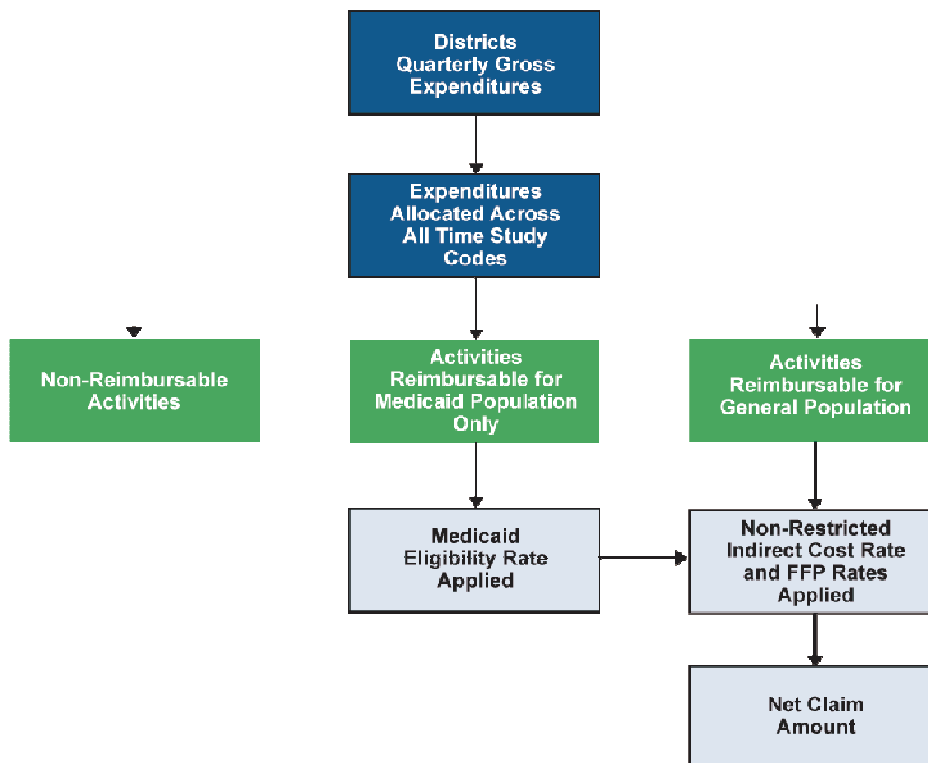
After the close of the state’s fiscal year (June 30), districts are required to complete an annual cost report form identifying staff payrolls costs. Staff listed on the districts cost report form must match staff listed in the districts RMTS staff cost pool list. The cost reconciliation methodology applies the districts payroll costs to the district-specific Unrestricted Indirect Cost Rate (UICR), the applicable RMTS results and the district-specific IEP student utilization ratio as follows:



The cost reconciliation formula determines the districts Medicaid allowable cost known as the Certified Public Expenditure (CPE). The CPE is then reconciled to interim payments made to the school districts/BOCES during that period. The difference between the CPE and interim payments is then multiplied by the Federal Medical Assistance Percentage (FMAP) applicable to that time period to determine the cost settlement amount for the participating district. In addition, the 10% withholding for the Department’s administration costs is taken into consideration when calculating the final cost settlement amount.

2B. Quarterly MAC Reimbursement Process

As approved by the Centers for Medicare and Medicaid Services (CMS) in June 2010, MAC reimbursement is cost based on a quarterly basis. Any district that participates in MAC must submit financials on a quarterly basis. The quarterly financial submissions consist of payroll costs for staff that provides direct services, TCM, and/or MAC activities. Those payroll costs are allocated to the MAC program by applying the applicable results of the RMTS, the district-specific Unrestricted Indirect Cost Rate (UICR), and the district-specific Medicaid Eligibility Rate (MER).



3. Overview of the Random Moment Time Study (RMTS) Process

The RMTS process is a federally approved method of polling staff on an individual basis at random time intervals over a quarterly (three month) time period. The quarterly results are totaled to determine work effort for the entire population of eligible staff over that same period. Randomly selected moments (one moment = one minute) are assigned to randomly selected participants. The RMTS method provides a statistically valid means of determining what portion of the selected group of participants' workload is spent performing activities that are reimbursable by Medicaid.

The RMTS is separated into three staff cost pools, based on the type of services provided. Cost pool 1 includes staff that provides direct services, TCM services and MAC services; Cost pool 2 includes staff that provides TCM and MAC services; and Cost pool 3 includes staff that provides MAC services only. The cost pools may include both district employees and contracted staff. Staff cost pool lists are position specific rather than person specific so staff replacements can be made for staff members that have left the district.

The three cost pools are mutually exclusive so staff cannot be included as a participant in more than one cost pool.

The following categories of staff have been identified as eligible participants for Colorado's statewide time study. Below is an overview of eligible staff categories in each cost pool. Cost pool 1 includes staff that meets Medicaid credentials and licensure requirements to provide direct services and who may as a part of their regular job functions also spend time performing reimbursable TCM services and/or MAC activities.

3A. Cost Pool 1 (Direct Service Provider)

- A currently Colorado-licensed Physician (MD or DO);
- A currently Colorado-licensed Psychiatrist;
- A currently Colorado-licensed Registered Nurse;
- A currently Colorado-licensed Practical Nurse;
- A currently Colorado-qualified Nurse Aide;
- A qualified Health Technician;
- A Special Education Teacher;
- A Special Education Teacher's Aide;
- A Child Care/Group Leader;
- A Teaching Assistant;
- A Bus Aide;
- A currently Colorado-licensed Psychologist (Doctoral level);
- A currently Colorado-licensed Counselor;
- A currently Colorado-licensed Social Worker (Master's level);
- A currently Colorado-licensed Clinical Social Worker (Master's level);
- A currently Colorado-licensed Marriage and Family Therapist;
- An ACVREP-certified Orientation and Mobility Specialist;
- A qualified Speech Language Pathologist possessing a current Certificate of Clinical Competence (CCC) certification from the American Speech-Language-Hearing Association (ASHA);
- A qualified Audiologist with a Master's or Doctoral degree in audiology and possessing a current Certificate of Clinical Competence (CCC), certification from the American Speech-Language-Hearing Association (ASHA) or licensure from the Colorado Department of Regulatory Agencies;
- A supervised Speech-Language Pathologist and/or Audiology Candidate (i.e., in his/her clinical fellowship year or having completed all requirements but has not yet obtained a CCC). A speech-language pathology or audiology candidate may only deliver services under the direction of a qualified therapist in accordance with 42 CFR § 440.110. All documentation must be reviewed and signed by the appropriately credentialed supervising SLP or audiologist;
- A qualified Teacher of students with speech and language impairment with current Colorado Department of Education (CDE) specialty certificate of endorsement for speech and language impairments when acting under the direction of a qualified SLP in accordance with 42 CFR § 440.110 and other applicable state and federal law;
- A currently Colorado-licensed Occupational Therapist (OT) or an Occupational Therapist currently registered (OTR) in Colorado and certified by the National Board for Certification in Occupational Therapy (NBCOT), and certified by DORA;

- A certified Occupational Therapy Assistant (COTA) under the direction of a qualified therapist in accordance with 42 CFR § 440.110 (i.e., the COTA's services must follow the evaluation and treatment plan developed by the OTR and the OTR must supervise and monitor the COTA's performance with continuous assessment of the beneficiary's progress). All documentation must be reviewed and signed by the appropriate supervising OTR;
- A currently Colorado-licensed Physical Therapist (PT); and
- A Colorado-qualified Physical Therapy Assistant (PTA) when the assistant is acting under the direction of a currently Colorado-licensed PT (i.e., the PT supervises and monitors the PTA's performance with continuous assessment of the student's progress) in accordance with 42 CFR § 440.110. All documentation must be reviewed and signed by the appropriately licensed supervising PT.

3B. Cost Pool 2 (TCM Provider)

Cost pool 2 includes staff that provides TCM services and meets state or national licensure, registration, or certification requirements of the profession in which they practice and act within the profession's scope of practice. Additionally, only those TCM providers who hold a CDE License for Special Services and who bill TCM throughout the school year will be included on the cost reporting form to ensure the appropriate cost allocation for reimbursement purposes.

A provider that meets the qualifications established by the State's licensure act for educators as special service providers who develop and/or implement Individualized Plans for services under the Individuals with Disabilities Education Act (IDEA) may also provide TCM. State Education Agency (SEA) providers must hold a CDE Professional, Provisional or Alternative Teacher License with an appropriate endorsement in special education. Individuals providing special education services through Temporary Teacher Eligibility (TTE) under 3.04(2) of the Rules for the Administration of the Exceptional Children's Education Act (ECEA) are considered qualified to provide Medicaid TCM services.

3C. Cost Pool 3 (Administrative Service Provider)

Cost pool 3 includes staff that provides Medicaid administrative and outreach activities.

- Administrators
- Counselors
- Interpreters & Interpreter Assistants
- Pupil Support Services Administrators
- Pupil Support – Technicians
- Psychologist Interns
- Special Education Administrators
- Special Education – Support Technicians
- Program Specialist
- Non-licensed Psychologists
- Non-licensed Social Workers
- Non-licensed Orientation & Mobility Specialist
- Resource Specialist/ Family Liaisons
- School Bilingual Assistants

- Nurses – that do not provide direct services or Targeted Case Management
- Special Education Teachers – that do not provide Targeted Case Management or Personal Care Services
- Special Education Teacher’s Aide – that do not provide Targeted Case Management or Personal Care Services
- Other groups/individuals that may be identified by the district and approved by the Department

The time study is conducted over three individual quarters (October-December; January-March; and April-June). There is no time study for the summer period (July-September) because activities and services are not provided in the school districts when school is not in session. The Department will use an average of the prior three quarters time study results to calculate a claim for MAC for the summer months. This is in accordance with the May 2003 Medicaid School-Based Administrative Claiming Guide.

Each district is required to submit a quarterly RMTS staff pool list prior to the time study quarter along with their district calendar including start and end times. Once all districts have certified their staff pool lists, the quarterly sample is generated and sampled moments are randomly assigned to participants.

Colorado’s RMTS web-based system notifies sampled participants via email of their requirement to participate in the time study and their sampled moment. Sampled participants are asked to record and submit their activity for the particular moment assigned to them via the web-based system or using a paper form. Paper forms must be requested by the districts RMTS Coordinator from the State vendor, Public Consulting group (PCG). The RMTS coordinator is responsible for distributing the paper form to the sampled participant. Throughout this process, district RMTS Coordinators have real-time access to the online web-based system to view their districts sampled staff, the dates/times of their sampled staff’s moments, and whether or not the moment was completed. After the response time for a moment has expired, centralized coders from PCG assign appropriate time study code responses to the moments. At the end of the time study period, the coded responses are calculated into percentages by activity code and used in the cost settlement process.

