Instruction Guide

For

Direct Medical & Transportation Services Cost Report

For School Divisions in the Commonwealth of Virginia

Virginia Department of Medical Assistance Services (DMAS)

Effective July 1, 2015

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Overview

Medicaid and FAMIS cover the following health-related direct services provided by school division providers:

- Speech Language Pathology
- Occupational Therapy
- Physical Therapy
- Nursing
- Psychology
- Audiology
- Medical Evaluation
- Personal Care
- Specialized Transportation (*please see separate guidance on the details of the process for claiming reimbursement for transportation services*)

Final reimbursement for these services is determined by the IEP Related School Based Direct Services Cost Report. DMAS pays 95 percent of the federal share of the certified costs for these services. If school divisions do not complete a cost report, they will be responsible to refund any interim payments.

Direct Service Interim Claims

Submit all interim claims for dates of service in the fiscal year by March 15th of the following year. All Medicaid covered services provided to Medicaid or FAMIS recipients by qualified Medicaid practitioners whose costs are included on this cost report must be documented as required by Medicaid.

Cost Collection

Accrue costs for the school year in the manner approved for the DOE annual school report.

Quarterly Personnel Costs

All salary and fringe benefit expenditures submitted to the DMAS contractor (UMass) for school division Administrative Activity Claims (AAC) will be automatically pre-populated into each school division's cost report, provided that the quarterly Administrative claim data was submitted and certified by October 15th.

For any quarters where the AAC claim has not yet been submitted and certified, UMass will pre-populate the cost report with all qualifying personnel data (names, employee ID numbers, job descriptions and funding percentages) from the Random Moment Time Study (RMTS) participant list data for the quarter. School divisions will add salary and fringe benefit costs for these staff members in the cost report system. (See the Employee Costs – Direct Medical Services section beginning on pg. 14 for further instructions.)

For the cost report, include only:

- DMAS qualified practitioners,
- Direct service personnel working under the direction of Medicaid qualified practitioners, and
- Clerical personnel responsible for medical billing.

Note: For salary and fringe benefits to be eligible for inclusion in the cost report, personnel must have been included in the RMTS participant pool as a 'Medical Yes.' For additional details and exceptions to this rule allowed by DMAS, refer to Appendix B.

Track funding sources for personnel so that only costs funded by state and local dollars are carried forward as potentially reimbursable costs. Track separately state and local funds that are a required match for a federal grant as these funds are not eligible for reimbursement. Exclude any personnel that are funded 100% by federal dollars.

Non-Personnel Costs

Costs incurred during the fiscal year for materials and supplies, employee travel expenses and capital may be reported. These costs must be consistent with OMB Circular A-87 and should only include costs that are 100% attributable to direct medical services. Exclude any costs that are part of the unrestricted indirect cost rate, funded by federal grants or that are required state or local matches on federal grants.

- *Materials and Supplies* are allowable if used exclusively for the delivery of health care services. Please refer to Appendix A for the list of materials and supplies that may qualify. Only materials and supplies used in Medicaid covered services for which the school division is including personnel/contracted provider costs can be included.

- *Employee Travel Expenses* are allowable for costs incurred by the school division for staff travel to deliver health care services. School divisions must maintain a mileage log that clearly identifies mileage associated with the delivery of health care services and other uses by personnel/contracted providers whose costs are included in the cost report. School divisions may calculate the cost by using the IRS mileage rate in effect at the time or by prorating the cost of operating the vehicle based on mileage.

- *Capital Costs* are allowable if used exclusively for the delivery of health care services. Capital costs should be depreciated if the value is over $5,000 and the estimated useful life is at least two years. School divisions must use the depreciation schedule to record all capital items. Copies of the purchase invoices are required to be uploaded into the Cost Report system (see instructions in Capital Costs section of this guide beginning on pg. 37). School divisions should use a straight line method of depreciation.

Only capital equipment used in Medicaid covered services for which the school division is including personnel/contracted provider costs can be included. (Note: the school division may elect not to submit non-personnel costs)

Eligibility Percentages

School Divisions will count the number of students with IEPs on December 1 of the fiscal year of the cost report who are eligible for Medicaid, Medicaid expansion or FAMIS at the same time as the certified child count of special education students and enter these statistics into the Cost Report system. The cost report system will calculate the percentages of students in each eligibility category compared to the total number of students with IEPs, regardless of parental consent, at the time of the December 1 child count. (see instruction guide School Division Information section beginning on pg.10 for further details).

The medical records of all the Medicaid or FAMIS students with parental consent counted in the eligibility statistics are subject to audit.

> Note: This is a crucial factor throughout the cost report as it will determine what percent of the school division's total personnel and material/capital costs is acceptable for Medicaid reimbursement.

Determining Medicaid Eligibility Status

School Divisions have three options for determining the Medicaid or FAMIS eligibility status of their special education students.

Option 1: School Divisions may utilize the Student Medicaid Eligibility Matching system provided by UMass on behalf of DMAS. This system allows a school division to upload a file which includes their special education students certified as of December 1 of the fiscal year, and the automated system will provide the eligibility status of each child. For further information about using the UMass Student Medicaid Eligibility Matching system, please contact UMass at 1-800-535-6741 or RMTSHelp@umassmed.edu. This requires a Data Management/Security Agreement between the LEA and UMass.

Option 2: DMAS generates a quarterly eligibility report of all Medicaid or FAMIS recipients ages 3 thru 22 living in the school division geographical area as well as surrounding geographical areas.

The reports are based on eligibility on September 1, December 1, March 1 and June 1. The reports have the following information:

Name
Medicaid ID
Social Security number
Address
Birthdate

Gender
Program (Medicaid, Medicaid expansion or FAMIS)
Parental Consent (Yes or No)
MCO assigned

School divisions use the December 1 DMAS/Xerox eligibility report to match to students identified on the December 1 child count as receiving special education. The other quarterly eligibility reports are used by the school divisions to identify new children that have become Medicaid eligible, obtain parental consent and bill for services rendered.

To utilize either Option 1 or 2, School divisions are required to sign a Business Associate Agreement. For further information on this agreement, contact DMAS at 804-371-2446 or Chandra.Shrestha@dmas.virginia.gov.

Parental Consent
Parental consent to bill Medicaid or FAMIS for services is required under the Federal Educational Rights and Privacy Act (FERPA). School Divsions are required to obtain parental consent to bill for services.

Random Moment Time Study
School divisions seeking reimbursement for the cost of services specified above must participate in the time study during the October-December, January-March and April-June quarters. All staff involved in the delivery of direct medical services (except contractors) must participate quarterly in the time study.

Contractors *who perform* Medicaid eligible medical services are not included in the time study and none of their costs are included in the administrative claim. All of their costs are included in the direct services cost report and are not discounted by the direct services time study percent.

Contractors *who do not perform* Medicaid eligible medical services are included in the time study and the administrative claim. For further details and instructions regarding the RMTS contact UMass at RMTSHelp@umassmed.edu or 1-800-535-6741.

Combining the Direct Medical Services and Transportation Cost Reports
School Divisions will submit both their Direct Medical Services costs and their Transportation Costs *(if applicable)* in one combined cost report. The schedule for opening the cost reports, submitting all cost data, submitting Certification of Public Expenditure letters, and settlement and payment is the same for both components of the cost report.

Opening the Cost Reporting System
UMass will send an email with the instructions for completing the annual cost report via the web-based system to school divisions by October 30 each year.

Filing Deadline and Certification

School divisions will complete their cost reports online by November 30. The school division superintendent or his authorized designee will certify costs annually using the Certification of Public Expenditure form (see sample in Appendix C) which will be generated from the cost report system after all data has been submitted. School divisions should submit signed certification letters, printed on School Division letterhead to:

University of Massachusetts Medical School
School-Based Medicaid Program
333 South Street
Shrewsbury, MA 01545

Signed Certification of Public Expenditure letters are due by December 5. School divisions should submit additional documentation of costs as needed.

Cost Settlement and Payment Reconciliation

On behalf of DMAS, UMass will settle cost reports within six months of the date the cost report is submitted online.

If the payment reconciliation indicates that costs are in excess of interim payments, DMAS will pay the difference in the next remittance. If interim payments exceed costs, DMAS will recoup the overpayment using one of the following methods:

1. Offset all future claim payments from the school division until the amount of the overpayment is recovered;
2. Recoup an agreed upon percentage of the overpayment to ensure recovery within one year; or
3. Recoup an agreed upon dollar amount from future claim payments to ensure recovery of the overpayment within one year.

The school division may also choose to require a direct payment.

Interim Payments

DMAS will make interim payments during the school year based on claims submitted and approved for payments. DMAS will work with school divisions to recommend an appropriate interim rate for claims paid during the first two years of participation in direct medical services claiming. School divisions may elect to receive reduced interim payments by submitting charges for services below the maximum interim rate. This will not affect final reimbursement but will prevent overpayment. The school division should not bill in excess of the interim rate.

Completing the Cost Report in the Web-Based System

A. Designate staff to have access to the Cost Report System

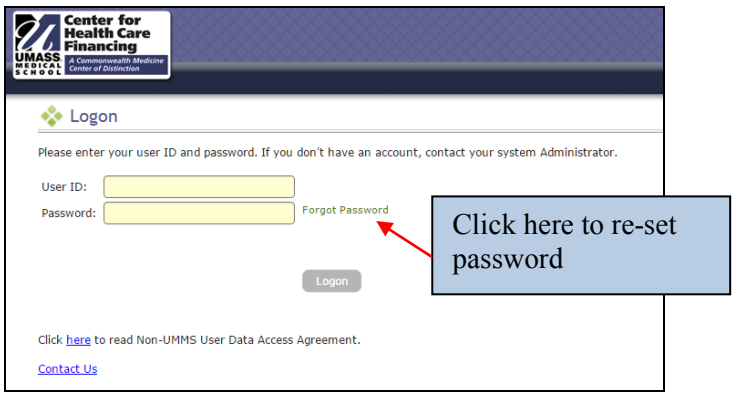
Designate appropriate school division staff to access the web-based system and complete the cost report on behalf of the school division by completing the Cost Report Designee form (see sample form in Appendix C). Completed forms should be e-mailed to UMass at VACostReport@umassmed.edu or faxed to 508-856-7643.

Designated staff will receive e-mail notification from UMass when the school division's cost report is ready to be completed. The cost report will be pre-populated with quarterly AAC and RMTS data and may be accessed from any computer with internet access.

B. Logging In/Accessing the web-based Cost Report System

Log in instructions will be sent via e-mail to the designated staff. Log in to the cost report system with the User ID and password to submit the school division's data. The website URL for the web-based cost report system is:

https://cbe.chcf-umms.org/CR/Reports

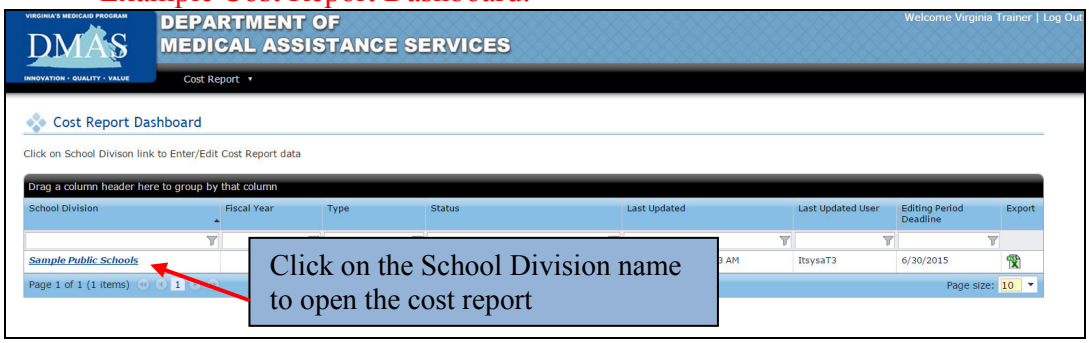


C. Cost Report Dashboard:

When first logging in, the 'Cost Report Dashboard' will be displayed, which provides an overview of the cost report fiscal year, cost report type (original vs. amendment), current status of the cost report, and when it was last updated. Click on the school division name to access the cost report.

> Note: Access to school division cost report is granted only to the designated staff. For users who will be completing cost reports for more than one school division, all school divisions for whom that user has been designated will be listed on this summary screen.

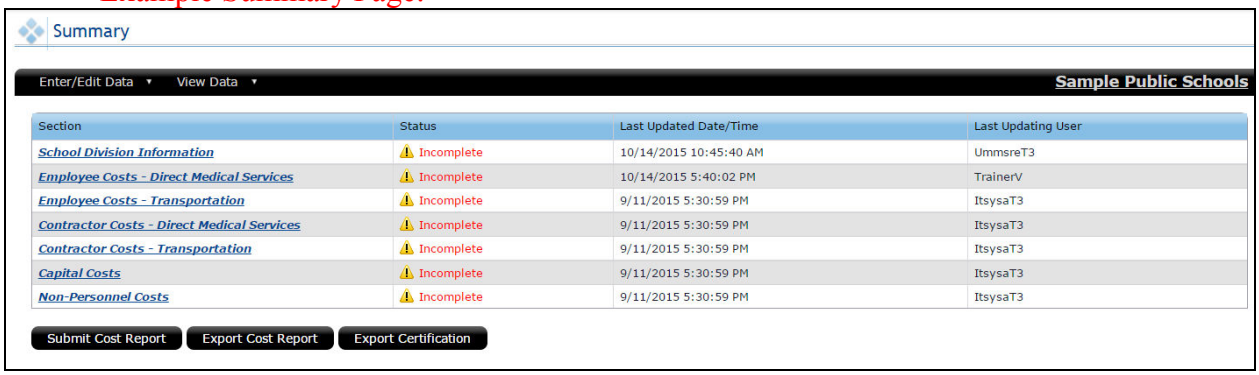
Example Cost Report Dashboard:



D. Summary Page:

The Summary Page will be displayed, which allows the user to navigate to any section of the cost report.

Example Summary Page:



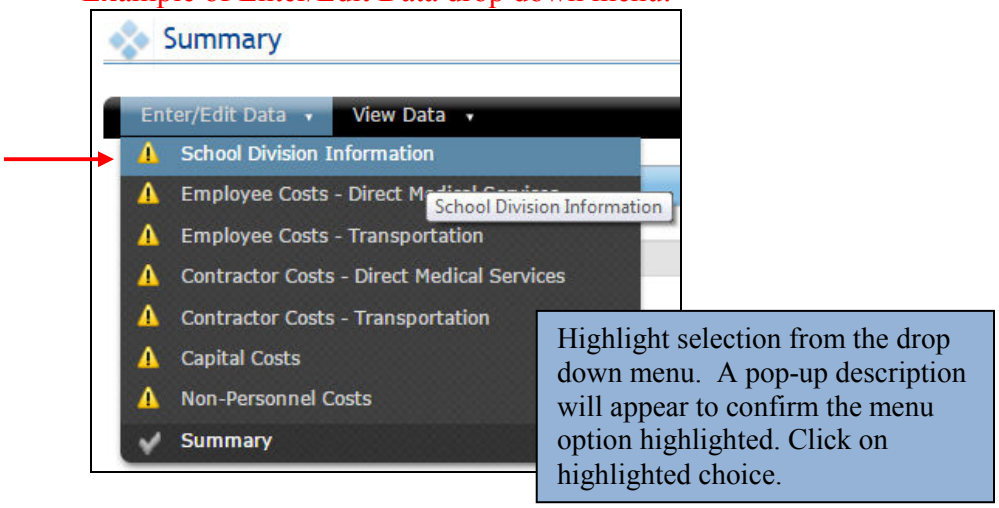
Section	Status	Last Updated Date/Time	Last Updating User
School Division Information	Incomplete	10/14/2015 10:45:40 AM	UmmsreT3
Employee Costs - Direct Medical Services	Incomplete	10/14/2015 5:40:02 PM	TrainerV
Employee Costs - Transportation	Incomplete	9/11/2015 5:30:59 PM	ItsysaT3
Contractor Costs - Direct Medical Services	Incomplete	9/11/2015 5:30:59 PM	ItsysaT3
Contractor Costs - Transportation	Incomplete	9/11/2015 5:30:59 PM	ItsysaT3
Capital Costs	Incomplete	9/11/2015 5:30:59 PM	ItsysaT3
Non-Personnel Costs	Incomplete	9/11/2015 5:30:59 PM	ItsysaT3

School Division Information Section

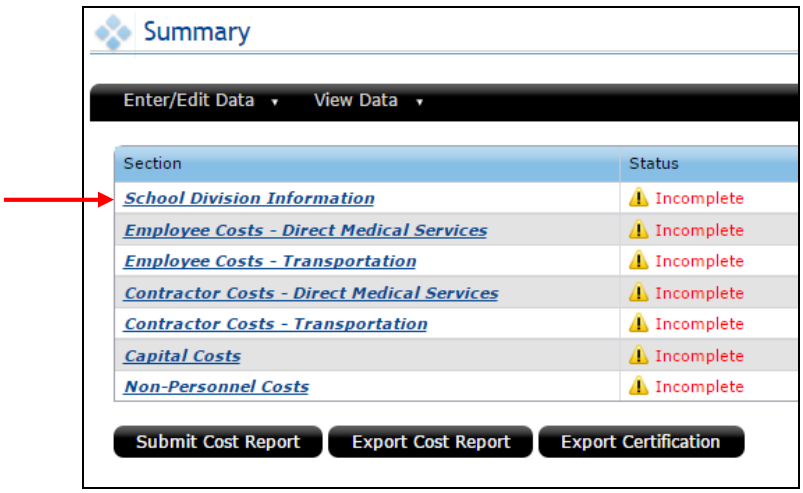
A. School Division Information Section:

Navigate to 'School Division Information' from the Enter/Edit Data drop down menu.

