



AASBO
2023 Annual Conference
Understanding the Medicaid Reimbursement
Process

Introductions

Cathy Condon Houston is a Manager at Fairbanks LLC and has over 15 years of experience working with School Based Medicaid Programs. Cathy has significant client service experience in Random Moment Time Studies, Medicaid Administrative Claiming, and played an instrumental role in the implementation of Cost Reporting and Settlement in Alabama. She has significant Medicaid claiming experience working in Kentucky, Nebraska, and New Mexico as well. Cathy earned a Bachelor of Arts in Finance and Economics from the University of Illinois, Urbana-Champaign. Cathy lives in Barrington, Illinois with her husband Rob. Cathy has three grown children, three stepsons, and three grandchildren. The only one left at home is their dog, Leon.

Chad Green has been employed with Gulf Shores City Schools for four years as the Chief School Financial Officer. He was previously employed by Satsuma City Schools as their Chief School Financial Officer. Prior to that, he worked in public accounting for five years. He is a graduate of Huntingdon College with a Bachelor's in Accounting and The University of South Alabama with a Master's Degree in Accounting. He also is a Certified Administrator of School Finance and Operations (SFO). He is an active member of the Association of School Business Officials International and was recently awarded the Emerging Leaders Scholarship in 2022. He resides in Gulf Shores with his wife, Sarah Beth and their two children, Margaret and Chance.

Agenda

1

Cost-Based Methodology

2

Participant List & RMTS

3

Financial Submission Process & Audit Documentation

4

NextGen Reporting

5

Understanding Claim Calculations

6

PHE Unwinding & Medicaid Re-enrollment

Cost Based Methodology

- The Alabama School Based Claims are calculated on a Cost Based Methodology.
- The methodology involves identifying all the costs associated with providing services, including direct costs such as salaries and benefits for staff, as well as indirect costs such as administrative overhead and supplies, which helps determine the school systems' levels of reimbursement.
- The concept of “fee for service” billing is no longer applicable in Alabama. Fee for service methodology is an established fee for a specific service. For example, each Speech Therapy service of a specified length would be equal to an established dollar amount.
 - Speech Therapy (30 minutes) = \$25
 - Physical Therapy (30 minutes) = \$22
- Understanding Cost Based claiming is critical to understanding your MAC and Cost Report claim calculations and the importance of each step in the process that leads to those calculations.
 - Participant List Process
 - RMTS - Random Moment Time Study
 - Financial Submission Process

Medicaid School Based Services

There are two distinct Medicaid reimbursement programs that school systems may participate in:

Medicaid School Based Services

Medicaid Administrative Claiming (MAC)

Federal Medicaid Reimbursement for administrative activities such as:

- Coordinating medical and mental health related services covered by Medicaid
- Linking students to Medicaid services
- Monitoring the delivery of medical and mental health services performed in the school system

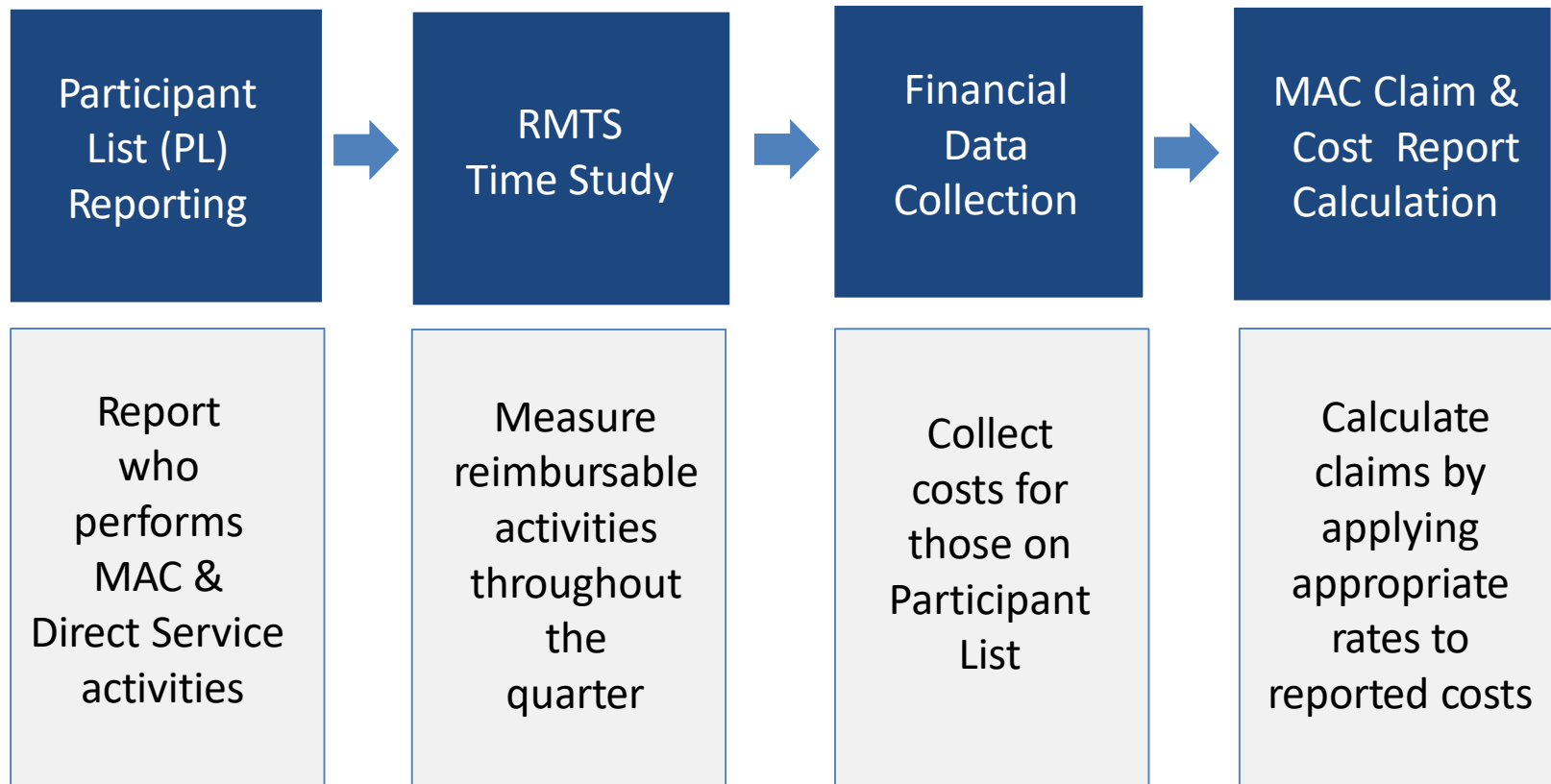
Direct Services (Cost Report)

