

**STATE OF COLORADO
DEPARTMENT OF HEALTH CARE POLICY AND FINANCING**

**Guide to Annual Cost Reporting for the
Colorado Medicaid School Health Services Program (SHS)**

August 2010

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Colorado Medicaid School Health Services Program (SHS)**

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I. Introduction

In 1997, Colorado established the Medicaid School Health Services (SHS) program, which is administered by the Department of Health Care Policy and Financing (HCPF). Colorado state law allows school districts that participate in the SHS program to receive reimbursement for the provision of Medicaid covered health services for Medicaid eligible children under the age of age 21. Any public school district or Board of Cooperative Education Services (BOCES) may participate in the SHS program, which is also known as the Medicaid Extended School Health (MESH) Program. Program implementation and management is provided by HCPF with assistance from the Colorado Department of Education (CDE).

SHS Reimbursement Methodology

As approved by the Centers for Medicare and Medicaid Services (CMS) in July 2008, the SHS program is a cost-based, provider-specific annually reconciled and cost settled reimbursement methodology. After the close of each school year, SHS providers are required to complete an annual reconciliation of costs using HCPF cost report forms, for which instructions are provided later in this document.

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

- The SHS fee-for-service (FFS) procedure code specific billing and interim payment process;
- The random moment time study (RMTS) component, and;
- The cost reconciliation and cost settlement process.

FFS Billing and Interim Payment Process

SHS providers submit procedure specific fee-for-service claims for all Medicaid allowable school health services. The claims submission requirements remain the same. School districts/BOCES must monitor the services that are being provided, verify the eligibility of recipients, and ensure services are performed by qualified providers as determined by Medicaid regulations. Only allowable Medicaid services from a qualified provider are eligible for federal reimbursement. These 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)

School districts/BOCES receive payments for claims submitted. Such payments are considered interim payments. These interim payments will be reconciled to actual costs submitted on HCPF

cost report forms in order to determine a cost settlement amount for each participating school district/BOCES.

Random Moment Time Study Process

The RMTS process is a federally approved technique of polling a statistically valid sampling of randomly selected moments (one moment = one minute) that are assigned to randomly selected participants. The purpose of the Colorado statewide time study is to identify the proportion of direct service and TCM time allowable and reimbursable under Medicaid. RMTS results are tabulated quarterly and converted to a percentage which will be applied to the direct service and TCM costs to determine what is allowable as part of the cost report process. The cost report process described in this guide shall enable HCPF to conduct a cost settlement following the fiscal year in which school health services were rendered by the participating providers. Staff performing Medicaid-related activities in a school district seeking reimbursement are required to participate in the statewide time study.

HCPF conducts a time study with two staff cost pools related to school health services, one for direct service providers and another for providers who only provide TCM services. Each staff pool requires 3,000 moments per quarter in order to meet CMS’ statistical validity requirements. One staff pool is comprised of direct service staff, including those who conduct direct services and TCM activities and the respective costs for those staff. The second staff pool is comprised of TCM staff only and the respective costs for those staff. The two staff pools are mutually exclusive, which means no staff should be included in both pools.

The following is an overview of the eligible professional categories in each staff cost pool. Provider qualifications can change so please refer to HCPF guidance to ensure time study participants are eligible providers during the applicable time period.

Direct Service Staff Pool

Professional Category	Type of Service	Qualifications/Certifications
Audiologist	Direct Service	Master’s or Doctoral degree in audiology and possessing a current Certificate of Clinical Competence (CCC), certification from American Speech-Language-Hearing Association (ASHA) or Colorado Department of Regulatory Agencies (Audiologist)
Audiology Candidate	Direct Service	Must be in a clinical fellowship year or have completed all requirements for the academic program but has not obtained a certificate form ASHA. Services must be provided under the supervision of a qualified Audiologist.
Counselor	Direct Service	Colorado Department of Regulatory Agencies (Licensed Professional Counselor or Licensed Marriage and Family Therapist)
Health Technician	Direct Service	Perform direct services (other than personal care) delegated by a Registered Nurse in accordance with HCPF regulation 8.290.4.F.2.c.
Nurse Aide	Direct Service	Qualified in Colorado to perform delegated nursing services in accordance with HCPF regulation 8.290.4.F.2.c.