Example of Enter/Edit Data drop down menu:



Or click on the Title of the Cost Report Section to navigate to that section:



B. Complete the School Division Information section:

Review, enter, or edit the following data. All fields indicated with a red asterisk (*) are required to be completed.

- School Division Name
- Address
- Address Line 2
- City, State and Zip Code
- Name of Superintendent
- Name of Finance Director

- Phone Number of Finance Director
- Email Address of Finance Director
- Cost Report Preparer Name
- Cost Report Preparer Email Address
- Cost Report Preparer Phone Number

Example School Division Information Screen (top section):

School Division Information

Enter/Edit Data | View Data

School Division Information

NPI:	1548274848	*Superintendent:	
*School Division Name:	ABC Public Schools	*Finance Director:	
*Address Line 1:	100 Main Street	*Finance Director Phone:	(___) ___-____
Address Line 2:		*Finance Director Email:	
*City:	Anytown	*Fiscal Year:	2015
*State:	Virginia	Unrestricted Indirect Cost Rate:	15.10
*Zip:	20010		

Cost Report Preparer

*Name:	
*Email:	
*Phone:	(___) ___-____

The Unrestricted Indirect Cost Rate provided by the Department of Education will be pre-populated.

C. Complete the Direct Medical Services - Eligibility Percentages

Enter the school division's special education student statistics as of December 1:

- Medicaid students with IEP
- Medicaid Expansion students with IEP
- FAMIS students with IEP
- Total Students with IEP (Special Education count)

The system will calculate the percentages based on the data entered.

Example of School Division Information section (middle of page):

Direct Medical Services - Eligibility Statistics

	NUMBER	PERCENTAGE
*Total Students With IEP:	0	
*Medicaid Students With IEP:	0	
*Medicaid Expansion Students With IEP:	0	
*FAMIS Students With IEP:	0	

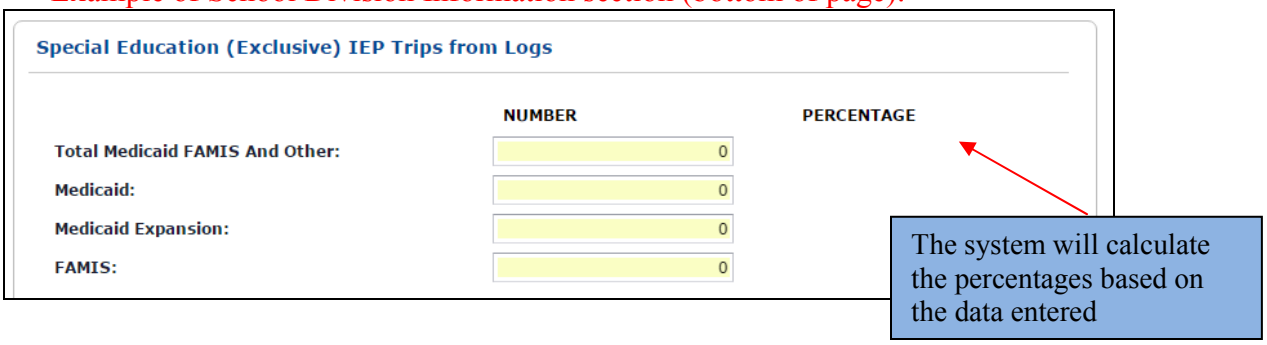
D. Complete the Special Education IEP Trip Data: *(If Applicable)*

Enter the Special Education IEP Trip Data in the bottom section of the School Division Information page for all one-way trips riding the Specialized Transportation Bus.

Enter the total number of one way Special Education bus trips provided to Medicaid, Medicaid Expansion, FAMIS and Total students. Only count trips for students who have transportation prescribed in their IEPs and when the student actually received a medical service on the day of the transportation.

School Divisions must record their transportation data using the Special Education Transportation Trip Log (found on the DMAS website at this address: http://www.dmas.virginia.gov/Content_pgs/pr-sbs.aspx)

Example of School Division Information section (bottom of page):



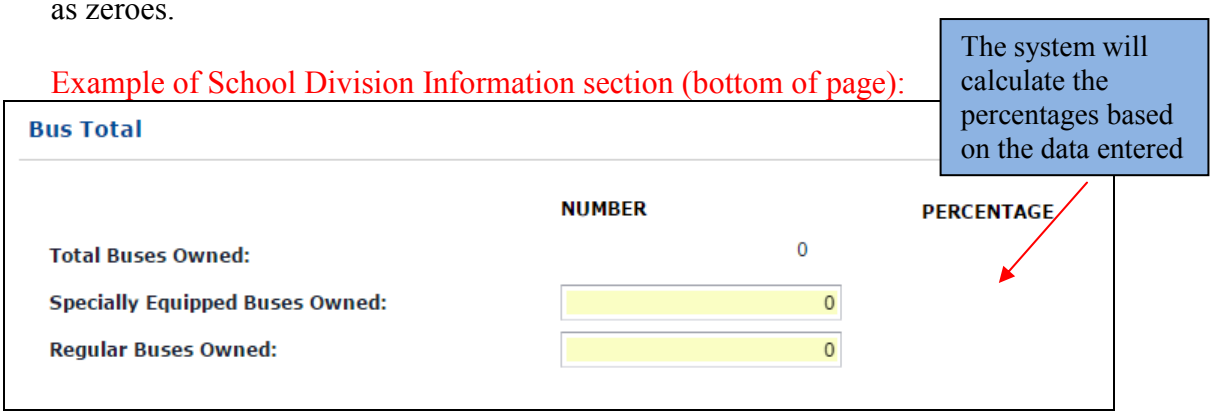
E. Complete the Bus Total Data: *(If Applicable)*

Enter the Bus Total Data at the bottom of the School Division Information page in order to calculate the portion of costs of shared resources that can be allocated to specialized transportation.

For example, if you are including costs for mechanics who work on all of your buses, only that portion of their salary costs that can be allocated to Specialized transportation vehicles may be claimed. In this section, enter the total number of specially equipped vehicles and regular vehicles owned by the school division. The resulting percentage can then be applied to the cost of your mechanics, fuel, parts, insurance and any other non-specifically identifiable costs for transportation.

If the school division is not claiming Transportation Costs, these sections should be left as zeroes.

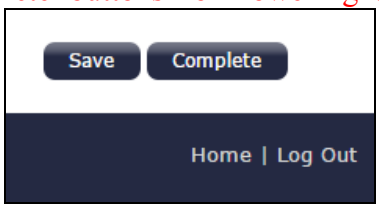
Example of School Division Information section (bottom of page):



IMPORTANT: You must 'Save' or 'Complete' this worksheet prior to moving on to other sections so as not to lose your work.

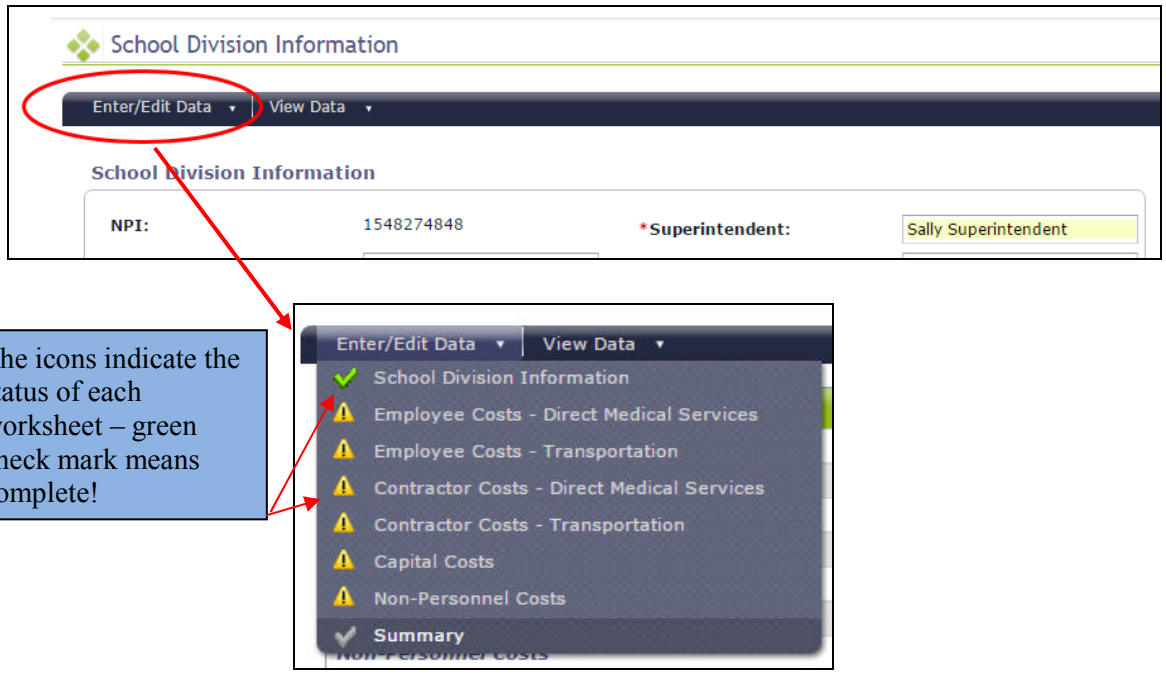
- ***Save*** your data if you have not completed everything on the School Division Information Worksheet and need to come back to it later, or
- ***Complete*** this worksheet if all data is submitted and accurate and you have finished all sections of the School Division Information Worksheet.

Example of 'Save' and 'Complete' buttons from lower right corner of worksheet:



F. Continue to the next Section:

After saving the School Division Information worksheet, navigate to the next worksheet by accessing the 'Enter/Edit Data' drop down menu from the top of the page:



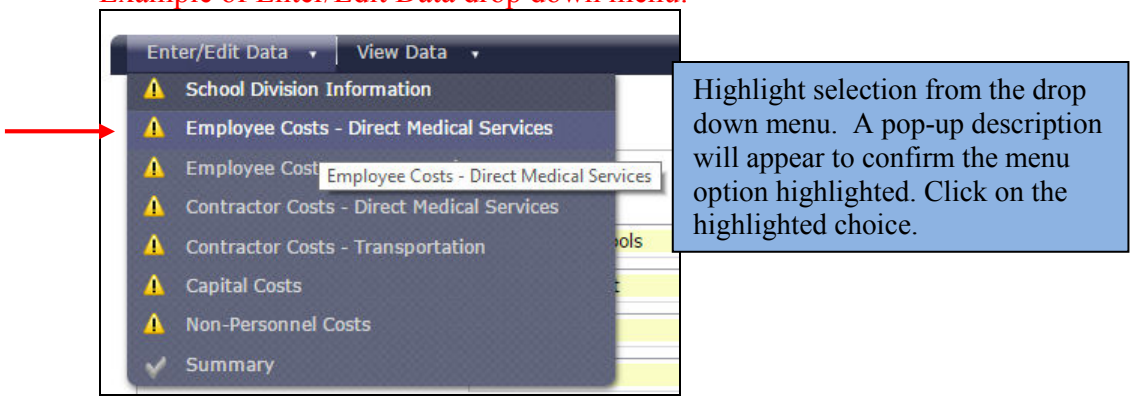
The icons indicate the status of each worksheet – green check mark means complete!

Employee Costs-Direct Medical Services

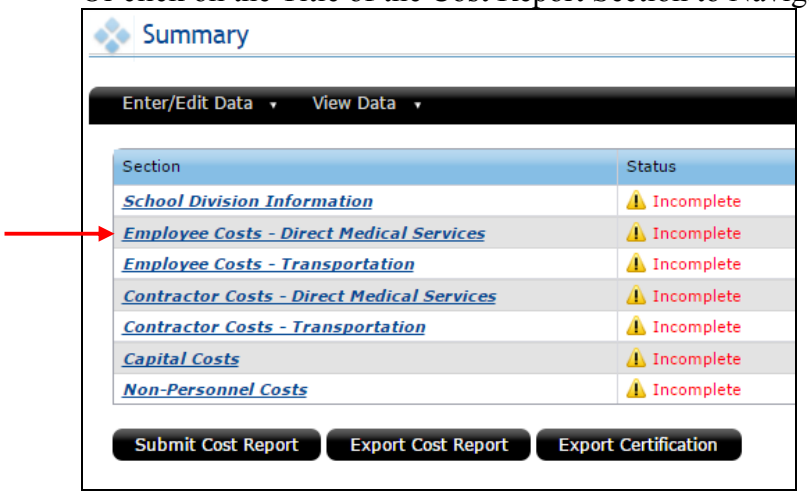
A. Employee Costs – Direct Medical Services Section:

Navigate to 'Employee Costs – Direct Medical Services' worksheet from the Enter/Edit Data drop down menu.

Example of Enter/Edit Data drop down menu:



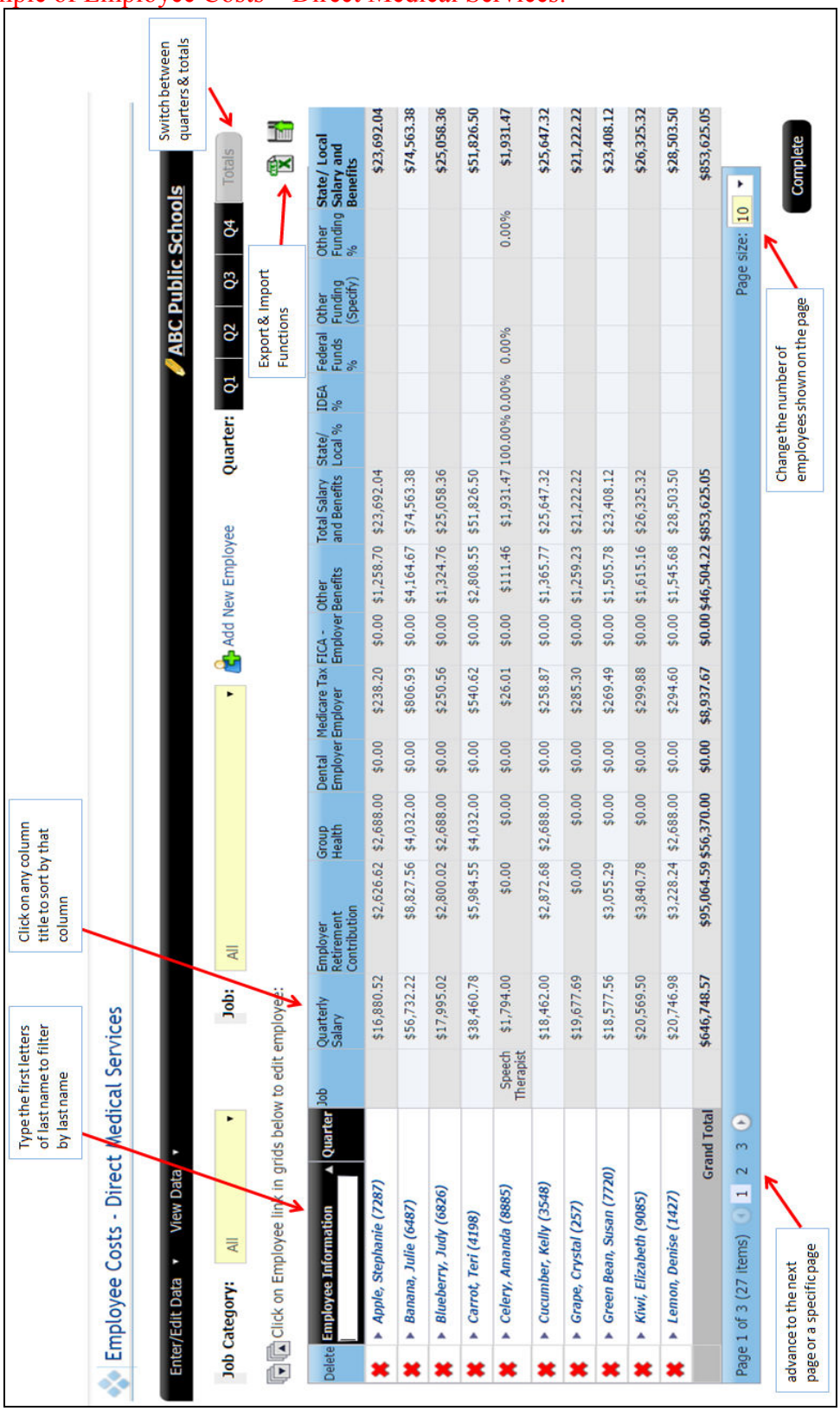
Or click on the Title of the Cost Report Section to Navigate to that section:



B. From the 'Employee Costs – Direct Medical Services' screen:

- ***View*** personnel salary and fringe benefit costs. For quarters where the school division completed and certified the AAC by October 15th, this data will be pre-populated. View the pre-populated data and determine if any changes or additions are needed.
- ***Edit*** personnel salary and fringe benefit costs. Make any necessary changes to data from the AAC claims from this worksheet.
- ***Add*** new personnel salary and fringe benefit costs. Any personnel who need to be added to the cost report can be added using this worksheet.
- ***Delete*** personnel for whom costs should not be included in the cost report.