Federal Medicaid Reimbursement for direct medical services such as:

- Speech Therapy
- Physical Therapy
- Occupational Therapy

Quarterly Processes

Systematic internal data quality checks and Fairbanks monitoring



Participant List Process

- Categories are provided by Medicaid to define the types of staff that typically participate in MAC or Direct Service-related activities.
- The Participant List is used to sample individuals who will participate in the RMTS each quarter and may include both employed and contracted staff in each allowable category.
- The Participant List drives the number of eligible participants for the RMTS and determines the financial costs eligible for reporting.
- The Participant List process is a critical part of ensuring your program receives the appropriate level of MAC and Cost Report reimbursement.

Random Moment Time Study (RMTS)

- The Random Moment Time Study will measure the amount of time spent by eligible staff on both MAC and Direct Service activities.
- RMTS results are used to calculate claims for both MAC and the Direct Service Cost Report.
- Random time study “moments” are sampled throughout the quarter:
 - A moment represents one minute at a specific time, and the results are used to determine the reimbursable activities that occur.
 - If a participant is sampled, they document what they were doing for a precise moment by answering three questions on the Fairbanks web-based system.
 - Because it is a random survey, participants may be sampled more than once in any given quarter or not at all.
- The RMTS methodology will have a sample size that is based on a CMS approved sampling methodology.

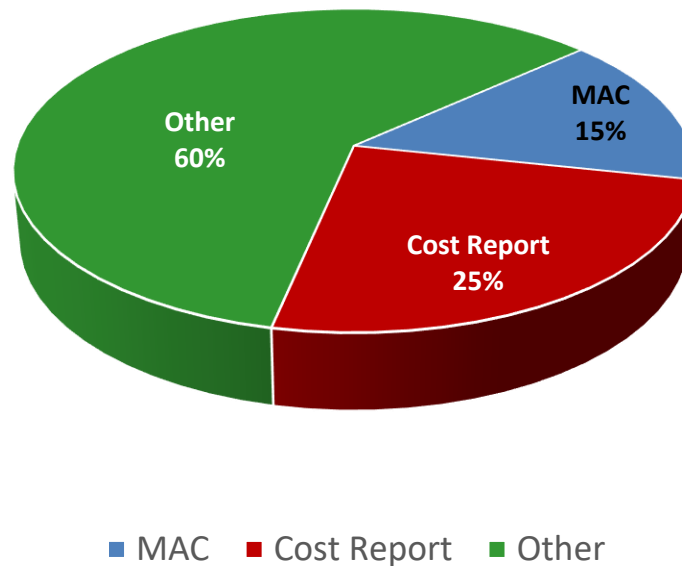
RMTS Results Allocation (Example)

RMTS provides quarterly results of the time spent on Medicaid eligible activities, by sampling participants throughout the quarter to report what they were doing at a particular moment in time.

These time study results are broken into the following Categories:

1. Administrative - Blue
2. Direct Services - Red
3. Other (not Medicaid related) - Green

Medicaid Funding in Schools



The Direct Service time study percentages are used with the Direct Service reported expenditures to calculate the quarterly Cost Report claim reimbursement.

The Administrative time study percentages are used with the MAC reported expenditures to calculate the quarterly MAC claim.

Financial Collection Process

- At end of each quarter, once the RMTS has been completed, school systems begin to report costs via the Fairbanks website under the Financial Submission tab.
 - Reporting all allowable costs ensures MAC claims and Cost Reports are accurate.
 - Eligible costs are reported for staff/positions included on the Participant List for the same quarter.
 - Eligible costs can also be reported for Direct Support staff (MAC only).
 - Staff who have a direct reporting and supporting relationship to an individual identified on the PL.
 - Staff whose job responsibilities are primarily clerical or administrative in nature.
 - Other purchased services, materials and supplies, and rentals and operating leases are reported via the allocated costs page (MAC only).
- Upon completion of financial reporting, the total net expenditures will have been calculated.
- The net expenditures along with the Random Moment Time Study results, Indirect Cost Rates, and Medicaid enrollment rates are used to calculate both MAC and Cost Report claims to be submitted for reimbursement.

Staff Eligibility for Financials

The Fairbanks website provides a list of names that were reported for the same quarter during the Participant List reporting process.

- Report costs for only those names/positions on the Participant List for the same quarter. Do NOT include any Federal funds!
- If your school system's Program Contact omitted individuals on that quarter's Participant List:
 - You cannot report their costs for the quarter
 - Include them on the next quarter's Participant List so that their costs will be eligible on the following quarter's financial reporting
 - Coordinate with your Program Contact to ensure Participant Lists are updated appropriately each quarter
- Costs are "position-specific" not "person-specific"
 - Substitutes: Individual replacing a provider on leave
 - Direct replacements: Individual hired to fill a vacated position
 - This ties into the cost-based methodology which determines how much school systems are incurring to provide services to Medicaid eligible children, by tying the costs to the position versus just the person

Audit Documentation

- Maintain copies of submitted financial data and certification forms on a quarterly basis.
- Fairbanks maintains all submitted information for a minimum of seven years.
- Maintain the following to support the financial data that you submit:
 - Copies of certifications/licenses
 - Copies of reports including source documentation such as vouchers, invoices, or receipts
 - Worksheets used to compile data
 - Organizational Charts and/or job descriptions
 - Query parameters used to perform ad hoc or other reports
 - Documents required to support expenditures by State or Federal government grants
 - Student Roster/IEP Counts

Steps to Complete Financial Submission

1. Enter Participate Details (Salary and Benefits for all employees eligible and on listing)
2. Enter Direct Support Personnel Details
3. Group Summary Schedule
4. Provide Detail Explanations on Changes
5. Enter Allocated Cost
6. Certify
7. Download Certificate