Professional Category	Type of Service	Qualifications/Certifications
Nurse	Direct Service	Colorado Department of Regulatory Agencies (Registered Nurse or Licensed Practical Nurse)
Occupational Therapist	Direct Service	Colorado Department of Regulatory Agencies (Occupational Therapy) and certified by the National Board for Certification in Occupational Therapy (NBCOT)
Occupational Therapy Assistant (Technician)	Direct Service	National Board for Certification in Occupational Therapy (NBCOT) and shall practice only under the supervision of a qualified occupational therapist registered in Colorado.
Orientation Mobility Specialist	Direct Service	Academy for Certification of Vision Rehabilitation and Education Professionals (ACVREP)
Personal Care Aide/Teacher's Aide	Direct Service (Personal Care Only)	Provided by a qualified provider who is 18 years or older and has been trained to provide the personal care services required by the client. A family member cannot provide the services.
Physical Therapist	Direct Service	Colorado Department of Regulatory Agencies (Physical Therapy)
Physical Therapy Assistant (Technician)	Direct Service	Must meet qualifications outlined in Section 12-41-113(1) C.R.S. of Colorado's Physical Therapy Practice Act and shall practice only under the direction of a Colorado licensed Physical Therapist
Physician	Direct Service	Colorado Department of Regulatory Agencies (MD or DO)
Psychiatrist	Direct Service	Colorado Department of Regulatory Agencies (Psychiatry)
Psychologist	Direct Service	Colorado Department of Regulatory Agencies (Psychology) Doctoral Level
Social Worker	Direct Service	Colorado Department of Regulatory Agencies (Social Worker) Master's Level
Speech/Language Pathologist	Direct Service	Possessing a current Certificate of Clinical Competence (CCC) certification from the American Speech-Language-Hearing Association (ASHA) or A qualified teacher of students with speech and language impairment with current Colorado Department of Education 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(c) and other applicable state and federal law.
Speech/Language Pathologist Candidate	Direct Service	Must be in a clinical fellowship year or have completed the academic program and is acquiring supervised work experience to qualify for the Certificate of Clinical Competence (CCC) from ASHA. Services shall be provided only under the supervision of a qualified Speech/Language Pathologist.

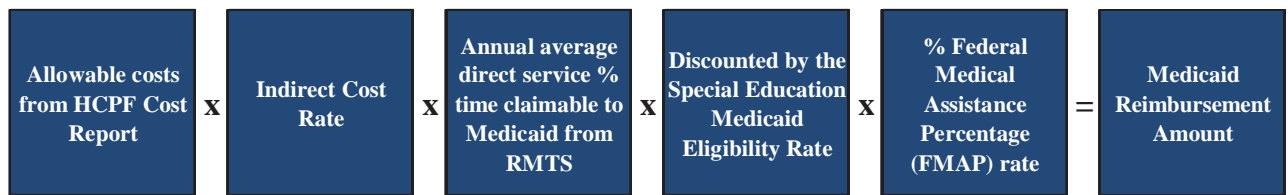
TCM Services Only Staff Pool

Professional Category	Type of Service	Qualifications/Certifications
Audiologist	TCM	American Speech-Language-Hearing Association (ASHA) or Colorado Department of Regulatory Agencies (Audiologist) or CDE License - Special Services Endorsement (Audiology)
Audiology candidate	TCM	No additional specific educational or professional qualifications required.
Counselor	TCM	Colorado Department of Regulatory Agencies (Licensed Professional Counselor or Licensed Marriage and Family Therapist) or CDE License - Special Services Endorsement (School Counselor)
Health Technician	TCM	Perform direct services (other than personal care) delegated by a Registered Nurse in accordance with HCPF regulation 8.290.4.F.2.c.
Nurse Aide	TCM	Qualified in Colorado to perform delegated nursing services in accordance with HCPF regulation 8.290.4.F.2.c.
Nurse	TCM	Colorado Department of Regulatory Agencies (RN or LPN) or CDE License- Special Services Endorsement (School Nurse)
Occupational Therapist	TCM	Colorado Department of Regulatory Agencies (Occupational Therapy) or Registered in Colorado and National Board for Certification in Occupational Therapy (NBCOT)
Occupational Therapy Assistant (Technician)	TCM	National Board for Certification in Occupational Therapy (NBCOT) and shall practice only under the supervision of a qualified occupational therapist registered in Colorado.
Orientation Mobility Specialist	TCM	Academy for Certification of Vision Rehabilitation and Education Professionals (ACVREP) or CDE License - Special Services Endorsement (School Orientation and Mobility Specialist)
Personal Care Aide/Teacher's Aide	TCM	Meet state (CDE), or national licensure, registration or certification requirements of the profession in which they practice.
Physical Therapist	TCM	Colorado Department of Regulatory Agencies (Physical Therapy) or CDE License - Special Services Endorsement (School Physical Therapist)
Physical Therapy Assistant (Technician)	TCM	Must meet qualifications outlined in Section 12-41-113(1) C.R.S. of Colorado's Physical Therapy Practice Act and shall practice only under the direction of a Colorado licensed Physical Therapist
Physician	TCM	Colorado Department of Regulatory Agencies (MD or DO)
Psychiatrist	TCM	Colorado Department of Regulatory Agencies (Psychiatry)
Psychologist	TCM	Colorado Department of Regulatory Agencies (Psychology) or CDE License - Special Services Endorsement (School Psychologist)
Social Worker	TCM	Colorado Department of Regulatory Agencies (Social Worker) or CDE License - Special Services Endorsement (School Social Worker)