The RMTS process results in quarterly MAC time study percentages that are applied to payroll costs for providers in cost pools 1, 2 and 3. These are costs reported on a quarterly basis, as an allocation method for determining Medicaid-allowable administrative and outreach costs for the quarterly MAC cost settlement.

Additionally, the RMTS process results in an annual direct services time study percentage and TCM time study percentage, which are applied to the direct services costs and targeted case management costs on the annual cost report as an allocation method for the annual cost reconciliation and settlement processes.

4. Web-Based Cost Reporting System

The web-based cost reporting system is pre-populated with the names and positions of staff included in the online RMTS, for which payroll information is to be reported. The web-based cost reporting system is used for both quarterly and annual reporting. On a quarterly basis, districts participating in MAC are required to report financial information for the quarterly staff pool list into the web-based system by either directly entering payroll information or downloading a spreadsheet from the system for external data entry. If a district chooses to download a spreadsheet, then after completing the data entry they will be required to upload that information

back into the web-based system. Payroll information can only be reported for staff that participated in the quarterly RMTS. Districts that only participate in direct services and TCM are encouraged to report quarterly financial information but may wait to report information during the annual financial submission explained in “*Section 5. Annual Financial Submissions.*”

The web-based cost reporting system analyzes the reported payroll information and reviews it for common errors. Common errors include reporting salaries or employer benefits for staff identified as contracted personnel or reporting contracted staff costs for full time employees. If an error is identified, the district must either make the necessary revisions or provide a written explanation as to why the reported information is accurate. Once the edits/reviews have been resolved or explained, the system generates a quarterly cost report from the reported information. After the cost report is generated, the district is required to certify the data and electronically submit the cost report.

The quarterly submission into the web-based cost reporting system allows for the calculation and processing of quarterly MAC claims.

In the near future, if a district participating in direct services and TCM reports quarterly financial submissions, the four (4) quarterly submissions of financial information will be merged into the annual cost report. After the state fiscal year ends, the district will then report additional financial information for direct services or TCM into the web-based system such as allocation statistics, transportation, and supplies and materials. However, during this first year of implementation of the web-based cost reporting system all districts will have to enter a separate annual cost report with annual payroll and cost information for direct service and TCM providers.

4A. Accessing the Cost Reporting System

The web-based cost reporting system known as the Medicaid Reporting and Claiming System (MCRCS) can be accessed with a web browser by going to <https://costreporting.pcgus.com/co>. MCRCS is a secured website (SSL encryption) and supports Internet Explorer 7+ and Mozilla Firefox 3.0+. Although other browsers may work, it is safest to use one of the aforementioned supported browsers.



The welcome page allows the user to log into the site and access copies of these instructions by clicking on *“User Guide for the Colorado Medicaid Cost Reporting and Claiming System.”*

4B. Logging In

Users will receive a User Name (E-mail address) and Password via a welcome email from NoReply@pcgus.com. It is suggested the user copy and paste the password from the email into the password box on the log in page. Once the user has logged in successfully, the system will ask the user to change their password. The new password must be at least seven characters in length and **MUST** contain at least one special symbol (e.i., !, #, *).

If a user forgets their password, the *“Forgot Password”* hyperlink can be selected. The system will prompt the user to answer a security question. If the security question is answered correctly then the system will generate a new password and email the user with a new password.

If a user has trouble logging on to the system they should contact the RMTS Help Desk at 866-766-9015 or at cormts@pcgus.com from Monday through Friday 8:00 am to 5:00 pm Mountain Time. If the call comes in after normal business hours, the user will be contacted the next business day by telephone or by email.

4C. Navigating the Cost Reporting System

Once a user has logged in, the Dashboard screen and navigation menu will be displayed. The Dashboard contains important dates and training information. It also has links to important resources including User Guides, training presentations and partner websites. The Dashboard is updated regularly so users should check for updated information each time they log into the site.

PCGHealth™
Medicaid Cost Reporting and Claiming System

NAVIGATION MENU

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin

DASHBOARD

Welcome to the Colorado Medicaid Claiming & Cost Reporting System. You have logged in successfully. Below on the Dashboard, you will find various important submission dates and resources. Also, please see the Training Information section as it provides all the dates and times that any user can receive live trainings for this system. You can download all of the training materials from this page as well.

If you need any assistance with the system please refer to the Medicaid Cost Reporting & Claiming System User Guide found in the Important Dates & Resources section. If you still need additional help with the system please call 1-866-766-9015.

IMPORTANT DATES & RESOURCES

Submission Dates

- April - June 2010 Quarter Financial Submission:
Opens 7/19/2010 Due 6/30/2010
[Click here for important updates to the April quarter financial submissions regarding changes to user District Roles](#)
- School Year 2009 - 2010 Annual Cost Report Submission:
Opens TBD Due 10/1/2010
- July - September 2010 Quarter Financial Submission:
Opens 10/1/2010 Due 11/15/2010
- October - December 2010 Quarter Financial Submission:
Opens 1/4/2011 Due 2/4/2011
- January - March 2011 Quarter Financial Submission:
Opens 4/1/2011 Due 5/13/2011
- April - June 2011 Quarter Financial Submission:
Opens 7/1/2011 Due 8/1/2011

Resources

- [CO Department of Health Care Policy and Financing](#)
- [CO Department of Education MESH Program](#)
- [CO School Health Services Program Guide](#)
- [CO Department of Education Chart of Accounts](#)
- [CO Medical Assistance Program, Provider Speciality Manual](#)
- [OMB A-97](#)

TRAINING INFORMATION

Training Dates

- Training & Webinars
- Web-Based Annual Cost Report Training
- MORE DETAILS COMING SOON**
- Wednesday, September 8, 2010 9:00 - 11:00 AM
- Thursday, September 9, 2010 2:00 - 4:00 PM
- Tuesday, September 14, 2010 9:00 - 11:00 AM

Training Resources

- [Cost Reporting & Claiming System User Guide](#)
- [CO HCRF Financial Training Power Point Presentation](#)

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4D. Manage Contacts

The first time a user successfully logs in and changes their password, they should update their contact information under the *Manage Contacts* tab on the navigation menu. The user should also verify the accuracy of the reported information and make necessary changes. The user should fill in the blank areas such as *job title*, *telephone number*, *fax number* and *other requested information*. This information is necessary in case the user needs to be contacted regarding costs submitted through the system.

The District Level Administrator user type has the capability to add other users to the system, certify the quarterly financial submission, as well as, enter data into the system. These tasks can be accomplished by navigating through the *Manage Contacts* tab.

The screenshot shows the PCGHealth Medicaid Cost Reporting and Claiming System interface. At the top, there is a navigation menu with the following items: Dashboard, Quarterly Financial Submission, Medicaid Cost Report, Reports, Manage Contacts, and Site Admin. Below the navigation menu, there are two contact entries. Each entry has a set of fields for Name, District, Email, Title, Address 1, Address 2, City/State/Zip, Tele 1, Tele 2, Fax, and UserLevel. To the right of each contact entry are 'edit' and 'delete' links. A red arrow points to the 'edit' link for the contact named George Adams.

Contact Name	District	Email	Title	Address 1	Address 2	City/State/Zip	Tele 1	Tele 2	Fax	UserLevel	Actions
George Clooney	Colorado School District	gclooney@gmail.com	Medicaid Coordinator	654 Any Street		Denver, CO 80203	(303) 866-9999			ReportEditor	edit, delete
George Adams	Demo District	pjg6324@gmail.com	Business Manager			Colorado Springs, CO 88899	(313) 588-2300			LevelAdmin	edit, delete

The *Manage Contacts* section is designed to look like a contact log. There is an “*edit*” link next to each contact (see above).

Clicking on the “*edit*” link will allow the user to edit the contact information for a given contact.

There are several required fields that need to be entered including *Name* (first and last), *Email*, *Entity Name* (district), *Job Title*, *Address 1*, *City*, *State*, *Zip*, *Telephone 1* and *Roles*.

Roles

LevelAdmin

A LevelAdmin can view and edit **all** information for a district and can also add new users to the district’s *Manage Contacts* section of the application.

ReportEditor

A ReportEditor can view and edit **all** information for a district, but cannot add new users to the district's *Manage Contacts* section of the application.

ReportViewer

A ReportViewer can view all information for a district, but cannot edit the information or add new users to the district's *Manage Contacts* section of the application.

Once the necessary information is entered, the user must select the *Update hyperlink to save the data.*

4E. Adding Users

The district Level Administrator (LevelAdmin) and PCG are the only ones that have the capability to add users to the system that require access to submit data, review data or receive related correspondence. To add users, the Level Administrator will use the "Add User" link located at the top of the *Manage Contacts* section.

To add a user the Level Administrator must enter the new user's email address, select district which they need access to and enter a few other required fields, including *Name* and work related *Telephone* number. The last field needed to complete the addition of the new user, is to identify *Role*, which will determine the user's access to the site information (see *previous section for explanations of role types*).



Create New User

	First	Mid Init	Last
Name:	<input type="text"/>	<input type="text"/>	<input type="text"/>
E-mail:	<input type="text"/>		
E-mail (confirm):	<input type="text"/>		
Job Title:	<input type="text"/>		
Address 1:	<input type="text"/>		
Address 2:	<input type="text"/>		
City:	<input type="text"/>		
State:	*Please Select* ▾		
Zip:	<input type="text"/>		
Telephone 1:	<input type="text"/>	<input type="text"/>	<input type="text"/> x <input type="text"/>
Telephone 2:	<input type="text"/>	<input type="text"/>	<input type="text"/> x <input type="text"/>
Fax:	<input type="text"/>	<input type="text"/>	<input type="text"/> x <input type="text"/>
User Role:	-Please Select- ▾		

5. Quarterly Financial Submissions

Quarterly Financial Submission schedule for 2009-2010:

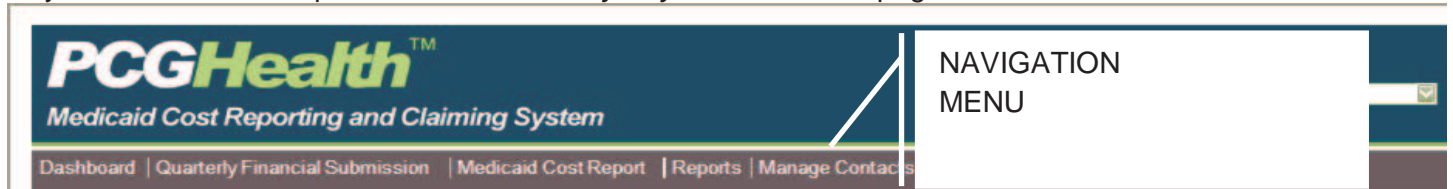
Quarter	Cost Report Period	Submission Due Date
Apr – Jun 10	April 1, 2010 – June 30, 2010	August 23, 2010
Jul – Sept 10	July 1, 2010 – September 30, 2010	November 12, 2010
Oct – Dec 10	October 1, 2010 – December 31, 2010	February 14, 2011
Jan – Mar 11	January 1, 2011 – March 31, 2011	May 13, 2011
Apr – Jun 11	April 1, 2011 – June 30, 2011	August 12, 2011

Each quarterly financial submission includes the reporting of payroll information (i.e., paid hours, salaries and benefits for employees and paid hours and contracted compensation for contracted staff) for staff listed on the quarterly RMTS staff pool list for that cost report period, as well as, reporting of Medicaid-allowable costs associated with staff travel/training.