Step #1- Participate Details- Salary and Benefits


Steps to Complete Participate Details in NextGen:


1. Payroll-PR Check Processing-Regular Checks-Computed Checks-Salary & Benefits by GL Report (Code PR/SBGL)
2. Select Check Date
3. Enter the financial submission quarter (ex: 1/1/2023 to 3/31/2023)
4. Select employer and select all employer paid benefits to column 1 (ex: Retirement, PEEHIP, FICA, MED, unemployment)
5. Select employee numbers to report (match your participant listing in NextGen)
6. Select include gross amount and print employee detail
7. Select by GL Component
8. Sort GL by fund (Fund 11 and 12)
9. Report will include all salaries paid to employees on participant listing and sort by general fund and federal fund

Step #1- Participate Details- Salary and Benefits


[Dashboard](#) [Participant List](#) [Time Study Sample](#) [Financial Submission](#) [Manage](#)


Open Quarter: January - March 2023


 Your Financial Data was Certified for the Quarter: January - March 2023.
Certified by Chad Green on 04/12/2023 at 03:14 PM Central Time.

 Open Quarter: January - March 2023


Change Quarter


 [Download list of Participants](#)


 [Print](#)


 [Reference Materials](#)


Web Financial Steps


 1. Enter Financial Details


 a. Enter Participant Details [view](#)

 b. Enter Direct Support Personnel Details [view](#)


 2. Enter Group Summary Schedule [view](#)

 i. Detailed Explanations [view](#)

 3. Enter Allocated Costs [view](#)

 4. Certify [view](#)

Certified by Chad Green on 04/12/2023 at 03:14 PM Central Time

 5. [Download Certification](#)

Select participant details to enter salary and benefits

Step #1- Participate Details- Salary and Benefits

PR/SBGL: Salary & Benefits by GL Report (v3.22)

Beginning Check Date: 01/01/2023 Thru: 03/31/2023

☒ Updated Checks ☐ In Process Checks

Report Columns

Column	Description
Column 1	FICA W/H
Column 2	Column 2
Column 3	Column 3
Column 4	Column 4
Column 5	Column 5
Column 6	Column 6

Employer benefits

☐ Employee ☒ Employer

Deductions To Use For Column

Ded #	Description
<input checked="" type="checkbox"/> 3	SOCIAL SECURITY WITHHOL...
<input checked="" type="checkbox"/> 4	MEDICARE WITHHOLDING
<input checked="" type="checkbox"/> 5	SUI MATCHING
<input checked="" type="checkbox"/> 6	PEEHIP MATCHING INSURAN...
<input checked="" type="checkbox"/> 7	RETIREMENT WH TI
<input checked="" type="checkbox"/> 77	RETIREMENT WH TII
<input type="checkbox"/> 78	RETIREMENT ADJUSTMENT TII
<input type="checkbox"/> 79	RETIREMENT ADJUSTMENT TI

Employee Numbers

Employee Number

☒ Select Employee Numbers to Report

Employee Number: Add

☐ Enter List of Employee Numbers to Report (Separated by Commas)

Report Destination

☒ To Report Viewer ☐ To Grid ☐ To File

☐ To Printer Xerox Covers Copies

Setup

Must Have Numeric Value if Employee Number From Field

Check date sort by quarter

Select employee detail and include gross amount

Step #1- Participate Details- Salary and Benefits

VSGL: Salary & Benefits by GL Report (v3.22)

Beginning Check Date: 01/01/2023 Thru: 03/31/2023

☒ Updated Checks ☐ In Process Checks

Restrict Report By:
☐ Payroll Run Id
☒ Check Date
☐ Post Date

Sort Report By:

Report Columns:

Column	Description
Column 1	FICA W/H
Column 2	Column 2
Column 3	Column 3
Column 4	Column 4
Column 5	Column 5
Column 6	Column 6

☒ Select Employee Numbers to Report

Employee Number: Add

☐ Enter List of Employee Numbers to Report (Separated by Commas)

Report Destination:
☒ To Report Viewer
☐ To Printer Xerox Covers Copies

☐ To Grid

Enter Selection Criteria

Enter Account Selection Criteria

Accept Selection Criteria

Component Name: Fund Sort Order: 1 Beginning Value: 11 Ending Value: 12 Add Item

Component Contains: Fd

Sort Order Must Be Major to Minor (0 Sort Order = Selection Criteria only - Do Not Sort or Total)

Component Name	Sort Order	From Value	To Value
Fund	1	11	12

Use the Add Item Button to Accept Components and Values
Click on the List to Change the Component, Double Click to Remove

Step #1- Participate Details- Salary and Benefits

RUN DATE: 04/12/2023
RUN TIME: 01:03PM

MCAL PAYROLL SYSTEM
Salary & Benefits by GL Report (v3.22)
Gulf Shores City Schools
01/01/2023 Thru 03/31/2023

