FAIRBANKS LLC

AASBO

September 2025 Program

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, Indiana, 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.

Morgan Henrichs is a Senior Business Analyst at Fairbanks LLC, with over four years of experience in Administrative Claiming and Direct Services Cost Reporting. She brings strong operational and policy expertise, having supported school-based Medicaid programs in Alabama, North Carolina, Nebraska, and New York. Morgan holds a Bachelor of Arts in Economics and Environmental Studies from Lake Forest College.

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Introductions

Lesley Poe Wallace has been employed with Autauga County Schools for three years as the Chief School Financial Officer. She was previously employed by Talladega City Schools, AIDB, and Calhoun County as their Chief School Financial Officer. Prior to that, she worked with the Examiners of Public Accounts. She is a graduate of Jacksonville State University with a Bachelor's in Accounting and MBA with a concentration in Accounting. She also is a Certified Administrator of School Finance and Operations (SFO). She resides in Prattville with her husband, Keith. Together they have three children and five grandchildren.

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Agenda

- Cost-Based Methodology
- Participant List & RMTS
- Financial Submission Process & Audit Documentation
- NextGen Reporting
- Understanding Claim Calculations
- 2023 CMS Guidance

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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 **determines** 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 and 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
  - Random Moment Time Study (RMTS)
  - Financial Submission Process

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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:

- Coordination of 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

Cost Reporting (Direct Service Cost Report)

Federal Medicaid Reimbursement for direct medical activities such as:

- Speech Therapy
- Physical Therapy
- Occupational Therapy

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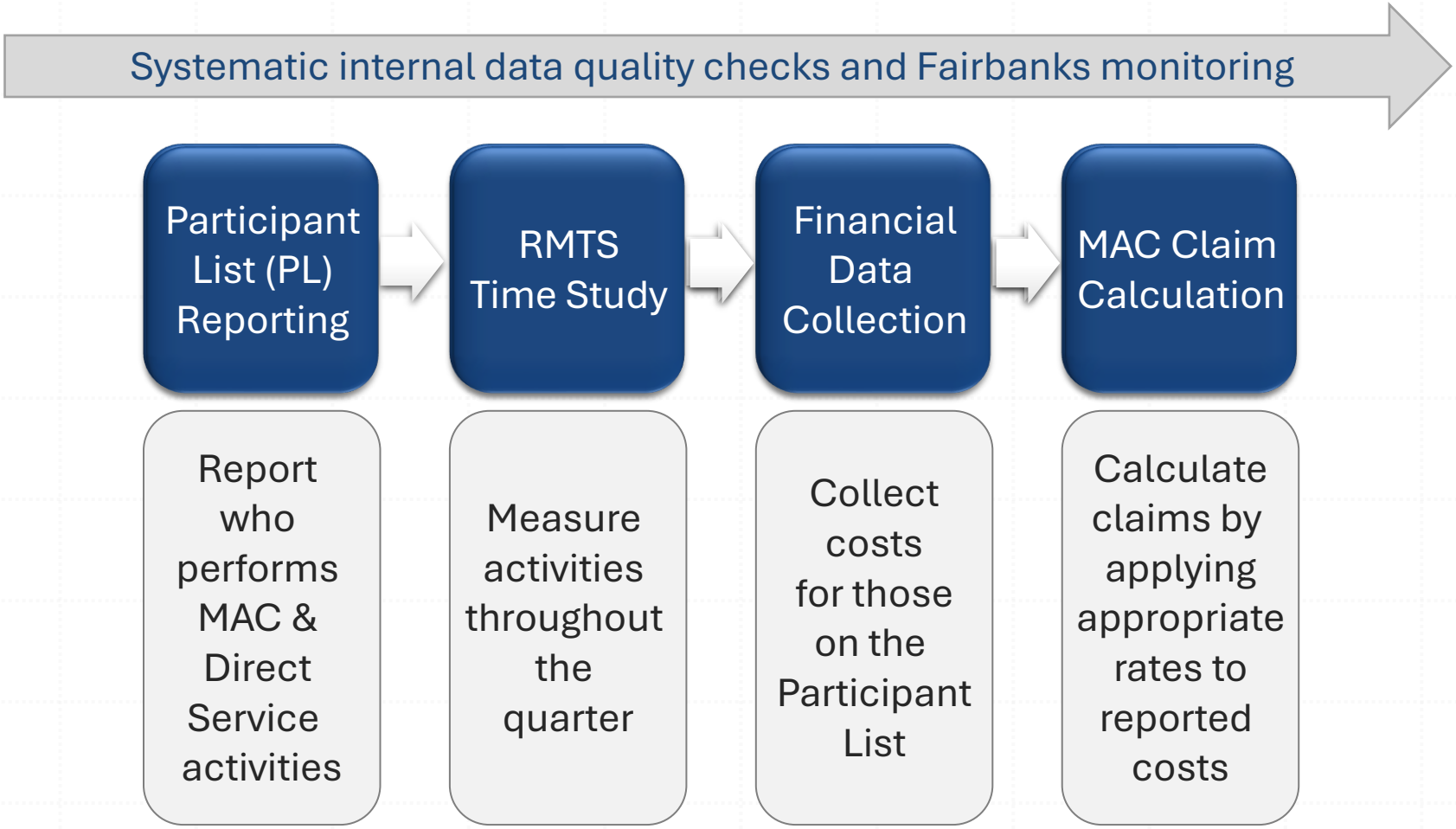
Quarterly Claiming Process



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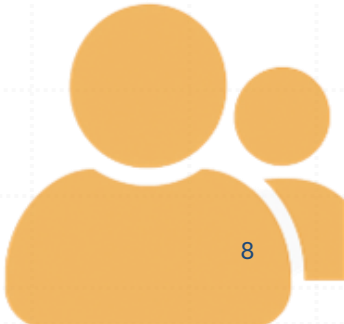
Participant List Process

- School systems submit a **list of eligible providers** to participate in RMTS each quarter, based on provided guidelines.
- The Participant List is used to sample individuals who will participate in the RMTS each quarter.
- The Participant List **drives the number** of **eligible participants** 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**.



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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 MAC claims and used in 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**.

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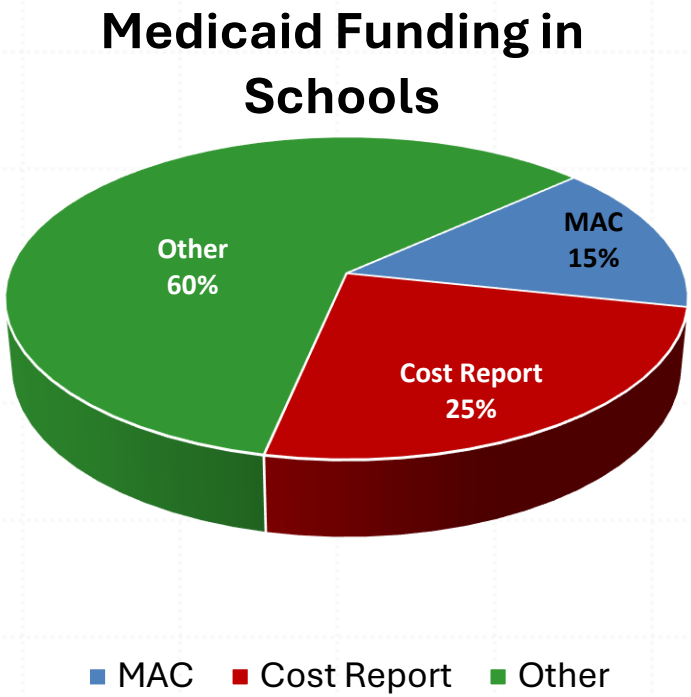
RMTS Results Allocation (Example)

- The **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
  2. Direct Services
  3. Other (not Medicaid related)



- 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.