The system requires cost data to be entered sequentially; for example, the July-September quarterly submission must be completed and certified before the user can enter data into the system for the October-December quarter.

5A. Quarterly Payroll Information

Payroll information is reported on the *Quarterly Payroll Information* page.



Quarterly Financial Submission Steps

- Quarterly Payroll Information
- Quarterly Other Costs
- Quarterly Audits
- Quarterly Certification



The status of this quarter's financials is: In Process

PCGHealth™

Welcome kfoley@pogus.com
 Logout
 Demo Quarter District
 07/01/2009 through 09/30/2009

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin

[Return To Report List](#)

Quarterly Payroll Information

Not Started: All previous reports for this school year have been completed/certified. Accordingly, information can now be entered for this reporting period. Once information has been entered the status for this report will change to In Process.

Job Category:

	Last Name	First Name	Job Category	Cost Pool	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Employer Benefits	Employer PERA*	Employer Medicare Tax*	Contracted Staff Costs	Compensation Federal Revenues	Gross Compensation Expenditures
Edit	Allgood	Tracie	Personal Care Services Provider	Direct Service Cost Pool	Full Time	Personal Care Aide/Teacher's Aide	COP7543								
Edit	Anderson	Shannon	Personal Care Services Provider	Direct Service Cost Pool	Full Time	Special Education Teacher	COP7544								\$0.00
Edit	Arredondo	Tammy	Personal Care Services Provider	Direct Service Cost Pool	Full Time	Personal Care Aide/Teacher's Aide	COP7545								\$0.00
Edit	Arterbury	Tamara	Speech Language Pathologist	Direct Service Cost Pool	Full Time	Speech/Language Pathologist	COP7546								\$0.00
Edit	Avink	Amber	Personal Care Services Provider	Direct Service Cost Pool	Full Time	Special Education Teacher	COP7547								\$0.00
Edit	Boyle	Becky	Physical Therapist	Direct Service Cost Pool	Full Time	Physical Therapist	COP7549								\$0.00

This section is pre-populated with the name and position of each staff person (employee and contracted staff) on the district's quarterly RMTS staff pool list. No additional staff may be added to the list. The only staff for which the district can report costs are those who were included on the district's staff pool list at the beginning of the quarter. The user can enter payroll information directly into the web-based system or download the staff

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Dashboard | Quarterly Financial Submission | Manage Contacts

[Return To Report List](#)

Job Category:

The status of this quarter's financials is: In Process

Quarterly Payroll Information

	Last Name	First Name	Job Category	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Employer Benefits	Employer PERA*	Employer Medicare Tax*	Contracted Staff Costs	Compensation Federal Revenues
Edit	Adams	John	Occupational Therapist	Full Time				\$10,000.00	\$200.00				
Edit	Arthur	Chester	Registered Nurse (RN)	Part Time				\$10,000.00	\$750,000.00		\$20,000.00		
Edit	Clinton	Denise	Special Education Teacher	Full Time				\$15,672.00	\$3,199.00				
Edit	Dee	Jane	Audiologist	Full Time				\$9,742.00	\$2,187.00	\$100.00			
Edit	Eisenhower	Betty	Registered Nurse (RN)	Full Time				\$123.23					

cost pool list as a comma delimited file (.csv), which can be viewed in a program such as Microsoft Excel. Once the information is in the Excel format, the user can enter necessary payroll information and then upload the information back into the web-based system.

This *Quarterly Payroll Information* page includes the following data elements, which are discussed in detail below:

- Last Name
- First Name
- Job Category
- Staff Employment Status
- District Job Title
- District Employee ID
- Paid Hours
- Salaries
- Employer Benefits
- Employer PERA
- Employer Medicare Tax
- Contracted Staff Costs
- Compensation Federal Revenues

All costs reported for staff should be 100% of the district costs regardless of funding. Portions of costs covered through federal revenues will be reported in the *Compensation Federal Revenues* field and will thus allow for reporting of net allowable costs in the calculation of the MAC or annual cost report.

Costs submitted quarterly for MAC should be reported using the **cash basis** of accounting. Cost reporting should be consistent with generally accepted accounting principles (GAAP), which are principles approved by the American Institute of Certified Public Accountants (AICPA). Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred, or directly attributable to, a specific staff service must be charged directly to that particular service.

Costs related to direct medical services, TCM services or MAC activities must be direct costed. These costs must tie back to a specific person listed on the staff pool list for the relevant time period. Employee payroll taxes and benefits/insurance costs must be directly associated to the individual employee and cannot be allocated.

Reported costs should be formatted with two decimal places and not rounded to the nearest whole dollar. Reported paid hours should be formatted with two decimal places and not rounded to the nearest whole hour.

Last Name

The *Last Name* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information and make any necessary revisions.

First Name

The *First Name* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information and make any necessary revisions.

Adding a Replacement Participant on the Quarterly Payroll Information Page

The only district staff for which costs can be reported are those that were specifically listed on the quarterly RMTS staff pool list, or a staff person who replaced someone specifically listed on the quarter RMTS staff pool list. The total cost should be reported for the original and replacement staff person. Cost information should not overlap in terms of time period. The explanation box should be used to identify the replacement staff person's name and effective date. The district should also include the termination date of the original staff person.

Job Category

The *Job Category* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information but does not have the capability to make changes. If the pre-populated information is incorrect, the user must contact the RMTS Help Desk for assistance.

Staff Employment Status

The *Staff Employment Status* is a required field. The user needs to either enter the *Staff Employment Status* (full time, part time or contractor) of the individual from a drop down menu or verify the accuracy of any pre-populated information transferred from the RMTS system and make necessary revisions. The definitions for full-time and part-time staff are based on each district's procedures and processes. Each district should maintain those definitions in their cost report documentation file. For example, a district may consider an aide that works 30 hours per week as a full-time employee while another district may define full time as 36 hours regardless of position/title.

The information reported in this field sets the system edits. For example, if "Contractor" is reported, then the only payroll information that can be reported would be paid hours and contracted compensation. If retirement benefits were reported, a system edit would be triggered indicating that benefits cannot be reported for contracted staff, and the user would need to make the necessary revisions.

Contractors would include staff contracted from an inter-local or an independent service contractor, i.e., a person that is not an employee of the district.

District Job Title

The *District Job Title* field is required. The user needs to either enter the *District Job Title* for the individual or verify the accuracy of any pre-populated information from the RMTS system and make any necessary revisions.

District Employee ID

The *District Employee ID* field is **not required** and can be left blank or changed by the district. This field may be pre-populated if an employee ID was entered into the RMTS system. This field is for the use of the district

to assist in identifying staff and reconciling costs to the district's financial system and Chart of Accounts. Changing information in this field through the cost reporting system will not interfere with the upload process.

For security purposes, do not enter Social Security Numbers in this field.

Paid Hours

The *Paid Hours* field is **not required** and can be left blank. If populating this field, the number of hours should be a reasonable reflection of the number of paid hours applicable to the salaries and benefits or contractor compensation reported. The paid hours should be a reasonable estimate and does not have to be exact.

If populating this field, report the total hours that the individual worked during the quarter. If the staff person is full time (usually meaning 7.5 or 8.0 paid hours per day), then the number of work days in the quarter should be multiplied by the number of hours per day to arrive at the amount reported in this field. The number of days is the number of "teacher" paid days and not the number of "student" days. Paid hours include hours for paid time off (e.g., sick leave or vacation).

Example:

John Doe is a full-time physical therapist, with an employment contract for 7.5 hours per day. During the October-December 2009 quarter (i.e., October 1, 2009, through December 31, 2009), there were 53 work days. Thus, the amount reported in the Paid Hours field for John Doe would be 397.5 (7.5 X 53).

Paid Hours for a part-time employee are calculated in the same manner if the person is scheduled to work the same number of hours per day. However, if the part-time employee is paid hourly, the number of paid hours for the quarter would be reported.

Paid Hours for contractors are merely the number of hours during the quarter for which the contractor was paid to provide services. If the contractor bills by sessions rather than actual time (hours), the district will need to contact the contractor to obtain the contractor's average time per session in order to report the required paid hours.

Salaries

The *Salaries* field is required, meaning that any individual whose *Staff Employment Status* is "Full Time" or "Part Time" is required to have a value in this field. An individual whose *Staff Employment Status* is "Contractor" **cannot** have an amount reported in this field, as contracted compensation is reported in the *Contracted Compensation* column.

The amount reported in this field is the total gross earnings for the individual as paid by the district for the quarter, including regular wages plus any amounts paid for paid time off (i.e., sick or annual leave), overtime, bonuses, longevity, stipends, cash bonuses and/or cash incentives. Salaries are those payments from which payroll taxes are (or should be) deducted. Reimbursements for expenses such as mileage or other travel reimbursements should not be included in this column.

Employer Benefits

For the *Employer Benefits* field the user should report the total of all employee benefits and taxes including employer-paid health/medical, life, disability or dental insurance premiums, employer-paid child day care, retirement contributions and worker's compensation costs in the Employer Benefits field. Taxes such as employer-paid PERA contributions, employer-paid Medicare contributions, employer-paid state unemployment taxes and employer-paid federal unemployment taxes can also be reported into this field.

Amounts paid by the district which are directly associated with each staff member (full or part time) should be reported. Self-insurance paid claims should be properly direct costed and reported as employee benefits, as well as worker's compensation costs.

Worker's compensation costs are the actual costs paid by the district during the reporting period related to employee on-the-job injuries (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee). Costs must be reported with amounts accrued for premiums, modifiers and surcharges. Costs must be reported net of any refunds and discounts actually received or settlements paid during the same cost reporting period. The premiums are accrued, while the refunds, discounts or settlements are reported on a cash basis. Litigation expenses related to workers' compensation lawsuits are not allowable costs. Costs related to self-insurance are allowable on a claims paid basis and are to be reported on a cash basis. Self-insurance is a means whereby a district undertakes the risk to protect itself against anticipated liabilities by providing funds in an amount equivalent to liquidate those liabilities. Self-insurance can also be described as being uninsured. Contributions to self-insurance funds that do not represent payments based on current liabilities are unallowable costs.