Example of Employee Costs – Direct Medical Services:



Delete	Employee Information	Quarter	Job	Quarterly Salary	Employer Retirement Contribution	Group Health	Dental Employer	Medicare Tax Employer	FICA - Employer	Other Benefits	Total Salary and Benefits	State/ Local %	IDEA %	Federal Funds %	Other Funding (Specify)	Other Funding %	State/ Local Salary and Benefits
✖	Apple, Stephanie (7287)			$16,880.52	$2,626.62	$2,688.00	$0.00	$238.20	$0.00	$1,258.70	$23,692.04						$23,692.04
✖	Banana, Julie (6487)			$56,732.22	$8,827.56	$4,032.00	$0.00	$806.93	$0.00	$4,164.67	$74,563.38						$74,563.38
✖	Blueberry, Judy (6826)			$17,995.02	$2,800.02	$2,688.00	$0.00	$250.56	$0.00	$1,324.76	$25,058.36						$25,058.36
✖	Carrot, Teri (4198)			$38,460.78	$5,984.55	$4,032.00	$0.00	$540.62	$0.00	$2,808.55	$51,826.50						$51,826.50
✖	Celery, Amanda (8885)		Speech Therapist	$1,794.00	$0.00	$0.00	$0.00	$26.01	$0.00	$111.46	$1,931.47	100.00%	0.00%	0.00%		0.00%	$1,931.47
✖	Cucumber, Kelly (3548)			$18,462.00	$2,872.68	$2,688.00	$0.00	$258.87	$0.00	$1,365.77	$25,647.32						$25,647.32
✖	Grape, Crystal (257)			$19,677.69	$0.00	$0.00	$0.00	$285.30	$0.00	$1,259.23	$21,222.22						$21,222.22
✖	Green Bean, Susan (7720)			$18,577.56	$3,055.29	$0.00	$0.00	$269.49	$0.00	$1,505.78	$23,408.12						$23,408.12
✖	Kiwi, Elizabeth (9085)			$20,569.50	$3,840.78	$0.00	$0.00	$299.88	$0.00	$1,615.16	$26,325.32						$26,325.32
✖	Lemon, Denise (1427)			$20,746.98	$3,228.24	$2,688.00	$0.00	$294.60	$0.00	$1,545.68	$28,503.50						$28,503.50
	Grand Total			$646,748.57	$95,064.59	$56,370.00	$0.00	$8,937.67	$0.00	$46,504.22	$853,625.05						$853,625.05

C. Entering & Editing Salary and Fringe Benefit Costs:

Enter/Edit Salary and Fringe Benefit costs for Direct Medical Services employees using the 'Employee Costs – Direct Medical Services' screen.

Information should be included for each employee who provides direct medical services to special education students pursuant to an IEP. Exclude any personnel who are funded 100% by federal dollars, who do not meet the Medicaid provider qualifications (unless providing assistance to qualified personnel) or for whom the school division does not wish to claim reimbursement.

Data is separated by quarter. Depending on if and when your school division submitted and certified quarterly AAC claims, each quarter will fall into one of two scenarios:

Scenario One: AAC claim was submitted and certified by October 15 and salary and fringe benefit data has been pre-populated.

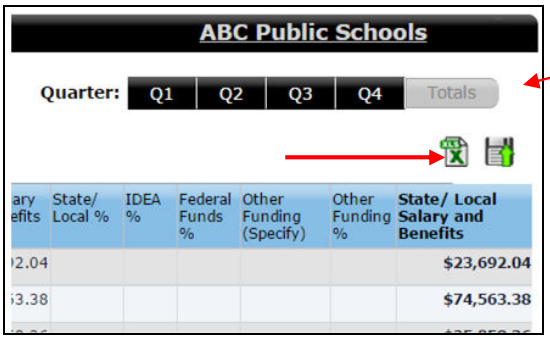
Scenario Two: No AAC claim data was available; therefore the school division RMTS participant data has been pre-populated.

D. Verify & Edit Pre-Populated Cost Information:

Complete steps to submit data for any quarters which fall into *Scenario One:* AAC claim was submitted and certified by October 15 and salary and fringe benefit data has been pre-populated:

- ***Verify*** the salary and fringe benefit data is accurate and complete by:
  - Viewing the data on the screen, or
  - Exporting the data to an Excel workbook

Example of Excel Export on the Employee Costs – Direct Medical Services screen



Choose quarter first.
The quarter in grey is selected.

Click on the Excel icon in the upper right corner of the screen to download an Excel report of the quarterly salary and fringe benefit data in the cost report. A pop-up description will appear when the mouse is over the correct icon.

- *Edit/Change* any data, if necessary. Select an individual for whom costs need to be added or corrected,
  - Selecting an individual staff member and editing their cost data
  - Edit their cost data as needed on the 'Edit Employee Direct Medical Services Costs' detail screen.

Select the employee to view their detail cost data by clicking on their name

Example of Employee Costs – Direct Medical Services worksheet:

Employee Costs - Direct Medical Services

Enter/Edit Data ▾ View Data ▾

Job Category: All Job: All

Click on Employee link in grids below to edit employee:

Delete	Employee Information	Quarter	Job	Quarterly Salary	Employer Retirement Contribution
✖	Apple, Stephanie (7287)			$16,880.52	$2,626.62
✖	Banana, Julie (6487)			$56,732.22	$8,827.56
✖	Blueberry, Judy (6826)			$17,995.02	$2,800.02
✖	Carrot, Teri (4198)			$38,460.78	$5,984.55

Note: For your convenience, the 'Edit Employee Direct Medical Services Costs' detail screen displays all 4 quarters at once for the selected employee. Any changes made to any quarter's costs on this screen will be appropriately saved to the correct quarter.

Example of 'Edit Employee Direct Medical Services Costs' detail screen:

Employee Information

*Employee ID: 7287 *Last Name: Apple *First Name: Stephanie

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Totals
		Copy from Previous Quarter	Copy from Previous Quarter	Copy from Previous Quarter	
*Job Title	Billing Personnel	Billing Personnel	Billing Personnel	Billing Personnel	
Funding Percentages					
State/Local %	100%	100.00%	100.00%	100.00%	
IDEA %	0%	0.00%	0.00%	0.00%	
Federal Funds %	0%	0.00%	0.00%	0.00%	
Other Funding (Specify)					
Other Funding %	0%	0.00%	0.00%	0.00%	
Employee Costs					
Quarterly Salary	$8,440.26	$8,440.26	$8,440.26	$0.00	$25,320.78
Employer Retirement Contribution	$1,313.31	$1,313.31	$1,313.31	$0.00	$3,939.93
Group Health Insurance - Employer	$1,344.00	$1,344.00	$1,344.00	$0.00	$4,032.00
Dental - Employer	$0.00	$0.00	$0.00	$0.00	$0.00
Medicare Tax - Employer	$119.10	$119.10	$119.10	$0.00	$357.30
FICA - Employer	$0.00	$0.00	$0.00	$0.00	$0.00
Other Benefits	$609.75	$609.75	$648.95	$0.00	$1,868.45
Total Salary and Benefit Payments	$11,826.42	$11,826.42	$11,865.62	$0.00	$35,518.46

Save Cancel

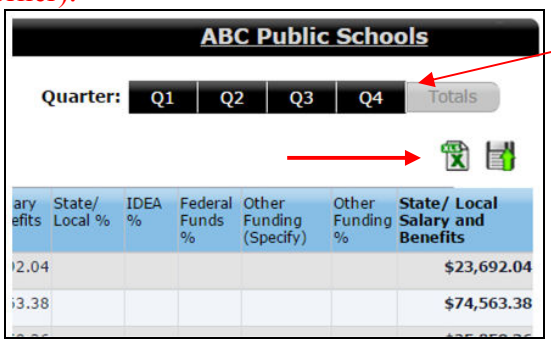
Tip: Don't forget to 'Save' your changes before leaving the screen. 'Cancel' will exit the screen without saving your changes.

E. Excel upload file

If several changes need to be made, an Excel file of the quarterly data may be exported and used to make the necessary changes, then uploaded.

Export a file of all personnel costs for the quarter by choosing the quarter from the top right corner of the screen, and then click the Excel icon.

Example of Excel Export on the Employee Costs – Direct Medical Services screen (upper right corner):



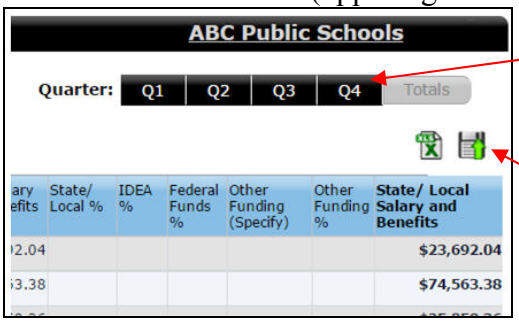
Choose the quarter first. The quarter in grey is selected.

Click on the Excel icon in the upper right corner of the screen to download an Excel report of the quarterly salary and fringe benefit data in the cost report.

Example of Quarterly Employee Costs exported file:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Quarter	Employee ID	Last Name	First Name	Job Title	Quarterly Salary	Employer Retirement Contribution	Group Health Insurance - Employer	Dental	Medicare Tax - Employer	Employer - FICA	Other Benefits	Total Salary and Benefits	State/Local Salary and Benefits	State/Local %	IDEA %	Fed Funds %	Other (Specify)	Other %
2	1	8108	Sample	Sally	Billing Personnel	$16,575.00	$2,403.39	$1,837.00	$0.00	$240.33	$0.00	$1,324.35	$22,380.07	$22,380.07	100.00%	0.00%	0.00%		0.00%
3	1	1206	Apple	Alice	RN/LPN	$2,718.90	$394.24	$0.00	$0.00	$39.42	$0.00	$217.24	$3,369.80	$3,369.80	100.00%	0.00%	0.00%		0.00%
4	1	2680	Lemon	Larry	RN/LPN	$420.00	$0.00	$3,013.50	$0.00	$3.16	$0.00	$13.52	$3,450.18	$3,450.18	100.00%	0.00%	0.00%		0.00%
5	1	2954	Turnip	Travis	RN/LPN	$5,286.60	$526.87	$2,776.00	$0.00	$70.13	$0.00	$364.91	$9,024.51	$9,024.51	100.00%	0.00%	0.00%		0.00%
6	1	1635	Banana	Betty	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
7	1	5252	Eggplant	Emily	RN/LPN	$2,992.00	$433.84	$0.00	$0.00	$43.38	$0.00	$239.06	$3,708.28	$3,708.28	100.00%	0.00%	0.00%		0.00%
8	1	807	Lettuce	Lucy	RN/LPN	$3,152.00	$457.04	$2,776.00	$0.00	$39.18	$0.00	$223.94	$6,648.16	$6,648.16	100.00%	0.00%	0.00%		0.00%
9	1	1112	Pickle	Patty	RN/LPN	$3,721.70	$503.90	$1,554.50	$0.00	$49.97	$0.00	$275.90	$6,105.97	$6,105.97	100.00%	0.00%	0.00%		0.00%
10	1	2590	Plum	Paul	RN/LPN	$3,840.00	$529.54	$938.40	$0.00	$49.16	$0.00	$278.91	$5,636.01	$5,636.01	100.00%	0.00%	0.00%		0.00%
11	1	1947	Mushroom	Molly	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
12	1	06080	Supermarket	Sam	Billing Personnel	$3,840.00	$529.54	$938.40	$0.00	$49.16	$0.00	$278.91	$5,636.01	$5,636.01	100.00%	0.00%	0.00%		0.00%

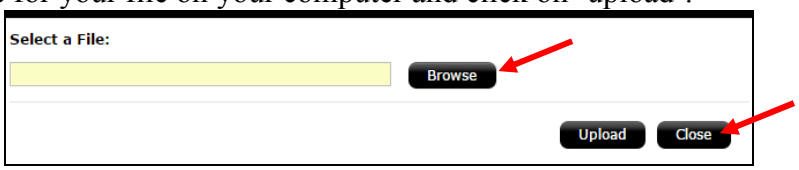
Make any necessary changes to the personnel costs in the file and save it in your computer. Upload the quarterly personnel costs file from the Employee Costs – Direct Medical Services screen (upper right corner):



Choose your quarter first. The quarter in grey is selected.

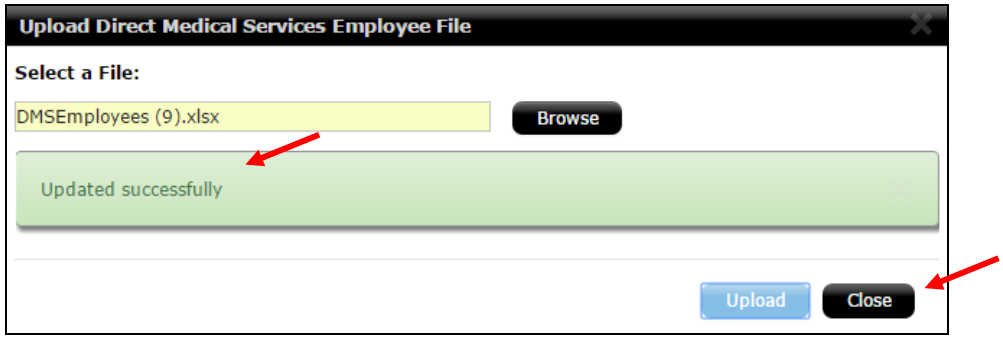
Click on the Upload icon in the upper right corner of the screen to upload the Excel file of quarterly salary and fringe benefit data. A pop-up description will appear when the mouse is over the correct icon.

Browse for your file on your computer and click on 'upload':



When the upload is complete, a confirmation message will appear. Click on 'Close' to return to the main screen:

Note: There is no file naming convention specified for upload files. The only requirement is that the file must be a Microsoft Excel file.

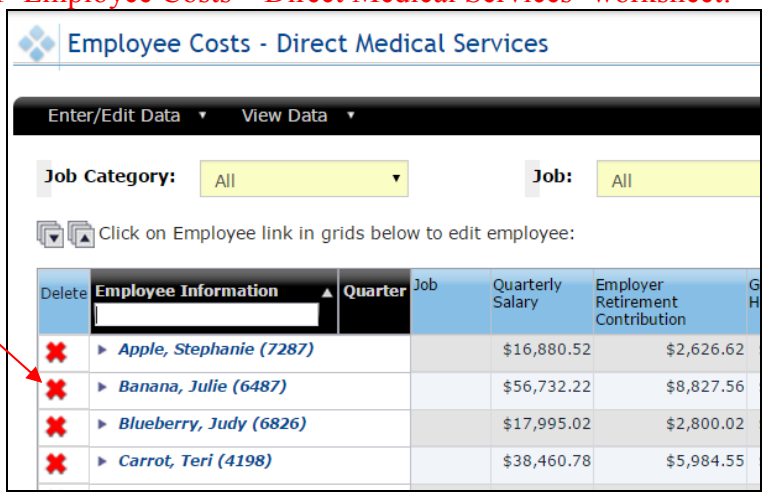


F. Deleting Employee Costs

From the 'Employee Costs – Direct Medical Services' worksheet, click on the red 'X' to delete the selected employee.

Example of 'Employee Costs – Direct Medical Services' worksheet:

Click on the 'X' next to the employee you wish to DELETE from the cost report



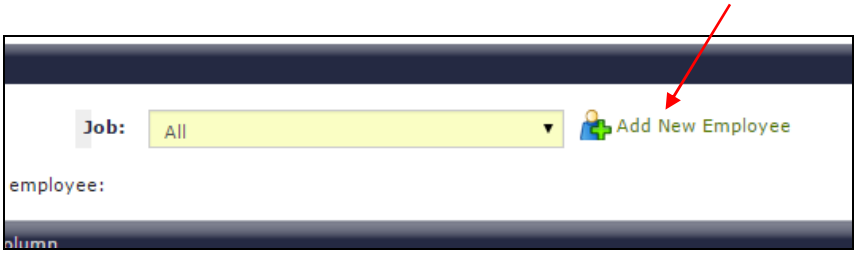
If deleting a person from the 'totals' page, a prompt will appear to confirm that you wish to delete the data for the selected employee from all quarters:

If deleting an individual from quarterly pages, a prompt will appear to choose whether to delete the employee from only the selected quarter, or from all 4 quarters:

G. Adding a new employee and staff costs

To add new staff who were not included in the AAC claim or RMTS participant pool, click 'Add New Employee' at the top/center of the 'Employee Costs – Direct Medical Services' worksheet:

Note: There are limited circumstances under which it is allowable to add costs for personnel who were not RMTS participants. See Appendix B for details



The Employee Information screen will appear. Enter the First Name, Last Name and Employee ID Number (must be unique)

Add the funding percentages and cost data by quarter for this employee.

Funding Percentages:

- *State/Local %*: Enter the percentage of employee's salary that is funded by state/local funds. Exclude any state/local funds that are a required match for federal grants.
- *IDEA %*: Enter the percentage of employee's salary that is funded by IDEA funds.
- *Fed Funds %*: Enter the percentage of employee's salary that is funded by other federal funds (excluding IDEA funds).
- *Other (Specify)*: If employee cost is funded by any other source, enter funding source name/description. Use this field for state/local funds that are a required match for federal grants
- *Other %*: Enter the percentage of employee's salary that is funded by the other source specified above. Use this field for state/local funds that are a required match for federal grants.

Salary and Benefits:

- *Quarterly Salary*: Enter amount of salaries paid for each employee.

- *Employer Retirement Contribution*: Enter amount of employer retirement contribution for each employee.
- *Group Health Insurance – Employer*: Enter amount of employer paid group health insurance for each employee.
- *Dental:* Enter amount of employer paid dental insurance for each employee.
- *Medicare tax – Employer*: Enter amount of employer paid Medicare tax for each employee.
- *Employer – FICA*: Enter amount of employer paid Social Security tax for each employee.
- *Other Benefits*: Enter amount of other benefits.