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MAC & Cost Report Financial Collection

- To participate in the MAC and Cost Report programs, **financial information** must be **collected**, **certified**, and **submitted** to Fairbanks each quarter.
- At the end of each quarter, **school systems** can begin to **report costs** via online financial reporting.
  - 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).
  - Other Purchased Services, Materials and Supplies, and Rentals and Operating leases are reported via the allocated costs page (MAC only).
  - Reporting all allowable costs ensures MAC claims and Cost Reports are accurate.
- Upon **completion of financial reporting**, Fairbanks begins the **claim calculation** process using the **time study results**, **reported costs**, and **reimbursement rates** to submit a claim on your behalf.

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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**.

- 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

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Audit Documentation

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

- 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

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Steps to Complete Financial Submission

1. **Enter Financial Details** (or skip to Step 2)
    a. Enter Participate Details
    b. Enter Direct Support Personnel Details

2. **Enter Group Summary Details** (or review)
    i. Provide **Detail Explanations** on Change

3. Enter **Allocated Costs**

4. **Certify**

5. **Download Certification**

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Step #1- Participate Details- Salary & Benefits

NextGen Steps to Complete Participate Details:

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

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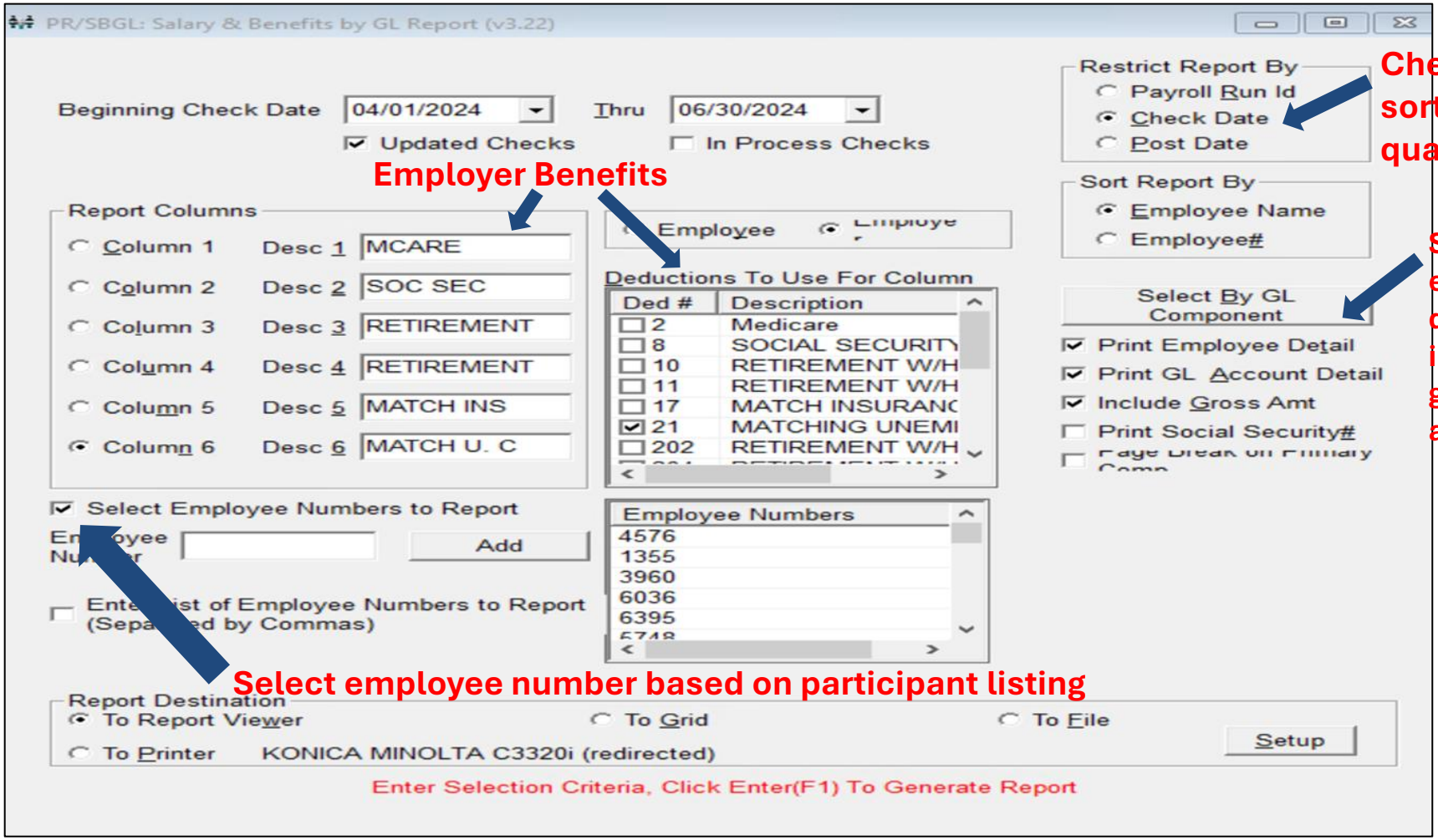
Step #1- Participate Details- Salary & Benefits