Page 1 of 2
PRSBGL

		GROSS AMT	EMPLOYER FICA WH	TOTAL
GENERAL FUND 11				
993	ADKINS, KELLI BOGGUS	23,043.75	7,185.51	30,829.26
626	Barnett, April Leigh	4,063.74	1,917.37	5,981.11
910	BEAL, JILL CASON	7,496.49	3,749.16	11,245.65
732	BOWLING, CHESLEY DAY	23,709.00	7,186.56	30,895.56
955	BROWN, TARA MA	6,473.76	3,620.25	10,094.01
1014	BRUTUS, JENNIFER MICHELLE	19,170.51	5,981.76	25,152.27
898	BURKE, LAURA CHRISTINE	14,433.00	5,151.30	19,584.30
22681	CHILDRESS, LACEY LORINE	16,677.75	5,525.67	22,203.42
21099	CORLEW, KATHRYN LYNN	22,703.75	6,659.31	29,363.06
859	DUKES, JACOB BART	14,610.51	5,173.80	19,784.31
631	FRALICK, ALLISON MARIE	14,610.51	5,109.33	19,719.84
857	GOFF, ZACHARY LAMAR	13,500.99	4,959.99	18,460.98
10411	HOLMES, WENDY MCINTOSH	21,003.51	6,547.14	27,550.65
12068	HOUSE, MELISSA CHAUDRON	20,565.27	6,471.00	27,036.27
13587	JOHNSTON, CONNIE	17,703.75	5,968.44	23,672.19
16107	KNIGHT, JENNIFER LYNN	16,844.49	5,669.08	22,513.57
981	MCCRORY, WILLIAM JUSTIN	17,566.99	5,685.83	23,252.82
578	McNab, Connie W	9,597.31	2,065.10	11,662.41
20330	MORGAN, JILL ANN	14,451.24	5,227.63	19,678.87
881	PAPALIA, SHELLEY JEAN	7,372.26	3,708.30	11,080.56
1015	PARKER, SARA PENNINGTON	17,520.69	5,849.16	23,369.85
17020	PARRISH, BRIAN STEVE	21,538.26	6,681.81	28,220.07
1012	PICKLE, ELIZABETH LEE	1,618.72	309.01	1,927.73
821	PRICE, KIMBERLY CURTIS	7,013.25	3,704.64	10,717.89
13602	SALLIN, KELLY B	14,942.01	5,333.40	20,275.41
634	SANSOM, PATRICIA ANNE	12,704.76	4,738.11	17,442.87
22652	Sparkman, Anslee BROWN	14,610.51	5,189.52	19,800.03
22801	SPARKMAN, JACOB LEE	21,200.49	6,388.95	27,589.44
11919	WEAVER, SHAWN HAROLD	16,900.59	5,791.26	22,691.85
978	WINNINGHAM, DONALD ALLEN	9,056.01	4,032.87	13,088.88
636	WOODSON, MARA KATHRYN	12,565.05	4,449.51	17,014.56
Fund 11 Total:		455,868.92	156,030.77	611,899.69
SPECIAL REVENUE FUND 12				
626	Barnett, April Leigh	5,991.50	2,435.87	8,427.37
1014	BRUTUS, JENNIFER MICHELLE	38.00	7.10	45.10
10411	HOLMES, WENDY MCINTOSH	77.00	15.20	92.20
16107	KNIGHT, JENNIFER LYNN	408.00	79.20	487.20
578	McNab, Connie W	12,722.02	2,737.44	15,459.46
20330	MORGAN, JILL ANN	1,614.50	315.89	1,930.39

Steps:

1. Export to excel
2. Sort the data by employee number
3. Add fund 11 and fund 12 together to get total salary and benefits
4. Enter the amounts on the participant listing

Step #1- Participate Details- Salary and Benefits



Gulf Shores City Schools

Welcome, Chad Green (Logout)

Dashboard	Participant List	Time Study Sample	Financial Submission	Manage
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Open Quarter: January - March 2023

Read only view.

Open Quarter: January - March 2023 Change Quarter

Filtering Options

Export to Excel Download list of Participants Print Reference Materials

1a. Enter Participant Details

Please note: Federally funded expenditures should not be included. If any portion of the expenditures reported on this page are federally funded, that portion should be entered in the corresponding column (G though J). If there is no funding to report, you must enter zero to proceed.

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Per Page: 20 All Showing: 1 - 20 of 31 First Previous Next Last

Last Name ↑	First Name	Optional ID	MAC Category	Employment Type	Salaries	Benefits	Contracted Costs	Travel & Training	Dues & Fees	Gross Expenditures	Federal Funds for Salaries	Federal Funds for Benefits	Federal Funds for Contracted Costs	Federal Funds for All Other Costs	Net Expenditures
					(A)	(B)	(C)	(D)	(E)	(F) A + B + C + D + E	(G)	(H)	(I)	(J)	(K) F - G - H - I - J
Adkins	Kelli		Professional Counselor, Licensed	Full Time	\$23,644	\$7,185	\$0	\$0	\$0	\$30,829	\$0	\$0	\$0	\$0	\$30,829
April	Barnett		Licensed Vocational/Practical Nurse (LVN/LPN)	Full Time	\$10,055	\$4,353	\$0	\$0	\$0	\$14,408	\$0	\$0	\$0	\$0	\$14,408
Beal	Jill		Student Services Personnel	Full Time	\$7,496	\$3,749	\$0	\$0	\$0	\$11,245	\$0	\$0	\$0	\$0	\$11,245
Bowling	Chesley		Professional Counselor, Licensed	Full Time	\$23,709	\$7,187	\$0	\$0	\$0	\$30,896	\$0	\$0	\$0	\$0	\$30,896
Brown	Tara		Student Services Personnel	Full Time	\$6,474	\$3,620	\$0	\$0	\$0	\$10,094	\$0	\$0	\$0	\$0	\$10,094
Brutus	Jennifer		Professional Counselor, Licensed	Full Time	\$19,208	\$5,988	\$0	\$0	\$0	\$25,196	\$38	\$7	\$0	\$0	\$25,151
Burke	Laura		Registered Nurse	Full Time	\$14,433	\$5,151	\$0	\$0	\$0	\$19,584	\$0	\$0	\$0	\$0	\$19,584
Childress	Lacy		Speech Language Pathologist, ASHA Certified	Full Time	\$16,678	\$5,526	\$0	\$0	\$0	\$22,204	\$0	\$0	\$0	\$0	\$22,204
Corlew	Kathryn		Special Education Teacher	Full Time	\$22,704	\$6,659	\$0	\$0	\$0	\$29,363	\$0	\$0	\$0	\$0	\$29,363

Note: Employees 100% federally funded that meet the eligibility requirements do not need to be included on participant listing

Steps:

1. Column A and B should be the sum of general fund and federal fund
2. Add any contract cost, travel or dues directly related to the employee
3. Column G and H should only include federal portion of salary

Step #2- Direct Support Personnel Details

Direct Support Personnel are:

- Primarily clerical or administrative in nature
- Not listed on participant list since they are not involved in MAC or Direct Services activities, but related expenditures can still be reported
- Staff that have direct reporting and supporting relationship to the individuals identified on the participant list
 1. A direct reporting relationship exists if the people in the supported category determine the schedule and work activities of a person in the support role.
 2. An organizational chart, job description, evaluation form, or expenditure/payroll report should be used to verify reporting relationships.
- Once these individuals are identified, their salary and benefit data can be pulled from NextGen the same way as the data pulled in Step 1a.