The district may choose to report employer paid retirement contributions to PERA and Medicaid taxes separately. In order to do so, the ***Employer PERA*** and ***Employer Medicare Tax*** field should be used.

Contracted Staff Costs

The *Contracted Staff Costs* field is required, meaning that any individual whose *Staff Employment Status* is "Contractor" is required to have a value in this field. An individual whose *Staff Employment Status* is "Full Time" or "Part Time" would not have an amount reported in this field. Report compensation paid for all services contracted by the district for the individual.

It is possible that a staff person could be both "Part Time" and "Contractor", with one set of duties as an employee and a different set of duties as a contractor. The district must be prepared to respond during a desk review and/or audit process as to why a staff person is listed twice, once as "Part Time" and once as "Contractor."

Compensation-Federal Revenues

All costs should be reported in total. The cost reporting system provides the entry of federal paid amounts in order for the net costs to be calculated for the purposes of the MAC claim and annual cost report.

If any of the reported payroll costs for an individual were paid with federal revenues, then the amount paid with federal funds must be entered in the *Compensation-Federal Revenues* field. The amount reported in this field cannot exceed the total payroll costs reported for the individual.

Examples of federal revenues are IDEA funds, Title 1 payments, and ARRA funding. Reimbursements through the Medicaid SHS program are **not** considered federal revenues and therefore should not be reported in the *Compensation-Federal Revenues* column.

5B. Quarterly Other Costs

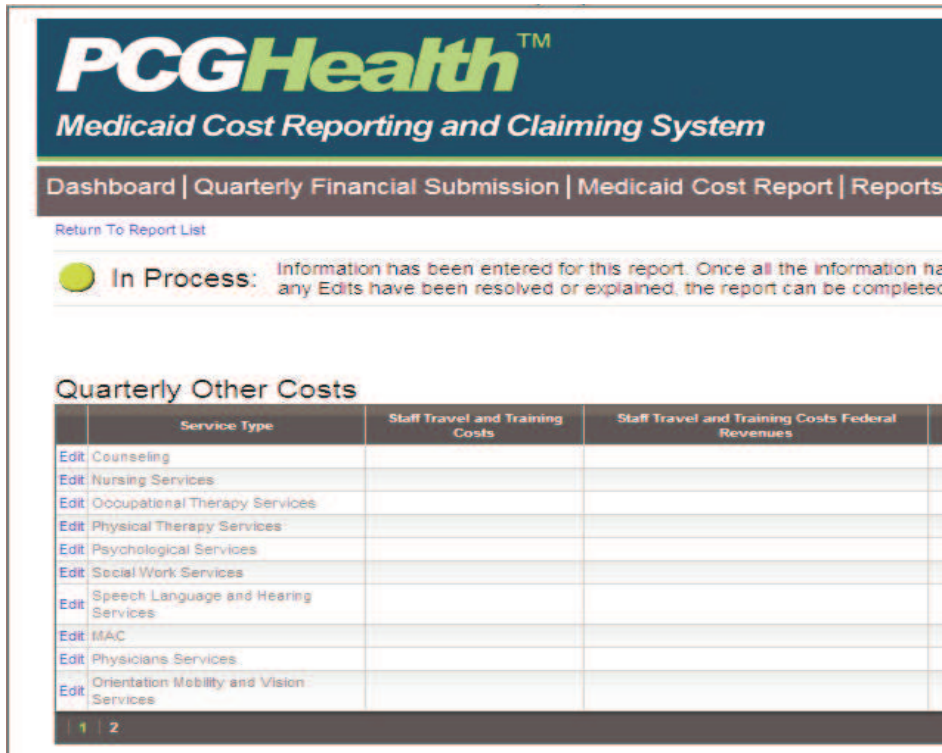
The *Quarterly Other Costs* are allowable for inclusion in the Medicaid Administrative Claim (MAC) claim and, as such, are requested to be reported on a quarterly basis. These costs include training travel costs associated with the staff listed in the quarterly financial submission.

Service Type

The *Service Type* identifies direct service, TCM services and MAC activities. These are the allowable Medicaid service types delivered by staff listed in the financial submission.

Staff Training Travel Costs

The total costs for *Staff Training Travel Costs* paid to staff listed in the quarterly financial submission should be for those staff training and travel costs associated with a staff member attending trainings related to their professional field and licensure. Travel and training costs associated with direct service and/or TCM activities are not allowable and should not be entered during the quarterly financial submission, such as total mileage reimbursement for a direct service and/or TCM time study participant. An example of an acceptable *Staff Training Travel Costs* would be if the district paid for a psychologist to attend a statewide conference related to their professional field (health related). Then the training/travel costs associated with that statewide conference to include, but are not limited to, hotel, airfare, mileage reimbursement, rental car, meals/per diem, parking and seminar costs could be reported under Psychological Services. Another example, is if the district pays for continuing education for licensed staff, those costs are allowed and could be reported in this category (unless they are booked as a benefit in the districts accounting system and if so they would be included in the benefits section by person). If an administrator had travel costs associated with a health fair, those costs could be reported under MAC activities since the administrator's payroll information was reported under MAC activities.



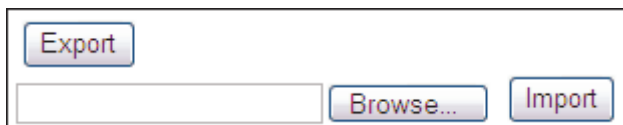
Staff Training Travel Costs Federal Revenues

If any of the costs reported as “*Staff Training Travel Costs*” were paid with federal revenues (i.e., IDEA flow-through federal payments, Title 1 payments or other federal funds), the amounts paid from federal revenues must be reported in this column. The system will subtract the federal amounts from the totals to arrive at the allowable costs paid from state/local funds.

5C. Importing and Exporting Data into the System

To expedite the data submission process, a district can organize their data in a spreadsheet using an application such as Microsoft Excel™ and upload their information into the system in a comma separated values (CSV) file.

At the bottom of various pages, including the *Quarterly Payroll Information* page, there are import/export buttons.

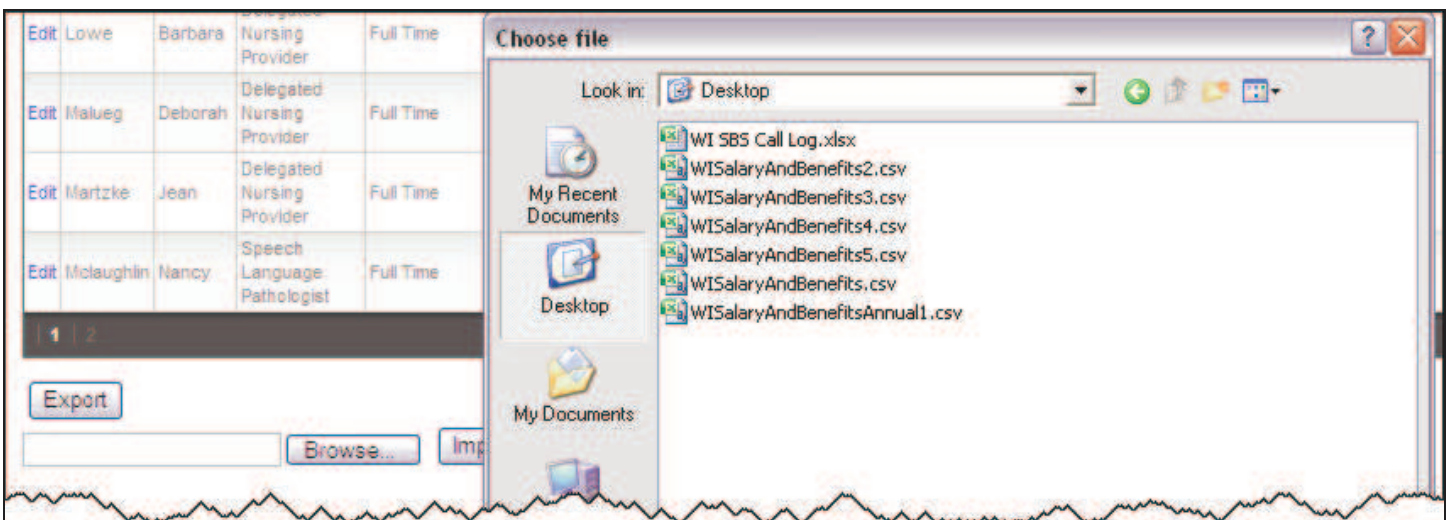


The first step is for the user to export the template from the system by clicking *Export*. When prompted in the pop-up window, the user must click another *Export* button in order to export the file as a CSV, which is the only available option. At the next step, the user should select *Open* or *Save* the file. It is suggested the user save the file to their desktop so they can find it easily for upload. After saving the template file, the user can open it in a spreadsheet application, such as Microsoft Excel™.

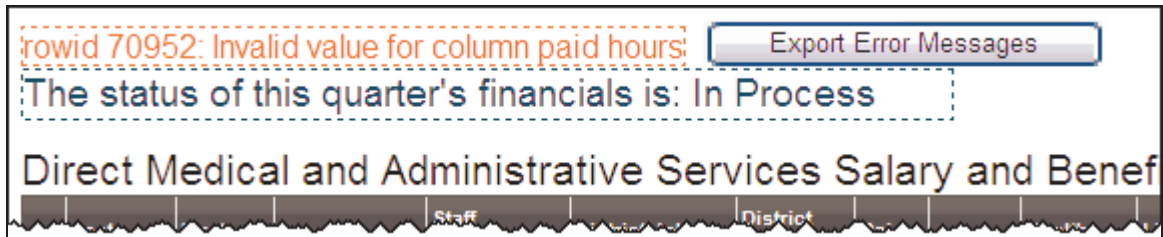
rowid	crvf_last_name	crvf_first_name	crvf_job_category	crsf_staff_employment_status	crsf_district_job_title	crsf_district_employee_id	crnf_paid
2	70952	Brulla	Paul	Psychologist	Contractor	School Psychologist - Special Education	
3	70953	Fausti	Janet	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
4	70954	Goerlinger	Gina	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
5	70955	Gray	Kay	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
6	70956	James	Patricia	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
7	70957	Krueger	Annette	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
8	70958	Lowe	Barbara	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
9	70959	Malueg	Deborah	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
10	70960	Martzke	Jean	Delegated Nursing Provider	Full Time	Teacher - Cross Categorical	
11	70961	McLaughlin	Nancy	Speech Language Pathologist	Full Time	Speech Language Pathologist	
12	70962	Peterson	Sally	Delegated Nursing Provider	Full Time	Principal	
13	70963	Schellin	Julia	Delegated Nursing Provider	Full Time	Teacher	
14	70964	Schley	Patricia	Delegated Nursing Provider	Full Time	Teacher	

The user should enter the district salary and benefit information into the spreadsheet. The user should not format any of the cells to currency or date format. For all currency, only enter in decimals (no currency symbols or commas). Format changes to the spreadsheet may result in an error when uploading back into the system.