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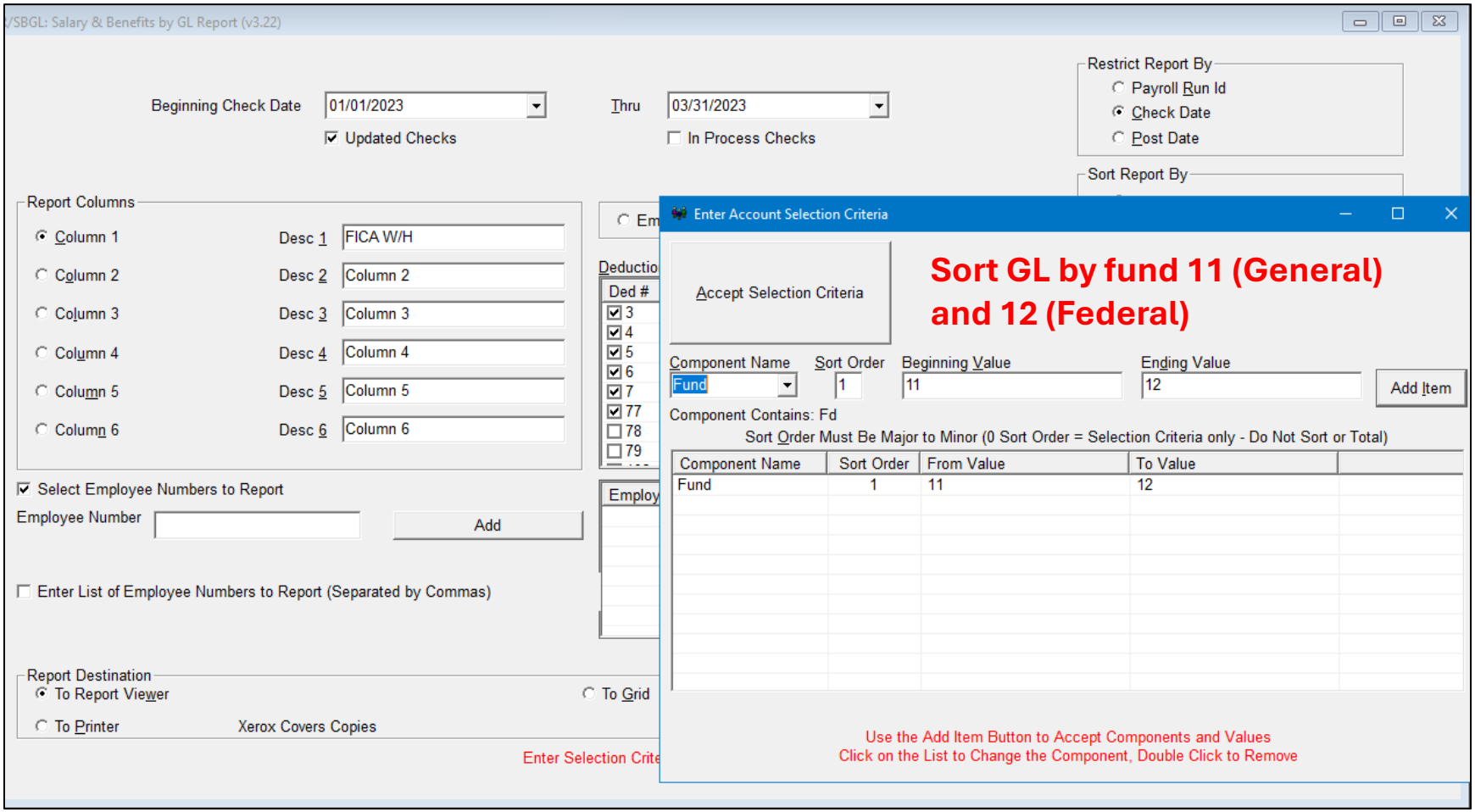

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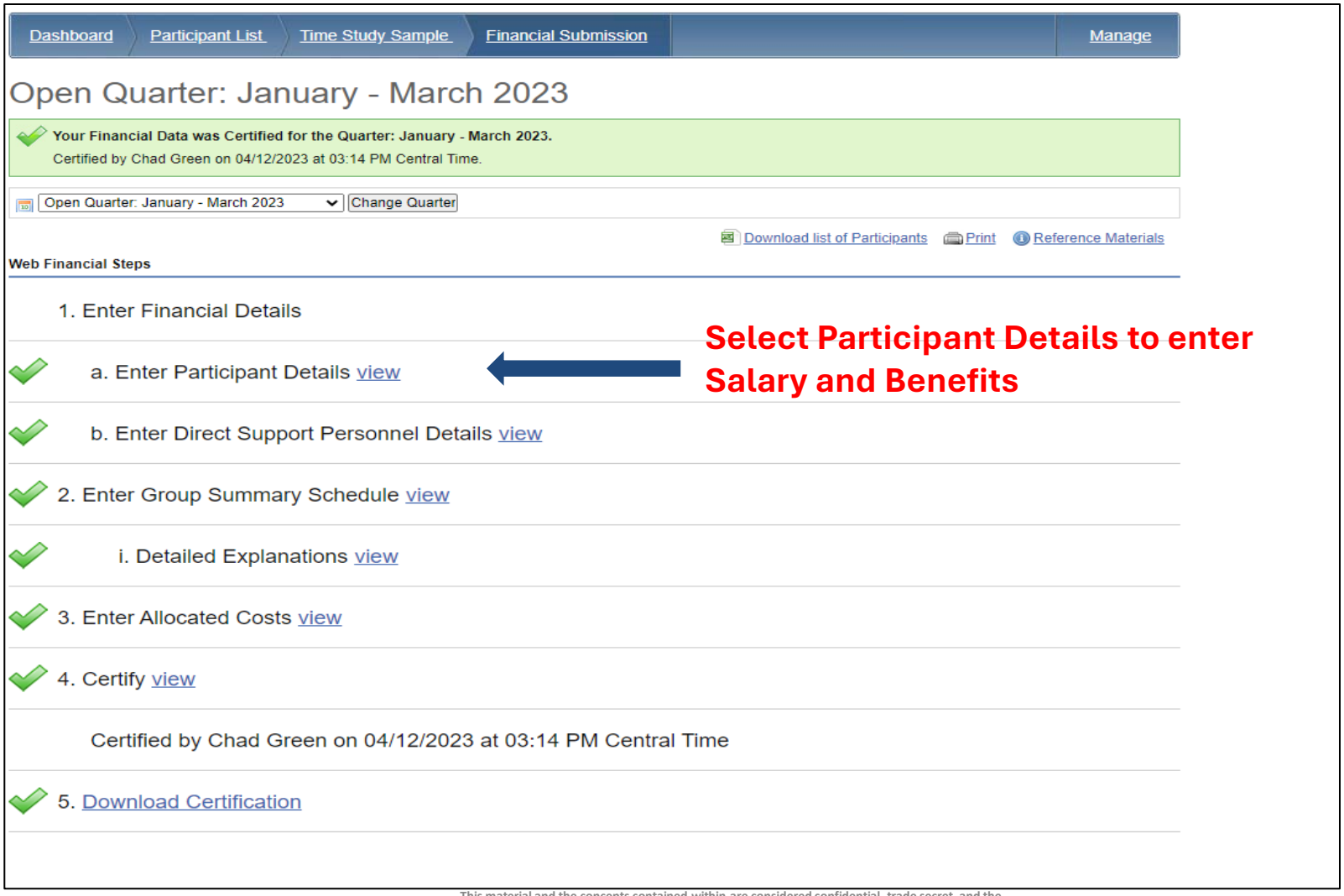
Step #1- Participate Details- Salary & Benefits



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Step #1- Participate Details- Salary & Benefits

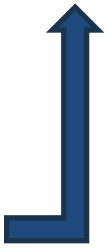
PR/SBGL Report Detail Data - 09/09/2025 10:19:46 - Saved Report Criteria Name: = 'FAIRBANKS'									
GL Display Account	fullname	Employee Number	ded_1	ded_2	ded_3	ded_4	ded_5	ded_6	Gross Amount
11-5-1100-010-0015-1	ARP, KAITLIN MA	5732	198.36	848.11	1618.02	0.00	2400.00	1.41	13984.74
11-5-1100-010-0015-1	BALDA, GABRIE	5600	199.62	853.56	1688.94	0.00	2400.00	1.47	14597.49
11-5-1100-010-0040-1	Chesser, Anna N	6788	124.42	531.97	0.00	1240.13	2400.00	0.99	9850.16
11-5-1100-010-0040-1	STANGE, ASHLE	6185	160.29	685.38	1407.00	0.00	2400.00	1.23	12160.74
11-5-1100-010-0040-1	Williams, Tiffany	6870	160.32	685.50	1279.23	0.00	2400.00	1.11	11056.50
11-5-1100-010-0040-1	CAVER, MONYA	3185	208.55	891.77	0.00	1950.72	2400.00	1.56	15494.25
11-5-1100-010-0040-1	JONES, LANNY	6597	220.54	943.00	0.00	1984.17	2400.00	1.56	15759.99
11-5-1100-010-0040-1	LOUDERMILK, A	6006	229.56	981.55	0.00	2029.92	2400.00	1.61	16123.26
11-5-1100-010-0050-1	Neel, Lindsey Lee	6808	181.55	776.25	1621.01	0.00	2400.00	1.39	14010.50
11-5-1100-010-0050-1	CARPENTER, C	5817	185.15	791.67	1618.02	0.00	2400.00	1.41	13984.74
11-5-1100-010-0050-1	KNOX, JASMINE	5583	197.18	843.08	1688.94	0.00	2400.00	1.47	14597.49
11-5-1100-010-0050-1	MOONEY, TRAVI	6069	189.93	812.08	1618.05	0.00	2400.00	1.38	13984.74