Step #2- Direct Support Personnel Details



Welcome, Chad Green ([Logout](#))

Gulf Shores City Schools

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Open Quarter: January - March 2023

Read only view.

Open Quarter: January - March 2023 [Change Quarter](#)

[Export to Excel](#) [Download list of Participants](#) [Print](#) [Reference Materials](#)

1b. Enter Direct Support Personnel Details

Please note: Federally funded expenditures should not be included. If any portion of the expenditures reported on this page are federally funded, that portion should be entered in column D. If there is no funding to report, you must enter zero to proceed.

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Direct Support	MAC Category	Direct Support Personnel Salaries	Direct Support Personnel Benefits	Gross Expenditures	Federal Funds	Net Expenditures
		(A)	(B)	(C) = (A) + (B)	(D)	(E) = (C) - (D)
No records entered						

PL/RMTS Information

[AL Participant List Guide 2022-23](#)
[AL Program Contact Training 2022-23](#)
[AL RMTS Guide 2022-23](#)
[AL RMTS Sampled Staff Training 2022-23](#)
[Random Moment Time Study Sample Email Notifications](#)

Financial Reporting Information

[AL Financial Contact Training 2022-23](#)
[AL Financial Reporting Guide 2022-23](#)
[AL Financial Reporting Online Instructions 2022-23](#)
[Salary & Benefits by GL Reporting](#)
[Superintendent Training 2022-23](#)

Program Documents

[Secure File Transfer](#)
[Alabama Medicaid - MAC Program Plan](#)

For questions, please contact Fairbanks LLC Client Information Center: (888) 321-1225 or info@fairbanksllc.com

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Step #3- Group Summary Schedule

2. Enter Group Summary Schedule

⚠ Please note: Federally funded expenditures should not be included. If any portion of the expenditures reported on this page are federally funded, that portion should be entered in the corresponding column (H through K). If there is no funding to report, you must enter zero to proceed.

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GROUP 1

MAC Category	Salaries	Benefits	Contracted Costs	Travel & Training	Dues & Fees	Direct Support Costs	Gross Expenditures	Federal Funds for Salaries	Federal Funds for Benefits	Federal Funds for Contracted Costs	Federal Funds for All Other Costs	Net Expenditures
	(A)	(B)	(C)	(D)	(E)	(F)	(G) A + B + C + D + E + F	(H)	(I)	(J)	(K)	(L) G - H - I - J - K
Licensed Vocational/Practical Nurse (LVN/LPN)	\$10,055	\$4,353	\$0	\$0	\$0	\$0	\$14,408	\$0	\$0	\$0	\$0	\$14,408
Professional Counselor, Licensed	\$104,894	\$32,670	\$0	\$0	\$0	\$0	\$137,564	\$523	\$101	\$0	\$0	\$136,940
Registered Nurse	\$64,012	\$21,948	\$0	\$0	\$0	\$0	\$85,960	\$1,857	\$361	\$0	\$0	\$83,742
Speech Language Pathologist, ASHA Certified	\$16,678	\$5,526	\$0	\$0	\$0	\$0	\$22,204	\$0	\$0	\$0	\$0	\$22,204
TOTAL	\$195,639	\$64,497	\$0	\$0	\$0	\$0	\$260,136	\$2,380	\$462	\$0	\$0	\$257,294

GROUP 2

MAC Category	Salaries	Benefits	Contracted Costs	Travel & Training	Dues & Fees	Direct Support Costs	Gross Expenditures	Federal Funds for Salaries	Federal Funds for Benefits	Federal Funds for Contracted Costs	Federal Funds for All Other Costs	Net Expenditures
	(A)	(B)	(C)	(D)	(E)	(F)	(G) A + B + C + D + E + F	(H)	(I)	(J)	(K)	(L) G - H - I - J - K
Administrator	\$22,319	\$4,803	\$0	\$0	\$0	\$0	\$27,122	\$12,722	\$2,737	\$0	\$0	\$11,663
Early Intervention/Special Ed Placement	\$14,611	\$5,174	\$0	\$0	\$0	\$0	\$19,785	\$2,045	\$724	\$0	\$0	\$17,016
Special Education Teacher	\$191,508	\$63,250	\$0	\$0	\$0	\$0	\$254,758	\$0	\$0	\$0	\$0	\$254,758
Student Services Personnel	\$54,912	\$24,664	\$0	\$0	\$0	\$0	\$79,576	\$0	\$0	\$0	\$0	\$79,576
TOTAL	\$283,350	\$97,891	\$0	\$0	\$0	\$0	\$381,241	\$14,767	\$3,461	\$0	\$0	\$363,013

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***Verify costs match the Salaries and Benefits from NextGen report.**

Step #4- Detail Explanations on Changes

Gulf Shores City Schools

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[Manage](#)

Open Quarter: January - March 2023

⚠ Read only view.

 Open Quarter: January - March 2023 [Change Quarter](#)

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2. Enter Group Summary Schedule -- Detailed Explanations

[Cancel](#)

Required edit checks, please enter explanation

Category	Issue	Calculation	Explanation
Student Services Personnel	This value varies by 30% from the previous quarter	Previous Salaries: \$32,949 Current Salaries: \$54,912 67% change	added two aides
Student Services Personnel	This value varies by 30% from the previous quarter	Previous Benefits: \$14,138 Current Benefits: \$24,664 74% change	added two aides

Optional edit checks, no explanation required

Category	Issue	Calculation	Explanation
Professional Counselor, Licensed	This value varies by 15% from the previous quarter	Previous Salaries: \$87,236 Current Salaries: \$104,894 20% change	added 1 counselor

[Cancel](#)

***Provide an explanation for any significant changes.**

Step #5- Enter Allocated Cost

- To determine allocated costs, enter school system-wide data from the following “Expenditure Type”:
 - Other Purchased Services
 - Materials and Supplies Cost
 - Rentals and Operating Leases
- Do not include expenditures included in the school system’s indirect cost rate such as:
 - General Administration
 - Utilities (electricity, water, garbage, natural gas, etc.)
 - Facilities
 - Typically, object codes in the 370 range
- Do not include any transportation related costs such as:
 - Fuel
 - Vehicle parts
 - Vehicle maintenance
 - Typically, object codes in the 450 range or 390/391
- Do not include federal funds as there is no federal funds back-out in the Allocated Costs step.
 - Be sure to exclude any source funds (Sfund) from the 3000-5999 range

Step #5- Enter Allocated Cost

- Do not include expenditures included in the school system's indirect cost rate.
 1. Pull the "Indirect Cost Rate Data- Unrestricted" report in AIM to determine all cost that are included in indirect cost rate.
 2. See all indirect cost expenditure codes in the table below. These cost should be excluded from allocated cost.