Once the template has been edited, the user must save the file in the same format as it was upon exporting it, CSV. Only CSV files will import into the system. Once saved, the user will return to the page for which they imported the data and click *Browse*. Then, the user will choose the CSV file they just updated on their desktop. The path to the file then displays in the field to the left of the *Browse* button. Next, select the *Import* button.



If the system detects no errors in the data, it will upload it to the system immediately. If there are errors, they will be circled in red on the top of the page. The user will need to correct all of the errors before the system will allow the user to further upload any data.



Troubleshooting: Common Import/Export Issues

Suggestions for avoiding common problems when importing information into the web-based cost reporting system:

1. The file must be uploaded as a CSV file, the same file format that it was as which it was exported from the system. Microsoft Excel™ will often ask you to save the file as a XLS or XLSX. Do not save the file as anything other than CSV.
2. The cells should not be formatted. Information formatted as currency or date format will not upload into the system correctly. General formatting is preferable. For all currency please enter in decimals only without currency symbols or commas.
3. If the data was sorted after being imported, all of the individuals/staff must be still aligned with the same RowID they had upon exporting the list. RowID can be found in the first column of the spreadsheet.
4. Do not enter information in any column that did not have a column header when the template was exported. If you receive an error that the application cannot find Column ##, then delete those specified columns. For example, if you get the error, “cannot find Column 19,” count out the columns from left to right—the 19th column will be column “S” in Excel™. Next delete that column and attempt to upload the data again.
5. Functions to calculate data may be used but before importing the CSV file into the system you must convert all functions into values. This is accomplished by selecting the entire worksheet (ctrl + a), copying the worksheet (ctrl + c), and finally pasting the worksheet as values which can be found under Edit>Paste Special (Excel 2003™) or Home>Paste>Paste Values (Excel 2007™).
6. CSV files do not allow for multiple spreadsheets in a single workbook. If working in multiple spreadsheets in order to calculate values, those spreadsheets must be deleted to save the file as a CSV.

5D. Next Steps

Once the information has been entered or uploaded into the system, the cost reporting system analyzes the reported payroll information and reviews it for common errors. Audits also include reported salaries exceeding a quarterly threshold amount, such as \$25,000, benefits-to-salaries ratio exceeding 65%, and not reporting costs for a staff person listed. If one of these common errors is identified, the district either must make necessary revisions or provide a written explanation as to why the reported information is accurate. Once the edits/reviews have been resolved or explained, the district must then certify the data and electronically submit the cost report information.

5E. Desk Reviews

The quarterly web-based financial submissions allow for the processing of quarterly MAC claims. Prior to the processing of quarterly MAC claims and payments, the reports will be desk reviewed by the Department and PCG. Districts may be requested to answer questions and/or provide copies of documentation to support the information reported on the quarterly cost report.

5F. Documentation Requirements

Districts must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial and statistical information reported on the cost report. These records must demonstrate the necessity, reasonableness and relationship of the costs (e.g., personnel, supplies and services) to the provision of services. These records include, but are not limited to, all accounting ledgers, journals, invoices, purchase orders, vouchers, canceled checks, timecards, payrolls, mileage logs, flight logs, loan documents, insurance policies, asset records, inventory records, organizational charts, time studies, functional job descriptions, work papers used in the preparation of the cost report, trial balances and cost allocation spreadsheets.

District are required to maintain cost report work papers for a minimum period of seven years or until the completion of any audit, whichever is longer following the end of each cost reporting period.

School-based services audits have shown that adequate documentation is often not properly maintained to support costs associated with seminars, conferences and out-of-state travel. Adequate documentation for seminars and conferences include, at a minimum, a program brochure describing the seminar or a conference program with a description of the workshop attended. The documentation must provide a description discretely demonstrating that the seminar or workshop provided training pertaining to health-related services or quality assurance (not academic in nature).

5G. If You Need Help

If you have questions regarding the cost reporting system and MAC reports contact the RMTS Help Desk at 866-766-9015 or cormts@pcgus.com.

If you have questions regarding the cost reporting system and the annual cost report or the SHS Program contact the Cost Report Help Desk at 866-317-0223 or cocostreport@pcgus.com.

6. Annual Financial Submissions

The annual Medicaid cost report is due on October 1 of each year. This report includes payroll costs and other information from the previous school year. Please note that in order accommodate making specifications to the web-based cost reporting system, the report for school year 2009-2010 will be due October 15th, 2010.

Cost Report Period	Submission Due Date
July 1, 2009 - June 30, 2010	October 15, 2010

Each annual financial submission will include payroll information for direct service and TCM staff listed on the quarterly RMTS staff pool lists, as well as, reporting of Medicaid-allowable costs associated with staff travel/training, medically-related supplies and materials, and specialized transportation. The annual cost report must be completed by all districts, even if they participated in quarterly reporting.

Districts that participated in quarterly financial reporting will need to complete their quarterly reports before completing the annual cost report. Districts that have not participated in quarterly financial reporting will have an opportunity to certify that they did not participate in quarterly financially reporting, and will then be allowed to input their annual costs into the system after the end of the school year. Districts will need to complete the salary and benefits data for all direct service and TCM providers, as well as transportation sections of the annual cost report. Districts must also provide statistical information for IEP students and students who receive specialized transportation. In addition, districts will have an opportunity to add any costs for medically-related supplies and materials.

PCGHealth™
 Medicaid Cost Reporting and Claiming System

NAVIGATION MENU

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin |

Medicaid Cost Report

- Annual Payroll Information
- Annual Other Costs
- General and Statistical Information
- Transportation Payroll Information
- Transportation Other Costs
- Transportation Equipment Depreciation
- Annual Edits
- Claims Verification and Submission
- Signature Page

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/verified.

Public Focus. Proven Results.™

To gain access to the annual cost report districts will have to complete the quarterly financial reports for the school year or certify that they were not participating in quarterly reporting.

- If a district participated in the quarterly financial reporting and certified the quarterly certifications the district will be able to log onto the system and access the annual Medicaid cost report.
- If a district did not participate in quarterly financial reporting the district must certify the “*Not Participating*” status. To certify that the district did not participate in the quarterly financial submissions, the user must go to the “*Quarterly Financial Submissions*” tab on the navigation menu and click on the quarterly certification page. The user must check the box next to “*Not Participating*”, then scroll to the bottom of the page and click the “*certify*” radio button. Once this is completed for all four quarters, the user will be able access the annual cost report page.

PCGHealth™
Medicaid Cost Reporting and Claiming System

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin |

[Return To Report List](#)

Quarterly Certification

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Not Participating: By checking this box and clicking "Certify Quarterly Financial Submission" at the bottom of this page, you are declaring that your district will not be participating in the next Financial Submission through the MCRCS. While this is currently authorized by your state administration, we strongly urge your district to reconsider submitting your quarterly payroll info for reimbursement for partial costs through the administrative claiming process. If you have questions about the process please contact PCG through the contact information provided on the Dashboard.

Not Participating

Salary and Benefits Summary by Service Type and Job Category

Service Type	Job Category	Count	Salaries	Benefits	Contracted Staff Costs	Total Costs	Federal Funds And Other Reductions
MAC	Administrator	1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
MAC	Support Personnel	2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.
	Subtotals	3	\$0.00	\$0.00	\$0.00	\$0.00	\$0.

6A. Getting Started with the Annual Cost Report

Before starting the annual cost report the user should make sure to have access to the following information:

- **Personnel Expenditures**
 Personnel expenditures information includes detailed salary, benefits and other expense data of personnel that were included in the staff cost pools on the RMTS, as described earlier in this document. Only costs for the personnel included in the time study may be included on the cost report. Cost report preparers must coordinate with their RMTS Coordinator and/or the RMTS Help Desk to confirm their list of eligible personnel. Information entered in the annual cost report including the salary, benefits and other expense data should come from district financial and/or payroll systems and ultimately reconcile to data reported in the CDE Chart of Accounts.

▪ **Non-Personnel Expenditures**

Non-personnel expenditures information may include costs for medically-related purchased services, supplies and materials that were incurred in support of direct medical and/or TCM services. This may include items such as medical supplies and materials, travel reimbursements paid to employees providing direct services, and other medically-related items. **This does not include items like office supplies and other normal administrative-type costs.**

These non-personnel expenditures should reconcile to the following program and object codes.

Cost Category	Program Code	Object Code
Direct Medical Supplies, Materials and Other Cost	1700- Special Education	0300- Purchased Professional and Technical Services
Contracted Medical Services	2100- Support Services Students	0500- Other Purchased Services 0600- Supplies 0700- Property

▪ **Student Data**

Student data statistics must be taken from the student population on December 1 of the school year for which the cost report is being completed. This information should be obtained from the December 1 count report submitted to CDE. Statistics needed are:

- Total number of students with an IEP
- Total number of students with an IEP that are Medicaid eligible

If a district participates in Medicaid related transportation, then transportation statistics must also be provided. How a district identifies their transportation costs for IEP students will determine which transportation statistics will need to be provided.

School districts/BOCES are required to provide:

- **Total IEP Student One-Way Trips (Specialized and Non-Specialized):** This should be the total number of one-way trips associated with all IEP students (Medicaid and non-Medicaid) receiving transportation services as required in their IEP. Both specialized and non-specialized trips are included in this amount.

Note: Total IEP student's one-way trips should be derived from bus logs. For school districts/BOCES that did not keep comprehensive bus logs for all IEP students, this amount can be calculated by multiplying attendance days by 2. Then multiple the attendance day total by the total number of IEP students with required transportation (per their IEP).

The Department will provide the following information from the MMIS Medicaid claims system for all school districts/BOCES:

Total Medicaid IEP Student Allowable One-Way Trips (for Specialized Transportation): This should be the total number of allowable one-way trips for Medicaid IEP students receiving specialized transportation. Specialized transportation, as defined in Colorado State rule 8.290.4:

“(a) Specialized Transportation services shall be required on the client’s IEP or IFSP. (b) Specialized Transportation services shall be provided on the same date of services that a School Health Service, required by the student’s IEP or IFSP, is received. (c) Specialized Transportation shall be on a specially adapted school bus to and from a client’s place of residence and the school or the site of School Health Service, if the School Health Service is not provided in the school setting. (d) Specialized Transportation services shall not be covered on a regular school bus unless an aide for the transported student(s) is present and is required by the student’s IEP or IFSP. (e) All specialized Transportation services provided shall be documented in a transportation log. (f) Specialized Transportation services shall include services provided by direct service personnel, such as bus drivers and aides, employed or contracted by the school district.”