Steps:

1. Export to excel

2. Sum the Benefits

3. Enter the amounts on the participant listing



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Step #1- Participate Details- Salary & Benefits

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
Aaron	Logan		Registered Nurse	Full Time	$12,511	$4,835	$0	$0	$0	$17,346	$0	$0	$0	$0	$17,346
Able	Amy	3462	Student Services Personnel	Full Time	$6,508	$3,663	$0	$0	$0	$10,171	$0	$0	$0	$0	$10,171
Adams	Tynesha	6981	Special Education Teacher	Full Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Addison	Hosea	4877	Administrator	Full Time	$27,782	$8,199	$0	$0	$0	$35,981	$0	$0	$0	$0	$35,981
Addison	Tisha	4036	Program Specialist	Full Time	$32,982	$9,330	$0	$0	$0	$42,312	$0	$0	$0	$0	$42,312
Allen	Melissa	5555	Student Services Personnel	Full Time	$12,001	$4,816	$0	$0	$0	$16,817	$0	$0	$0	$0	$16,817
Amos	Melissa	6861	Student Services Personnel	Full Time	$6,059	$3,686	$0	$0	$0	$9,745	$0	$0	$0	$0	$9,745
Anderson	Brandi		Special Education Support Technician	Full Time	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0

- **Employees 100% federally funded that meet the eligibility requirements do not need to be included on participant listing.**
- **I usually don't include any of their salary or benefits because it will just zero out.**

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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.
  - 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.
  - 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.

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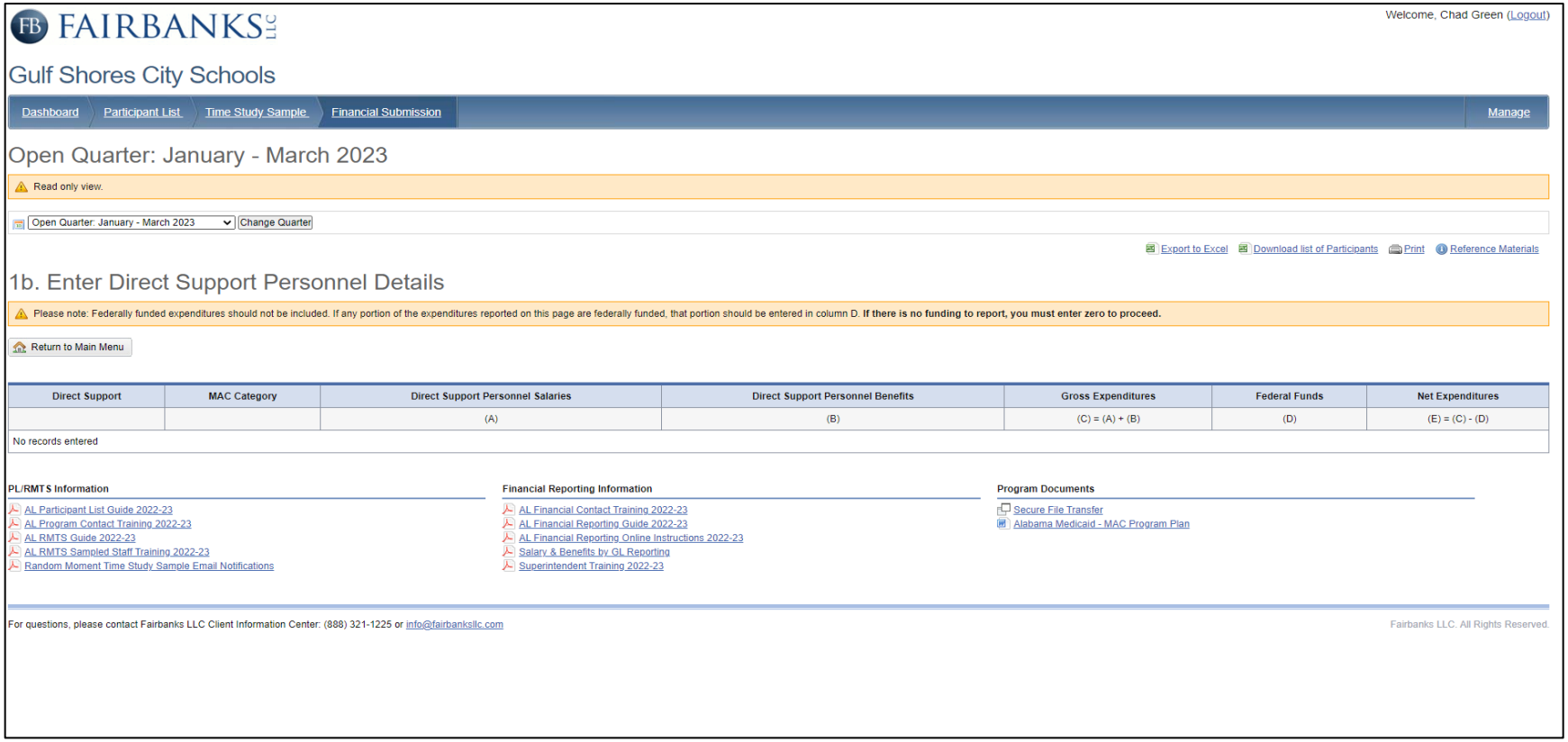
Step #2- Direct Support Personnel Details



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Welcome, Chad Green (Logout)

Gulf Shores City Schools

Dashboard | Participant List | Time Study Sample | Financial Submission | Manage

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.**

Return to Main Menu

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 though K). **If there is no funding to report, you must enter zero to proceed.**

Return to Main Menu

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

Return to Main Menu

Verify costs match the Salaries and Benefits from NextGen report.