Note: For your convenience, the 'Employee Information' detail screen displays all 4 quarters at once for the new employee. Any additions made to any quarter's costs on this screen will be appropriately saved to the correct quarter.

Employee Information

*Employee ID: 654321 *Last Name: Sample *First Name: Sally

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Totals
		Copy from Previous Quarter	Copy from Previous Quarter	Copy from Previous Quarter	
*Job Title	Speech Therapist				
Funding Percentages					
State/Local %	100%				
IDEA %	0%				
Federal Funds %	0%				
Other Funding (Specify)					
Other Funding %	0%				
Employee Costs					
Quarterly Salary	$14,580.00				$14,580.00
Employer Retirement Contribution	$0.00				$0.00
Group Health Insurance - Employer	$1,350.00				$1,350.00
Dental - Employer	$0.00				$0.00
Medicare Tax - Employer	$370.00				$370.00
FICA - Employer	$284.00				$284.00
Other Benefits	$0.00				$0.00
Total Salary and Benefit Payments	$16,584.00	0.00	0.00	0.00	$16,584.00

Note: Copy data from one quarter to the subsequent quarter by clicking 'Copy from Prior Quarter', then edit as required:

Employee Information

*Employee ID: 7287 *Last Name: Apple *First Name: Stephanie

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Totals
		Copy from Previous Quarter	Copy from Previous Quarter	Copy from Previous Quarter	
*Job Title	Billing Personnel	Billing Personnel	Billing Personnel	Billing Personnel	
Funding Percentages					
State/Local %	100%	100.00%	100.00%	100.00%	
IDEA %	0%	0.00%	0.00%	0.00%	
Federal Funds %	0%	0.00%	0.00%	0.00%	
Other Funding (Specify)					
Other Funding %	0%	0.00%	0.00%	0.00%	
Employee Costs					
Quarterly Salary	$8,440.26	$8,440.26	$8,440.26	$0.00	$25,320.78
Employer Retirement Contribution	$1,313.31	$1,313.31	$1,313.31	$0.00	$3,939.93
Group Health Insurance - Employer	$1,344.00	$1,344.00	$1,344.00		
Dental - Employer	$0.00	$0.00	$0.00		
Medicare Tax - Employer	$119.10	$119.10	$119.10		
FICA - Employer	$0.00	$0.00	$0.00	$0.00	$0.00
Other Benefits	$609.75	$609.75	$648.95	$0.00	$1,868.45
Total Salary and Benefit Payments	$11,826.42	$11,826.42	$11,865.62	$0.00	$35,518.46

Save Cancel

Be sure to 'SAVE' the data.

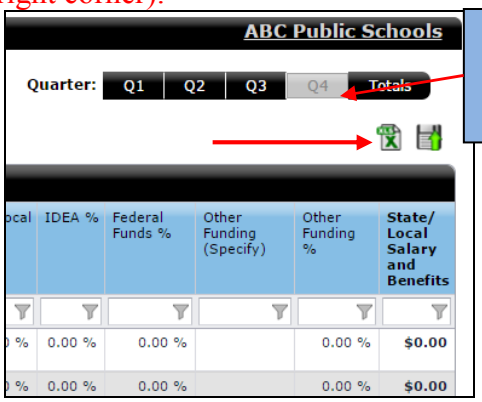
Confirmation that changes have been saved will be displayed in a green box in the center of the screen as shown below:

	Quarter 2	Quarter 3	Quarter 4
	Copy from Previous Quarter	Copy from Previous Quarter	Copy from
eech Therapist	Speech Therapist	Speech Therapist	Speech Ther
100%	100%	100%	
0%	0%	0%	
0%	0%	0%	
0%	Created successfully	0%	
$14,580.00	$14,580.00	$14,580.00	
$0.00	$0.00	$0.00	
$1,350.00	$1,350.00	$1,350.00	

Complete necessary steps to add employee cost information to quarters with no pre-populated data. (No AAC claim data was available; therefore the school division RMTS participant data has been pre-populated).

Export the list of personnel who participated in the quarterly RMTS from the system and add salary and fringe benefit costs for the quarter by choosing the quarter from the top right corner of the screen, then click on the Excel icon, also in the top corner of the screen.

Example of Excel Export on the Employee Costs – Direct Medical Services screen (upper right corner):



Choose your quarter first. The quarter in grey is selected.

Click on the Excel icon in the upper right corner of the screen to download an Excel report of the quarterly salary and fringe benefit data in the cost report. A pop-up description will appear when the mouse is over the correct icon.

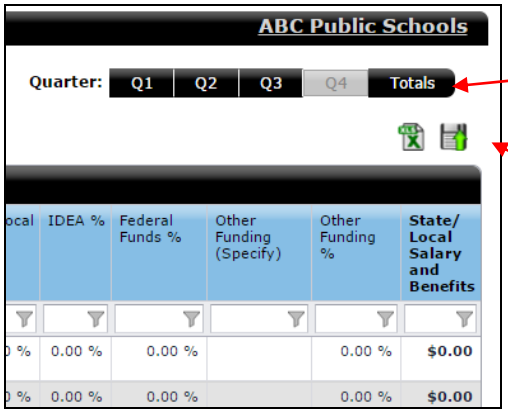
Example of Quarterly Employee Costs exported file:

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S
1	Quarter	Employee ID	Last Name	First Name	Job Title	Quarterly Salary	Employer Retirement Contribution	Group Health Insurance - Employer	Dental	Medicare Tax - Employer	Employer - FICA	Other Benefits	Total Salary and Benefits	State/Local Salary and Benefits	State/Local %	IDEA %	Fed Funds %	Other (Specify)	Other %
2	1	8108	Sample	Sally	Billing Personnel	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
3	1	1206	Apple	Alice	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
4	1	2680	Lemon	Larry	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
5	1	2954	Turnip	Travis	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
6	1	1635	Banana	Betty	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
7	1	5252	Eggplant	Emily	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
8	1	807	Lettuce	Lucy	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
9	1	1112	Pickle	Patty	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
10	1	2590	Plum	Paul	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%
11	1	1947	Mushroom	Molly	RN/LPN	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	100.00%	0.00%	0.00%		0.00%

Note: There is no file naming convention specified for upload files. The only requirement is that the file must be a Microsoft Excel file.

Add the salary and fringe benefit costs for each staff member and save the file on your computer.

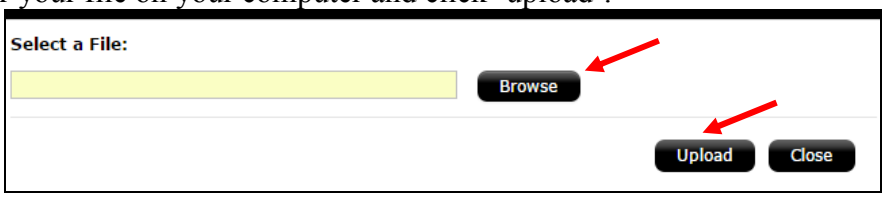
Upload your quarterly personnel costs file from the Employee Costs – Direct Medical Services screen (upper right corner):



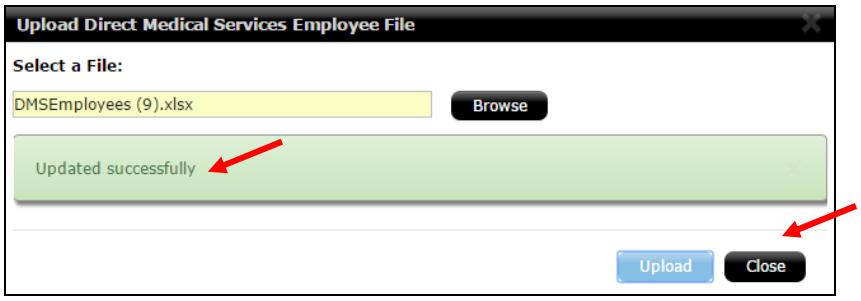
Choose your quarter first. The quarter in grey is selected.

Click on the Upload icon in the upper right corner of the screen to upload the Excel file of quarterly salary and fringe benefit data. A pop-up description will appear when the mouse is over the correct icon.

Browse for your file on your computer and click 'upload':

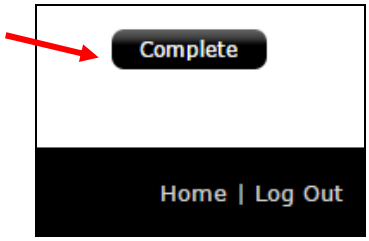


When the upload is complete, a confirmation message will appear. Click 'Close' to return to the main screen:



Complete the section by clicking on the 'Complete' button in the lower right corner of the 'Totals' page.

IMPORTANT: You must 'Complete' this section if all data is submitted, accurate and you have finished this section of the cost report.

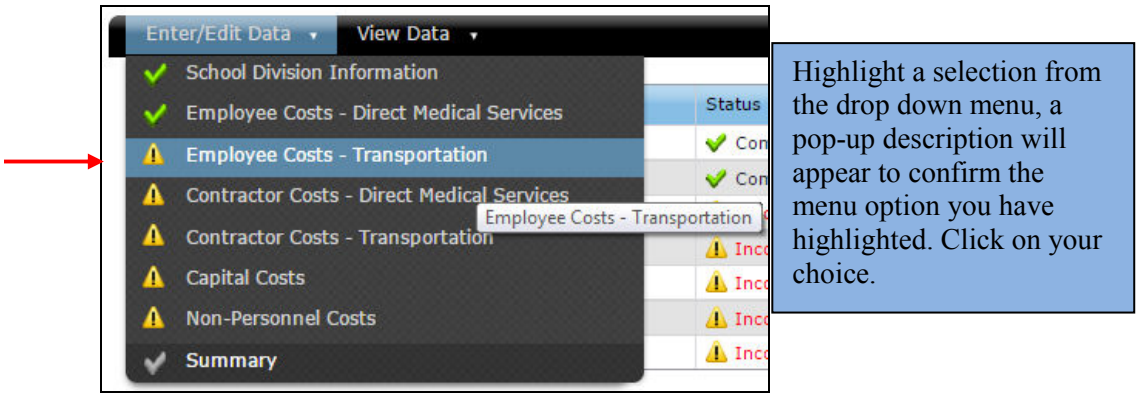


Employee Costs-Transportation

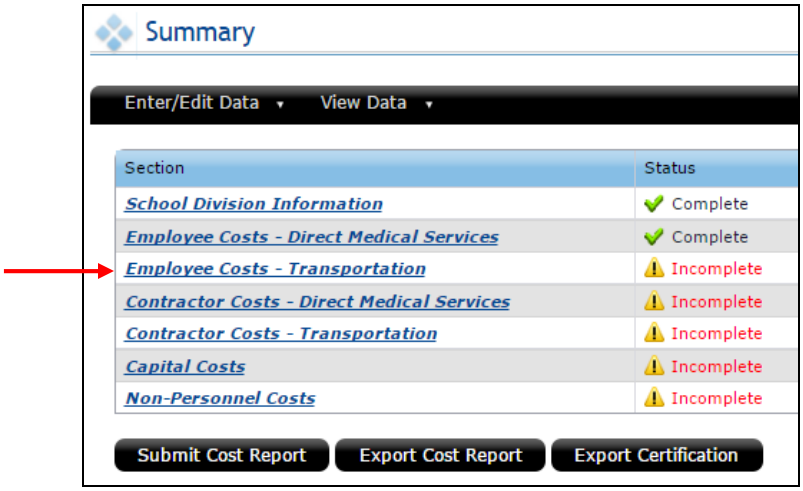
A. Employee Costs – Transportation Section:

Navigate to the 'Employee Costs – Transportation' worksheet from the Enter/Edit Data drop down menu.

Example of selecting 'Employee Costs – Transportation' from the Enter/Edit Data drop down menu:

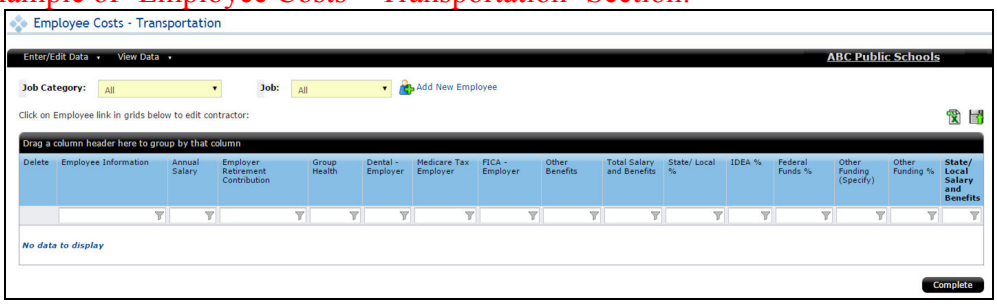


Or click on the Title of the Cost Report Section to Navigate to that section:



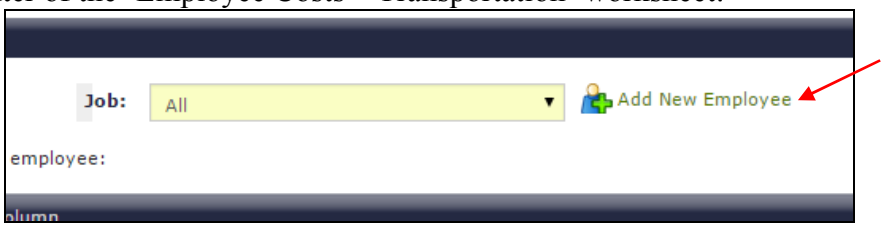
The 'Employee Costs – Transportation' section has no pre-populated information, therefore, there is no data to display.

Example of 'Employee Costs – Transportation' Section:



B. Adding a new employee and staff costs

Add employees and their costs to this section by clicking on 'Add New Employee' at the top/center of the 'Employee Costs – Transportation' worksheet:



The Employee Information screen will appear. Enter First Name, Last Name and Employee ID Number (must be unique)

Add the funding percentages and cost data for the employee.

Funding Percentages:

- *State/Local %*: Enter the percentage of employee's salary that is funded by state/local funds. Exclude any state/local funds that are a required match for federal grants.
- *IDEA %*: Enter the percentage of employee's salary that is funded by IDEA funds.
- *Fed Funds %*: Enter the percentage of employee's salary that is funded by other federal funds (excluding IDEA funds).
- *Other (Specify)*: If employee cost is funded by any other source, enter funding source name/description. Use this field for state/local funds that are a required match for federal grants
- *Other %*: Enter the percentage of employee's salary that is funded by the other source specified above. Use this field for state/local funds that are a required match for federal grants.

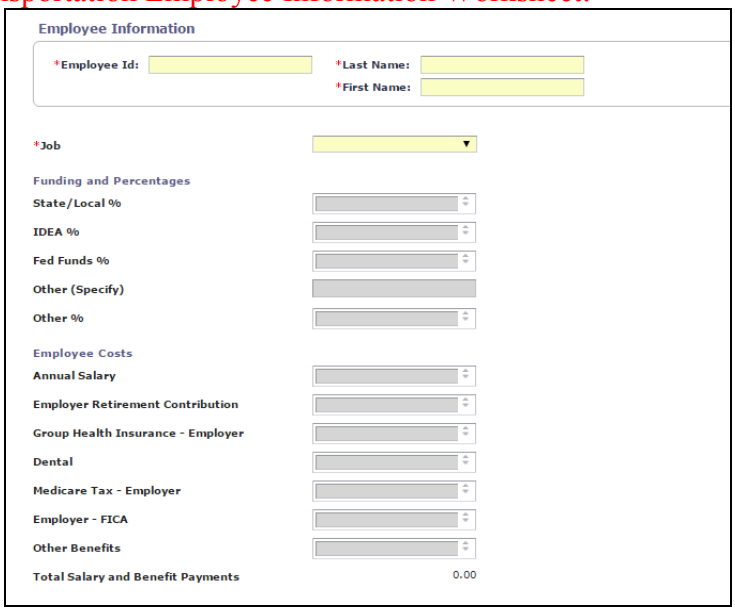
Note: transportation employee data is reported as annual totals.

Salary and Benefits:

- *Annual Salary*: Enter amount of salaries paid for each employee.
- *Employer Retirement Contribution*: Enter amount of employer retirement contribution for each employee.
- *Group Health Insurance – Employer*: Enter amount of employer paid group health insurance for each employee.
- *Dental:* Enter amount of employer paid dental insurance for each employee.

- *Medicare tax – Employer*: Enter amount of employer paid Medicare tax for each employee.
- *Employer – FICA*: Enter amount of employer paid Social Security tax for each employee.
- *Other Benefits*: Enter amount of other benefits.

Example of Transportation Employee Information Worksheet:



Complete the section by clicking on the 'Complete' button in the lower right corner of the 'Totals' page.

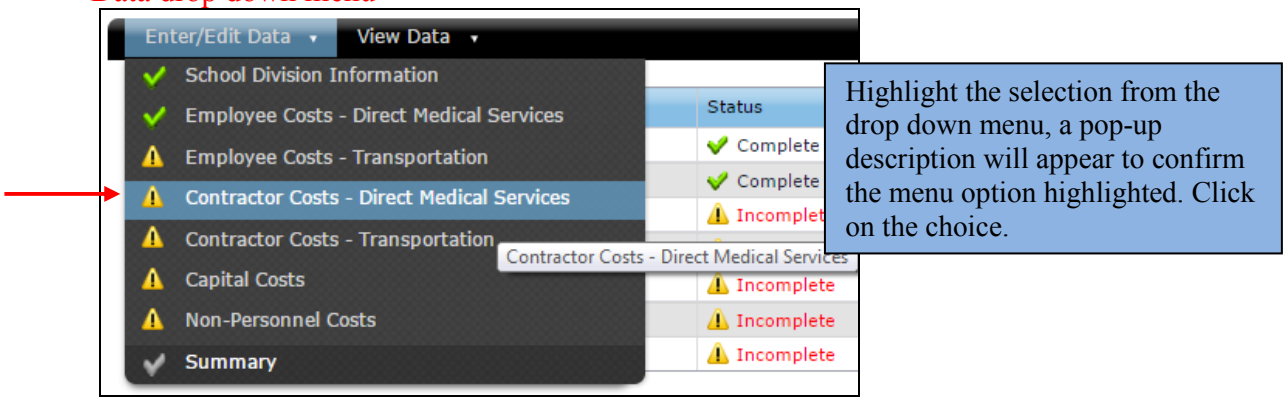
IMPORTANT: You must 'Complete' this section if all data is submitted, accurate and you have finished this section of the cost report.