Professional Category	Type of Service	Qualifications/Certifications
Special Education Teacher	TCM	Colorado Department of Education - Special Education Endorsement or Temporary Teacher Eligibility (TTE) under 3.04(2) of the Rules for the Administration of the Exceptional Children's Educational Act (ECEA)
Speech/Language Pathologist	TCM	American Speech-Language-Hearing Association (ASHA) or CDE License - Special Services Endorsement (School Speech/Language Pathologist)
Speech/Language Pathologist candidate	TCM	Must be in a clinical fellowship year or have completed the academic program and is acquiring supervised work experience to qualify for the ASHA certificate. Services shall be provided only under the supervision of a qualified Speech/Language Pathologist.

Cost Reconciliation and Cost Settlement Process

After the close of the state’s fiscal year (June 30), school districts/BOCES are required to complete the HCPF cost report forms. The staff listed on the cost report forms must match staff listed in the RMTS staff cost pool roster. The cost reconciliation methodology is as follows:



The Medicaid reimbursement amount is compared to interim payments paid to the school districts/ BOCES throughout the school year in order to determine the cost settlement amount. In addition, the state withholds 10% of all funding generated by the districts for administrative functions. This withholding amount is also taken into consideration when determining the final cost settlement amount.

II. Cost Report Workbook Overview

The Colorado School Health Services Cost Report is a workbook of Excel spreadsheets designed to facilitate the collection of cost data that, after the close of a fiscal year, will be used to determine allowable costs incurred by providers for providing Medicaid services to Medicaid eligible students. Cost report preparers are required to enter specific school district, financial, and student demographic data into exhibits of the cost report workbook, which will then be tabulated and summarized appropriately.

The following section of this document provides a brief summary of each spreadsheet. Specific instructions for completing each spreadsheet will be explained later on in this document.

- **Exhibit 1: Provider Data**

This spreadsheet serves to populate the workbook with provider identification information including school district/BOCES name, Medicaid provider number, time period of the cost report, and information about the cost report preparer and business/finance manager. It also contains the provider's unrestricted indirect cost rate as approved by the provider's cognizant agency – the Colorado Department of Education.

- **Exhibit 2: Allocation Statistics**

This spreadsheet serves to provide allocation statistics for the program. It requires information about total school district students and Medicaid students, information about students with IEPs, and information about transportation for IEP students.

- **Exhibit 3A: Cost by Discipline for Direct Medical Services**

This spreadsheet serves as a record of the personnel costs associated with eligible staff who provide direct medical services. The sheet is populated with financial data from the school district/BOCES financial and/or payroll system.

- **Exhibit 3B: Cost by Discipline for Targeted Case Management**

This spreadsheet serves as a record of the personnel costs associated with eligible staff who provide targeted case management. The sheet is populated with data from the school district/BOCES financial and/or payroll system.

- **Exhibit 3C: Other Non-Personnel Direct Medical Costs Associated with Direct Medical Service Providers**

This spreadsheet serves as a record of the other non-personnel costs associated with eligible staff who provide direct medical services. The sheet is populated with data from the school district/BOCES financial and/or payroll system.

- **Exhibit 3D: Other Non-Personnel Direct Medical Costs Associated with Targeted Case Management Providers**

This spreadsheet serves as a record of the other non-personnel costs associated with eligible staff who provide targeted case management. The sheet is populated with data from the school district/BOCES financial and/or payroll system.