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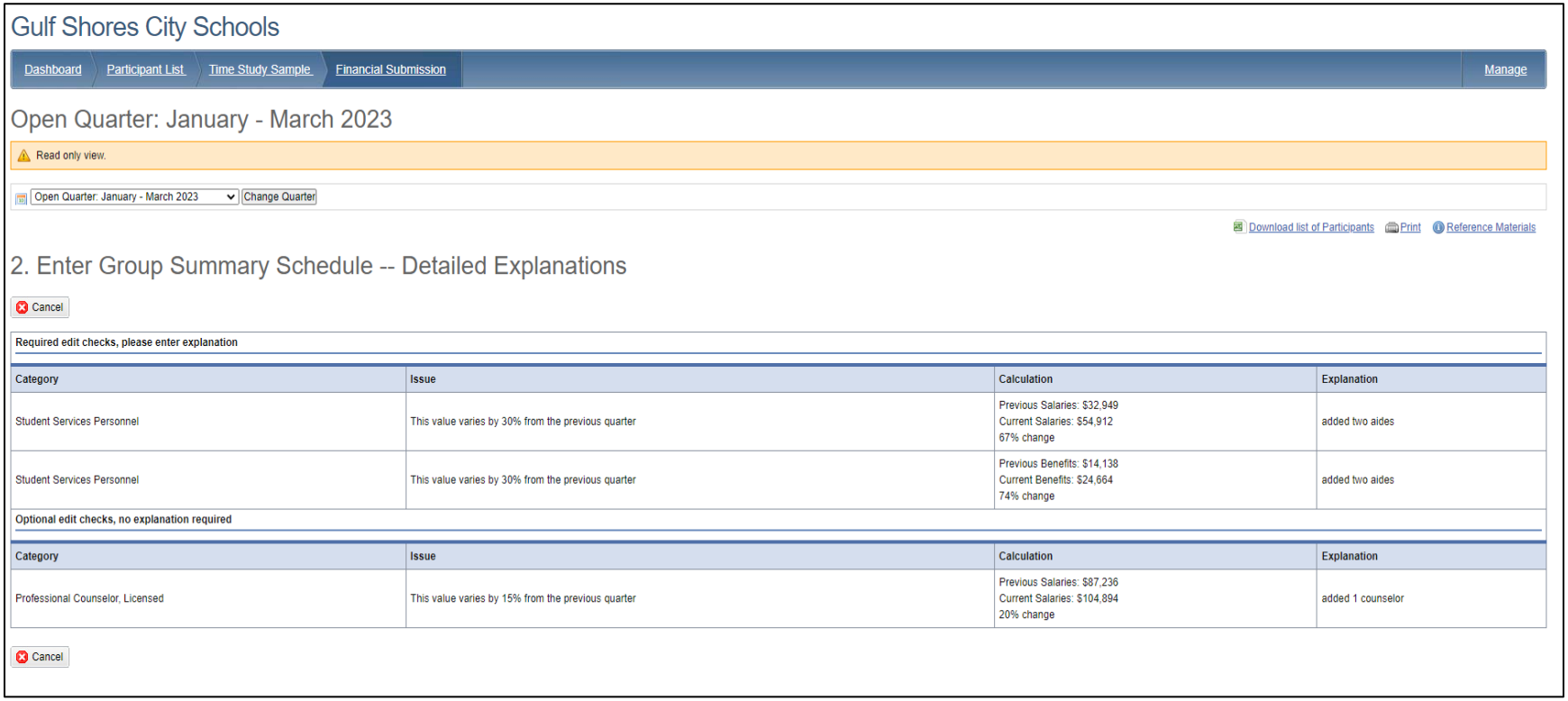
Step #4- Detail Explanations on Changes



Gulf Shores City Schools

Dashboard | Participant List | Time Study Sample | Financial Submission | Manage

Open Quarter: January - March 2023

Read only view.

Open Quarter: January - March 2023 | Change Quarter

Download list of Participants | Print | Reference Materials

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.

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Step #5- Enter Allocated Costs

- 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

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Step #5- Enter Allocated Costs

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

(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

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Step #5- Enter Allocated Costs

Function of Expenditure Account Codes	Expenditures Excluded	Expenditures Not Allowed	Expenditures Indirect	Expenditures Direct	Total All Fund Expenditures
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

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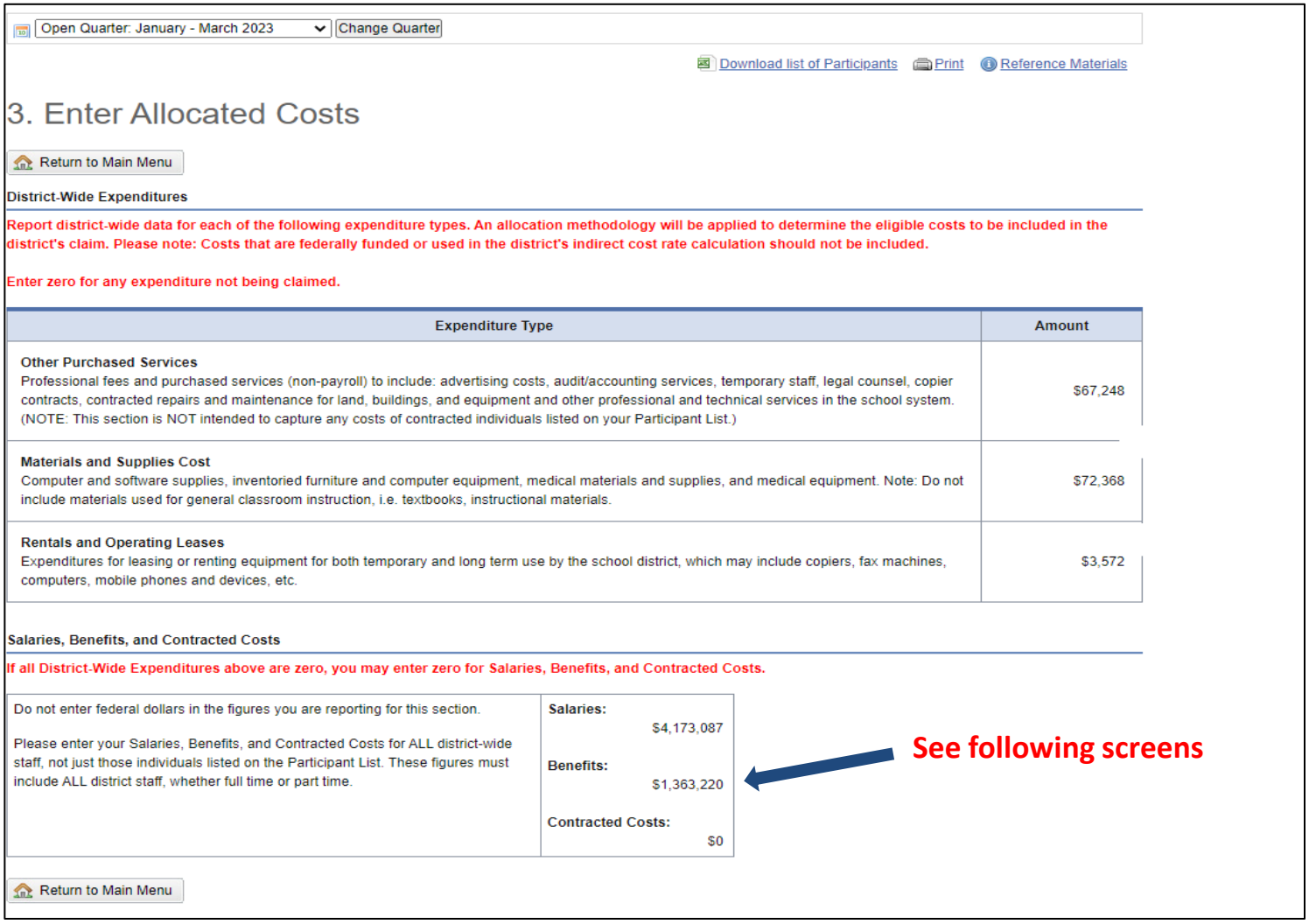
Step #5- Enter Allocated Costs



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.)	$67,248
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.	$72,368
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.	$3,572

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

Return to Main Menu

See following screens

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Step #5- Enter Allocated Costs

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**
8. Report will include **all general fund salaries and benefits** paid to **ALL district employees**.