Contractor Costs-Direct Medical Services

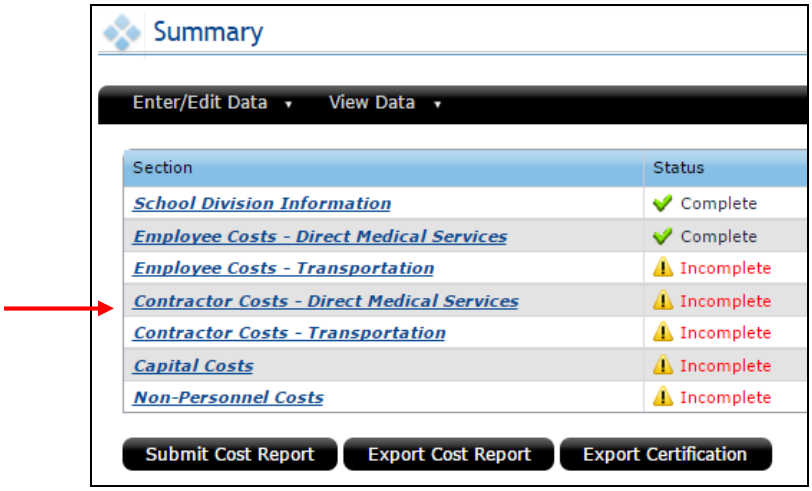
A. Contractor Costs – Direct Medical Services:

Navigate to the 'Contractor Costs – Direct Medical Services' section from the Enter/Edit Data drop down menu

Example of selecting 'Contractor Costs – Direct Medical Services' from the Enter/Edit Data drop down menu

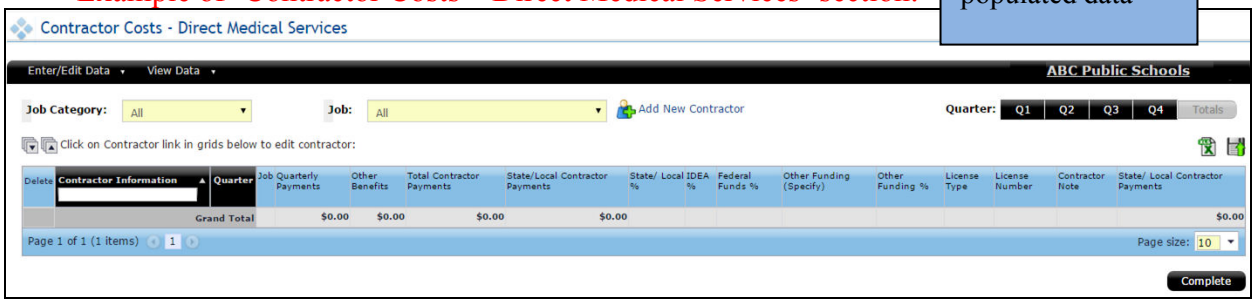


Or click on the Title of the Cost Report Section to Navigate to that section:



Note: The Contractor Costs section does not contain any pre-populated data

Example of 'Contractor Costs – Direct Medical Services' section:



B. Adding contractors

Add contractors and their costs to this worksheet by choosing either of two methods:

a) Individually enter each contractor's information, or
b) Upload a list of all contractors and their information

a) To enter each contractor's information individually, click on 'Add New Contractor' at the top/center of the 'Contractor Costs – Direct Medical Services' worksheet:

The 'Create Contractor – Direct Medical Services' worksheet will appear. Enter the following information about the contractor:

- *Contractor ID* (must be the contractor's EIN)
- *License Number* (from the appropriate professional licensing board for this contractor's profession)
- *License Type* (selected from the drop-down list)
- *Last Name*
- *First Name*
- *Notes* (you may type in any special consideration 'notes' here, up to 255 characters. This would be the appropriate place to indicate the name of the Agency or Company that an individual contractor works for that would be shown on paid invoices).

Add the funding percentages and cost data for this contractor.

Funding Percentages:

- *State/Local %:* Enter the percentage of contractor payment that is funded by state/local funds. Exclude any state/local funds that are a required match for federal grants.
- *IDEA %*: Enter the percentage of contractor cost that is funded by IDEA funds.
- *Fed Funds %:* Enter the percentage of contractor cost that is funded by other federal funds (excluding IDEA funds).
- *Other (Specify):* If contractor cost is funded by any other source, enter funding source name/description. Use this field for state/local funds that are a required match for federal grants.
- *Other %*: Enter the percentage of contractor cost that is funded by the 'other' source described in the 'Other (specify) field above. Use this field for state/local funds that are a required match for federal grants.
-
- Contractor Costs:
    - Quarterly Salary: Enter amount of payment for each contractor
    - Other Benefits: Enter any other contractor payments

Example of 'Create Contractor – Direct Medical Services' screen:

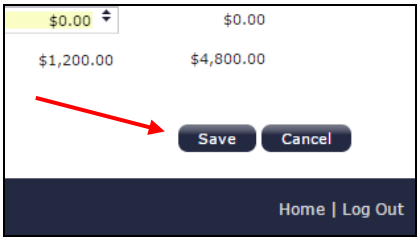
Contractor Information

*Contractor EIN: License Type: License Number:
*Last Name: *First Name:
Notes

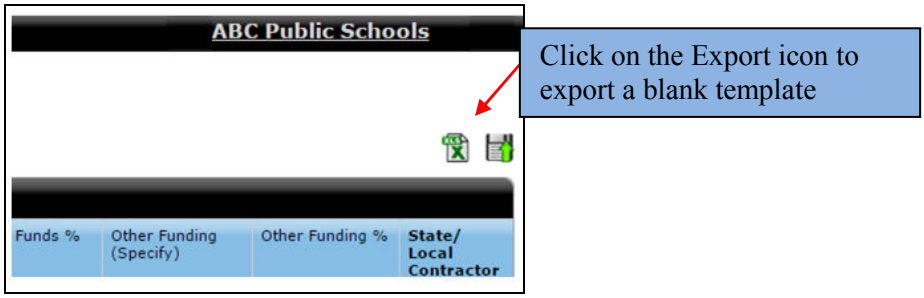
	Quarter 1	Quarter 2	Quarter 3	Quarter 4
		Copy from Previous Quarter	Copy from Previous Quarter	Copy from Previous Quarter
*Job Title				
Funding Percentages				
State/Local %				
IDEA %				
Federal Funds %				
Other Funding (Specify)				
Other Funding %				
Contractor Costs				
Quarterly Salary				
Other Benefits				
Total Salary and Benefit Payments	0.00	0.00	0.00	0.00

After adding a contractor, be sure to click on 'Save' at bottom right corner of screen.

Example of 'Save' and 'Cancel' options from bottom right corner of 'Create Contractor' screen:



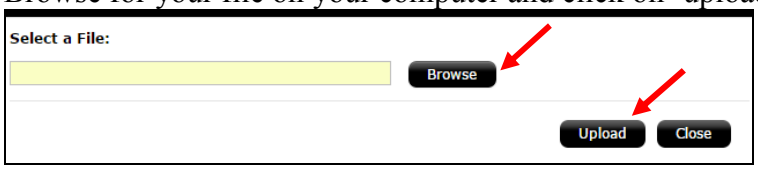
b) To upload information for multiple contractors in a single file, export a template, fill in the appropriate information, and upload the file.



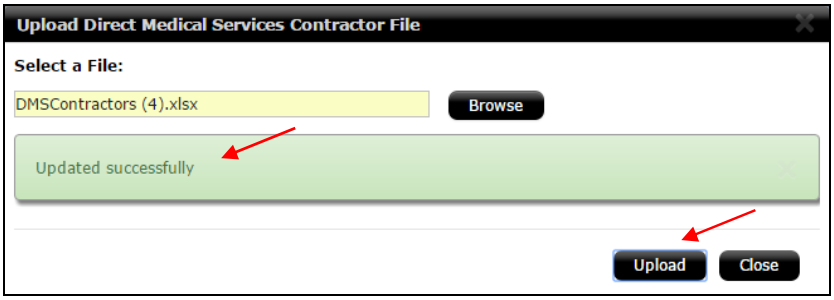
Example of Exported Template:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Contractor EIN	Last Name	First Name	Job Title	Annual Payments	Other Benefits	Total Contractor Payments	State/Local Contractor Payments	State/Local %	IDEA %	Federal Funds %	Other Funding (Specify)	Other Funding %
2	321541	Smith	James	Bus Operator	$36,525.00	$2,588.00	$39,113.00	$39,113.00	100.00%	0.00%	0.00%		0.00%
3													

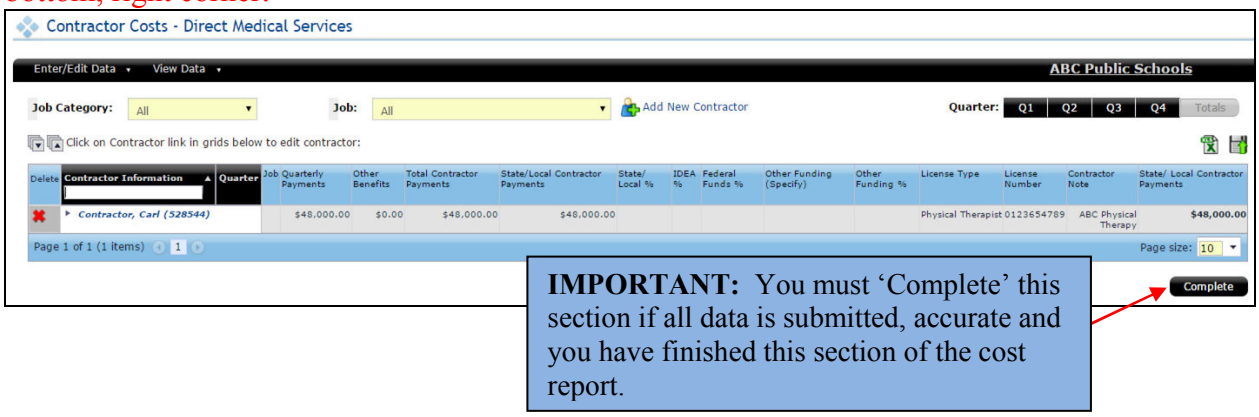
Browse for your file on your computer and click on 'upload':



When your upload is complete, you'll see a confirmation message. Then you can click on 'Close' to return to the main screen:



Example of 'Contractor Costs – Direct Medical Services' section 'Complete' button in bottom, right corner:



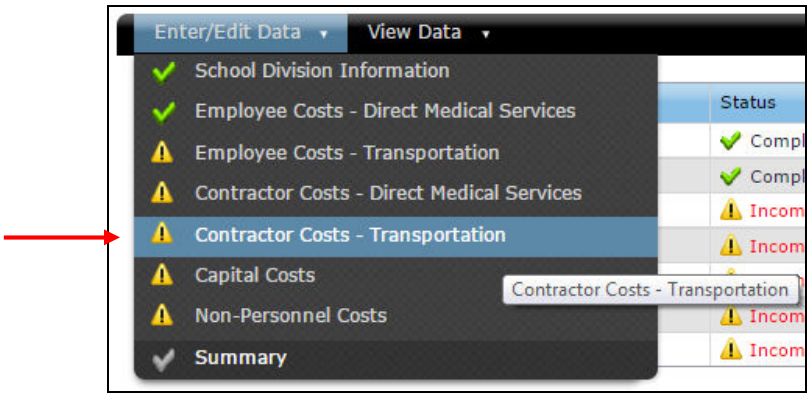
IMPORTANT: You must 'Complete' this section if all data is submitted, accurate and you have finished this section of the cost report.

Contractor Costs-Transportation

A. Contractor Costs – Direct Medical Services:

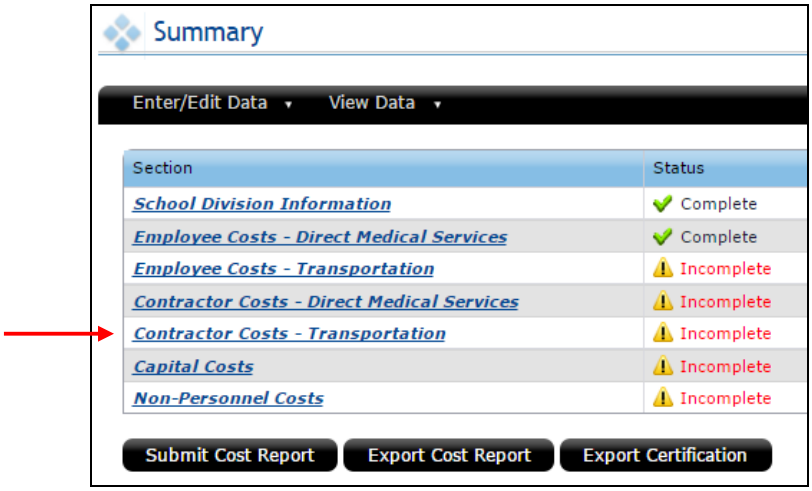
Navigate to the 'Contractor Costs – Transportation section from the Enter/Edit Data drop down menu

Example of selecting 'Contractor Costs – Transportation' from the Enter/Edit Data drop down menu



Highlight your selection from the drop down menu, a pop-up description will appear to confirm the menu option highlighted. Click on the highlighted choice.

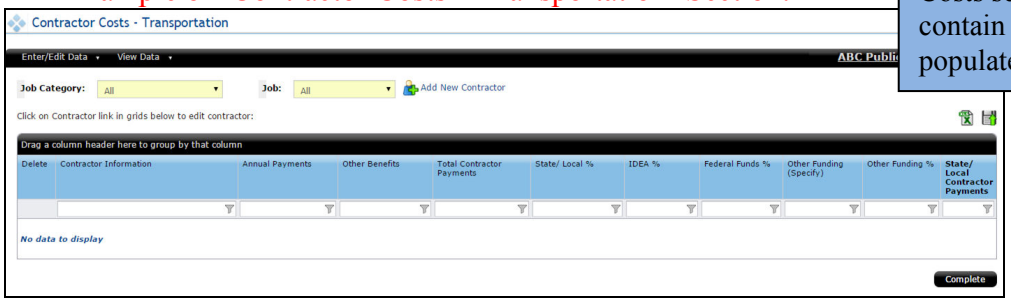
Or click on the title of the cost report section to navigate to that section:



The 'Contractor Costs – Transportation' section has no pre-populated information, so when you first view this screen, there is no data to display.

Example of 'Contractor Costs – Transportation' Section:

Note: The Contractor Costs section does not contain any pre-populated data



B. Adding contractors

Add contractors and their costs to this worksheet by choosing either of two methods:

a) Individually enter each contractor's information, or
b) Upload a list of all contractors and their information

a) To enter each contractor's information individually, click on 'Add New Contractor' at the top/center of the 'Contractor Costs – Transportation' page:

The 'Create Contractor – Transportation' page will open. Enter the following information about the contractor:

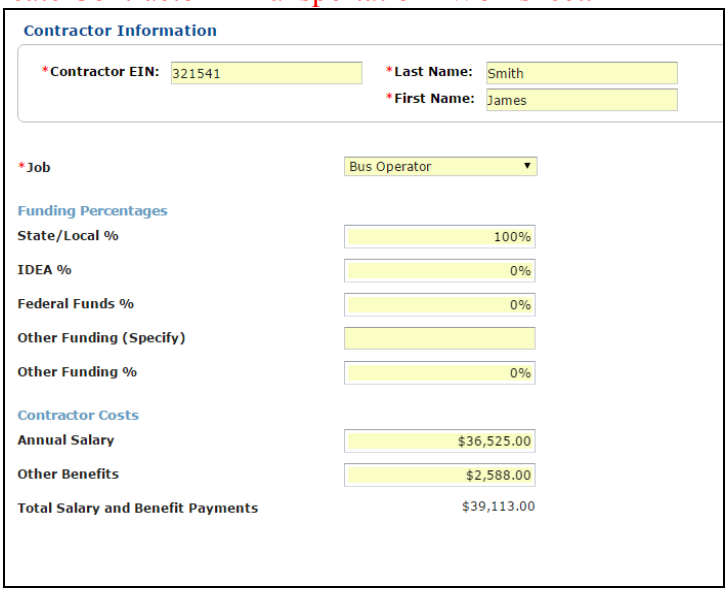
- *Contractor ID* (must be the contractor's EIN)
- *Last Name*
- *First Name*
- *Notes* (special consideration 'notes' may be entered here, up to 255 characters. This would be the appropriate place to indicate the name of the Agency or Company that an individual contractor works for that would be shown on paid invoices).

Add the funding percentages and cost data for this contractor:

- *State/Local %:* Enter the percentage of contractor payment that is funded by state/local funds. Exclude any state/local funds that are a required match for federal grants.
- *IDEA %*: Enter the percentage of contractor cost that is funded by IDEA funds.
- *Fed Funds %:* Enter the percentage of contractor cost that is funded by other federal funds (excluding IDEA funds).