- **Exhibit 4: Summary of Cost by Discipline**

This spreadsheet summarizes the costs that are accumulated on Exhibits 3A through 3D and calculates the allowable program cost for each staff pool, direct medical service and targeted case management, using the indirect cost rate from Exhibit 1, allocation statistics from Exhibit 2, and time study results from Exhibits 5A and 5B.
- **Exhibit 5A: Time Study Results & Re-Allocation of General Administrative Time for Direct Medical Service Providers**

This sheet is populated with data from the applicable CMS approved time study for the direct medical service staff cost pool and is used to drive computations that require the allocation of personnel time.
- **Exhibit 5B: Time Study Results & Re-Allocation of General Administrative Time for Targeted Case Management Providers**

This sheet is populated with data from the applicable CMS approved time study for the targeted case management staff cost pool and is used to drive computations that require the allocation of personnel time.
- **Exhibit 6A: Transportation Cost for IEP Students**

This spreadsheet serves as record of the personnel and non-personnel transportation cost information associated with providing transportation to IEP students. Use this worksheet only if the school district/BOCES can discretely identify costs for providing transportation to students with transportation required in their IEP.
- **Exhibit 6B: Transportation Cost for Entire School District (All Students)**

This spreadsheet serves as record to report the entire school district/BOCES transportation information associated with personnel and non-personnel transportation costs. Use this worksheet if the school district/BOCES is not able to discretely identify the transportation costs for IEP students from the entire school district transportation costs.
- **Exhibit 7: Summary of Transportation Cost for IEP Students**

This spreadsheet summarizes the costs that are accumulated on Exhibit 6A/6B and calculates the allowable program cost for transportation services using the indirect cost rate from Exhibit 1 and allocation statistics from Exhibit 2.
- **Exhibit 8: Reconciliation and Settlement**

This spreadsheet serves as record of the reconciliation between eligible costs incurred by the provider and amounts received. Certain cells are locked and populated from other parts of the workbook.
- **Exhibit 9: State Specific Final Settlement**

This spreadsheet is used **by HCPF only** to reconcile between eligible costs incurred by the provider, amounts received by the provider and the state's administration withholding.

- **Exhibit 10: Final Certification Page**

This spreadsheet serves as the provider's final certification in regards to the accuracy and integrity of the information provided. It is primarily populated from other spreadsheets, but requires certain identifying information from the provider signing it.

III. Getting Started

Before starting the cost report workbook, make sure you have access to the following information:

- **Personnel Expenditures**

Information entered into the cost report 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 school district/BOCES time study coordinator and/or the RMTS Help Desk to confirm their list of eligible personnel. Providers may access their staff pool list in the RMTS system to ensure all eligible personnel are included in the cost report workbook. Information entered in the cost report workbook 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 Colorado Department of Education Chart of Accounts.

- **Non-Personnel Expenditures**

School districts/BOCES 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.

Program Codes
1700: Special Education
2100: Support Services

Object Codes
0300: Purchased Professional and Technical Services
0500: Other Purchased Services
0600: Supplies
0700: Property

- **Student Data**

The 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 billing 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 Colorado Department of Education 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 Colorado Department of Education Chart of Accounts.

IV. Cost Report Workbook Concepts

- **Gross Salary**

The amount entered should reflect the total of gross salary paid to each employee included in their respective staff cost pool (Direct Service or TCM). Do not include contractor or vendor expenditures.

- **Employee Benefits**

The amount entered should be the sum total paid by the employer for benefits for all employees included in the respective category. 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 employees' use, tuition reimbursements paid for the employee, and any other costs paid in a similar manner.

- **PERA – Employer Paid (if not included in employee benefits)**

If PERA payments are not included in the employee benefits sum, the amount entered for this category of benefits should reflect the sum total for PERA payments made by the provider for all employees included in the respective category. Providers are not required to separate PERA costs from the total employee benefits cost.

- **Medicare – Employer Paid (if not included in employee benefits)**

If Medicare payments are not included in the employee benefits sum, the amount entered for this category of benefits should reflect the sum total for Medicare payments made by the provider for all employees included in the respective category. Providers are not required to separate Medicare costs from the total employee benefits cost.

- **Vendor/Contractor Payments**

The amount entered should reflect the total amounts paid to vendors/contractors that represent personnel costs under the contract.

For non-personnel sheets (Exhibits 3C and 3D), the cost amount is the total gross amount of expenditures for the appropriate specified non-personnel items.

Each provider must maintain detailed supporting documentation to support the cost amounts used in the cost report.

Reductions to Trial Balance

Each preparer of the cost report must ensure that costs included in the cost report have not already been paid by other federal funds or other unallowable sources. A government program may not be reimbursed in excess of its actual cost, i.e., make a profit.

On the personnel related worksheets (Exhibits 3A, 3B, and 6A or 6B), there is an opportunity to report information for employees whose salary and/or benefits are paid by unallowable sources, as follows:

- Any employee who is fully or partially paid by federal funds, along with any maintenance of effort and other state/local matching funds required by a federal grant.
- Any employee fully or partially paid from insurance and other fees collected from non-governmental sources.
- Any employee fully or partially paid from non-federal funds that have already been used to claim federal match. Local match funds cannot be used to draw down federal funds more than once.