FB FAIRBANKS LLC

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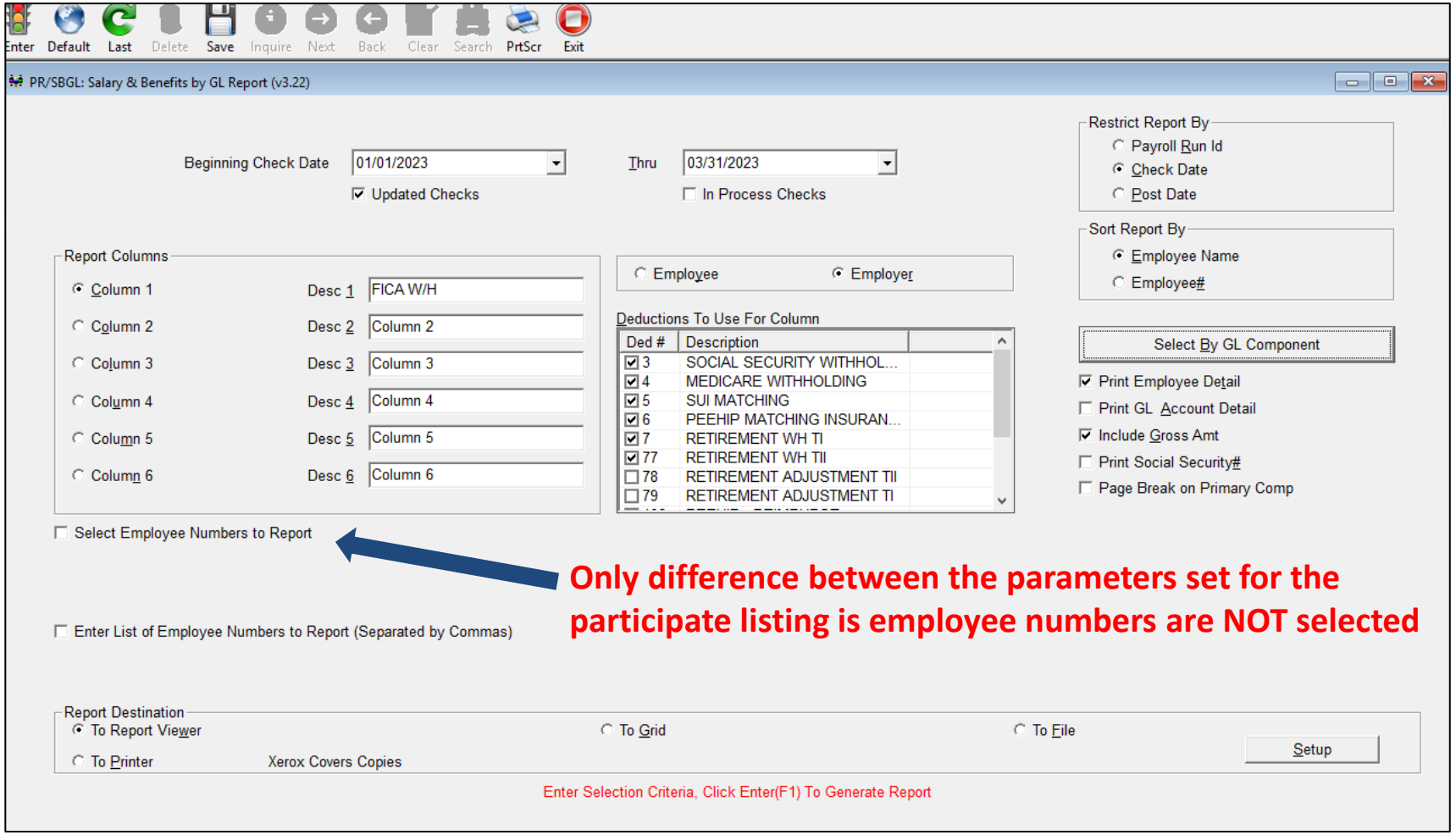
Step #5- Enter Allocated Costs



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

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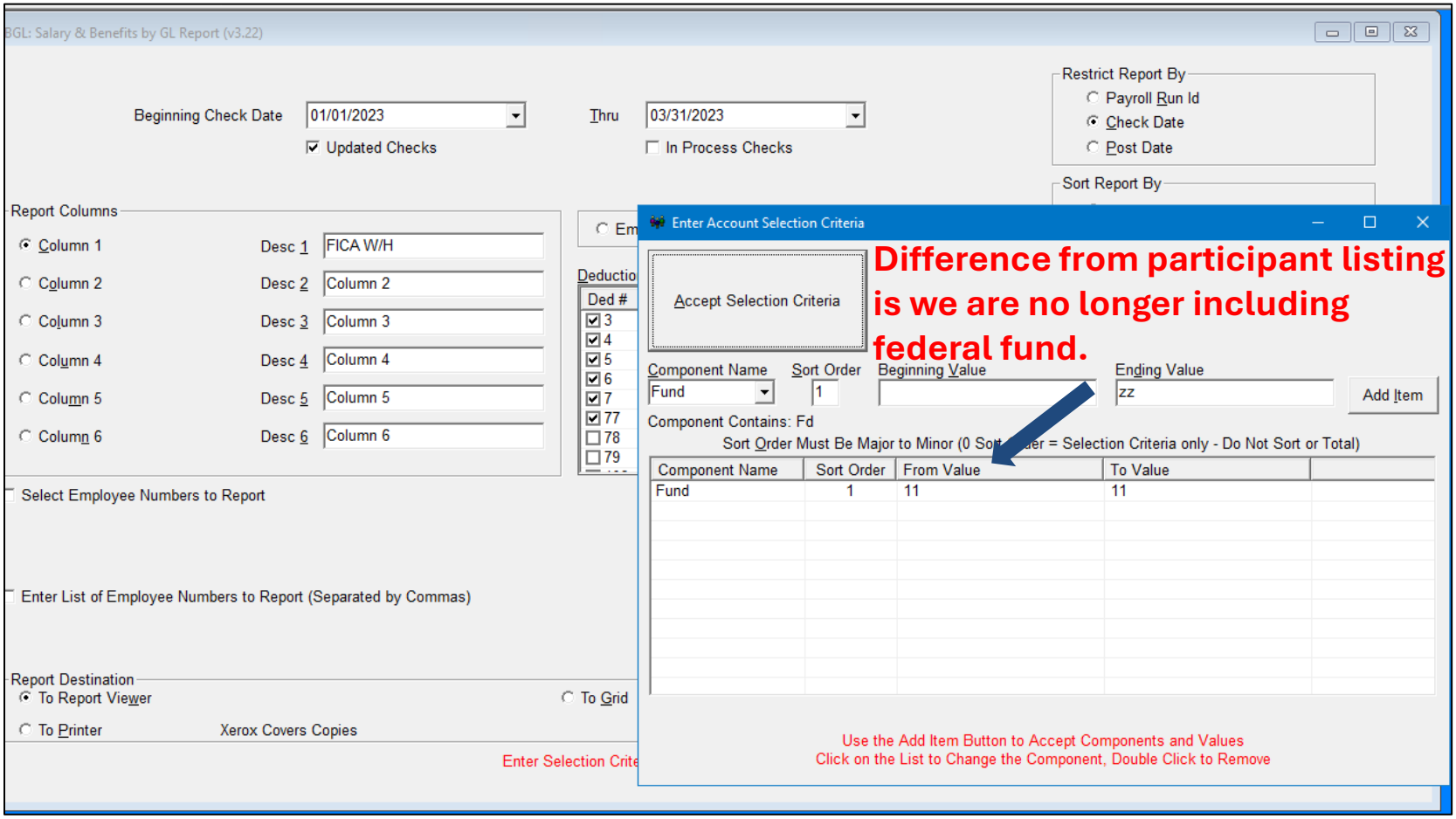
Step #5- Enter Allocated Costs