School districts/BOCES that cannot discretely identify the transportation costs associated with IEP students receiving transportation are required to also provide:

- Total IEP Students Receiving Transportation as required in IEP (Specialized and Non-Specialized): This should be the total number of IEP students (Medicaid and non-Medicaid) receiving transportation services per their IEP. Both specialized and non-specialized transportation are included in this amount.
- Total Students in School District Receiving Transportation: This should be the total number of students (Medicaid and non-Medicaid) receiving transportation services.

▪ **Transportation Expenditures**

Transportation expenditures should include both personnel and vehicle-related costs. School districts/BOCES may provide transportation costs associated with IEP students only or district-wide transportation costs, whichever is available. Regardless of what type of transportation information is available, cost report preparers need to have detailed salary and benefits data for bus drivers and mechanics. This information should come from district financial and/or payroll systems but will ultimately reconcile to data reported in the CDE Chart of Accounts.

School districts/BOCES may also include other transportation costs:

- Fuel
- Maintenance and repairs
- Rentals
- Contract Use
- Depreciation
- Other

Note: Depreciation should only be calculated for specialized adaptive vehicles and devices. Do not include depreciation for other transportation vehicles and devices.

Expenditure information associated with the above cost categories may come from district files but should ultimately reconcile to data reported in the CDE Chart of Accounts.

6B. Reporting Annual Payroll Information

The *Reporting Annual Payroll Information* section is pre-populated with the name and position of each staff person (employee and contracted staff) from the district's quarterly RMTS staff pool lists. No additional staff may be added to the list. The only staff for which the district can report costs are those who were included on the district's staff pool list for, at minimum, one quarter. The user can enter payroll information directly into the web-based system or download the staff list as a comma delimited file (.csv), which can be viewed in a program such as Microsoft ExcelTM, enter payroll information into the file, and then upload the information into the web-based system.

This page includes the following data elements, which are discussed in detail below:

- Last Name
- First Name
- Job Category
- Staff Employment Status
- District Job Title
- District Employee ID
- Paid Hours
- Salaries
- Employer Benefits
- Employer PERA
- Employer Medicare Tax
- Contracted Staff Costs
- Compensation Federal Revenues

All costs reported for staff should be 100% of the district costs regardless of funding. Portions of costs covered through federal revenues will be reported in the Compensation Federal Revenues field and will thus allow for reporting of net allowable costs in the calculation of the annual Cost Report.

Costs entered in the annual cost report should be reported using the **accrual** basis of accounting. Cost reporting should be consistent with generally accepted accounting principles (GAAP), which are principles approved by the American Institute of Certified Public Accountants (AICPA). Direct costing must be used unless otherwise stated in these instructions. Direct costing means that costs incurred, or directly attributable to, a specific staff service must be charged directly to that particular service.

Costs related to direct services and/or TCM services must be direct costed. These costs must tie back to a specific person listed on the staff pool list for the relevant time period. Employee payroll taxes and benefits/insurance costs must be directly associated to the individual employee and cannot be allocated.

Reported costs should be formatted with two decimal places and not rounded to the nearest whole dollar. Reported paid hours should be formatted with two decimal places and not rounded to the nearest whole hour.

Last Name

The *Last Name* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information but does not have the capability to make changes. If the pre-populated information is incorrect, the user must contact PCG for assistance.

First Name

The *First Name* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information but does not have the capability to make changes. If the pre-populated information is incorrect, the user must contact PCG for assistance.

Job Category

The *Job Category* field is pre-populated from the RMTS system. The user needs to verify the accuracy of the pre-populated information but does not have the capability to make changes. If the pre-populated information is incorrect, the user must contact PCG for assistance.

Applicable Quarters

The *Applicable Quarters* field is pre-populated based on the amount of quarters the employee was a participant in the RMTS system. Salary data entered must reflect the quarters listed for each staff. For example, if an occupational therapist was an employee of the district for the entire year, but only on the time study for two quarters, the salary data would only reflect 50% of the employee's annual salary.

Staff Employment Status

The *Staff Employment Status* is a required field. The user needs to either enter the *Staff Employment Status* (full time, part time, or contractor) of the individual from a drop down menu or verify the accuracy of any pre-populated information transferred from the RMTS system and make necessary revisions. The definitions for full-time and part-time staff are based on each district's procedures and processes. Each district should maintain those definitions in their cost report documentation file. For example, a district may consider an aide that works 30 hours per week as a full-time employee while another district may define full time as 36 hours regardless of position/title.

The information reported in this field sets the system edits. For example, if "Contractor" is reported, then the only payroll information that can be reported would be paid hours and contracted compensation. If retirement benefits were reported, a system edit would be triggered indicating that benefits cannot be reported for contracted staff, and the user would need to make the necessary revisions.

Contractors would include staff contracted from an inter-local or an independent service contractor, i.e., a person that is not an employee of the district.

District Job Title

The District Employee ID field is **not required** and can be left blank or changed by the district. The user may enter the *District Job Title* to assist in identifying staff and reconciling costs to the district's financial system and Chart of Accounts.

District Employee ID

The *District Employee ID* field is **not required** and can be left blank or changed by the district. This field may be pre-populated if an employee ID was entered into the RMTS system. This field is for the use of the district to assist in identifying staff and reconciling costs to the district's financial system and Chart of Accounts. Changing information in this field through the cost reporting system will not interfere with the upload process. **For security purposes, do not enter Social Security Numbers in this field.**

Paid Hours

The *Paid Hours* field is **not required** and can be left blank. If populating this field, the number of hours should be a reasonable reflection of the number of paid hours applicable to the salaries and benefits or contractor compensation reported. The paid hours should be a reasonable estimate and does not have to be exact.

If populating this field, the user should report the total hours that the individual worked during the school year. If the staff person is full time (usually meaning 7.5 or 8.0 paid hours per day), then the number of work days in the school year should be multiplied by the number of hours per day to arrive at the amount reported in this field. The number of days is the number of "teacher" paid days and not the number of "student" days. Paid hours include hours for paid time off (e.g., sick leave or vacation).

Example:

John Doe is a full-time physical therapist, with an employment contract for 7.5 hours per day. During the October-December 2009 quarter (i.e., October 1, 2009, through December 31, 2009), there were 53 work days. Thus, the amount reported in the Paid Hours field for John Doe would be 397.5 (7.5 X 53).

Paid Hours for a part-time employee are calculated in the same manner if the person is scheduled to work the same number of hours per day. However, if the part-time employee is paid hourly, the number of paid hours for the quarter would be reported.

Paid Hours for contractors are merely the number of hours during the quarter for which the contractor was paid to provide services. If the contractor bills by sessions rather than actual time (hours), the district will need to contact the contractor to obtain the contractor's average time per session in order to report the required paid hours.

Salaries

The *Salaries* field is required, meaning that any individual whose *Staff Employment Status* is "Full Time" or "Part Time" is required to have a value in this field. An individual whose *Staff Employment Status* is "Contractor" **cannot** have an amount reported in this field, as contracted compensation is reported in the *Contracted Compensation* column.

The amount reported in this field is the total gross earnings for the individual as paid by the district for the quarter, including regular wages plus any amounts paid for paid time off (i.e., sick or annual leave), overtime, bonuses, longevity, stipends, cash bonuses and/or cash incentives. Salaries are those payments from which payroll taxes are (or should be) deducted. Reimbursements for expenses such as mileage or other travel reimbursements should not be included in this column.

Employer Benefits

In the *Employer Benefits* section the user should report the total of all employee benefits and taxes including employer-paid health/medical, life, disability, or dental insurance premiums, employer-paid child day care, retirement contributions and worker's compensation costs in the Employer Benefits field. Taxes such as employer-paid PERA contributions, employer-paid Medicare contributions, employer-paid state unemployment taxes and employer-paid federal unemployment taxes can also be reported into this field.

Amounts paid by the district which are directly associated with each staff member (full or part time) should be reported. Self-insurance paid claims should be properly direct costed and reported as employee benefits, as well as worker's compensation costs.

Worker's compensation costs are the actual costs paid by the district during the reporting period related to employee on-the-job injuries (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee). Costs must be reported with amounts accrued for premiums, modifiers and surcharges. Costs must be reported net of any refunds and discounts actually received or settlements paid during the same cost reporting period. The premiums are accrued, while the refunds, discounts or settlements are reported on a cash basis. Litigation expenses related to workers' compensation lawsuits are not allowable costs. Costs related to self-insurance are allowable on a claims paid basis and are to be reported on a cash basis. Self-insurance is a means whereby a district undertakes the risk to protect itself against anticipated liabilities by providing funds in an amount equivalent to liquidate those liabilities. Self-insurance can also be described as being uninsured. Contributions to self-insurance funds that do not represent payments based on current liabilities are unallowable costs.

The district may choose to report employer paid retirement contributions to PERA and Medicaid taxes separately. In order to do so, the ***Employer PERA*** and ***Employer Medicare Tax*** field should be used.

Contracted Staff Costs

The *Contracted Staff Costs* field is required, meaning that any individual whose *Staff Employment Status* is "Contractor" is required to have a value in this field. An individual whose *Staff Employment Status* is "Full Time" or "Part Time" would not have an amount reported in this field. The user should report compensation paid for all services contracted by the district for the individual.

It is possible that a staff person could be both "Part Time" and "Contractor", with one set of duties as an employee and a different set of duties as a contractor. The district must be prepared to respond during a desk review and/or audit process as to why a staff person is listed twice, once as "Part Time" and once as "Contractor."