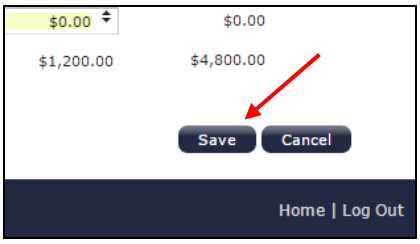
- *Other (Specify):* If contractor cost is funded by any other source, enter funding source name/description. Use this field for state/local funds that are a required match for federal grants.
- *Other %*: Enter the percentage of contractor cost that is funded by the 'other' source described in the 'Other (specify) field above. Use this field for state/local funds that are a required match for federal grants.
- Contractor Costs:
    - *Annual Salary*: Enter amount of payment for each contractor
    - *Other Benefits*: Enter any other contractor payments

Example of 'Create Contractor – Transportation' Worksheet:



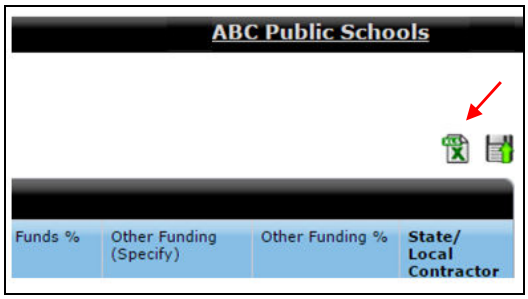
After you have added a contractor, be sure to click on 'Save' at bottom right corner of screen.

Example of 'Save' and 'Cancel' options from bottom right corner of 'Create Contractor' screen:



b) To upload information about multiple contractors in a single file Export a template, fill in the appropriate information, and upload the file.

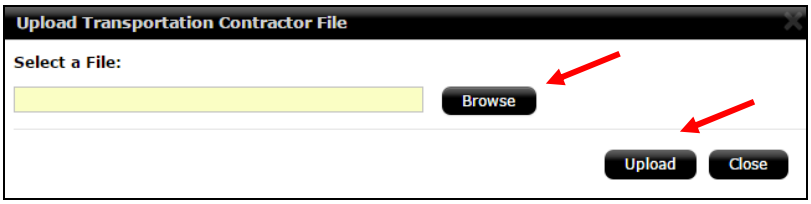
Click on the Export icon to export a blank template



Example of Exported Template:

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	Contractor EIN	Last Name	First Name	Job Title	Annual Payments	Other Benefits	Total Contractor Payments	State/Local Contractor Payments	State/Local %	IDEA %	Federal Funds %	Other Funding (Specify)	Other Funding %
2	321541	Smith	James	Bus Operator	$36,525.00	$2,588.00	$39,113.00	$39,113.00	100.00%	0.00%	0.00%		0.00%
3													

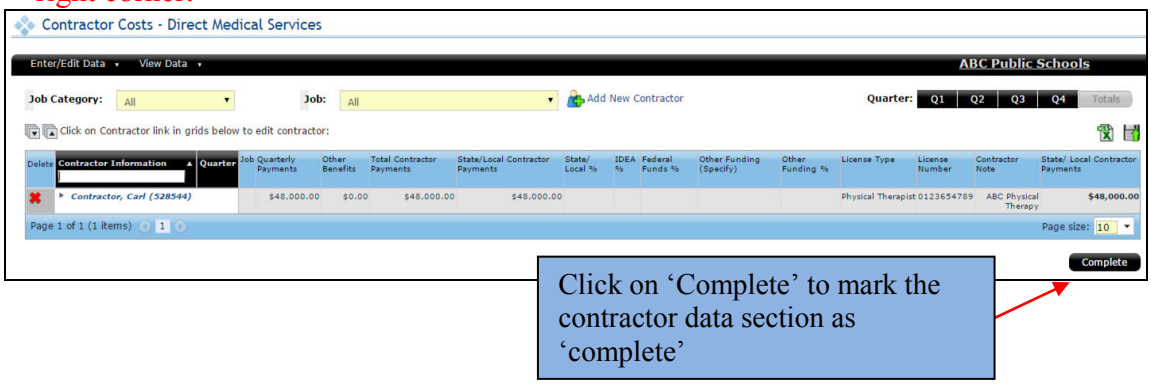
Fill in the template, then upload the file:



When the upload is complete, a confirmation message will appear. Click on 'Close' to return to the main screen:

IMPORTANT: After you have completed adding all of your Transportation contractor costs, mark this section of the cost report as 'Complete' from the 'Contractor Costs – Transportation' page.

Example of ‘Contractor Costs – Transportation’ section ‘Complete’ button in bottom, right corner:



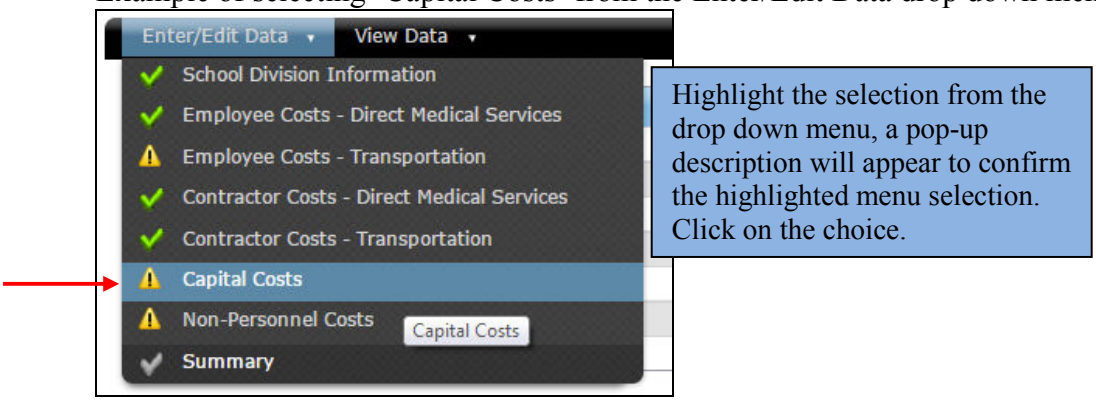
Click on ‘Complete’ to mark the contractor data section as ‘complete’

Capital Costs

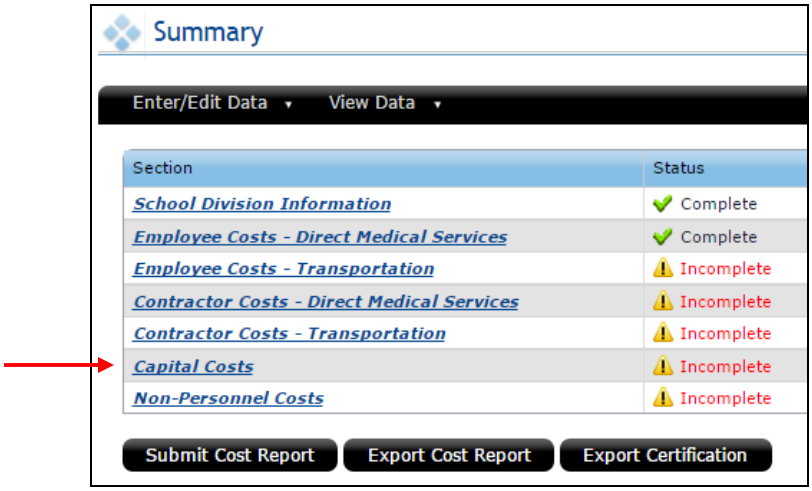
A. Capital Costs:

Navigate to the 'Capital Costs' section from the Enter/Edit Data drop down menu

Example of selecting 'Capital Costs' from the Enter/Edit Data drop down menu



Or click on the Title of the Cost Report Section to Navigate to that section:



Note: Capital Costs for Direct Medical Services are shown at the top of the page, and Capital Costs for Transportation are shown at the bottom of the page. Be careful to enter information into the appropriate section.

Example of 'Capital Costs' Section:

Note: The Contractor Costs section does not contain any pre-populated data

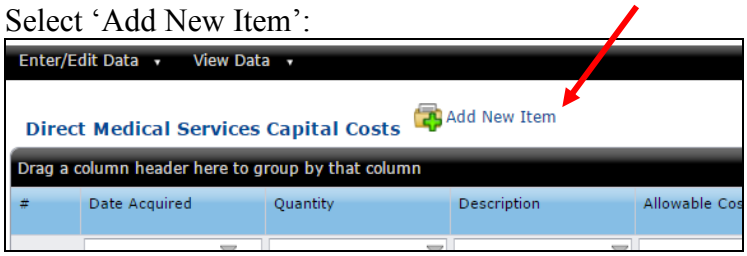
Direct Medical Services Capital Costs at top of page; Transportation Capital Costs at bottom of page

Capital costs must be depreciated if the value is over $5,000 and the estimated useful life is at least 2 years. Use only the straight line method of depreciation. For each item listed, include a legible copy of the purchase invoice with the cost report. Enter these costs and upload/attach the required documentation on this page.

B. Adding contractors

Add capital items to the appropriate section:

Select 'Add New Item':



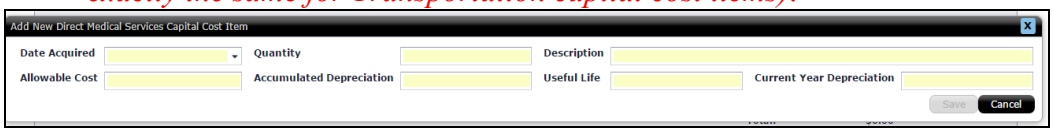
A pop-up box will be displayed where the capital item information can be entered.

Add the required information for each capital item:

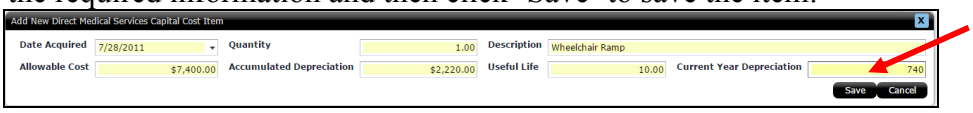
- *Date Acquired:* Enter the date the item was acquired.

- *Quantity*: Enter the number of items acquired on a single purchase invoice at the same time.
- *Description*: Enter a brief description of the item.
- *Allowable Cost*: Enter the original purchase cost of the item.
- *Accumulated Depreciation*: Enter the accumulated depreciation for this item based on its age and useful life. Use only the straight line method of depreciation.
- *Useful Life*: Enter the expected useful life of the item in years.
- *Current Year Depreciation*: Enter the amount of current year depreciation for this item. Use only the straight line method of depreciation.

Example of 'Add New Direct Medical Services Capital Cost Item' *(Note: this functions exactly the same for Transportation capital cost items)*:



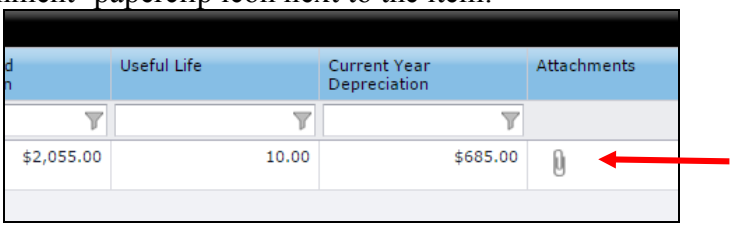
Enter the required information and then click 'Save' to save the item:



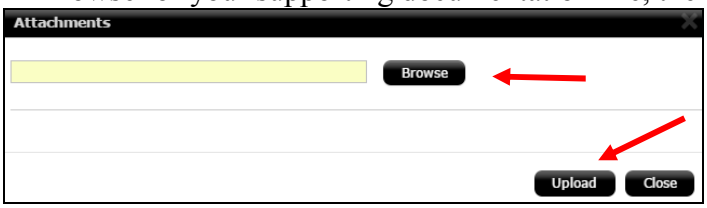
C. Supporting Documentation

Attach documentation to support the Allowable Purchase Cost of each item.

Click on the 'attachment' paperclip icon next to the item:



Browse for your supporting documentation file, then click on 'Upload':

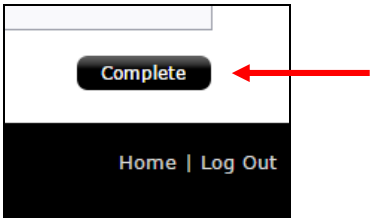


Note: Most common file formats are supported, including MS Word, MS Excel, PDF and image files such as .jpg

After the file has uploaded, the file will be shown in the 'Attachments' window. Additional supporting documentation can be uploaded for this item, or close the window:

Example of 'Capital Costs' section 'Complete' button in bottom, right corner:

IMPORTANT: After adding all Capital Cost items for both the Direct Medical Services and Transportation sections, mark this section of the cost report as 'Complete' from the 'Capital Costs' page.



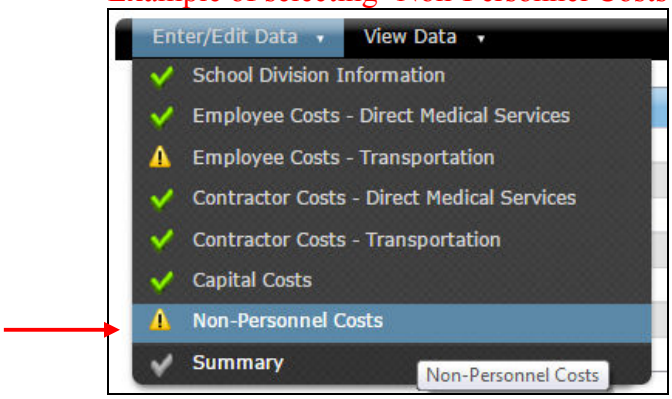
Non-Personnel Costs
(Materials & Supplies, Employee Travel Costs)

A. Non-Personnel Costs

Navigate to the 'Non-Personnel Costs' section from the Enter/Edit Data drop down menu

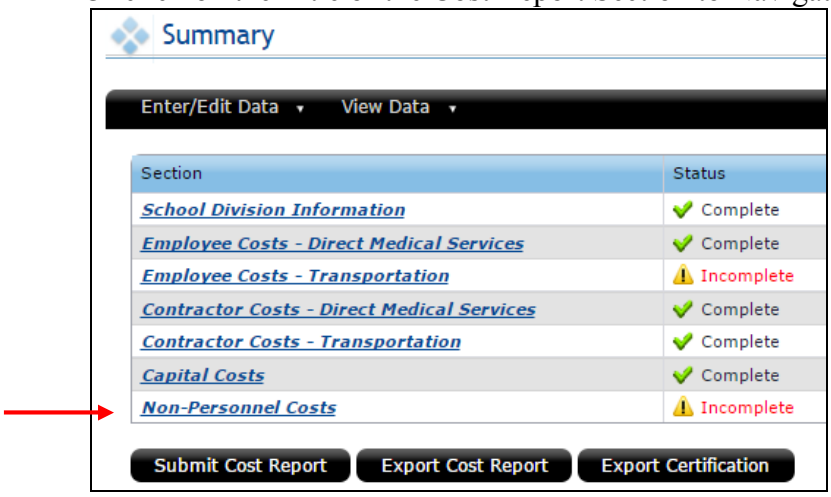
Example of selecting 'Capital Costs' from the Enter/Edit Data drop down menu

Example of selecting 'Non-Personnel Costs' from the Enter/Edit Data drop down menu



Highlight the selection from the drop down menu, a pop-up description will appear to confirm the highlighted menu selection. Click on the choice.

Or click on the Title of the Cost Report Section to Navigate to that section:



B. Entering Non-Personnel Cost

Enter non-personnel direct service costs. The costs may only include items that are used exclusively for direct health care and Transportation services.

Direct Medical Services and Transportation non-personnel costs have been combined onto one screen. Enter any costs that your School Division is claiming:

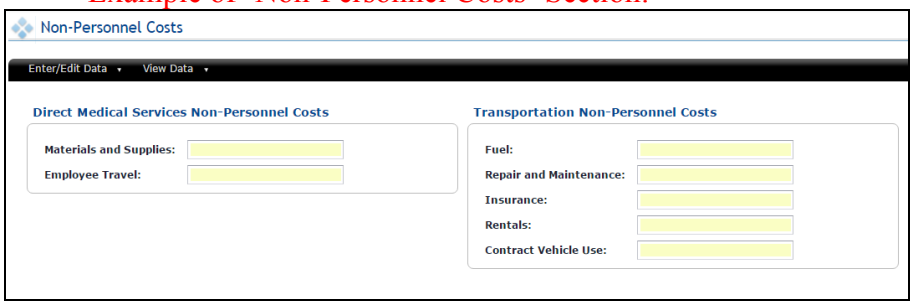
Direct Medical Services Non-Personnel Costs: *(See Page 4 of this manual for additional details on allowable Non-Personnel costs):*

- *Materials and Supplies*: Enter the total annual costs for Materials and Supplies that were used exclusively for direct medical care.
- *Employee Travel:* Enter the total annual cost for Medicaid reimbursable employee travel.

Transportation Non-Personnel Costs: Enter only those costs directly attributable to Medicaid Covered transportation. For those costs that cannot be directly attributed, the percentage of IEP trips from logs as calculated on your School Division Information Section of the cost report should be applied to the cost of your mechanics, fuel, parts, insurance and any other non-specifically identifiable costs for transportation:

- *Fuel:* Enter total annual fuel costs attributed to Medicaid covered transportation services.
- *Repair and Maintenance:* Enter total annual repair and maintenance costs attributed to Medicaid covered transportation services.
- *Insurance:* Enter total annual insurance costs attributed to Medicaid covered transportation services.
- *Rentals:* Enter total annual rental costs attributed to Medicaid covered transportation services.
- *Contract Vehicle Use:* Enter total annual contract vehicle use costs attributed to Medicaid covered transportation services.