For non-personnel sheets (Exhibits 3C, 3D, and 6A or 6B), any costs paid fully or partially by federal funds along with any maintenance of effort and other state/local matching funds required by a federal grant, or costs paid fully or partially by insurance proceeds, fees, or any non-federal funds already used to claim federal match must be identified.

V. Saving Your Workbook

Start by naming and saving the spreadsheet using the following naming convention:

[Provider Name] -FY[YYYY] SHSCostRpt

For example, Denver County School District's FY2010 cost report workbook would be named:

DenverCounty-FY2010 SHSCostRpt.xls

Archuleta County School District 50 JT's FY2010 cost report workbook would be named:

ArchuletaCounty50JT-FY2010 SHSCostRpt.xls

Pikes Peak BOCES cost report workbook would be named:

PikesPeakBOCES-FY2010 SHSCostRpt.xls

Be sure to frequently save your work as you enter information into the workbook.

VI. Detailed Workbook Instructions

▪ Exhibit 1: Provider Data

This sheet is designed to provide basic identification information for the provider. Fill in only the shaded boxes. The following data is required:

- *Provider Name*: Enter the name of the provider entity that has been granted “provider” status by HCPF.
- *Medicaid Provider Number*: Enter the Medicaid provider identification number supplied to the provider by HCPF’s fiscal agent, ACS. If you do not enter this number correctly, your Indirect Cost Rate will appear as “#N/A”. If you continue to see “#N/A” with the correct Medicaid provider number entered, please contact Cost Report Help Desk for assistance.
- *Submission Date*: Enter the date the cost report is submitted to HCPF.
- *Business Manager/Finance Director*: Enter the name of the district staff who will certify the accuracy and reliability of the Business Manager/Finance Director.
- *Phone*: Enter the phone number of the Business Manager/Finance Director.
- *E-mail Address*: Enter the e-mail address of the Business Manager/Finance Director.
- *Address 1*: Enter the address information for the Business Manager/Finance Director.
- *Address 2*: Enter any additional address information for the Business Manager/Finance Director.
- *City, State, Zip*: Enter this is information to complete the address field for Business Manager/Finance Director.
- *Prepared by*: Enter the name of the staff person preparing the cost report. This individual shall be the most knowledgeable about the data, documentation, and records utilized for the cost report.
- *Phone*: Enter the phone number of the cost report preparer.
- *E-mail Address*: Enter the e-mail address of the cost report preparer.
- *Address 1*: Enter the address information for the cost report preparer.
- *Address 2*: Enter any additional address information for the cost report preparer.
- *City, State, Zip*: Enter this is information to complete the address field for the cost report preparer.
- *County*: Indicate the provider’s county.

▪ Exhibit 2: Allocation Statistics

This sheet 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 rates are also meant to be indicative of the ratio of Medicaid students with IEPs to total students with IEPs. Fill in the shaded boxes only as follows:

- *Total Medicaid IEP Students (carve out managed care with SHS coverage)*: This should be 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 to CDE.

- *Total IEP students:* 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 to CDE.
- *Total Medicaid IEP Students Allowable One-Way Trips for Specialized Transportation (carve out managed care with SHS coverage):* **There is no data entry required in this cell.** 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 populate this cell base on the total number of allowable one-way trips billed through MMIS.**
- *Total IEP Students 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.

Fill in the following cells only if the school district/BOCES cannot discretely identify transportation costs associated with IEP students (specialized and non-specialized).

- *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 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.

▪ **Exhibit 3A: Cost by Discipline for Direct Medical Services**

This sheet is designed to compute the allowable costs (salary and benefits) by discipline for eligible staff (employees) that provide direct medical services allowable within the SHS Program.

Column (A) → *ID #:* Enter the identification number used by the district for the employee so that cost can be reconciled to the district’s financial system/Chart of Accounts.

Column (B) → *Last Name:* Enter the employee’s last name.

Column (C) → *First Name:* Enter the employee’s first name.

Column (D) → *Job Title:* Enter the employee’s job title.

Column (E) → *Vendor/Employee:* For each person, enter either the word “employee” or “vendor.” Employees are those on the payroll of the

district/BOCES. Vendors are those that are compensated through a contract with another entity.

Column (F) → *Gross Employee Salary*: Enter the gross earnings for the employee as paid by the employer for the fiscal year.

Column (G) → *Vendor/Contractor payments*: In the case where the professional is paid under contract, include in this column the full amount paid per the contract from unallowable sources.