Compensation-Federal Revenues

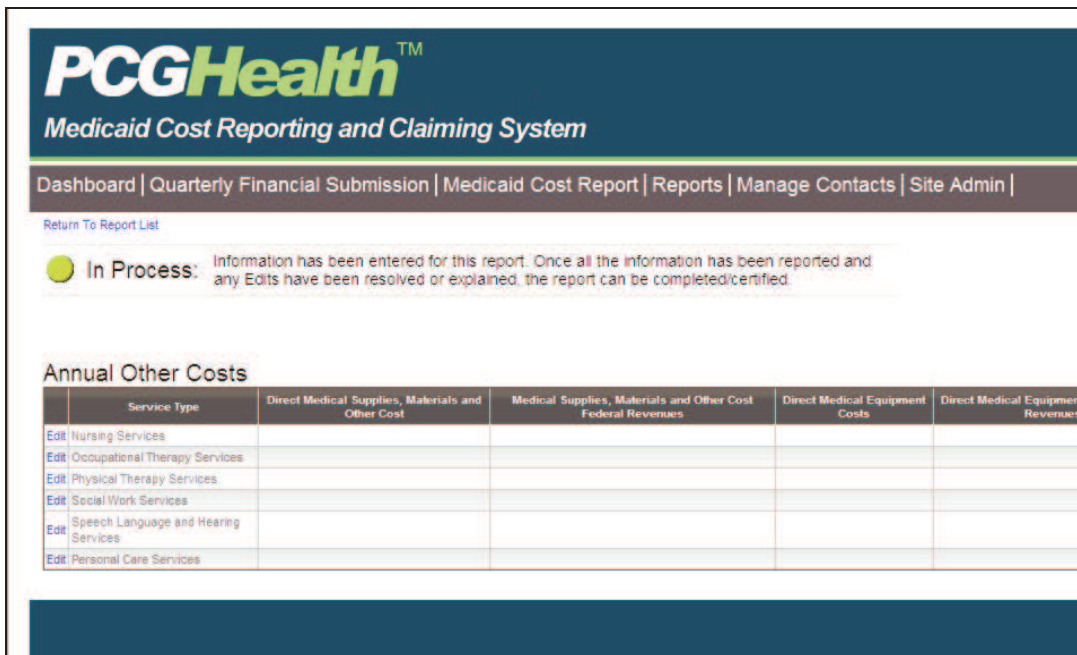
All costs should be reported in total. The cost reporting system provides the entry of federal paid amounts in order for the net costs to be calculated for the purposes of the MAC claim and annual cost report.

If any of the reported payroll costs for an individual were paid with federal revenues, then the amount paid with federal funds must be entered in the *Compensation-Federal Revenues* field. The amount reported in this field cannot exceed the total payroll costs reported for the individual.

Examples of federal revenues are IDEA funds, Title 1 payments and ARRA funding. Reimbursements through the Medicaid SHS program are **not** considered federal revenues and therefore should not be reported in the *Compensation-Federal Revenues* column.

Please reference section 5C for instructions on exporting and importing data into the system to expedite the reporting process.

6C. Direct Medical Services Other Costs Summary



The *Direct Medical Services Other Costs Summary* page is designed to compute the allowable costs for direct medical supplies, materials and other costs associated with providing direct medical services allowable in the SHS Program.

All districts will have an opportunity include costs for medically-related supplies and materials, regardless of their participation in quarterly financial reporting.

Service Type

The *Service Type* identifies direct service and TCM activities. These are the allowable Medicaid service types delivered by staff listed in the financial submission.

Direct Medical Supplies, Materials, Equipment, and Other Costs

The *Direct Medical Supplies, Materials, Equipment and Other Costs* page is **not required** and can be left blank. If populated the total costs utilized by staff listed in the annual cost report should be reported. From the districts Chart of Accounts, allowable medically-related costs may be found in the following program and object codes:

Cost Category	Program Code	Object Code
Direct Medical Supplies, Materials and Other Cost	1700- Special Education	0300- Purchased Professional and Technical Services
Contracted Medical Services	2100- Support Services Students	0500- Other Purchased Services 0600- Supplies 0700- Property

For each item, ask the questions:

- What is the purpose of this item?
- Is the item used in a Direct Medical or TCM Service?
- What is the desired outcome of using the item?

If these questions cannot be answered, the costs should not be included on the cost report. Examples of allowable medically-related supplies and materials include:

- Mileage Reimbursement for Direct Service/TCM providers
- Supplies for Physical Therapist
- Speech/Language Therapy Materials
- Technology Devices (e.g., switches, computers, word processors, smart boards)
- Personal Care Services Supplies/Materials (e.g., equipment and supplies required for adaptive physical education classes or for Life Skills classes)
- Positioning Equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Software and Hardware dedicated to the provision of direct medical services for clinical evaluation and instructional software

Direct Medical Supplies, Materials, Equipment and Other Costs Summary Costs Federal Revenues

If any of the costs reported as *Direct Services Other Costs* were paid with federal revenues (i.e., IDEA flow-through federal payments, Title 1 payments or other federal funds), the amounts paid from federal revenues must be reported in this column. The system will subtract the federal amounts from the totals to arrive at the allowable costs paid from state/local funds.

6D. General and Statistical Information

Individualized Education Program (IEP) Ratio	
Total Medicaid IEP Students (carve out managed care with SHS coverage)	75
Total IEP Students	150
Edit	Ratio: 50.00%

← IEP Student Utilization Ratio

Specialized Transportation for IEP Students - One-Way Trips	
Total Medicaid IEP Students Allowable One-Way Trips for Specialized Transportation (carve out managed care with SHS coverage)	814
Total IEP Students One-Way Trips (Specialized and Non-Specialized)	1628
Edit	Ratio: 50.00%

← Specialized Transportation for IEP Students - One-Way Trips

The *General and Statistical Information* page is designed to compute statistics used to determine how expenditures are to be allocated based on the number of Medicaid students compared to the numbers of all students. These factors are indicative of the ratio of Medicaid students with IEPs to total students with IEPs.

IEP Student Utilization Ratio

The *Total Medicaid IEP Students (carve out managed care with SHS coverage)* field is required. This is the number of students with IEPs that are enrolled in Medicaid on December 1 as identified through the eligibility verification match from MMIS. This is determined based on the population of students with IEPs enrolled by the provider on December 1 as identified in the December 1 count report sent to the CDE.

The *Total IEP Students* field is required. This should be the number of students with IEPs on December 1. This is determined based on the population of students with IEPs enrolled by the provider on December 1 as identified in the December 1 count report sent to CDE.

Specialized Transportation for IEP Students - One-Way Trips

The *Total Medicaid IEP Students Allowable One-Way Trips for Specialized Transportation (carve out managed care with SHS coverage)* is required if a district billed Medicaid transportation. This will be the total number of allowable one-way trips for Medicaid IEP students as required in their IEP and as billed through MMIS. Allowable one-way trips that are reimbursed by Medicaid are defined as Specialized Transportation in Colorado regulation 8.290.4.F.9. **The Department will pre-populate this number in the system based on the total number of allowable one-way trips billed through MMIS.**

The *Total IEP Students One-Way Trips (Specialized and Non-Specialized)* is required if a district completed the section above and billed Medicaid for transportation. This should be the total number of one-way trips associated with all IEP students (Medicaid and non-Medicaid) receiving transportation services as required in their IEP. Both specialized and non-specialized trips are included in this amount.

It is important to note that this ratio will only appear on the General and Statistical Information page once transportation data has been entered. All districts reporting transportation costs must complete this ratio.

Transportation for IEP Students - Total School District

The *Total IEP Students Receiving Transportation (as required in IEP) (Specialized and Non-Specialized)* is only required if the district cannot discretely identify transportation costs associated with IEP students (specialized and non-specialized). This should be the total number of IEP students (Medicaid and non-Medicaid) receiving transportation services as required in their IEP. Both specialized and non-specialized are included in this amount.

Total Students in School District Receiving Transportation: This should be the total number of students (Medicaid and non-Medicaid) receiving transportation services.

It is important to note that this ratio is only required for those districts who report Transportation data identified as “not only for specialized transportation”. This ratio will not appear for those districts that were able to discretely identify their transportation costs.

6E. Transportation Payroll Information

The screenshot displays the PCGHealth Medicaid Cost Reporting and Claiming System interface. At the top, there is a header with the PCGHealth logo and the text 'Medicaid Cost Reporting and Claiming System'. A user login area shows 'Welcome kfoley@pcgus.com' and 'Logout' with a dropdown menu for 'Adams 50' and a date range '07/01/2009 through 06/30/2010'. Below the header is a navigation bar with links: 'Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin |'. A 'Return To Report List' link is also present. A status message indicates 'In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.' The main section is titled 'Transportation Payroll Information' and contains a table with the following data:

	Last Name	First Name	Job Category	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Employer Benefits	Employer FERA*	Employer Medicare Tax*	Contracted Staff Costs	Compensation Federal Revenues	Gross Compensation Expenditures	Com Exp
Edit Delete	Foley	Katlin	Bus Aide (not only specialized trans)	Full Time				\$50,000.00						\$50000.00	
Edit Delete	Lane	Jay	Driver (not only specialized trans)	Full Time				\$1.00						\$1.00	
Edit Delete	Scott	Laura	Driver (not only specialized trans)	Full Time				\$50,000.00						\$50000.00	
insert			<Please Select>	<Please Select>											

Below the table are buttons for 'Export', 'Browse...', and 'Import'.

Unlike the quarterly RMTS or the annual payroll list which are pre-populated, all transportation staff information must be entered on the Transportation Payroll Information list. The following information must be entered for transportation costs to be claimed on the annual cost report.

Please reference section 5C for instructions on exporting and importing data into the system to expedite the reporting process.

Last Name

The *Last Name* field must be populated.

First Name

The *First Name* field must be populated

Job Category

The user should enter the title of the profession in this section. Along with each job category there is an additional identifier that specifies if that job title is only for specialized transportation or not only for specialized transportation. The user must select the appropriate category and continue to use the same classifier for all costs; i.e., if the district cannot discreetly identify specialized transportation costs, all job categories must include the category “not only for specialized transportation”. This allows for the appropriate statistics to be applied to the costs.

Staff Employment Status

The *Staff Employment Status* is a required field. The user needs to either enter the *Staff Employment Status* (full time, part time, or contractor) of the individual from a drop down menu. The definitions for full-time and part-time staff are based on each district’s procedures and processes. Each district should maintain those definitions in their cost report documentation file. For example, a district may consider an aide that works 30 hours per week as a full-time employee while another district may define full time as 36 hours regardless of position/title.

The information reported in this field sets the system edits. For example, if “Contractor” is reported, then the only payroll information that can be reported would be paid hours and contracted compensation. If retirement benefits were reported, a system edit would be triggered indicating that benefits cannot be reported for contracted staff, and the user would need to make the necessary revisions.

Contractors would include staff contracted from an inter-local or an independent service contractor, i.e., a person that is not an employee of the district.

District Job Title

The *District Job Title* field is **not required** and can be left blank or changed by the district. This field is for the use of the district to assist in identifying staff and reconciling costs to the district’s financial system and Chart of Accounts. Changing information in this field through the cost reporting system will not interfere with the upload process.

District Employee ID

The *District Employee ID* field is **not required** and can be left blank or changed by the district. This field is for the use of the district to assist in identifying staff and reconciling costs to the district’s financial system and Chart of Accounts. Changing information in this field through the cost reporting system will not interfere with the upload process. **For security purposes, do not enter Social Security Numbers in this field.**

Paid Hours

The *Paid Hours* field is **not required** and can be left blank. The number of hours should be a reasonable reflection of the number of paid hours applicable to the salaries and benefits or contractor compensation reported. The paid hours should be a reasonable estimate and does not have to be exact.