(B) - Expenditures Not Allowed:

N/A for Unrestricted

(C) - Expenditures Indirect:

Operation and Maintenance Services

Fund Type 11, Account Codes 3000-3999, Excluding Fund Sources 3000-5999 and 8000-9999

Operation and Maintenance Services

Fund Type 12, Account Codes 3000-3999, Fund Sources 6000-6999

Executive Administrative Services

Fund Type 11, Account Codes 6200-6299, Excluding Fund Sources 3000-5999 and 8000-9999

Executive Administrative Services

Fund Type 12, Account Codes 6200-6299, Fund Sources 6000-6999

Business Support Services

Fund Type 11, Account Codes 6300-6399, Excluding Fund Sources 3000-5999 and 8000-9999

Business Support Services

Fund Type 12, Account Codes 6300-6399, Fund Sources 6000-6999

System-Wide Support Services

Fund Type 11, Account Codes 6400-6499, Excluding Fund Sources 3000-5999 and 8000-9999

System-Wide Support Services

Fund Type 12, Account Codes 6400-6499, Fund Sources 6000-6999

Central Office Services

Fund Type 11, Account Codes 6500-6599, Excluding Fund Sources 3000-5999 and 8000-9999

Central Office Services

Fund Type 12, Account Codes 6500-6599, Fund Sources 6000-6999

Other General & Central Support Services

Fund Type 11, Account Codes 6900-6999, Excluding Fund Sources 3000-5999 and 8000-9999

Other General & Central Support Services

Fund Type 12, Account Codes 6900-6999, Fund Sources 6000-6999

(D) - Expenditures Direct:

(E), (A), (B), (C)

Includes Object Codes 325 (Legal) and 363 (Advertising) unless coded to Fund Sources 7000-7999 or Account Codes

Step #5- Enter Allocated Cost

<u>Function of Expenditure Account Codes</u>	<u>Expenditures Excluded</u>	<u>Expenditures Not Allowed</u>	<u>Expenditures Indirect</u>	<u>Expenditures Direct</u>	<u>Total All Fund Expenditures</u>
Total Instructional Services (1000 - 1999)	\$282,244.46			\$3,961,417.10	\$4,243,661.56
Total Other Instructional Support Services (2000 - 2299)	\$144,943.98			\$749,437.35	\$894,381.33
Total School Administration (2300 - 2399)	\$5,571.68			\$511,709.20	\$517,280.88
Operation & Maintenance Services (3000 - 3999)	\$36,243.90		\$427,888.53	\$214,975.00	\$679,107.43
Auxiliary Services (4000 - 4999)	\$159,610.93			\$420,751.12	\$580,362.05
Board of Education Services (6100 - 6199)	\$0.00			\$5,322.55	\$5,322.55
Executive Administrative Services (6200 - 6299)	(\$46.31)		\$265,802.72	\$35,207.93	\$300,964.34
Business Support Services (6300 - 6399)	\$0.00		\$82,155.66	\$0.00	\$82,155.66
Information Services (6410)	\$0.00		\$89,923.50	\$0.00	\$89,923.50
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$18,296.37	\$0.00	\$18,296.37
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$0.00	\$0.00	\$0.00
Other Central Support Services (6490)	\$0.00		\$0.00	\$0.00	\$0.00
Central Office Services (6500 - 6599)	\$0.00		\$0.00	\$0.00	\$0.00
Other General & Central Support Services (6900 - 6999)	\$0.00		\$0.00	\$0.00	\$0.00
Capital Outlay (7000 - 7999)	\$585,309.00			\$0.00	\$585,309.00
Debt Service - Long Term (8000 - 8999)	\$752,939.65			\$0.00	\$752,939.65
Other Expenditures (9000 - 9899)	\$34,764.78			\$188,986.46	\$223,751.24
Total Expenditures:	\$2,001,582.07		\$884,066.78	\$6,087,806.71	\$8,973,455.56
Other Fund Uses (9900 - 9999)	\$582,445.14				\$582,445.14
Total Expenditures and Other Fund Uses:	\$2,584,027.21		\$884,066.78	\$6,087,806.71	\$9,555,900.70

Exclude from Medicaid financial submission

Step #5- Enter Allocated Cost

Open Quarter: January - March 2023 [Change Quarter](#)

[Download list of Participants](#) [Print](#) [Reference Materials](#)

3. Enter Allocated Costs

[Return to Main Menu](#)

District-Wide Expenditures

Report district-wide data for each of the following expenditure types. An allocation methodology will be applied to determine the eligible costs to be included in the district's claim. Please note: Costs that are federally funded or used in the district's indirect cost rate calculation should not be included.

Enter zero for any expenditure not being claimed.

Expenditure Type	Amount
Other Purchased Services Professional fees and purchased services (non-payroll) to include: advertising costs, audit/accounting services, temporary staff, legal counsel, copier contracts, contracted repairs and maintenance for land, buildings, and equipment and other professional and technical services in the school system. (NOTE: This section is NOT intended to capture any costs of contracted individuals listed on your Participant List.)	
Materials and Supplies Cost Computer and software supplies, inventoried furniture and computer equipment, medical materials and supplies, and medical equipment. Note: Do not include materials used for general classroom instruction, i.e. textbooks, instructional materials.	
Rentals and Operating Leases Expenditures for leasing or renting equipment for both temporary and long term use by the school district, which may include copiers, fax machines, computers, mobile phones and devices, etc.	

Salaries, Benefits, and Contracted Costs

If all District-Wide Expenditures above are zero, you may enter zero for Salaries, Benefits, and Contracted Costs.