Example of 'Non-Personnel Costs' Section:

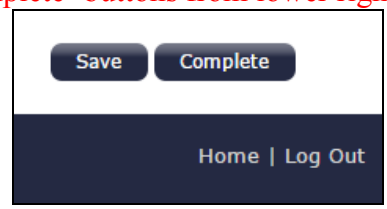


IMPORTANT:
You must 'Save' or 'Complete' this section prior to moving on to other sections so as not to lose your work.

Save your data if you have not completed everything on Non-Personnel Costs section and need to come back to it later, or

Complete this section if all data is submitted and accurate and you have finished all sections of the Non-Personnel Costs section.

Example of 'Save' and 'Complete' buttons from lower right corner of page:



Completing and Submitting the Cost Report

A. Complete and Submit the Cost Report

From the Summary page, after all cost report sections have been completed, 'Submit' the cost report:

Summary

Enter/Edit Data ▾ View Data ▾ ABC Public Schools

Section	Status	Last Updated Date/Time	Last Updating User
School Division Information	Complete	10/17/2015 9:52:24 AM	SduserT7
Employee Costs - Direct Medical Services	Complete	10/17/2015 10:56:27 AM	SduserT7
Employee Costs - Transportation	Incomplete	10/17/2015 9:16:23 AM	UmmsreT3
Contractor Costs - Direct Medical Services	Complete	10/17/2015 11:21:02 AM	SduserT7
Contractor Costs - Transportation	Complete	10/17/2015 11:25:38 AM	SduserT7
Capital Costs	Complete	10/17/2015 12:30:01 PM	SduserT7
Non-Personnel Costs	Incomplete	10/17/2015 9:16:22 AM	UmmsreT3

Submit Cost Report | Export Cost Report | Export Certification

Click on 'Submit Cost Report' from the bottom of the 'Summary' screen. If any sections of the cost report remain incomplete at this time, the system will provide the following message:

Submit Cost Report

The following sections are not marked as Complete:

Employee Costs - Transportation

Non-Personnel Costs

Would you like to mark all of these sections as complete and submit the cost report? You will not be able to add or edit any data.

Are you sure you want to continue?

Submit | Cancel

If you're not sure if all of the sections of the cost report are truly completed and ready to be submitted for processing, you should click on '*Cancel*' at this time and return to those sections to double check and finish entering data.

If you are certain that all sections of the cost report are in fact complete and ready to be submitted, simply click on the '*Submit*' button, and all sections will be marked as 'Complete'.

Example of 'Summary View' page after Cost Report has been submitted:

Summary View

View Data ▾ ABC Public Schools

Section	Status	Last Updated Date/Time	Last Updating User
School Division Information	Complete	10/17/2015 9:52:24 AM	SduserT7
Employee Costs - Direct Medical Services	Complete	10/17/2015 10:56:27 AM	SduserT7
Employee Costs - Transportation	Complete	10/17/2015 1:17:44 PM	SduserT7
Contractor Costs - Direct Medical Services	Complete	10/17/2015 11:21:02 AM	SduserT7
Contractor Costs - Transportation	Complete	10/17/2015 11:25:38 AM	SduserT7
Capital Costs	Complete	10/17/2015 12:30:01 PM	SduserT7
Non-Personnel Costs	Complete	10/17/2015 1:17:44 PM	SduserT7

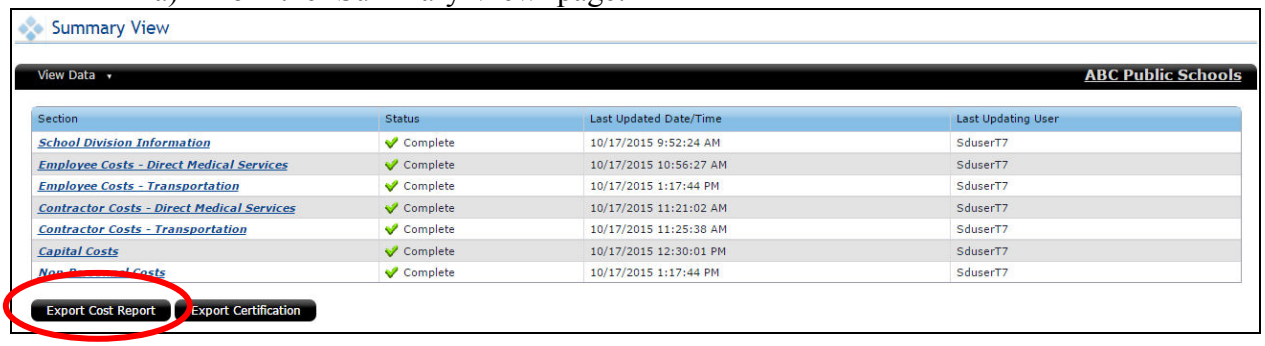
Export Cost Report | Export Certification

Exporting (Downloading) the Cost Report

A. Export Cost Report to Excel

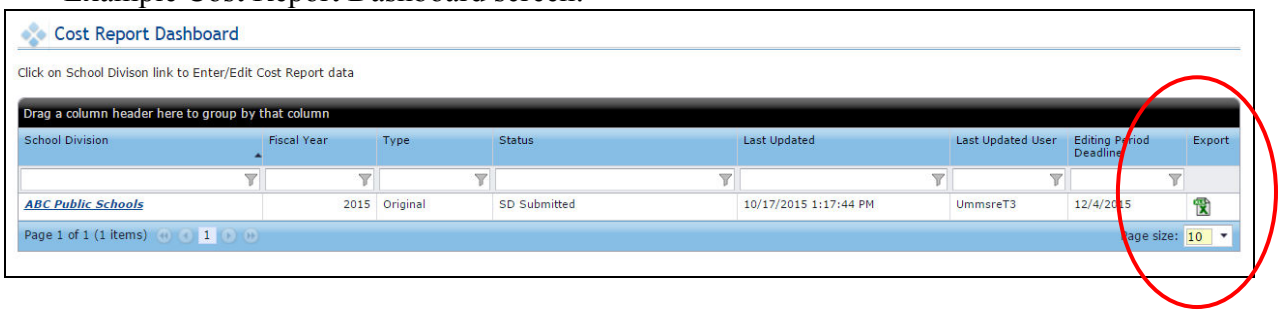
A copy of the submitted cost report can be downloaded as an Excel file from two places:

a) From the 'Summary View' page:

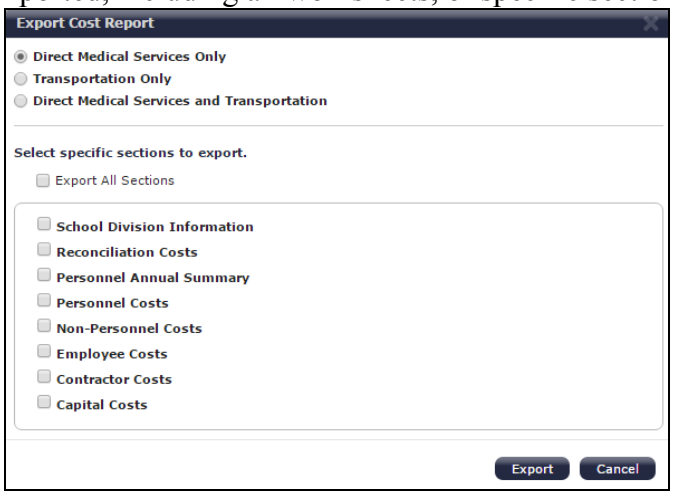


b) From the 'Cost Report Dashboard' page (the page that opens when first logging into the system:

Example Cost Report Dashboard screen:



A prompt will appear to pick the section(s) of the cost report to be exported. The entire cost report can be exported, including all worksheets, or specific sections can be chosen.



The cost report is then downloaded to a local computer as an Excel workbook. The cost report workbook contains separate tabs for each worksheet of the cost report, depending on which sections you chose to export.

The list of all the possible cost report workbook tabs in the Excel export file are:

Section	Description
School Div. Information – DMS	Direct Medical Services Cost Report School Division Information Worksheet
Salary and Benefits Q1 – DMS	Salary and Benefits Worksheet for Direct Medical Services – Quarter 1
Salary and Benefits Q2 – DMS	Salary and Benefits Worksheet for Direct Medical Services – Quarter 2
Salary and Benefits Q3 – DMS	Salary and Benefits Worksheet for Direct Medical Services – Quarter 3
Salary and Benefits Q4 – DMS	Salary and Benefits Worksheet for Direct Medical Services – Quarter 4
Contractors Q1 – DMS	Contractor Costs Worksheet for Direct Medical Services – Quarter 1
Contractors Q2 – DMS	Contractor Costs Worksheet for Direct Medical Services – Quarter 2
Contractors Q3 – DMS	Contractor Costs Worksheet for Direct Medical Services – Quarter 3
Contractors Q4 – DMS	Contractor Costs Worksheet for Direct Medical Services – Quarter 4
Capital Costs – DMS	Capital Costs Worksheet for Direct Medical Services
Non-Personnel – DMS	Non-Personnel Costs Worksheet for Direct Medical Services
Personnel Annual Summary – DMS	Personnel Annual Summary Report by job description for Direct Medical Services
Personnel Costs – DMS	Personnel Costs Summary by Quarter by job description for Direct Medical Services
Reconciliation – DMS	Reconciliation of Cost Report allowable costs to Interim Payments for the year for Direct Medical Services
School Div. Information – Trans	Transportation Cost Report School Division Information Worksheet
Salary and Benefits – Trans	Salary and Benefits Worksheet for Transportation Services
Contractors – Trans	Contractor Costs Worksheet for Transportation Services
Capital Costs – Trans	Capital Costs Worksheet for Transportation Services
Non-Personnel – Trans	Non-Personnel Costs Worksheet for Transportation Services

Section	Description
Personnel Annual Summary – Trans	Personnel Annual Summary Report by job description for Transportation Services
Personnel Costs – Trans	Personnel Costs Summary for Transportation Services
Reconciliation - Trans	Reconciliation of Cost Report allowable costs to Interim Payments for the year for Transportation Services

Example of downloaded Excel Cost Report Workbook (*School Division Information Tab is showing*):

	A	B	C
1	**Direct Medical Services and Transportation Cost Report, FY 2015**		
2	**School Division Information - Direct Medical Services**		
3			
4	**School Division:**	Pittsylvania County Public Schools	
5	**Fiscal Year:**	2015	
6	**Period From:**	7/1/2014	
7	**Period To:**	6/30/2015	
8	**Submission:**		
9	**Status:**	Incompleted - In Progress	
10	**Type:**	Original	
11	**Run Date:**	9/7/2015	
12	**Run Time:**	6:20 PM	
13			
14	**School Division Information**		
15	**School Division Name:**	ABC Public Schools	
16	**NPI:**	1548274848	
17	**Address 1:**	100 Main Street	
18	**Address 2:**		
19	**City, State, Zip:**	Anytown, Virginia, 02010	
20			
21	**Superintendent:**	Sally Superintendent	
22	**Finance Director:**	Fred Finance	
23	**Finance Director Phone:**	(802) 525-2244	
24	**Finance Director Email:**	FredF@ABCSchools.net	
25	**Unrestricted Indirect Cost Rate:**	15.10%	
26			
27	**Cost Report Preparer Name:**	Fred Finance	
28	**Cost Report Preparer Email:**	FredF@ABCSchools.net	
29	**Cost Report Preparer Phone:**	(802) 525-2244	
30			
31	**Eligibility**	**Number**	**%**
32	**Medicaid Students with IEP:**	100	16.67%
33	**IEP:**	50	8.33%
34	**FAMIS Students with IEP:**	25	4.17%
35	**Total Students with IEP:**	600	
36			

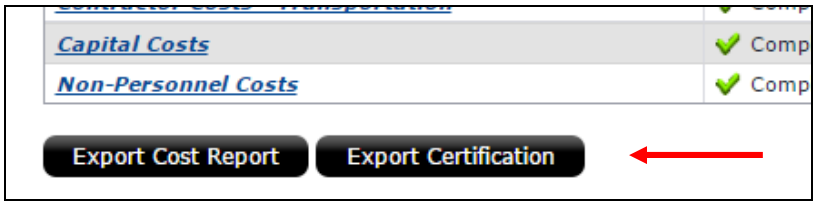
School Div. Information - DMS | Salary and Benefits Q1 - DMS | Salary and Benefits Q2 - DMS | Salary and Benefits Q3 -

Navigate between worksheets of the Cost Report by moving to the different tabs of the Excel workbook

Certification of Public Expenditure

A. Export Certification of Public Expenditure:

From the bottom of the 'Summary View' page, click on 'Export Certification' to download a pre-populated Certification letter for the submitted cost report:



This form (see sample on next page) is used to certify the school division's expenditures for IEP related school based services. The certification of public expenditures is necessary so that the State may claim matching funds or FFP from the federal government.

Financial data and other information are automatically populated. The form must be printed on school division letterhead, signed and returned no later than December 5 to:

University of Massachusetts Medical School
School-Based Medicaid Program
333 South Street
Shrewsbury, MA 01545

Certification of Public Expenditure

Governmental Provider Name and Address:		
ABC Public Schools 100 Main Street Anytown, Virginia 02010	National Provider Identifier: Reporting Period From: Reporting Period To:	123456789 07/01/2014 06/30/2015

Type of Report:		**Total Computable Expenditure by Type:**	
[ ]	Partial Period Report	Medical Services:	$103,050.16
[X]	Final Cost Report	Transportation Services:	$0.00
[ ]	Amended Cost Report	Total:	$103,050.16

Claimed Expenditures:

This statement is of expenditures that the undersigned certifies are allocable and allowable to the State Medicaid Program under Title XIX of the Social Security Act (the Act), and in accordance with all procedures, instructions and guidance issued by the single state agency and in effect during the year ended 06/30/2015

INTENTIONAL MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED HEREIN MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL AND/OR STATE LAW.

CERTIFICATION STATEMENT BY OFFICER OF THE SCHOOL DIVISION

I certify that:

1. I have examined this statement, the accompanying supporting exhibits, the allocation of expenses and services, and the attached worksheets for the reporting period specified above and that to the best of my knowledge and belief they are true and correct statements prepared from the books and records of the school division in accordance with applicable instructions.
2. The expenditures included in this statement are based on the actual cost of recorded expenditures.
3. The school division is responsible for billing for services for which expenditures have been included in the cost report. Failure to bill for services delivered during the reporting period by the time the costs are submitted will result in reduction of reimbursable costs by the percentage of delivered services that were not billed.
4. The required amount of State and/or local funds were available and used to pay for total computable allowable expenditures included in this statement, and such State and/or local funds were in accordance with all applicable Federal requirements for the non-Federal share match of expenditures (including that the funds were not Federal funds in origin, or are Federal funds authorized by Federal law to be used to match other Federal funds, and that the claimed expenditures were not used to meet matching requirements under other Federally funded programs).
5. Federal matching funds are being claimed on this report in accordance with the cost report instructions provided by the Department of Health and Human Services effective for the above reporting period.
6. The school division is responsible for maintaining all the documentation supporting the expenditures reported in the cost report. Failure to provide supporting documents during audits may lead to audit findings and payback of the federal matching funds received by the school division and payment of any fines or penalty imposed by the pertinent federal and/or state agency.
7. I am the superintendent of the school division or have been officially authorized by the superintendent to sign this form and I have made a good faith effort to assure that all information reported is true and accurate.
8. I understand that this information will be used as a basis for claims for Federal funds, and possibly State funds, and that falsification and concealment of a material fact may be prosecuted under Federal or State civil or criminal law.