Column (H) → *Employee Benefits*: The amount entered here is 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, 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.

Column (I) → *Employer-PERA (If not included under employee benefits)*: Report the amount of PERA paid by the employer from unallowable sources for the employee, if not included in the amounts of Column (H).

Column (J) → *Employer-Medicare Tax (If not included under employee benefits)*: Report the amount of Medicare tax paid by the employer for the employee from unallowable sources if not included in the amount of Column (H).

Column (K) → *Total Salary & Benefits & Vendor Payments*: No data entry required.

Column (L) → *Is position fully funded by other federal grant? Yes or No*: For each employee, indicate whether the position is **fully** funded by a federal grant and any required local match by typing "Y." If the position is only **partially** funded by a federal grant, indicate "N."

Column (M) → *If Y, automatically remove 100%*: No data entry required.

Column (N) → *Is position partially funded by other federal funds? Yes or No*: For each employee, indicate whether the position is **partially** funded by a federal grant funds and any required local match by typing "Y." If not, type "N".

Column (O) → *Enter Amount of Federal Funded Salary*: This column is only required for employees partially funded from federal funds. The amount entered here should be of the amount in Column (K) that is paid from federal funds.

Column (P) → *Add: State Match amount required for federal funds*: This column is only required for employees partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (K) that is paid using local funds that are a required match for the federal funds entered in Column (O). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (Q) → *Other amounts to be removed*: This column should include amounts refunded, local funds that have already been used to claim other federal matching dollars, and any other unallowable funding sources.

Column (R) → *Total Allowable Expense*: No data entry required.

▪ **Exhibit 3B: Cost by Discipline for Targeted Case Management**

This sheet is designed to compute the allowable costs (salary and benefits) by discipline for eligible providers (employees) that provide targeted case management services allowable under SHS.

Column (A) → *ID #*: Enter the identification number used by the district for the employee that can be used to reconcile costs to the district’s financial system/Chart of Accounts.

Column (B) → *Last Name*: Enter the employee’s last name.

Column (C) → *First Name*: Enter the employee’s first name.

Column (D) → *Job Title*: Enter the employee’s job title.

Column (E) → *Vendor/Employee*: For each person, enter either the word “employee” or “vendor.” Employees are those on the payroll of the district/BOCES. Vendors are those that are compensated through a contract with another entity.

Column (F) → *Gross Employee Salary*: Enter the gross earnings for the employee as paid by the provider for the fiscal year.

Column (G) → *Vendor/Contractor payments*: In the case where the professional is paid under contract, include in this column the full amount paid per the contract from unallowable sources.

Column (H) → *Employee Benefits*: The amount entered here is 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 provider 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.

Column (I) → *Employer-PERA (If not included under employee benefits)*: Report the amount of PERA paid by the employer from unallowable sources for the employee, if not included in the amounts of Column (H).

Column (J) → *Employer-Medicare Tax (If not included under employee benefits)*: Report the amount of Medicare tax paid by the employer for the employee from unallowable sources if not included in the amount of Column (H).

Column (K) → *Total Salary & Benefits & Vendor Payments*: No data entry required.

Column (L) → *Is position fully funded by other federal grant? Yes or No*: For each employee, indicate whether the position is **fully** funded by a federal grant and any required local match by typing “Y.” If the position is only **partially** funded by a federal grant, indicate “N.”

Column (M) → *If Y, automatically remove 100%*: No data entry required.

Column (N) → *Is position partially funded by other federal funds? Yes or No*: For each employee, indicate whether the position is **partially** funded by a federal grant funds and any required local match by typing “Y.” If not, type “N”.

Column (O) → *Enter Amount of Federal Funded Salary*: This column is only required for employees partially funded from federal funds. The amount entered here should be of the amount in Column (K) that is paid from federal funds.

Column (P) → *Add: State Match amount required for federal funds*: This column is only required for employees partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (K) that is paid using local funds that are a required match for the federal funds entered in Column (O). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (Q) → *Other amounts to be removed*: This column should include amounts refunded, local funds that have already been used to claim other federal matching dollars, and any other unallowable funding sources.

Column (R) → *Total Allowable Expense*: No data entry required.

▪ **Exhibit 3C: Other Non-Personnel Direct Medical Costs Associated with Direct Medical Service Providers**

This sheet is designed to compute the allowable costs for direct medical supplies, materials, and other costs associated with providing direct medical services allowable under SHS.

Column (A) → *Trial Balance #*: Enter the account number for the applicable account category.

Column (B) → *Account description*: Describe the category included in the trial balance amount that is driving the reduction. Please be as descriptive as possible.