Do not enter federal dollars in the figures you are reporting for this section.	Salaries:
	\$4,173,087
Please enter your Salaries, Benefits, and Contracted Costs for ALL district-wide staff, not just those individuals listed on the Participant List. These figures must include ALL district staff, whether full time or part time.	Benefits:
	\$1,363,220
	Contracted Costs:
	\$0

See following screens

[Return to Main Menu](#)

Step #5- Enter Allocated Cost

Steps to District Wide Salaries

1. Payroll-PR Check Processing-Regular Checks-Computed Checks- Salary & Benefits by GL Report (code PR/SBGL)
2. Select Check Date
3. Enter the financial submission quarter (ex: 1/1/2023 to 3/31/2023)
4. Select employer and select all employer paid benefits to column 1 (ex: retirement, peehip, FICA, MED, unemployment)
5. Select include gross amount and print employee detail
6. Select by GL Component
7. Sort GL by fund (Fund 11) - **DO NOT INCLUDE FEDERAL FUNDS IN THIS REPORT**
8. Report will include all general fund salaries and benefits paid to ALL district employees.

Step #5- Enter Allocated Cost



PR/SBGL: Salary & Benefits by GL Report (v3.22)

Beginning Check Date: 01/01/2023 Thru: 03/31/2023
☒ Updated Checks ☐ In Process Checks

Report Columns:

Column	Description
Column 1	FICA W/H
Column 2	Column 2
Column 3	Column 3
Column 4	Column 4
Column 5	Column 5
Column 6	Column 6

☐ Select Employee Numbers to Report

☐ Enter List of Employee Numbers to Report (Separated by Commas)

Report Destination:
☒ To Report Viewer ☐ To Grid ☐ To File
☐ To Printer Xerox Covers Copies

Restrict Report By:
☐ Payroll Run Id
☒ Check Date
☐ Post Date

Sort Report By:
☒ Employee Name
☐ Employee#

Select By GL Component

☒ Print Employee Detail
☐ Print GL Account Detail
☒ Include Gross Amt
☐ Print Social Security#
☐ Page Break on Primary Comp

Deductions To Use For Column

Ded #	Description
<input checked="" type="checkbox"/> 3	SOCIAL SECURITY WITHHOL...
<input checked="" type="checkbox"/> 4	MEDICARE WITHHOLDING
<input checked="" type="checkbox"/> 5	SUI MATCHING
<input checked="" type="checkbox"/> 6	PEEHIP MATCHING INSURAN...
<input checked="" type="checkbox"/> 77	RETIREMENT WH TI
<input checked="" type="checkbox"/> 78	RETIREMENT WH TI
<input type="checkbox"/> 78	RETIREMENT ADJUSTMENT TI
<input type="checkbox"/> 79	RETIREMENT ADJUSTMENT TI

Enter Selection Criteria, Click Enter(F1) To Generate Report

Setup

Only difference between the parameters set for the participate listing is employee numbers are NOT selected

Step #5- Enter Allocated Cost

BGL: Salary & Benefits by GL Report (v3.22)

Beginning Check Date: 01/01/2023 Thru: 03/31/2023

☒ Updated Checks ☐ In Process Checks

Restrict Report By:
☐ Payroll Run Id
☒ Check Date
☐ Post Date

Sort Report By:

Report Columns:

Column	Description
Column 1	FICA W/H
Column 2	Column 2
Column 3	Column 3
Column 4	Column 4
Column 5	Column 5
Column 6	Column 6

Select Employee Numbers to Report

Enter List of Employee Numbers to Report (Separated by Commas)

Report Destination:
☒ To Report Viewer ☐ To Grid
☐ To Printer Xerox Covers Copies

Enter Selection Criteria

Enter Account Selection Criteria

Accept Selection Criteria

Component Name	Sort Order	Beginning Value	Ending Value
Fund	1		zz

Component Contains: Fd

Sort Order Must Be Major to Minor (0 Sort Order = Selection Criteria only - Do Not Sort or Total)

Component Name	Sort Order	From Value	To Value
Fund	1	11	11

Use the Add Item Button to Accept Components and Values
 Click on the List to Change the Component, Double Click to Remove

Difference from participant listing is we are no longer including federal fund.

Step #5- Enter Allocated Cost

1110	WIGLEY, SHERWIN CLINT	3,056.10	2,963.92	6,020.02
14870	WILLIAMS, LISA CROMPTON	9,537.75	4,231.56	13,769.31
15755	WILLIAMS, VICTORIA LANE	14,647.74	5,296.89	19,944.63
792	WILLIAMSON, RHONDA LEIGH	1,572.50	120.30	1,692.80
637	WILSON, JASON LAWRENCE	9,248.49	4,116.27	13,364.76
1124	WILSON, PAUL R	21,724.80	4,890.06	26,614.86
978	WINNINGHAM, DONALD ALLEN	9,056.01	4,032.87	13,088.88
1058	WINNINGHAM, LYDIA DANIELLE	206.00	15.76	221.76
19229	WISDOM, WOODROW WILSON	346.00	26.47	372.47
636	WOODSON, MARA KATHRYN	12,565.05	4,449.51	17,014.56
1094	YOUNG, MAKENZIE ELISE	2,476.10	189.41	2,665.51
Fund 11 Total:		4,173,087.15	1,363,220.02	5,536,307.21

Salaries, Benefits, and Contracted Costs

If all District-Wide Expenditures above are zero, you may enter zero for Salaries, Benefits, and Contracted Costs.

Do not enter federal dollars in the figures you are reporting for this section.

Please enter your Salaries, Benefits, and Contracted Costs for ALL district-wide staff, not just those individuals listed on the Participant List. These figures must include ALL district staff, whether full time or part time.