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Step #5- Enter Allocated Costs

Steps to District Wide Salaries using PREG:

1. Payroll-Salary & Benefits by GL Report (code PR/SBGL) or use Payroll Register (code PR/PREG) {Additional slides will show the screens}
2. Enter Payroll Run ID
3. Check Grand totals only
4. Check box Include totals grouped by GL Component
5. Select SFund
6. Check Print Totals w/ GL overlays
7. You will do this step for the three payroll cycle months included in the survey study.
8. Print out each one. Exclude the federal sfunds and add all together.
9. See the next slide

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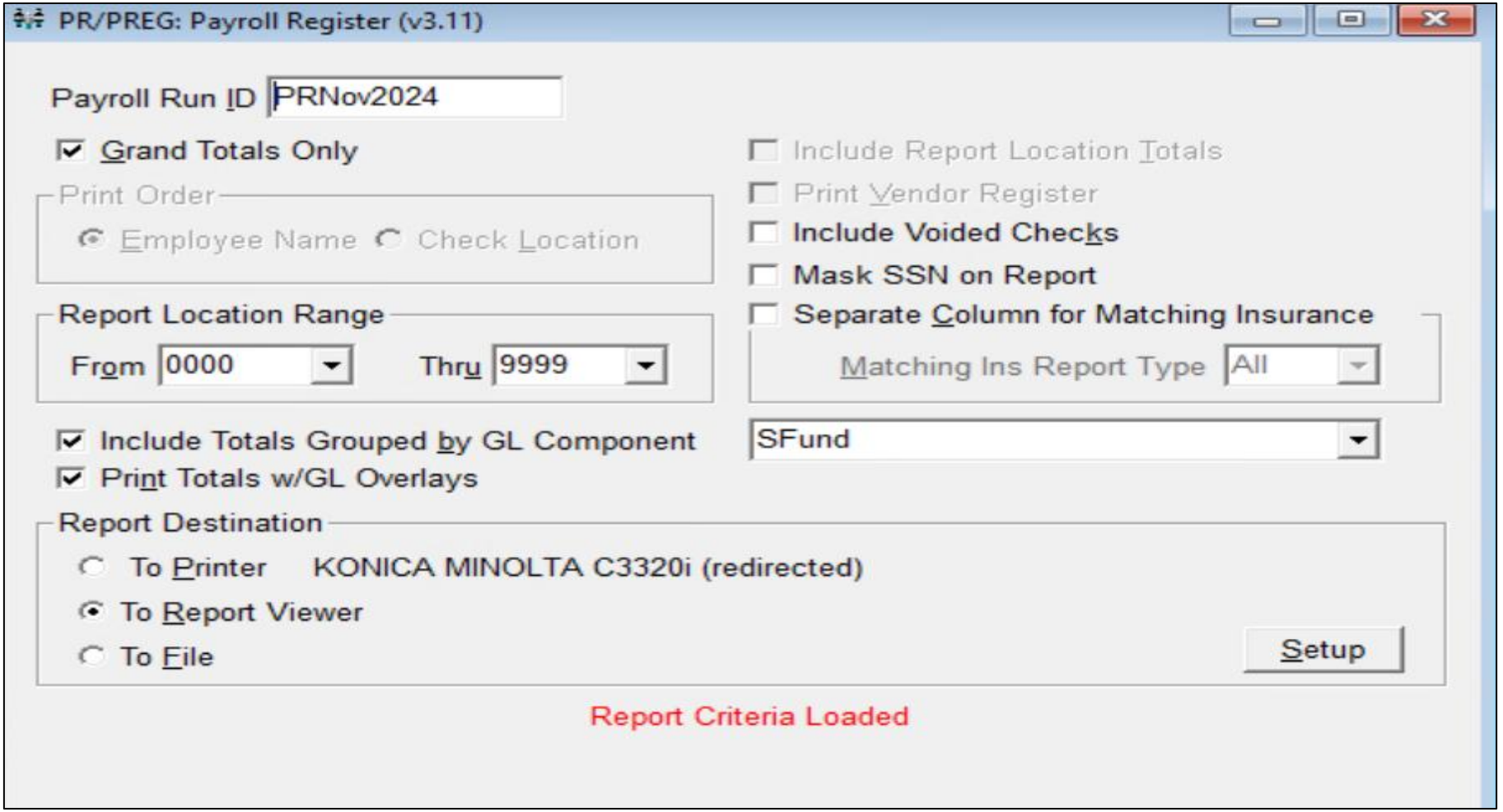
Step #5- Enter Allocated Costs



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Step #5- Enter Allocated Costs

Subreport:SubPRPREG6.rpt	gross	SS MATCH	MC MATCH	SUI MATCH	RET MATCH	WC MATCH	BOARD PAID	MAT INS	FUND TOTAL
1110	3,766,636.70	222,715.61	52,086.67	374.29	486,208.39	0.00	0.00	643,986.59	5,172,008.25
1132	52,312.93	3,117.96	729.19	5.21	6,819.39	0.00	0.00	0.00	62,984.68
1220	61,615.44	3,602.73	842.56	6.17	7,489.37	0.00	0.00	12,050.11	85,606.38
1221	4,423.91	270.99	63.38	0.44	600.32	0.00	0.00	400.00	5,759.04
1225	11,074.50	654.13	152.99	1.11	1,457.58	0.00	0.00	1,600.00	14,940.31
1230	31,173.59	1,862.06	435.49	3.12	4,182.11	0.00	0.00	4,536.00	42,192.37
1271	2,595.97	156.07	36.50	0.26	327.09	0.00	0.00	376.00	3,491.89
1284	5,690.67	336.89	78.79	0.57	772.22	0.00	0.00	800.00	7,679.14
1310	258,384.03	14,249.97	3,332.64	25.84	32,003.23	0.00	0.00	102,532.16	410,527.87
1410	14,474.51	835.12	195.31	1.45	1,887.24	0.00	0.00	2,400.00	19,793.63
1520	15,127.65	908.60	212.50	1.51	2,052.82	0.00	0.00	2,088.00	20,391.08
1540	4,963.17	294.52	68.88	0.50	625.36	0.00	0.00	800.00	6,752.43
1720	62,954.08	3,640.80	851.47	6.28	8,139.83	0.00	0.00	15,080.00	90,672.46
1773	16,450.42	922.85	215.81	1.65	2,123.22	0.00	0.00	2,975.53	22,689.48
3210	100,706.45	5,923.97	1,385.47	10.08	13,183.32	0.00	0.00	24,800.00	146,009.29
3220	2,355.86	131.75	30.81	0.23	319.69	0.00	0.00	312.00	3,150.34
4110	86,700.78	5,199.76	1,216.07	8.59	10,937.07	0.00	0.00	16,226.48	120,288.75
4130	7,780.49	432.66	101.18	0.78	1,013.88	0.00	0.00	1,600.00	10,928.99
4165	8,985.67	549.10	128.42	0.90	1,174.06	0.00	0.00	1,600.00	12,438.15
5101	185,046.88	10,754.56	2,515.24	18.43	23,159.72	0.00	0.00	66,400.00	287,894.83
5920	5,307.31	315.19	73.71	0.53	668.72	0.00	0.00	648.00	7,013.46
6001	31,767.77	1,899.67	444.31	3.14	3,019.09	0.00	0.00	1,589.13	38,723.11
6111	179,461.59	10,863.48	2,540.69	12.15	17,861.09	0.00	0.00	5,630.00	216,369.00
6115	495.00	25.63	5.99	0.05	63.55	0.00	0.00	0.00	590.22
6590	468.00	26.94	6.29	0.05	36.56	0.00	0.00	0.00	537.84
TOTAL --->	4,916,953.37	289,691.01	67,750.36	483.33	626,124.92	0.00	0.00	908,430.00	6,809,432.99