SUPERINTENDENT signature _____ DATE _____

SUPERINTENDENT name _____ PHONE NUMBER _____

APPENDICES

Appendix A

Medicaid Financing and Reimbursement
Materials and Supplies List
(*Note: Additional similar supplies may be added that are not included on this list*)

Therapy Services

- Vision testing machine, such as Titmus Audiometer (calibrated annually), tympanometer
- Software for clinical evaluation and instructional software; assistive technology software
- Current standardized tests and protocols;
- Materials for nonstandard, informal assessment;
- Clinical and instructional materials and supplies;
- Positioning equipment (e.g., wedges, bolsters, standers, adapted seating, exercise mats)
- Self-help devices (e.g., spoons, zipper pulls, reachers)
- Mobility equipment (e.g., walkers, wheelchairs, scooters)
- Supplies for adapting materials and equipment (e.g., strapping, Velcro, foam, splinting supplies)
- Technology devices (e.g., switches, computers, word processors) if 100% allocated for medical care
- Adaptive classroom tools (e.g., pencil grips, slant boards, self-opening scissors)
- Evaluation tools (e.g., goniometers, dynamometers, cameras)
- Sound-treated test booth
- Clinical audiometer with sound field capabilities
- Portable acoustic immittance meter
- Portable audiometer
- Electroacoustic hearing aid analyzer
- Otoscope
- Sound-level meter
- Visual reinforcement audiometry equipment and other instruments necessary for assessing young or difficult-to-test children
- Ear mold impression materials
- Test materials for screening speech and language, evaluating speechreading and evaluating auditory skills
- Test materials for central auditory processing assessment
- Loaner or demonstration hearing aids
- FM amplification systems or other assistive listening devices
- Visual aids for in-service training
- Battery testers, hearing aid stethoscopes, and earmold cleaning materials

- Auditory, speechreading, speech-language, and communication instructional materials

Nursing Services

- First-aid station
- Sharps container for disposal of hazardous medical waste
- Otoscope/ophthalmoscope with battery
- Physician's scale that has a height rod and is balanced
- Portable crisis kit
- Portable first-aid kit
- Reflex hammer
- Sphygmomanometer (calibrated annually) and appropriate cuff sizes
- Stethoscope
- Scoliometer
- Blood Glucose Meter
- Peak Flow Meters
- Nebulizers
- Scales
- BMI Calculator
- IPEAC
- Glucose Gel
- Eye Wash Bottle
- Disposable Suction Unit
- Electronic Suction Unit
- Tape measure
- Vision testing machine, such as Titmus
- Wall-mounted height measuring tool
- Wheelchair
- Bandages, including adhesive (e.g., Band-Aids) and elastic, of various
- Types and materials
- Basins (emesis, wash)
- Cold packs
- Cotton-tip applicators (swabs)
- Cotton balls
- CPR masks
- Dental floss
- Disinfectant
- Disposable gowns
- Eye irrigating bottle
- Eye pads
- Eye wash solution
- Fingernail clippers
- Latex gloves
- Magnifying glass

- Masks
- Record forms (e.g., emergency cards, logs, medical sheets, accident
- reports, state forms)
- Ring cutter
- Safety pins
- Salt
- Sanitary pads, individually wrapped (may be used for compression)
- Scissors (blunt end)
- Slings
- (must be in a dispenser)
- Splints (assorted)
- Surgi-pads
- Tape (different widths and hypo-allergenic)
- Tissues
- Thermometer (disposable) or other mechanism for measuring temperature
- Tongue depressors
- Triangular bandage
- Tweezers
- Vinyl gloves (for latex allergies)
- Washcloths (disposable)
- Clinical and instructional materials and supplies;
- Disposable gloves (latex-free)
- Medicine cabinet (with lock)
- Refrigerator for medicine
- Folding screen or draperies to provide privacy in the clinic
- Glasses Repair Kit

Note: Any item with a cost in excess of $5,000 and a useful life of at least two years will be treated as a capital expense.

Sources:
http://www.doe.virginia.gov/support/health_medical/medicaid/index.shtml
http://dmasva.dmas.virginia.gov/content_pgs/pr-sbs.aspx
ASHA Desk Reference, v2
National Association of School Nurses
CMS 2/1/07

Appendix B

Requirement for Staff Participation in
the Random Moment Time Study

Scenarios regarding the salary and fringe benefits for a person who is not in the RMTS pool can be included in the administrative claim and cost report.

1. A person who is employed by the school division changes from a job that is not included in RMTS to a job that is included. Example the clerk in the superintendent's office becomes Billing Personnel. *Yes, include the person in the administrative claim with the salary and fringe benefits on and after the effective date of the new position. The person must be on the next RMTS participant list.*

2. A person was in a job included in RMTS and changes to a job not included in RMTS. Example: Special education teacher who acted as case manager and now teaches an academic subject. *Yes, include the person in the administrative claim with the salary and fringe benefits prior to the effective date of the new position. The person must not be on the next RMTS participant list.*

3. A person becomes licensed. Example: Psychologist Intern becomes a Psychologist Medical Yes. *Yes, include the person in the administrative claim with the salary and fringe benefits prior to the effective date of the new license in group one as a psychologist intern and the salary and fringe benefits on and after the effective date of the license in group two as a licensed psychologist. The person must be on the next RMTS participant list with the updated position.*

4. A person had a case load that did not require documentation and submission of claims and the case load changes. Example: Personal Care Assistant employed by the school division for many years who did not work with student(s) who had billable personal care and now is working with a student who does have billable services. *No, the person cannot be included in the administrative claim for the quarter. The person should be included on the RMTS list for the next quarter.*

5. A person is hired by the school division as a substitute and subsequently becomes a full time employee. *Yes, include the person in the administrative claim with the salary and fringe benefits on and after the effective date of the new full time position. The person must be on the next RMTS participant list.*

6. A person is listed on RMTS list as a "Medical No" and therefore in group 1 in error. When business packet comes in he/she is listed a Medical "yes" which would move them to group 2 or 3 and allow them to be in AAC claim and then in the cost report. Should he/she be changed when filing the claim? *No, the person cannot be changed from pool 1 to pool 2 or 3. In the administrative claim for the quarter the person and their salary and fringe benefits would be in cost pool 1 and, therefore, not be included in the cost report for that quarter. The person should be included on the RMTS list for the next quarter with the correct designation.*

7. How should the new hires for the June admin claim be handled? Only add by amendment because we have to wait to check the following Q2 RMTS for their inclusion…or use the honor system and add them to the original claim. *The person should be included in the original claim. UMMS will check the subsequent RMTS and if the person is not included an amendment removing the person from the claim will be filed.*

8. An employee's salary was 100% federally funded, therefore the person was not included in RMTS. The 100% federal funding ends. *Yes, include the person in the administrative claim with the salary and fringe benefits after the end date of the 100% federal funding. The person must be on the next RMTS participant list.*

9. An employee goes on a long term leave of absence and is not on the RMTS list for a quarter or more while on leave. The employee returns from the leave of absence mid quarter or after the quarterly RMTS participant list has been submitted. *Yes, include the person in the administrative claim with the salary and fringe benefits after the end date of the leave of absence. The person must be on the next RMTS participant list.*

Appendix C

Cost Report Preparer Designee Form

VA SCHOOL BASED MEDICAID PROGRAM

The purpose of this form is to identify the individuals designated by the school division to provide information necessary for the administration of the Cost Report and Student Eligibility Matching on behalf of the division. If you are only designating a Cost Report Preparer you do not need to complete the Student Eligibility Matching section.

INSTRUCTIONS:

1. Please provide a Student Eligibility Matching Uploader (1) who will be responsible for uploading the eligibility file
2. And/or a Review Matching Designee(s) who can review and make match decisions on behalf of the division (may have more than one reviewer
3. And/or a Cost Report Preparer

VA SCHOOL INFORMATION

School Division:	
Form Prepared by:	
Date:	

STUDENT ELIGIBILITY MATCHING

Uploader Name: _____ Email: _____

erson is also a Reviewer (**(same as above)**

Reviewer Name: _____ _____

Reviewer Name: _____ _____

Reviewer Name:

COST REPORT PREPARER

If you are only designating a Cost Report Preparer you do not need to complete the Student Eligibility Matching section.

_____ _____

_____ _____

_____ _____

Please submit completed forms to: RMTSHelp@umassmed.edu

or

FAX 1 (508) 856-7643

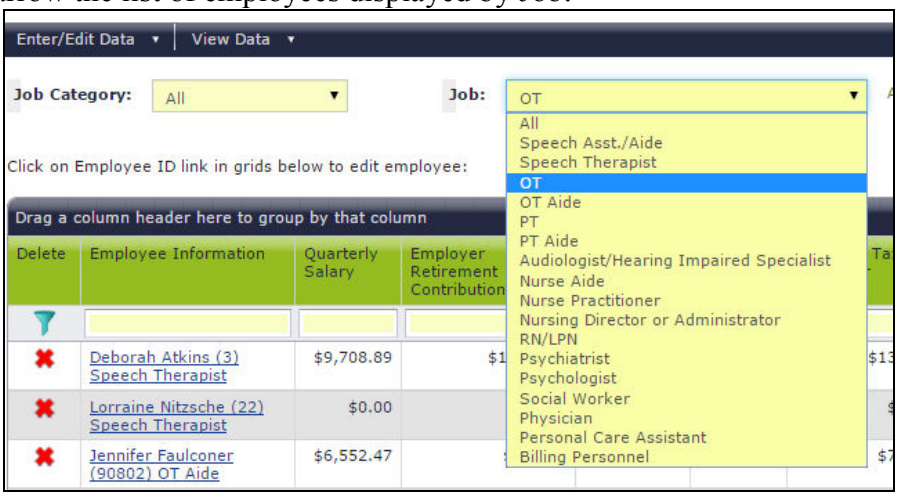
University of Massachusetts Medical School
School-Based Medicaid Program
1-800-535-6741
((REV 5-15)

Appendix D

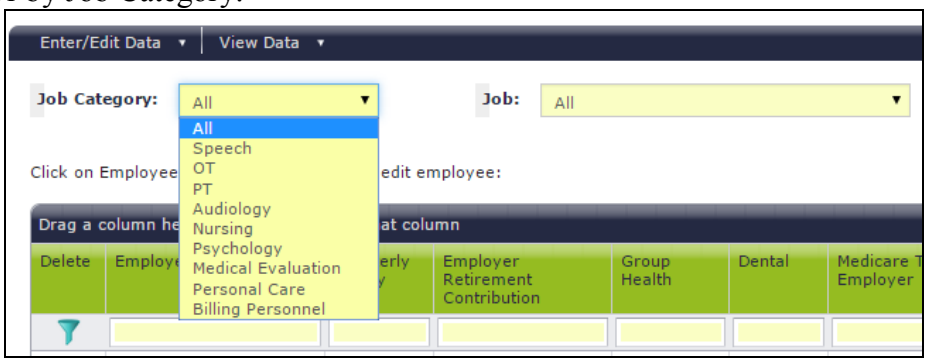
Navigating the Cost Report Web-Based System

Helpful tips and screen shot examples for navigating the Cost Report system:

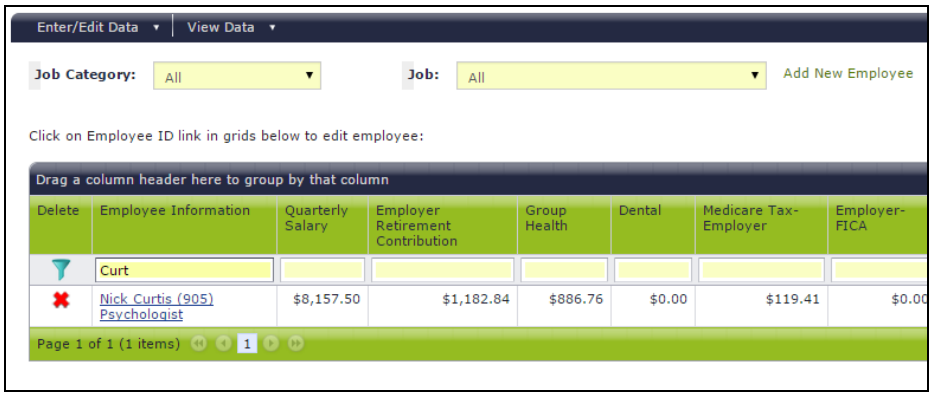
1. Narrow the list of employees displayed by Job:



2. Or by Job Category:



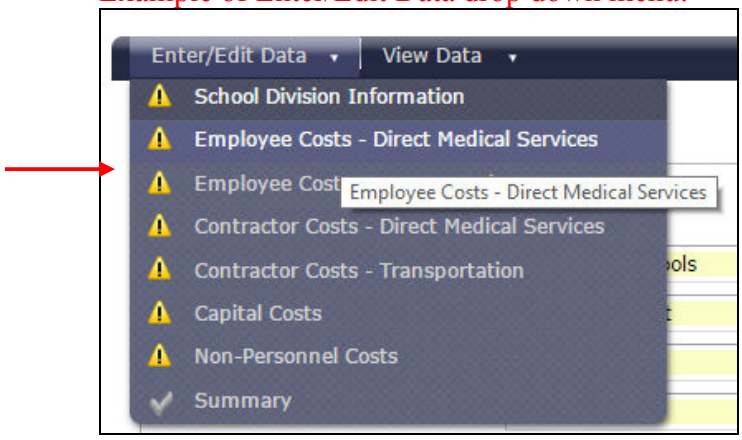
3. Use the 'filters' at the top of the list of employees to search for specific employees. For example, start typing in the first few letters of an employee's last name, and the list of employees will be narrowed to only those who meet the search criteria:



4. On many screens, when saving changes, the system confirms the changes have been saved with an 'Updated Successfully' message, usually shown in the center of the screen in green:

5. Navigate to different worksheets within the Cost Report from the 'Enter/Edit Data drop down menu.

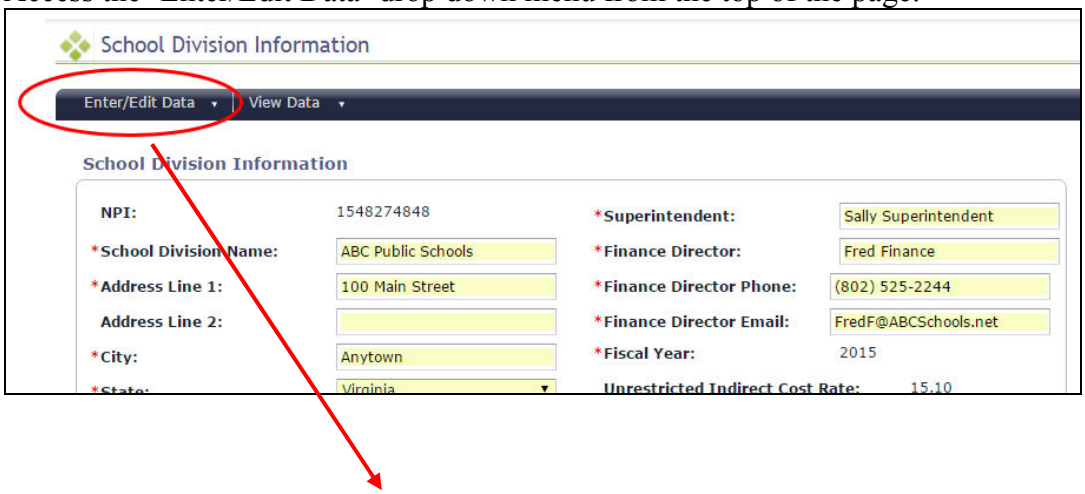
Example of Enter/Edit Data drop down menu:



Highlight the selection from the drop down menu, a pop-up description will appear to confirm the highlighted menu option. Click on the choice.

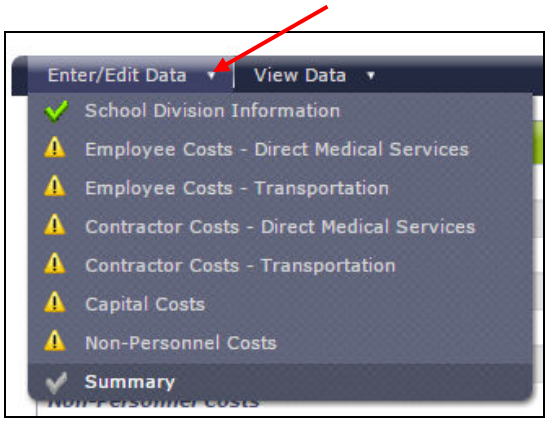
6. Get an overview of the status of each worksheet, indicating whether that section has been completed or not, from the 'Enter/Edit' drop down menu or from the 'Summary' screen.

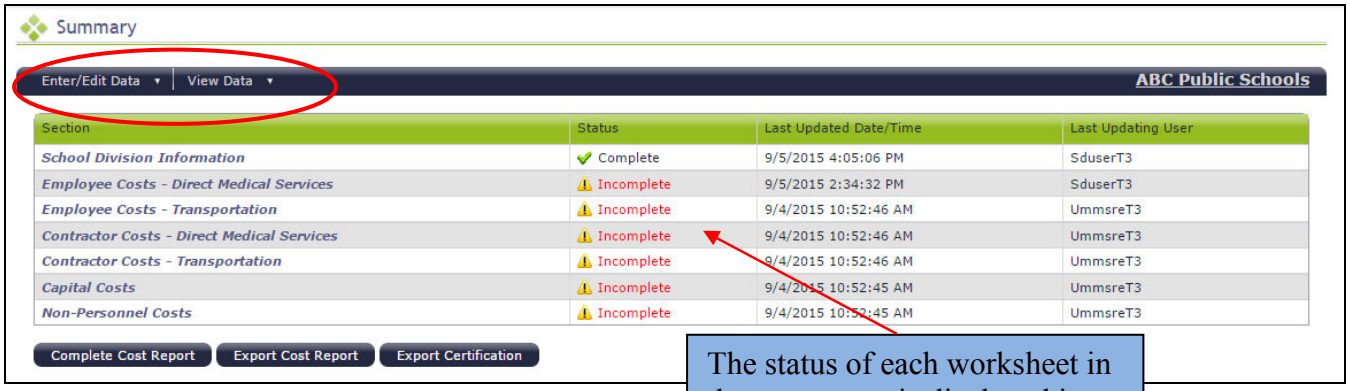
Access the 'Enter/Edit Data' drop down menu from the top of the page:



The icons indicate the status of each worksheet – green check mark indicates complete!

7. Access the 'Summary' Worksheet from the Enter/Edit or View Data drop down menu:





Section	Status	Last Updated Date/Time	Last Updating User
School Division Information	Complete	9/5/2015 4:05:06 PM	SduserT3
Employee Costs - Direct Medical Services	Incomplete	9/5/2015 2:34:32 PM	SduserT3
Employee Costs - Transportation	Incomplete	9/4/2015 10:52:46 AM	UmmsreT3
Contractor Costs - Direct Medical Services	Incomplete	9/4/2015 10:52:46 AM	UmmsreT3
Contractor Costs - Transportation	Incomplete	9/4/2015 10:52:46 AM	UmmsreT3
Capital Costs	Incomplete	9/4/2015 10:52:45 AM	UmmsreT3
Non-Personnel Costs	Incomplete	9/4/2015 10:52:45 AM	UmmsreT3

The status of each worksheet in the cost report is displayed in this column.