Salaries:

\$4,173,087


Benefits:

\$1,363,220

Contracted Costs:

\$0

NextGen report (above)
and Fairbanks allocated
cost (below) should match

 Return to Main Menu

Step #6- Certify

Financial Submission Summary

GROUP 1

MAC Category	Gross Expenditures	Federal Funds	Allocated Costs	Total Net Expenditures
	(A)	(B)	(C)	(D) = (A) - (B) + (C)
Licensed Vocational/Practical Nurse (LVN/LPN)	\$14,408	\$0	\$373	\$14,781
Professional Counselor, Licensed	\$137,564	\$624	\$3,542	\$140,482
Registered Nurse	\$85,960	\$2,218	\$2,166	\$85,908
Speech Language Pathologist, ASHA Certified	\$22,204	\$0	\$574	\$22,778
TOTAL	\$260,136	\$2,842	\$6,655	\$263,949

GROUP 2

MAC Category	Gross Expenditures	Federal Funds	Allocated Costs	Total Net Expenditures
	(A)	(B)	(C)	(D) = (A) - (B) + (C)
Administrator	\$27,122	\$15,459	\$302	\$11,965
Early Intervention/Special Ed Placement	\$19,785	\$2,769	\$440	\$17,456
Special Education Teacher	\$254,758	\$0	\$6,589	\$261,347
Student Services Personnel	\$79,576	\$0	\$2,058	\$81,634
TOTAL	\$381,241	\$18,228	\$9,389	\$372,402

Group	Net
Total Group I Expenditures	\$263,949
Total Group II Expenditures	\$372,402
Total Direct Expenditures	\$636,351

Review and certify at the bottom

✓ By certifying below, I confirm my title as CSFO for Gulf Shores City Schools, and I have made a good faith effort to ensure that all information reported is true and accurate.

Step #7- Download Certificate

Alabama Medicaid Administrative Claiming Program	
Quarterly Certification Statement	
<p>I certify, that to the best of my knowledge, the expenditures submitted for the Alabama Medicaid Administrative Claiming Program for the period ending <u>03/31/2023</u> represent actual direct expenditures included in the financial accounting system under the <u>Gulf Shores City Schools</u> contract to provide Medicaid Administrative Services. The new direct expenditures submitted are not supported by federal funds, and there are sufficient qualifying funds/contributions available to certify the Federal match pursuant to the requirements of 42 CFR 433.51. The claim does not duplicate any other Federal claims for reimbursement, including claims for medical services under the fee-for-service program.</p> <p>The total amount of direct expenditures submitted, prior to the application of the time study results and the Medicaid eligibility percentage are as follows:</p>	
Total Group I Expenditures	\$ <u>263,949</u>
Total Group II Expenditures	\$ <u>372,402</u>
Total Direct Expenditures	\$ <u>636,351</u>
<p>_____ Electronically signed by Chad Green (Signature)</p>	
<p>_____ Chad Green (Print Name)</p>	
<p>_____ Chief School Financial Officer (Title)</p>	
<p>_____ April 12, 2023 (Date)</p>	

Claiming Terminology Defined

IDCR - Indirect Cost Rate - the percentage of a school system's indirect costs to its direct costs is a standardized method of charging individual programs for their share of indirect costs.

Time Study Percentages - determines the percentage of time, from the statewide time study survey, which participants are spending providing Direct Services, performing Administrative activities, or performing non-reimbursable activities.

MER - Medicaid Eligibility Rate - the ratio of Medicaid eligible students to total students.

IEP Utilization Ratio - the ratio of the total number of Medicaid covered children with IEPs and IFSPs by the total number of children with IEPs and IFSPs.

FFP - Federal Financial Participation (MAC) - The portion paid by the federal government to states for their share of expenditures for administrative activities as part of the Medicaid Administrative Claiming program.

FMAP - Federal Medical Assistance Participation (Cost Report) - The portion paid by the federal government to states for their share of expenditures for providing Direct Services as part of the Cost Reporting.

MAC Claim Calculation

- The Financial Submission allows school systems to report quarterly expenditures for the providers listed on your Participant List and calculate the total net expenditures by subtracting any Federal funds from the gross expenditures.
- These net expenditures are also called direct costs.
- These direct costs are then increased by your system's IDCR.
- Once the direct and indirect costs have been calculated, then Time Study percentage and the Medicaid eligibility rate are applied.
- Finally, the FFP is used to determine the final Federal reimbursement.

$(\text{Direct Costs} + \text{Indirect Costs}) \times \text{TS\% (Administrative)} \times \text{MER} = \text{Total MAC Claim}$

$\text{Total MAC Claim} \times \text{FFP} = \text{Federal Reimbursement Total received by School System}$

Cost Report Claim Calculation

- The Financial Submission allows school systems to report quarterly expenditures for the providers listed on your Participant List and calculated the total net expenditures by subtracting any Federal funds from the gross expenditures.
- These net expenditures are also called direct costs.
- These direct costs are then increased by your system's IDCR.
- Once the direct and indirect costs have been calculated, then Time Study percentage and the Medicaid eligibility rate are applied.
- Finally, the FMAP is used to determine the final Federal reimbursement.

(Direct Costs (for Direct Service providers only) + Indirect Costs) x TS% (Direct Service) x IEP Ratio = Total CR Claim

Total CR Claim x FMAP = Federal Reimbursement Total received by School System

COVID-19 PHE Unwinding

- PHE Unwinding
 - Millions of people are anticipated to lose Medicaid during the unwinding period
 - To minimize the number of people that lose Medicaid coverage, CMS is working with states and other stakeholders on outreach efforts
 - Back-to-School initiative to inform people about renewing their coverage
 - <https://www.insurekidsnow.gov/sites/default/files/2022-07/back-to-school-toolkit-2022.pdf>
- School-based Medicaid Claiming
 - School-based Medicaid reimbursements anticipated to return to pre-pandemic levels over the course of the next year
 - Any reductions will coincide with effective dates of FMAP phase-out (FMAP was increased 6.2% during the pandemic) & end of continuous coverage
- Stakeholders can assist in PHE unwinding process
 - Medicaid outreach activities have the potential to prevent inappropriate terminations and promote smooth transitions to health care coverage for those no longer eligible for Medicaid
 - Engagement in PHE unwinding by school systems and State DOEs is optional, but can help minimize health care disruptions for Medicaid eligible students

Medicaid Redeterminations

- States began redeterminations on 4/1/2023 and may take up to 12 months to initiate redeterminations and complete all renewals within 14 months.
- Enhanced FMAP begins to phase out 4/1/2023, and fully expires 1/1/2024.
- School-based Medicaid Claiming reimbursements anticipated to return to pre-pandemic levels over the course of the next year.
 - The earliest MAC claiming quarter where an impact to the Medicaid Eligibility Rate (MER) may be realized is the April-June 2023 quarter.
 - MER reductions may be mitigated by active school system engagement.
 - Increased time spent on Medicaid outreach activities could be captured in RMTS.

Questions



Contact Information

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