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Step #5- Enter Allocated Costs

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:		4,173,087.19	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

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

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Step #6- Certify

4. Certify

Return to Main Menu

Financial Submission Summary

GROUP 1

MAC Category	Gross Expenditures	Federal Funds	Allocated Costs	Total Net Expenditures
	(A)	(B)	(C)	(D) = (A) - (B) + (C)
Audiologist, Qualified	$7,280	$0	$560	$7,840
Licensed Vocational/Practical Nurse (LVN/LPN)	$47,981	$0	$3,692	$51,673
Occupational Therapist, Licensed	$67,516	$0	$5,195	$72,711
Physical Therapist, Licensed	$26,258	$0	$2,020	$28,278
Registered Nurse	$311,456	$0	$23,965	$335,421

Group	Net
Total Group I Expenditures	$750,583
Total Group II Expenditures	$4,140,021
Total Direct Expenditures	$4,890,604

Review and certify at the bottom

I certify and confirm the following:

- My title is CSFO for Autauga County, and I have made a good faith effort to ensure that all information reported is true and accurate.
- All expenditures have been properly offset by any federal funds.
- At least one my school system's MAC Financial Contacts has participated in the annual mandatory training.
- These certified expenditures are separately identified and supported in our accounting system for the appropriate calendar quarter (i.e., Jan-Mar, April-June, July-Sept, Oct-Dec).
- All supporting documentation for this quarter has been saved for audit purposes.

Return to Main Menu

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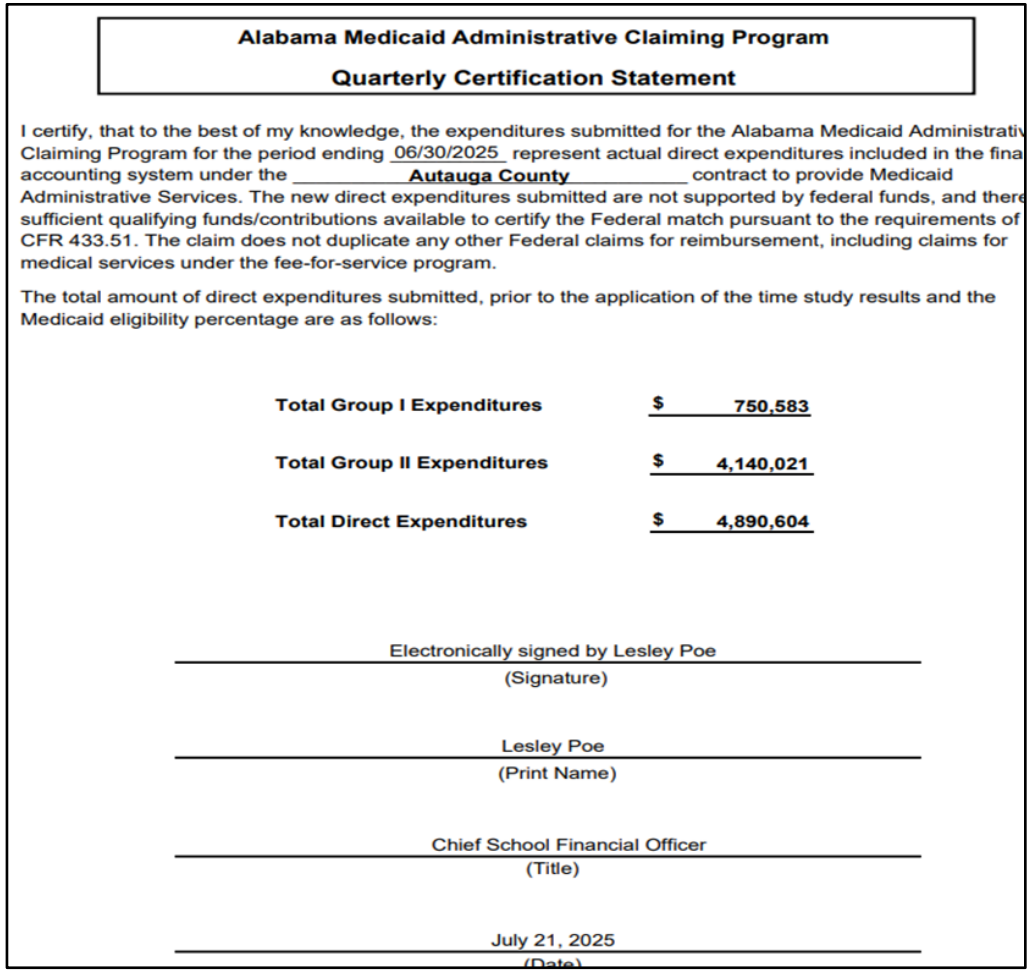
Step #7- Download Certificate



Alabama Medicaid Administrative Claiming Program

Quarterly Certification Statement

I certify, that to the best of my knowledge, the expenditures submitted for the Alabama Medicaid Administrativ Claiming Program for the period ending 06/30/2025 represent actual direct expenditures included in the fina accounting system under the **Autauga County** contract to provide Medicaid Administrative Services. The new direct expenditures submitted are not supported by federal funds, and there sufficient qualifying funds/contributions available to certify the Federal match pursuant to the requirements of 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.

The total amount of direct expenditures submitted, prior to the application of the time study results and the Medicaid eligibility percentage are as follows:

Total Group I Expenditures	**$ 750,583**
Total Group II Expenditures	**$ 4,140,021**
Total Direct Expenditures	**$ 4,890,604**

Electronically signed by Lesley Poe
(Signature)

Lesley Poe
(Print Name)

Chief School Financial Officer
(Title)

July 21, 2025
(Date)

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Claiming Terminology Defined

Indirect Cost Rate (IDCR) - 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.

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

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

Federal Financial Participation (FFP) - 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.

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

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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.

(Direct Costs + Indirect Costs) x TS% (Administrative) x MER = **Total MAC Claim**

Total MAC Claim x FFP = **School System Federal Reimbursement Total**

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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 as 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 IEP ratio 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 = **School System Federal Reimbursement Total**

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2023 New CMS Guide Published

- In May 2023, CMS released updated guidelines for School-Based Medicaid Claiming (the first published update since 2003).
- The anticipated implementation timeline is October 2026.
- States nationwide are revising their state plans and guidance to align with the new federal requirements.
- As implementation nears, Fairbanks will:
  - Share timely updates with schools
  - Integrate required changes into the online system
  - Provide training to ensure schools are prepared for new requirements

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Questions

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Contact Information

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Fairbanks Client Information Center
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