Column (C) → *Total Expense*: This is the full trial balance cost for the account.

Column (D) → *Is cost fully funded by other federal grant – Yes or No*: For each account, indicate whether the category is **fully** funded by a federal grant and any required local match by typing “Y.”. If the item is only **partially** funded by a federal grant indicate “N.”

Column (E) → *If Y, automatically remove 100%*: No data entry required.

Column (F) → *Is cost partially funded by other federal grant – Yes or No*: If the account is partially funded by other federal funds, indicate “Y.” If not, type “N”.

Column (G) → *Enter Amount of Federal Funded Cost*: This column is only required for accounts partially funded from federal funds. The amount entered here should be of the amount in Column (C) that is paid from federal funds for those accounts partially funded from federal funds.

Column (H) → *Add: State Match amount required for federal funds*: This column is only required for accounts partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (C) that is paid using local funds that are a required match for the federal funds entered in Column (G). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (I) → *Other amounts to be removed*: Include all other amounts that should be applied as reductions. These might include refunds or rebates, amounts reimbursed by insurance proceeds, amounts funded with funds already used to match federal funds and other unallowable funding sources.

Column (J) → *Total Allowable Expense*: No data entry required.

▪ **Exhibit 3D: Other Non-Personnel Direct Medical Costs Associated with Targeted Case Management**

This sheet is designed to compute the allowable costs for direct medical supplies, materials, and other costs associated with providing targeted case management allowable under SHS.

Column (A) → *Trial Balance #*: Enter the account number for the applicable account category.

Column (B) → *Account description*: Describe the category included in the trial balance amount that is driving the reduction. Please be as descriptive as possible.

Column (C) → *Total Expense*: This is the full trial balance cost for the account.

Column (D) → *Is cost fully funded by other federal grant – Yes or No*: For each account, indicate whether the category is **fully** funded by a federal grant and any required local match by entering “Y.” If the item is only **partially** funded by a federal grant indicate “N.”

Column (E) → *If Y, automatically remove 100%*: No data entry required.

Column (F) → *Is cost partially funded by other federal grant – Yes or No*: If the account is partially funded by other federal funds, indicate “Y.” If not, type “N”.

Column (G) → *Enter Amount of Federal Funded Cost*: This column is only required for accounts partially funded from federal funds. The amount entered here should be of the amount in Column (C) that is paid from federal funds for those accounts partially funded from federal funds.

Column (H) → *Add: State Match amount required for federal funds*: This column is only required for accounts partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (C) that is paid using local funds that are a required match for the federal funds entered in Column (G). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (I) → *Other amounts to be removed*: Include all other amounts that should be applied as reductions. These might include refunds or rebates, amounts reimbursed by insurance proceeds, amounts funded with funds already used to match federal funds and other unallowable funding sources.

Column (J) → *Total Allowable Expense*: No data entry required.

▪ **Exhibit 4: Summary of Cost by Discipline**

There is no data entry required on this sheet.

▪ **Exhibit 5A: Time Study Results & Re-Allocation of General Administrative Time for Direct Medical Service Providers**

There is no data entry required on this sheet.

▪ **Exhibit 5B: Time Study Results & Re-Allocation of General Administrative Time for Targeted Case Management Providers**

There is no data entry required on this sheet.

▪ **Exhibit 6A: Transportation Cost for IEP Students**

This sheet is designed to collect cost information about transportation services *when the school district/BOCES can discretely identify the costs associated with providing transportation to IEP students, as required by their IEP*. The sheet is divided into two parts.

Part 1 → Employee information: Provide the information required in the shaded areas. This section contains the same requirements as sheets 3A and 3B. Use the instructions for those sheets in filling out this section of the worksheet.

Do not include mechanic supervisors.

Part 2 → Other Transportation Costs: This section is divided into six categories of costs as follows:

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

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

For each item, provide the following information:

Column (A) → *Trial Balance #*: This is the account number for the applicable account category.

Column (B) → *Account description*: This is the description of the account category.

Column (C) → *Activity Related Only to IEP Student Transportation- Yes or No*: Should read “Y” if included in this section. If response is “N,” item should be included in exhibit 6B.

Column (D) → *Total Expense*: This is the total amount for the account category.

Column (J) → *Is expense fully funded by other federal grant – Yes or No*: For each cost account, indicate whether the account is **fully** funded by a federal grant and any required local match by entering “Y.” If the account is only **partially** funded by a federal grant indicate “N.”

Column (K) → *If Y, automatically remove 100%*: No data entry required.

Column (L) → *Is position partially funded by other federal grant – Yes or No*: If the account is partially funded by federal fund, indicate “Y.”