If populating this field, report the total hours that the individual worked during the school year. If the staff person is full time (usually meaning 7.5 or 8.0 paid hours per day), then the number of work days in the school year should be multiplied by the number of hours per day to arrive at the amount reported in this field. The

number of days is the number of “teacher” paid days and not the number of “student” days. Paid hours include hours for paid time off (e.g., sick leave or vacation).

Example:

John Doe is a full-time physical therapist, with an employment contract for 7.5 hours per day. During the October-December 2009 quarter (i.e., October 1, 2009, through December 31, 2009), there were 53 work days. Thus, the amount reported in the Paid Hours field for John Doe would be 397.5 (7.5 X 53).

Paid Hours for a part-time employee are calculated in the same manner if the person is scheduled to work the same number of hours per day. However, if the part-time employee is paid hourly, the number of paid hours for the quarter would be reported.

Paid Hours for contractors are merely the number of hours during the quarter for which the contractor was paid to provide services. If the contractor bills by sessions rather than actual time (hours), the district will need to contact the contractor to obtain the contractor’s average time per session in order to report the required paid hours.

Salaries

The *Salaries* field is required, meaning that any individual whose *Staff Employment Status* is “Full Time” or “Part Time” is required to have a value in this field. An individual whose *Staff Employment Status* is “Contractor” **cannot** have an amount reported in this field, as contracted compensation is reported in the *Contracted Compensation* column.

The amount reported in this field is the total gross earnings for the individual as paid by the district for the quarter, including regular wages plus any amounts paid for paid time off (i.e., sick or annual leave), overtime, bonuses, longevity, stipends, cash bonuses and/or cash incentives. Salaries are those payments from which payroll taxes are (or should be) deducted. Reimbursements for expenses such as mileage or other travel reimbursements should not be included in this column.

Health Insurance, Life Insurance, Retirement, Social Security

In the *Health Insurance, Life Insurance, Retirement, Social Security* section the user should report the amount paid by the employer for the employee from unallowable funds. For employees paid 100% from other federal grants, this amount will likely be 100% of the employee’s benefit. For partially funded employees, the user will need to compute the commensurate share of benefits funded from unallowable sources. It should include, but not be limited to, the employer share of retirement system payments, the employer share of health/vision/dental/life insurance, the employer contribution into any flexible spending account for the employee’s use, tuition reimbursements paid for the employee and any other costs paid.

Other Employee Insurance, Other Employee Benefits

If not included under employee benefits, report the amount of PERA or Employer-Medicare Tax paid by the employer for the employee. Any other employee insurance or benefit amounts not previously reported can also be included in these fields.

Compensation Federal Revenues

All costs should be reported in total. The cost reporting system provides the entry of federal paid amounts in order for the net costs to be calculated for the purposes of the Annual Cost Report. If any of the reported payroll costs for an individual were paid with federal revenues, then the amount paid with federal funds must be entered in the *Compensation-Federal Revenues* field. The amount reported in this field cannot exceed the total payroll costs reported for the individual.

Gross Compensation Expenditures

Gross Compensation Expenditures entered by the user should reflect the total of gross compensation paid to each employee included in their respective staff cost pool (Direct Service or TCM). The user should not include contractor or vendor expenditures.

Net Compensation Expenditures

Net Compensation Expenditures entered by the user should reflect the total of net compensation paid to each employee included in their respective staff cost pool (Direct Service or TCM). The user should not include contractor or vendor expenditures.

Please see section 5C for instructions on importing and exporting data into the system to expedite the reporting process.

6F. Transportation Other Costs

The screenshot shows the PCGHealth Medicaid Cost Reporting and Claiming System interface. At the top, there is a navigation menu with links for Dashboard, Quarterly Financial Submission, Medicaid Cost Report, Reports, Manage Contacts, and Site Admin. The main content area displays 'Transportation Other Costs' and states 'The status of this year's financials is: In Process'. Below this is a table with the following data:

	Description	Service Type	Gross Costs	Total Amount of Federal Funding
Edit	Lease / Rental	Transportation Services (not only specialized trans)		
Edit	Insurance	Transportation Services (not only specialized trans)		
Edit	Maintenance and Repairs	Transportation Services (not only specialized trans)	\$0.00	
Edit	Fuel and Oil	Transportation Services (not only specialized trans)	\$0.00	\$0.00
Edit	Major Purchases under \$5000	Transportation Services (not only specialized trans)		
Edit	Contract - Transportation Services	Transportation Services (not only specialized trans)		
Edit	Contract - Transportation Equipment	Transportation Services (not only specialized trans)		
Edit	Other	Transportation Services (not only specialized trans)		
	Total	Transportation Services (not only specialized trans)	\$0.00	\$0.00

Gross Costs

Gross Costs are the total amount for the account category.

Total Amount of Federal Funding

The *Total Amount of Federal Funding* is only required for accounts funded from federal funds. The amount entered here should reflect the total amount of funded received.

6G. Transportation Equipment Depreciation

PCGHealth™
 Medicaid Cost Reporting and Claiming System

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin |

[Return To Report List](#)

The status of this year's financials is: In Process

Transportation Equipment Depreciation

	Asset Type T	Service Type T	Description Of Asset	Month Year Placed In Service	Years Of Useful Life	Cost	Federal Revenue
Edit Delete	Light Trucks and Vans	Transportation Services (only specialized trans)	Van	12/2008	10.00	\$25,000.00	
Insert	<Please Select>	<Please Select>					

[Export](#)

The *Transportation Equipment Depreciation* page is designed to compute the allowable depreciation costs for transportation associated with providing direct medical services allowable in the SHS Program. Depreciation should only be calculated for specialized adaptive vehicles and devices. The user should not include depreciation for other transportation vehicles and devices.

Asset Type T, Service Type T

The user needs to select option from the drop down menu.

Description of Asset

The user needs to enter the type of asset being reported.

Month Year Placed in Service

The user needs to enter the date of when asset was first used to perform its relevant service.

Years of Useful Life

The user needs to enter the amount of years between the date entered in the previous column and present day.

Cost

The user needs to enter original cost of vehicle.

Federal Revenue

The user needs to report any federal funds used in the maintenance of transportation equipment.

6H. Annual Edits

PCGHealth™
Medicaid Cost Reporting and Claiming System

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Address

[Return To Report List](#)

Annual Edits

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

No Annual Payroll Information Reported
 There were no costs submitted for the names listed below. If the person worked for the district during the reporting period or was reported as having worked during the reporting period, report the applicable payroll costs. If the person did not work for the district during the period and you have an explanation, provide an explanation in the "Explanation" column. (i.e. "Retired" or "Did not work for district during this time period")

Last Name	First Name	Job Category	Cost Pool	Applicable Quarters	Staff Employment Status	District Job Title	District Employee ID	Paid Hours	Salaries	Employer Benefits	Employer PERA*	Employer Medicare Tax*	Contract Staff Co
			Direct										

The cost reporting system has built in error checks. All errors must be addressed by the user prior to the certification of the report.

6I. Claims Verification and Submission

PCGHealth™
Medicaid Cost Reporting and Claiming System

Dashboard | Quarterly Financial Submission | Medicaid Cost Report | Reports | Manage Contacts | Site Admin |

[Return To Report List](#)

Claims Verification and Submission

In Process: Information has been entered for this report. Once all the information has been reported and any Edits have been resolved or explained, the report can be completed/certified.

Direct Medical Services Salary and Benefits Summary by Service Type and Job Category

Service Type	Job Category	Salaries	Benefits	Contracted Staff Costs	Total Costs	Federal Fu And Oth Reduction
Nursing Services	Delegated Nursing Provider	\$0.00	\$0.00	\$0.00	\$0.00	
Nursing Services	Registered Nurse (RN)	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotals	\$0.00	\$0.00	\$0.00	\$0.00	
Occupational Therapy Services	Occupational Therapist	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotals	\$0.00	\$0.00	\$0.00	\$0.00	
Personal Care Services	Personal Care Services Provider	\$0.00	\$0.00	\$0.00	\$0.00	
	Subtotals	\$0.00	\$0.00	\$0.00	\$0.00	

The information displayed in the *Claims Verification and Submission* section is a summary of all the information reported for direct service and TCM salaries, benefits, and other medical costs and transportation costs. The total Medicaid allowable costs are also calculated on this page. The user should review all data on this page and verify that information is flowing appropriately. If any errors are found, the user should contact the Cost Report Help Desk. After the user has reviewed the information, the user must certify the data by clicking the button at the bottom of the page.

6J. Signature Page

Once the cost report financial information has been certified, the user must print the *Signature Page*. The user must obtain a signature from the appropriate financial administrator who has authority to sign and certify the Certified Public Expenditure (CPE) page. The certified page must be sent to the Department. Districts will be notified annually by the Department on how to submit the CPE signature page.

6K. Desk Reviews

The annual cost reporting system allows for the calculation of the annual cost settlement amount. Prior to the finalization of the settlement process, the annual cost report will be desk reviewed by the Department and PCG. Districts may be requested to answer desk review questions and/or provide copies of documentation to support the information reported on the annual cost report.

6L. Documentation Requirements

Districts must maintain records that are accurate and sufficiently detailed to substantiate the legal, financial, and statistical information reported on the cost report. These records must demonstrate the necessity,

reasonableness, and relationship of the costs (e.g., personnel, supplies and services) to the provision of services. These records include, but are not limited to, all accounting ledgers, journals, invoices, purchase orders, vouchers, canceled checks, timecards, payrolls, mileage logs, flight logs, loan documents, insurance policies, asset records, inventory records, organizational charts, time studies, functional job descriptions, work papers used in the preparation of the cost report, trial balances and cost allocation spreadsheets.

Districts are required to maintain cost report work papers for a minimum period of seven years or until the completion of any audit, whichever is longer following the end of each cost reporting period.

School-based services audits have shown that adequate documentation is often not properly maintained to support costs associated with seminars, conferences and out-of-state travel. Adequate documentation for seminars and conferences include, at a minimum, a program brochure describing the seminar or a conference program with a description of the workshop attended. The documentation must provide a description discretely demonstrating that the seminar or workshop provided training pertaining to health-related services or quality assurance (not academic in nature).

6M. If You Need Help

If you have questions regarding the web-based cost reporting system and MAC reports contact the RMTS Help Desk at 866-766-9015 or cormts@pcgus.com.

If you have questions regarding the web-based cost reporting system and annual cost report or the SHS Program contact the Cost Report Help Desk at 866-317-0223 or cocostreport@pcgus.com.