Column (M) → *If yes in Column (L), enter amount of federally funded expense*: This column is only required for accounts partially funded from federal funds.

The amount entered here should be of the amount in Column (I) that is paid from federal funds.

Column (N) → *Enter State required funding for amounts in Column (M)*: This column is only required for items partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (I) that is paid using local funds that are a required match for the federal funds entered in Column (N). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (O) → *Other amounts to be removed*: Include all other amounts that should be applied as reductions. These might include refunds or rebates, amounts reimbursed by insurance proceeds, amounts funded with funds already used to match federal funds and other unallowable funding sources.

Column (P) → *Total Allowable Expense*: No data entry required.

▪ **Exhibit 6B: Transportation Cost for Entire School District (All Students)**

This sheet is designed to collect cost information about transportation services *when the school district/BOCES cannot discretely identify the costs associated with providing transportation to IEP students, as required by their IEP*. This section is divided into two parts.

Part 1 → Employee information: Provide the information required in the shaded areas. This section contains the same requirements as sheets 3A and 3B. Use the instructions for those sheets in filling out this section of the worksheet.

Do not include mechanic supervisors.

Part 2 → Other Transportation Costs: This section is divided into six categories of costs as follows:

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

For each item, provide the following information:

Column (A) → *Trial Balance #*: This is the account number for the applicable account category.

Column (B) → *Account description*: This is the description of the account category.

Column (C) → *Activity Related Only to IEP Student Transportation- Yes or No*: Should read “N” if included in this section. If response is “Y,” item should be included in exhibit 6A.

Column (D) → *Total Expense*: This is the total amount for the account category

Column (J) → *Is cost fully funded by other federal grant – Yes or No:* For each cost account, indicate whether the account is **fully** funded by a federal grant and any required local match. If the account is only **partially** funded by a federal grant indicate “N.”

Column (K) → *If Y, automatically remove 100%:* No data entry required.

Column (L) → *Is position partially funded by other federal grant – Yes or No:* If the account is partially funded by federal fund, indicate “Y.”

Column (M) → *If yes in Column (L), enter amount of federally funded expense:*

This column is only required for accounts partially funded from federal funds.

The amount entered here should be of the amount in Column (I) that is paid from federal funds.

Column (N) → *Enter State required funding for amounts in Column (M):* This column is only required for items partially funded from federal funds. The amount entered here should be the amount of the value entered in Column (I) that is paid using local funds that are a required match for the federal funds entered in Column (N). The amount to enter in this column depends on the specific requirements of individual grants used to fund these staff.

Column (O) → *Other amounts to be removed:* Include all other amounts that should be applied as reductions. These might include refunds or rebates, amounts reimbursed by insurance proceeds, amounts funded with funds already used to match federal funds and other unallowable funding sources.

Column (P) → *Total Allowable Expenses:* No data entry required.

- **Exhibit 7: Summary of Transportation Cost for IEP Students**

There is no data entry required on this sheet.

- **Exhibit 8: Reconciliation and Settlement**

There is no data entry required on this sheet.

This sheet is designed to help reconcile actual claims paid for the period in question against costs incurred. This sheet computes an amount owed or an amount to be refunded based on the applicable federal financial participation (FFP) rate for the period in being reported. This sheet identifies a cost settlement prior to factoring in the State’s administration withholdings. The final cost settlement is identified in Exhibit 9.

- **Exhibit 9: State Specific Final Settlement**

There is no data entry required on this sheet.

This spreadsheet summarizes the final cost settlement amounts and is used by HCPF.

- **Exhibit 10: Final Certification Page**

This sheet is designed to serve as the provider’s certification that the information submitted in the cost report workbook is true and accurate. The elements in boxes 1 through 3c are pulled from other spreadsheets. The following elements are required from the provider:

→ Box 4: Certifications. Enter the name of the officer of the school district certifying the information provided. Enter that person's phone number and e-mail address. Enter the date the report was completed.

- **Submitting the Cost Report**

Mail the cost report workbook to Kim Eisen at the Department of Health Care Policy and Financing at kimberly.eisen@state.co.us by close of business on October 1st. HCPF will provide further information on how to submit the signed certification page (Exhibit 10).

VII. Where to Go for Help

For assistance contact:

Colorado Department of Health Care Policy and Financing
Kim Eisen
School Health Services Program Manager
(303) 866-3131
kimberly.eisen@state.co.us

Public Consulting Group: Cost Report Help Desk
Laura Scott
Kaitlin Foley
Alaya Salley
cocostreport@pcgus.com
866-317-0223